FY 2017 Adopted Budget
Shelby County, Tennessee

Mark H. Luttrell, Jr., Mayor

SHELBY COUNTY, TENNESSEE

ADOPTED BUDGET
Fiscal Year 2017

Mark H. Luttrell, Jr., Mayor

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Detailed Financial Reports by Department Available at:
http://www.shelbycountytn.gov/

Shelby County Government

MARK H. LUTTRELL, JR.
MAYOR

August 15, 2016

The Honorable Van Turner, Budget Chairman
The Honorable Terry Roland, Commission Chairman
Members of the Shelby County Board of Commissioners

Dear Commissioners:

I am pleased to present the Fiscal 2017 Adopted Budget for Shelby County Government. The operating budget is balanced with total appropriated sources and uses of funds in the amount of $1.2 billion, with no changes to the total tax rate or fund allocations.

Property tax projections are fundamental to the County budget because this funding source represents 65% of all revenues. Our property tax base continues to reflect the moderate growth and stability of economic indicators within Shelby County, despite a stagnant population trend. The Administration worked closely with the Trustee and the Assessor to accurately forecast property tax revenue generated at the $4.37 rate. The projected penny value of $1,702,000 represents growth of 1% over current year collections.

Education is the County's highest priority and our largest investment. As we expected, funding for Education was also our biggest financial challenge for FY17. Shelby County Schools continue to face budgetary pressures created by:

- Continued erosion of student enrollment and revenue related to municipal school districts, charter schools and the Achievement School District.
- Facility capacity that significantly exceeds enrollment.
- The need for services to address the poverty within our community that negatively impacts student achievement.
- Unfunded OPEB liability of $1.5 billion with an actuarial Annual Required Contribution that requires increased funding of $80 million.

To support the schools in meeting these challenges, an unprecedented increase of $28.2 million has been allocated to the Education Fund for FY17 for a total amount of $419.5 million. This additional funding was made possible due to several factors:

- Growth from strong property tax collections allocated to Education in excess of the Maintenance of Effort base from prior year.
- Shifting 100% of the Wheel Tax ($33 million) from Debt Service directly to the Education Fund for public school operations.
- A transfer from the General Fund in the amount of $2.5 million.

All school systems within Shelby County will share this increase based on attendance ratios. Continued funding of $3 million for Pre-Kindergarten programs has also been included as an important foundation for the future educational attainment of our students.

VASCO A. SMITH, JR. ADMINISTRATION BUILDING
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www.shelbycountytn.gov

For many years Shelby County has adhered to a long term Debt Reduction Plan. That shared discipline on the part of the County Commission and Administration has now made significant funding options possible, including the increased financial support for Education. Savings accrued from long term debt reduction have also enabled us to move a portion of the Local Option Sales Tax ($3 million) from Debt Service to the Roads and Bridges Fund for additional road paving. This will provide sufficient funds to improve the current 40 year repaving cycle to a 20 year cycle within a ten year period.

Revenue growth and cost containment measures have also allowed the inclusion of some carefully considered increases in the General Fund, including:

- Blight abatement efforts to improve the quality of our neighborhoods ($1.3M)
- Annual contract escalation for inmate medical services, jail food services, building security and maintenance ($1.3M)
- A 2% salary increase for employees and funding for market study adjustments as an investment in maintaining a competitive workforce, offset by other position control savings ($3.0M)

Elected Officials submitted "Increase Requests" in the amount of $8.4 million for staffing and service enhancements that were not included in the Proposed Budget. The County Commission approved most of these increases with use of reserves as the funding source. It has long been the guiding principal of this Administration to "live within our means" – a policy that often requires difficult choices. While the current level of General Fund balance will accommodate this usage, a recurring source of funding or other reductions must be identified in the next fiscal year.

The five year Capital Improvement Plan emphasizes the growing need for maintenance and renovations to aging County buildings and infrastructure. The FY17 CIP budget allocates $24.2 million in total for CIP projects. Investment in information technology is recognized in that amount as a critical component of efficient and secure operations, with all projects reviewed and prioritized by the IT Steering Committee. Funding for school capital projects has not been included in the FY17-21 plan, pending completion of a long term facility plan.

The County's outstanding bonded debt at June 30, 2015, was $1.14 billion and will decline to about $1.05 billion at June 30, 2016. As long as we comply with our Debt Plan that limits county funding for capital projects to a maximum of $75 million per year, debt will continue to decline to a level below $1 billion by June 30, 2018. The major bond rating agencies have recognized our strong financial management by awarding Shelby County the second highest ratings of AA+/AA+/AA1 over the past five years.

I want to sincerely thank the Commissioners, Elected Officials and Division Directors for their partnership and support in the development of the Fiscal 2017 Budget. As a financial plan, it reflects our shared sense of fiscal integrity and commitment to making Shelby County a great place to live, work, play and invest for the future.

Sincerely,

Mark H. Luttrell, Jr.
Mayor

Budget Development Guidelines

Although each fiscal year presents different circumstances and challenges, adherence to several underlying financial policies has successfully guided the Administration and County Commission in budget development. This shared fiscal discipline has placed Shelby County Government in a strong financial position to deal with current and future economic challenges.

What are the basic goals that guide the budget development process?

- To maintain structural budget balance by limiting recurring expenditures to reasonable projections of recurring revenues
- To maintain an appropriate fund balance to ensure a continued strong financial position for optimal credit ratings, sufficient cash flow, and resources for emergencies
- To maintain a stable property tax rate to allow adaptability to cyclical economic conditions or fiscal circumstances
- To adhere to the Debt Reduction Plan by limiting Capital Improvement Plan to a maximum annual County expenditure of $75 million
- To provide a compensation package of salary and benefits that will attract and retain a productive workforce
- To fully fund Pension and OPEB (other post-employment benefits) retirement plans
- To actively seek to reduce or minimize expenditures through efficiency, technology, innovation or identification of alternate funding sources
- To continue to minimize the size of County government by focusing on the required core services of public safety, education, and health

What indicators measure our success in meeting those goals?

- Growth in General Fund Balance since 2010 from 21% of revenue to 27%
- Agency bond ratings maintained at AA+/AA1 during that period
- General Obligation Debt reduced by almost $600 million since 2010
- No property tax increase since 2014
- Average Annual Expenditure growth limited to only 1% per year since 2010, including compensation, benefits and operational cost increases
- Reduction of 92 General Fund positions since 2010 to achieve a sustainable level of expenditures, while providing increases to support public safety and judicial functions
- No use of short term borrowing or fund balance for recurring expenditures
- Pension and OPEB obligations funded at 100% of annual required contribution (ARC); Capital expenditures maintained within level specified by Debt Reduction Plan

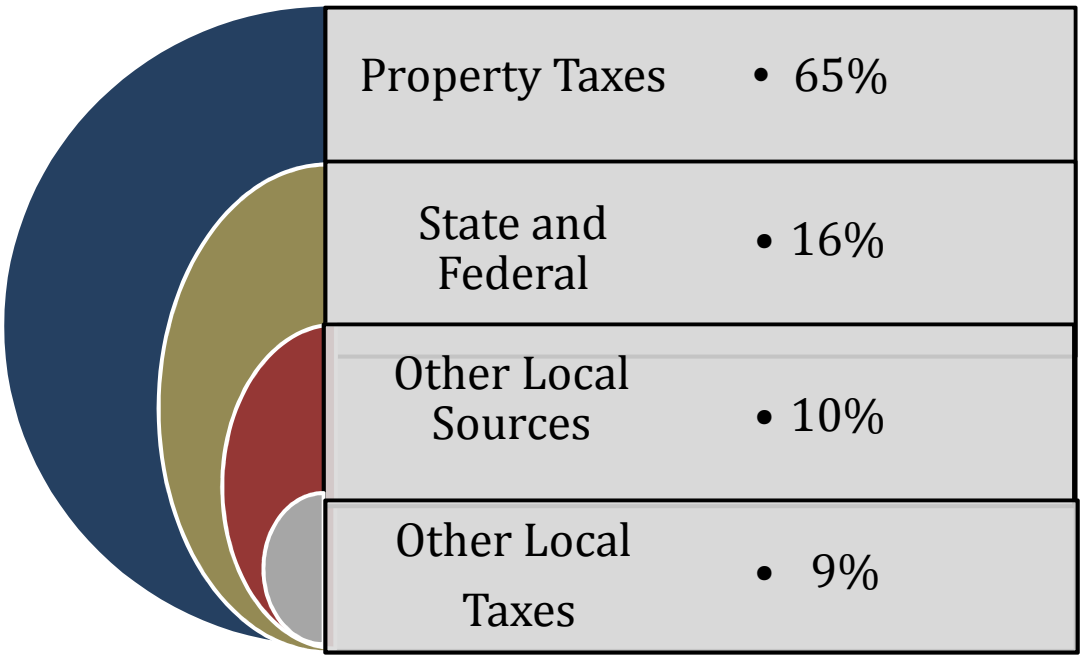
Revenue Overview – All Funds

The Adopted Budget for Fiscal Year 2017 is based on a total revenue projection of $1,180,669,158. This amount is 2.7% above actual FY16 collections. The property tax revenue is based on the current tax rate of $4.37 with a penny value of $1,702,000. Other Sources of funds, such as transfers from other funds, planned use of fund balance, or gain on sale of fixed assets, are not included in this revenue analysis.

Major revenue source categories are shown below with a comparison of the relative contribution of each category to the prior year amended budget:

Revenue Category	FY17 Amount	FY17%	FY16%
Property Taxes	$ 768,874,000	65.1%	63.4%
Intergovernmental-State	147,322,132	12.5%	14.0%
Other Local Taxes	108,607,000	9.2%	8.5%
Fines, Fees & Permits	97,465,495	8.3%	8.1%
Intergovernmental-Federal	35,562,888	3.0%	4.2%
Charges for Services	15,744,192	1.3%	1.3%
Other Revenue/Interest	7,093,451	0.6%	0.5%
Total Revenue	$ 1,180,669,158	100.0%	100.0%

Major Revenue Categories for FY17



A more detailed analysis of revenue sources is provided in the "All Funds Summary" and the "General Fund Summary" sections of this document.

Revenue is also recorded by fund type on the basis of property tax allocations or the specific nature of the revenue source, as follows:

Revenue Fund Type	FY17 Amount	FY17%	FY16%
Education Fund	$ 416,971,000	35.3%	32.8%
General Fund	386,318,258	32.7%	31.9%
Debt Service Fund	152,595,036	12.9%	14.2%
Grant Funds	96,820,903	8.2%	10.5%
Enterprise Funds	79,101,533	6.7%	6.7%
Special Revenue Funds	40,216,865	3.4%	3.3%
Internal Service Funds	8,645,563	0.7%	0.7%
Total Revenue	$ 1,180,669,158	100.0%	100.0%

Major funds are those that constitute more than 10% of total revenue. For Shelby County, the General Fund, Education Fund and Debt Service Fund qualify as major funds. Although our focus is often placed on the General Fund and its impact on our residents and businesses, it is important to recognize that significant services are also provided to the community through Grants, Special Revenue Funds such as Roads and Bridges or Mosquito Control, and Enterprise Funds such as Fire Services, Codes Enforcement and Corrections.

Property Tax Revenue

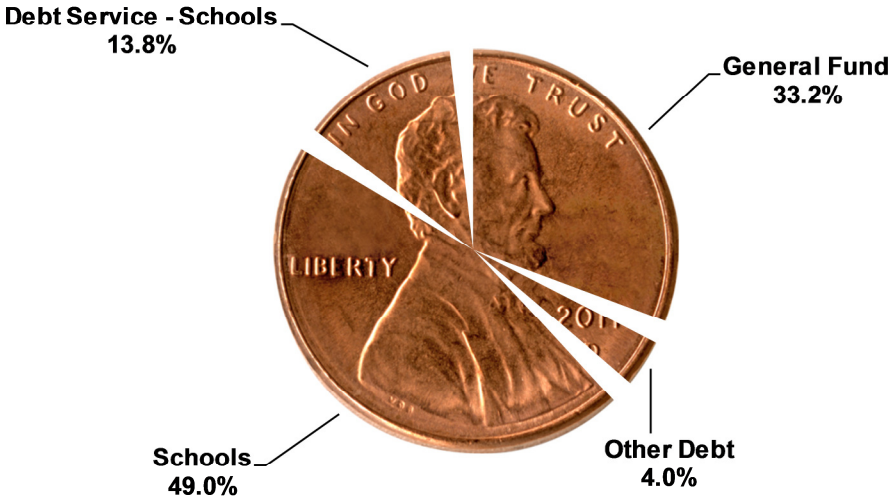
Property taxes are the primary source of operating revenue for Shelby County, providing 65% of total revenues. The property tax rate is set by the County Commission as a part of the annual budget review process at a level determined to be necessary to maintain a balanced budget while providing necessary services to residents. The County has attempted to maintain stable property tax rates to avoid the need for increases required to adapt to cyclical economic and fiscal conditions without the use of reserve funds.

FY17 Property Tax "Penny" Allocations

	FY17 Adopted		FY16 Adopted	
	Rate	%	Rate	%
Education	$ 2.14	49.0%	$ 2.14	49.0%
General Fund	1.45	33.2%	1.45	33.2%
Debt Service*	0.78	17.8%	0.78	17.8%
Total	$ 4.37	100.0%	$ 4.37	100.0%
Debt Service:				
Schools	0.60	13.8%	0.55	12.7%
Other	0.18	4.0%	0.23	5.2%
Total Debt	$ 0.78	17.8%	$ 0.78	17.8%
Total Schools	***$2.74***	***62.8%***	***$2.69***	***61.7%***

Although property tax allocations are the same as last year, a larger proportion of the Debt Service allocation will be used for school debt in FY17. As a result, Education will receive an additional 1.1% of all property taxes in comparison to prior year.

One cent on the property tax rate generates an additional $1,702,000 in FY17 revenue.



Value of Property Tax Allocations

	FY17 Adopted	FY16 Adopted
Education	$ 376,081,000	$ 370,189,000
General Fund	254,833,000	250,825,000
Debt*	137,960,000	135,626,000
Total Property Taxes	**$ 768,874,000**	**$ 756,640,000**

**includes School Debt*

Functional Expenditures – All Funds

Fiscal Year 2017 countywide expenditures by functional categories consist of the following:

Functional Category	FY17	FY17 %
Education	$ 419,471,000	35.5%
Criminal Justice	320,137,707	27.1%
Debt Service	152,595,036	12.9%
Health	75,980,881	6.4%
Public Works	80,994,679	6.9%
Community Services	32,250,090	2.7%
All Other	99,239,765	8.4%
Total	**$ 1,180,669,158**	**100.0%**

Including debt service for schools, Education represents 45% of total expenditures from all funding sources – an increase of 2.0% over prior year.

Education

Education is both our highest priority and our largest single investment. Structural changes to the school systems within Shelby County since 2014 have created unique funding challenges for both the County and the Schools. However, we remain committed to supporting the success of the schools and providing equal support for all public schools within Shelby County to the fullest extent possible. Funding for Education has steadily increased despite declining enrollments, as further detailed in the "Education" section of this document.

The total budget for the Education Fund in FY17 is $419.5 million – an increase of $28.2 million or 7.2% over prior year. This increase reflects the dedication of the following resources:

- Education will receive 62.8% of all property taxes in FY2017, with the inclusion of school debt. This represents an increase of 1.1% over prior year.
- 100% of the Wheel Tax ($33 million) has been allocated for school operations. A large portion of this tax was previously allocated to repayment of school debt.
- The General Fund includes a transfer to Education of $2.5 million and $3.0 million for Pre-Kindergarten programs.

State law requires that the County provide at least the same level of funding as the prior year on a total funding or per pupil basis, known as "maintenance of effort" (MOE). The funding approved for Fiscal 2017 sets that MOE level for future years, following a three year reset period after the "de-merger" of schools. It is imperative that we find a workable balance between academic excellence and fiscal responsibility that can be sustained over time for this critical community asset.

Long Term Debt

The County's outstanding bonded debt and commercial paper peaked at $1.85 billion in December 2006, was reduced to $1.15 billion at June 30, 2015, and will be approximately $1.05 billion at June 30, 2016. Long term debt is expected to slowly decline from now on as long as CIP annual appropriations from county sources are limited to no more than $75 million. Adherence to the Debt Reduction Plan made some significant funding options possible this year, including:

- Shifting the entire Wheel Tax ($33 million) to the Education Fund for school operations. A large portion of the Wheel Tax was previously allocated for repayment of school debt.
- Moving a portion of the Local Option Sales Tax ($3 million) from Debt Service to the Roads and Bridges Fund for additional road paving. This will provide sufficient funding to improve the current 40 year repaving cycle of the county's 800 miles of roads to a 20 year cycle within a 10 year period.

A graph in the Debt Service Fund section shows debt service requirements from FY2017 through FY2025. Debt service for FY2017 will be $149 million, a substantial decrease from the budgeted FY2016 amount of $158 million, and will slowly decline thereafter. As long as we stay within our Debt and CIP Plans, the County will never need to raise additional revenue for debt service.

General Fund Summary

The General Fund accounts for all functions of County Government that are not specifically funded by other sources. Total appropriations in the General Fund for FY17 are budgeted at $396.6 – an increase of 3% over prior year budget.

A combination of revenue growth and cost savings contributed to balancing the General Fund budget without a tax increase:

- **Revenue** – Overall growth of $5 million has been driven primarily by strong property tax collections by the Trustee and an improving residential market and commercial assessments. The General Fund is allocated 33.2% of all property tax revenue. Business tax collections have contributed to the favorable trend, largely offsetting the reduction for a non-reimbursable election cycle in FY17 and other declines in Charges for Services and State/Local reimbursements.
- **Position Control Cost Containment Measures** – Position control budgets were reduced to actual salary levels to adjust for the effect over time of ongoing staffing turnover. The Vacancy Savings credit was also increased to account for hiring trends and attrition patterns and 7.7 Full Time Equivalent (FTE) positions were eliminated in the Mayor's Administration. Combined savings achieved exceeded $2.5 million.

Challenges to balancing the General Fund budget this year included these cost factors:

- **Employee Compensation**: A general salary increase of 2.0% at a cost of $4 million has been included. Employees have received an average increase of only 1.3% in the past ten years. Maintaining equitable compensation is important to recruiting and retaining a productive and motivated workforce. For that reason, funds for potential market study adjustments to certain job classifications were also included.
- **Fringe Benefits:** Based on actuarial reports, an increase was necessary for pension benefits ($5.4M), with a reduction to Other Post-Employment Benefits (OPEB) rate (-2.3M) as a result of strong FY14 investment returns and plan changes implemented in 2007. Health insurance benefits also increased by 5% or $1.0 million. The County continues to fully fund its pension and OPEB obligations at 100% of the annual required contribution.
- **Cost Increases for Contracted Services**: Annual escalation in contracts for inmate medical services, jail food services, building security and maintenance was necessary ($1.3M combined) as well as funding for increased investment in blight abatement efforts ($1.3M).
- **Increase Requests from Elected Officials**: Requests from Elected Officials for various programs and positions to enhance current service levels approved by the County Commission were added to the Proposed Budget with funding from General Fund reserves:

$3,100,000	Sheriff (Lapse reduction $2.3M; vehicles $.8M)
2,500,000	Transfer to Education Fund
1,300,000	Attorney General and Public Defender
1,000,000	Salary Reserve for Corrections Deputies
1,000,000	Regional One Health
900,000	Courts and Election Commission
$9,800,000	Increases approved by Commission
(2,000,000)	Other Cost Reductions
$7,800,000	Total Use of Fund Balance

Of the portion of the property tax rate allocated to the General Fund (33.2%), about 75% is used for Criminal Justice/Judicial services, 13% for Health Services, and only 12% for all other functions - including Public Works, Community Services and administrative services.

General Fund dollars for net expenditures are distributed on a functional basis as shown below:

Criminal Justice and Judicial operations account for 75% of General Fund Property Taxes

Compensation & Benefits

Personnel costs now account for 71% of total General Fund expenditures. That factor makes employees the County's primary asset and most important investment in delivering high quality services to its residents. It is important that we protect that investment by offering equitable compensation and benefits to recruit and retain a highly qualified and professional staff. Our employees have also shared a portion of the incremental cost of health and pension benefits over the past several years and have compensated for the gradual reduction in workforce with increased productivity.

General salary increases have been limited to only 1.3% over the past 10 years, as shown in a table provided in the General Fund section of this book. ***The FY2017 Adopted Budget includes funding for a 2.0% general salary increase.***

The rising cost of pensions, health care and post-employment benefits (OPEB) will continue to present a significant challenge in controlling total personnel expense. The average cost of benefits at FY17 Adopted Budget rates is about 38% of salaries for permanent full-time employees, as shown below. This cost is 1% less in total than last year due to decrease in the OPEB rate as a result of capping the Life Insurance benefit for retirees at $20,000. However, this benefit was fully restored in a subsequent amendment to the Adopted Budget.

Benefit Type	FY17 Budget	% of Salaries
Pension	$ 33,803,091	16.87%
Health Insurance	25,784,236	12.87%
Other Post Employment Benefits	10,703,120	5.34%
Medicare	2,985,164	1.45%
Group Life Insurance	839,528	0.42%
OJI Expense	1,235,240	0.60%
Long Term Disability	641,167	0.32%
Unemployment Compensation	339,691	0.17%
Total Benefits	**$ 76,331,237**	**38.04%**

Excludes Social Security benefits of $341,539 that are paid only for temporary employees

As we continue to explore innovative methods to contain these costs in the future, we are investing today in our current workforce through training programs and wellness initiatives.

Planned Use of Fund Balance

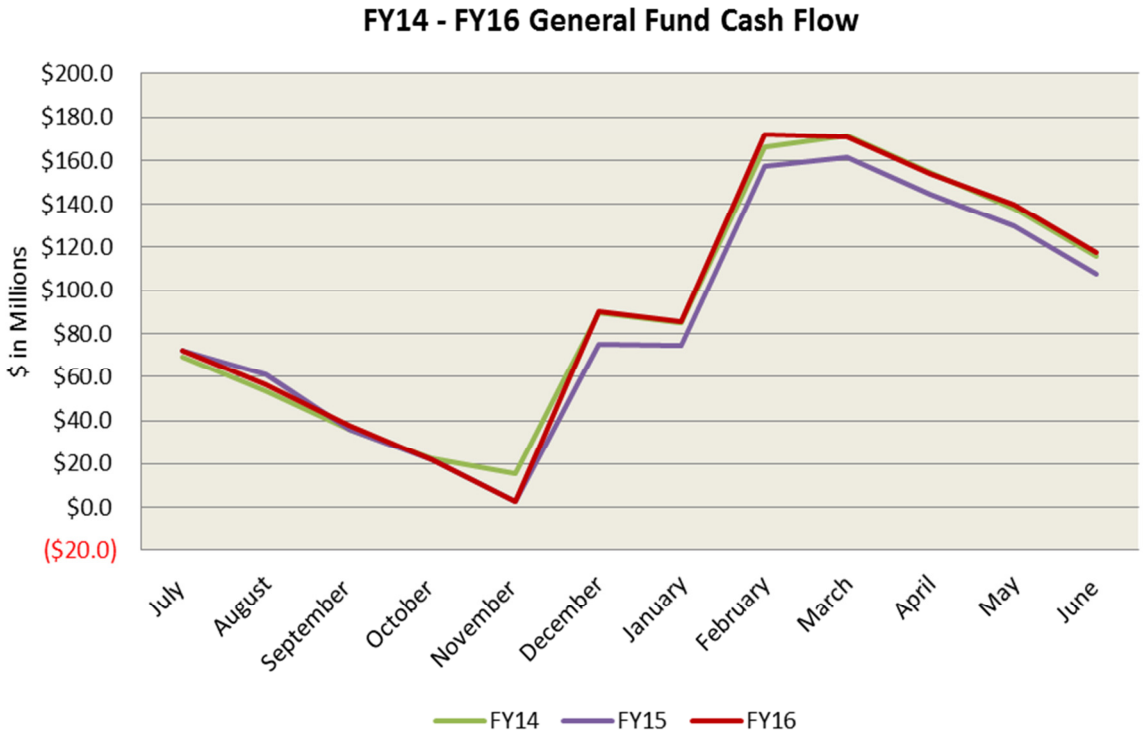
Maintaining an appropriate General Fund Balance is an essential element of a strong financial plan. Fund Balance is important for several reasons:

- To provide funds for contingencies/emergencies
- To absorb the impact of federal/state funding reductions
- To demonstrate financial stability for higher bond ratings and lower cost of debt issuance
- To provide sufficient cash flow during the property tax collection cycle

The Moody's rating agency has reported that governments comparable in size to Shelby County with AA ratings maintain a median 26.85% fund balance; with AAA ratings a median amount was 28.87%. Shelby County has maintained an average fund balance of about 27% of revenue over the past five years.

As the chart below illustrates, the annual tax collection cycle creates the need for large cash reserves during several months of the fiscal year. A fund balance of at least 27% is advised to allow for negative cash flow until December when most residential property taxes are collected. Therefore, the General Fund balance has been slowly increased over the past several years to provide for sufficient cash flow.

Unassigned fund balance at 6/30/16 is estimated at about 29% of revenue, or $113 million. Although the FY17 Budget does include $7.8 million in planned use of fund balance, the ending balance at 6/30/17 is projected at about 27% of revenue. That is well within the stated policy range of between 20-30% of revenue.



In addition to the General Fund balance, the County maintains reserves within other funds that are dedicated for the specific uses or operating stabilization of those funds.

Capital Improvement Plan

The Capital Improvement Plan presents the County's funding level commitment over the next five years. However, only the first year of the CIP plan is actually budgeted. The County's long-term Debt Reduction/Management Plan allows for allocations of approximately $75 million per year.

Historically, about two-thirds of that total amount has been allocated annually for schools with the remainder for other projects. We continue to recommend and support pay-as-you-go funding for most capital projects other than schools. Shown below are the totals for each CIP project category budgeted for FY17 with significant projects from each group:

Total County Capital Improvement investment is budgeted at $24.2 million for FY17. In addition to the capital projects funded through the CIP budget, the operating budget also includes $33 million for capital expenditures that do not qualify for CIP or have alternate funding sources available.

Significant capital projects planned for FY17 include:

Buildings & Property - $7.8 million (28% of total CIP)

$3.2M – Renovation of 1060 Madison for the relocation of Community Services
$1.2M – Renovation of 814 Jefferson Health Department Building and related relocations
$1.0M – Land/Mobile Radio upgrade for the Shelby County Sheriff's Department

Community Projects - $7.4 million (26% of total CIP)

$2.3M – Agricenter HVAC replacement of old units for energy efficiency upgrades
$2.0M – Contribution to construction of West Tennessee Veterans' Home
$2.0M – Fed Ex Forum maintenance

Information Technology - $6.7 million (24% of total CIP)

$2.5M – Body/Vehicle Camera acquisition for the Shelby County Sheriff's Department
$1.0M – Countywide Planimetric Digital Data for enhanced mapping and aerial imagery of Shelby County
$1.0M – Election System Management (ESM) Software replacement to later software for the maintenance of voting information

Roads & Bridges - $5.5 million (20% of total CIP)

Initial costs for roadway widening projects including Walnut Grove *($1.0M)*, Houston Levee *($1.5M)*, Macon *($1.5M)*, and Hacks Cross *($1.5M)*

Schools

The Shelby County Schools have completed a facilities assessment study authorized in 2015 to evaluate their overall repair and maintenance needs. Based on results of this study and projected space utilization and enrollment trends, SCS will present a comprehensive long-term facility plan as the basis for future capital requests submitted to the County Commission for approval. This five year capital plan does not include funding for the schools, pending evaluation of those needs.

Challenges Ahead

Planning for the future is a critical element to the current year budget process. A five year financial projection is included in the General Fund Summary that illustrates the need to continue our efforts to contain costs and maximize revenue sources. There are a number of significant issues that could impact our budget in the next several years:

- **Funding for Education** - The appropriate funding level for the redefined organizational structure of school systems throughout Shelby County presents a continuing challenge. The schools face several issues, including an immediate need to fund their annual requirements for OPEB, declining enrollments, insufficient State BEP funding, and community pressure to keep underutilized neighborhood schools open. It will become increasingly necessary to find a sustainable balance between meeting the educational needs of the community while staying within a realistic level of available resources.

- **Providing equitable compensation** for employees in an increasingly competitive employment market is an important element in maintaining a competitive compensation and benefits package to ensure our ability to recruit and retain a highly productive staff. Market adjustments for some professional job classifications may also be necessary.

- **Escalating health care and pension costs** will continue to play a major role in the cost of current and post-employment personnel expenditures. The level of benefits that can be realistically and responsibly provided to employees on a long term basis will require ongoing evaluation and possibly some plan modifications or cost sharing proposals.

- **Federal Affordable Care Act** and the potential expansion of State Medicaid may have a significant financial impact on Regional One Health services and some related County revenues and expenses.

- **De-annexation** from the City of Memphis has become an option for some areas within Shelby County as a result of recent State legislation. Assuming responsibility for public safety in these areas may require additional resources in the future.

- **Aging Infrastructure** of county roads and buildings creates additional demands for maintenance that must be funded from the annual operating budget. While major structural renovations may qualify for CIP funding, the ongoing cost of repairs for roofing, paint, concrete and asphalt, carpets, HVAC and plumbing generally do not qualify.

- **Video Technology in law enforcement** has created the need for additional manpower for viewing, classifying, storing and retrieving the information generated from vehicle and body worn cameras. Storage of the video for indefinite periods is also a significant cost factor.

- **State Reimbursement for Corrections** has declined in recent years. The cost of providing this function may require significant service reductions or an increase to supplemental funding from the County.

- **Revenue Diversification** options must continue to be explored to reduce our dependence on property taxes.

- **Reductions to State or Federal grant funding** may have an impact on the amount of funds available to the County in the future. Grant funds provide financial leverage to the County in providing important services to our community, especially for public health and community service programs. Some programs will need to be evaluated to determine whether county funding should be used to continue essential services if the grant funding is discontinued. Appropriate indirect cost allocations for providing the infrastructure necessary to provide those programs may also require further analysis.

Current Status and Outlook

While these challenges are daunting, there are also opportunities ahead. Collaborative economic development efforts by the Administration, Commission and other agencies have continued to attract large employers to Shelby County. Commercial indicators show increased activity in building permits, vacancy rates, leasing activity and construction. Local real estate conditions continue to compare favorably to many areas of the country, with residential sales improving based on the increased number of home sale transactions, stabilization of sale prices and reduced foreclosures and mortgage delinquencies.

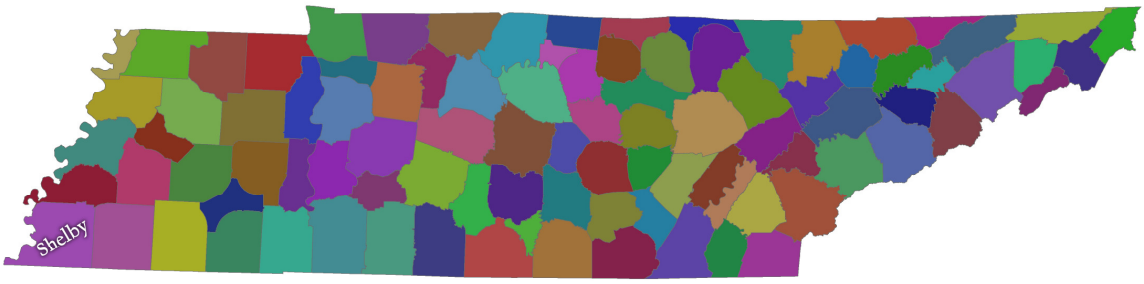
Five year projections have been developed in conjunction with annual budget preparation and updated throughout the year for planning purposes. Projections for the General Fund with discussion of the underlying assumptions are included in the "General Fund Summary" section of this document. Projections for other funds are also considered in budget development to ensure that dedicated revenues and fund balances will continue to be sufficient to maintain operations.

Proactive financial management strategies that focus on operating efficiencies and effective debt management have been instrumental in maintaining the stability of Shelby County's financial status. Continuing efforts to promote revenue diversification and economic development and to address the fragmentation of services created by multiple elected officials will be instrumental in meeting the challenges of future growth. Bond rating agencies have noted a diversified and expanding economic base, strong financial performance and general fund position as the basis for the County's AA+/AA1 bond ratings.

Government Structure and History

Shelby County was carved out of the Chickasaw Indian hunting grounds. The land was purchased, along with the rest of western Tennessee, by the United States for a total of $300,000. Shelby County was drawn onto Tennessee maps on November 24, 1819, by an act of the State General Assembly. Named for the first governor of Kentucky and Revolutionary War hero Isaac Shelby, the county's first government was appointed by the General Assembly. The five-man Quarterly Court was called into session in a log cabin near Main and Winchester in the raucous river settlement of Memphis. Since the implementation of the Restructure Act on January 1, 1976, the County has operated under the Mayor-Commission form of government.

The County is divided into five districts, with 13 elected representatives on the County Board of Commissioners. All elected officials serve four year terms. The County includes seven incorporated municipalities including the cities of Arlington, Bartlett, Collierville, Germantown, Lakeland, Millington, and the City of Memphis. Shelby County also includes a large unincorporated area. The Mayor, as the County's chief executive officer, oversees the operations of the County's six divisions. The Sheriff, Assessor, Register, Trustee, County Clerk and Clerks of Court are separately elected officials. The thirteen members of the Shelby County Board of Commissioners (the Commission), the legislative branch of the government, reviews and approves the County's programs and budgets.

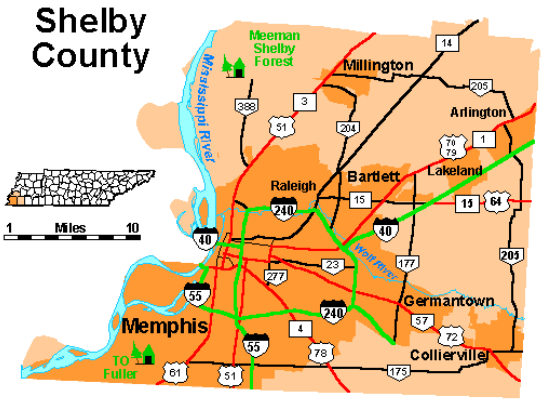


Shelby County is located at the southwestern corner of Tennessee on the Mississippi River. The county includes the City of Memphis and has the largest population of the 95 counties in the state.

Together, the administration and the Board of County Commissioners are responsible for governing the most populous of Tennessee's 95 counties. In August, 1984, the County's voters approved the Home Rule Charter which allows the Commission to pass ordinances locally rather than having to receive approval through the State of Tennessee. The Home Rule Charter became effective September 1, 1986.

Geography and Climate

Located in the southwest corner of Tennessee, the County is bordered by the Mississippi delta at the south and the mighty Mississippi River at the west. The county area contains 755 square miles; over 300 square miles of this area are within the city limits of Memphis. The Loosahatchie River, the Wolf River and Nonconnah Creek drain through the eastern part of the metropolitan area into the Mississippi River. Two large aquifers that lie below the Mississippi River supply drinking water to the citizens of Shelby County. Because of the aquifers' natural filtration process, our drinking water quality is considered to be one of the best in the United States. Located in the temperate zone, Shelby County enjoys four distinct seasons while having a generally mild climate year round. The average high temperature is 81.2 Fahrenheit while the average low is 42.2 Fahrenheit along with an average humidity of 69%. Rainfall averages around 49 inches each year and snowfall slightly over five inches.



At the heart of the County is Shelby Farms - one of the largest urban parks in the United States. At approximately 4,500 acres, it is five times larger than New York City's famed Central Park. The protection of Shelby Farms, the development of a cohesive greenbelt, the formation of a bikeway system, and the protection of a strong natural water supply are four important steps in making Shelby County an environmentally responsible community and an attractive destination for outdoor enthusiasts.

Business and Employment

Long known as the "Distribution Center of America," Shelby County is ideally located for transportation, travel and commerce, as evidenced by:

- The number one cargo airport in the world – the Memphis International Airport
- The convergence of five Class I intermodal railroads within the county
- A significant presence on nation's major inland waterway – the Mississippi River
- Future Interstate I-69 north-south connection
- Port of Memphis terminal to facilitate intermodal cargo transfer
- Central location for truck distribution to most U.S. destinations within two days

Shelby County corporations offer a diversity of employment opportunities. From the Nobel prize-winning institution of St. Jude's Children's Hospital to the international courier service of Federal Express Corporation, the region's economy has fared well during soft economic times.

Other major corporations located within Shelby County include AutoZone, Belz Enterprises, International Paper, Service Master, Smith & Nephew, Medtronics, and NIKE. More recently, Mitsubishi Electric Power Products, Electrolux, the Great American Steamboat Company and Bass Pro Shops have begun operations based in our community.

Demographics

The current population of Shelby County is approximately 940,000, with about 70% of that population residing within the city limits of Memphis. About 15% of Tennessee's entire population resides within Shelby County. The County is racially diverse, with about 53% African-American, 38% Caucasian, and about 9% Asian, Hispanic and Other.

Education

Education is a high priority for Shelby County. The combined enrollment for the consolidated Memphis City and Shelby County school district includes approximately 138,000 students with over 9,000 full-time and part-time employees. The public school system is the second largest single employer in Memphis and the largest school district in Tennessee. In 2014 six municipalities within Shelby County began to operate independent school districts.

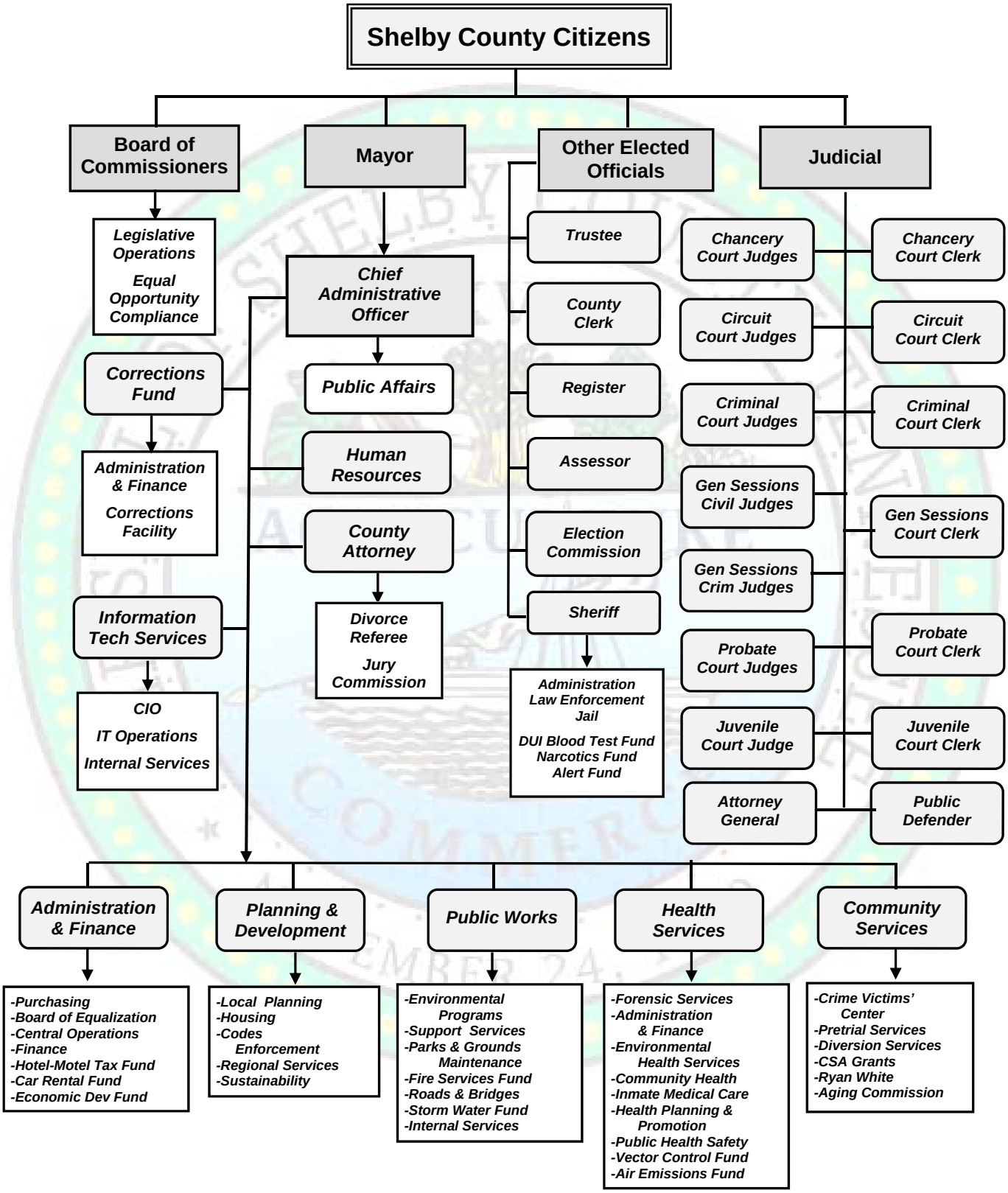
Shelby County also offers nine institutions of higher learning to its citizens, including The University of Memphis, Rhodes College, LeMoyne-Owen College, Christian Brothers University and the University of Tennessee Health Science Center.

Core Belief and Values

Acting on its core belief that Shelby County Government exists only to serve the public and provide a quality community, Shelby County Administration has fostered a work environment that encourages the personal growth of its employees and a commitment to teamwork that produces innovative solutions, technical excellence, and continuous improvement. A strong ethics policy has reinforced integrity, innovative service, accountability, excellence and respect as the values for Shelby County Government.

INTRODUCTION

County Organizational Chart



SHELBY COUNTY GOVERNMENT
MISSION AND STRATEGIES

MISSION:

Shelby County Government strives to promote economic growth, improve community health, support education, enhance public safety, and protect natural resources. This mission is achieved through a dedicated workforce in an open, efficient and ethical government that is fiscally responsible and responsive to Shelby County's diverse needs.

STRATEGIC PLAN:

Strategic planning promotes the County's commitment to high performance by providing a focus for the efficient use of resources and services. The Administration has identified strategic goals and objectives as a roadmap to fulfilling the stated mission of Shelby County and to provide an objective foundation for decision-making and measurement of results. These planning initiatives are intended to assign appropriate levels of County resources toward achievement of the identified priorities with both a long and short term perspective.

These Strategic Goals are linked throughout the budget document to the divisions and departments that execute the strategies. Icons to represent each strategy are also used as a visual reference.

Strategy 1: Support Quality Public Education

a) Provide sufficient operating and capital funding for all public schools in a manner that is fiscally responsible.
b) Provide and support programs that ensure that children (0-5 years of age) receive care and training that prepares them to enter school ready to learn.

Strategy 2: Protect and Promote Public Safety

a) Provide effective law enforcement and detention facilities for juveniles and adults.
b) Administer equitable civil and criminal justice court systems.
c) Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
d) Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
e) Support jail diversion programs for non-violent offenders with substance abuse or mental health issues to reduce detention costs.
f) Provide effective disaster preparedness and 911 emergency response systems
g) Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

Strategy 3: Protect and Promote Community Health

a) Provide and support integrated healthcare services that focus on wellness, early intervention, and prevention.
b) Provide programs that reduce the risk of chronic and infectious diseases with containment and treatment options.
c) Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.
d) Provide a safety net of healthcare services for the disadvantaged.

Strategy 4: Protect and Promote Environmental Quality and Livable Communities

a) Provide and support programs that protect air and water quality and other natural resources of the region.
b) Develop and implement programs and policies that promote clean and sustainable environmental practices in energy efficiency, waste reduction, transportation systems, recycling and construction.
c) Enforce or strengthen local codes and ordinances that regulate maintenance of structures, lots and land use to prevent blight and preserve the quality of neighborhoods.
d) Support initiatives and programs that promote community livability through access to recreation, transportation, education, and commerce.

Strategy 5: Promote Economic Development and a Healthy Economy

a) Provide programs and policies that support business development and revenue growth for the region with high quality, long-term job opportunities.
b) Strengthen partnerships with other municipal, state and federal governments to develop cooperation and mutual support in economic development and neighborhood revitalization.
c) Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.
d) Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

Strategy 6: Provide Effective Governance and Sound Stewardship for County Resources

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.
b) Preserve and maintain county infrastructure of roads, bridges, buildings and technical systems for current and future operations.
c) Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.
d) Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
e) Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs and succession planning.
f) Actively seek alternative funding sources through fees, grants or community partners to provide county services.

A **Strategy Matrix** shown on the following page provides a summary of how the county strategies are achieved by functional division and are represented in the budget. Further detail is presented in the “Division Overview” of each section in this document.

DIVISION STRATEGY MATRIX FY17

	County-wide Strategies Implemented at Division Level	Education	Sheriff	Public Works	Administration & Finance	Judicial	Corrections	Health Services	Community Services	Other Elected Officials	Planning & Development	Information Technology
	Strategy 1: Support Quality Public Education											
1-a	Provide sufficient operating and capital funding for all public schools in a manner that is fiscally responsible.	✓	✓									
1-b	Provide and support programs that ensure that children (0-5 years of age) receive care and training that prepares them for school.	✓										
	Strategy 2: Protect and Promote Public Safety											
2-a	Provide effective law enforcement and detention facilities for juveniles and adults.		✓				✓					
2-b	Administer equitable civil and criminal justice court systems.					✓						
2-c	Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.								✓			
2-d	Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.						✓					
2-e	Support jail diversion programs for non-violent offenders with substance abuse or mental health issues to reduce detention costs.					✓			✓			
2-f	Provide effective disaster preparedness and 911 emergency response systems.		✓	✓	✓			✓				
2-g	Ensure public safety through enforcement of fire, environmental construction and zoning codes and regulations.			✓		✓		✓			✓	
	Strategy 3: Protect and Promote Community Health											
3-a	Provide and support integrated healthcare services that focus on wellness, early intervention, and prevention.							✓				
3-b	Provide programs that reduce the risk of chronic and infectious diseases with containment and treatment options.							✓	✓			
3-c	Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.							✓	✓			
3-d	Provide a safety net of healthcare services for the disadvantaged.				✓			✓				
	Strategy 4: Protect and Promote Environmental Quality and Livable Communities											
4-a	Provide and support programs that protect air and water quality and other natural resources of the region.			✓				✓			✓	
4-b	Develop and implement programs and policies that promote clean and sustainable environmental practices in energy efficiency, waste reduction, transportation systems, recycling and construction.			✓							✓	
4-c	Enforce or strengthen local codes and ordinances that regulate maintenance of structures, lots and land use to prevent blight and preserve the quality of neighborhoods.			✓		✓					✓	
4-d	Support initiatives and programs that promote community livability through access to recreation, transportation, education, and commerce.			✓							✓	
	Strategy 5: Promote Economic Development and a Healthy Economy											
5-a	Provide programs and policies that support business development and revenue growth for the region with high quality, long-term job opportunities.				✓							
5-b	Strengthen partnerships with other municipal, state and federal governments to develop cooperation and mutual support in economic development and neighborhood revitalization.			✓	✓						✓	
5-c	Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.				✓							
5-d	Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.				✓				✓		✓	
	Strategy 6: Provide Effective Governance and Sound Stewardship for County Resources											
6-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.				✓	✓		✓		✓	✓	
6-b	Preserve and maintain county infrastructure of roads, bridges, buildings and technical systems for current and future operations.			✓								✓
6-c	Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.			✓	✓							✓
6-d	Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.		✓		✓	✓				✓		✓
6-e	Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs and succession planning.		✓		✓							
6-f	Actively seek alternative funding sources through fees, grants or community partners to provide county services.			✓	✓			✓	✓		✓	

Strategic planning supports the County's commitment to high performance by providing a focus for the use of resources and services. The Administration has identified strategic goals and objectives as a roadmap to fulfilling the stated mission of Shelby County and to provide an objective foundation for decision-making and measurement of results. Developed in close cooperation with the County Commission, Elected Officials, and Division Directors, these planning initiatives are intended to assign appropriate levels of County resources toward achievement of the identified priorities with both a long and short term perspective.

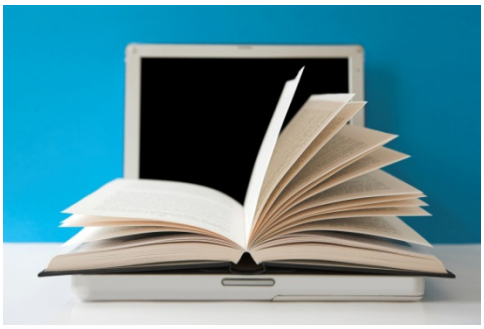
Budget Linkage – Strategic goals are linked to resource allocation at several levels in the budget document to align strategy and performance throughout the county at division and department levels.

- The ***Mission, Goals and Strategies*** of the County are briefly presented in summary format in the Introduction with a matrix that relates those goals/strategies to each division.
- The ***Division Overviews*** identify the county goals/strategies that each division serves and the departmental structure within that division for achieving those goals.
- The ***Budget Highlights*** summary for each division outlines the budgetary issues, trends and changes in major revenue and expenditure categories that influence the division's ability to achieve their goals.
- ***Key County Indicators*** are a tool for measurement and communication of performance in areas where strategies and objectives have been identified for the county as a whole. Key indicators may be stated in terms of comparable rankings or benchmarks with established national or state standards to measure progress of county performance against comparable agencies and expectations.

STRATEGIC GOALS AND KEY COUNTY INDICATORS

Strategy 1: Support Quality Public Education

Funding for education represents the largest functional expenditure of Shelby County Government, reflecting our commitment to providing excellent educational opportunities for every child. Significant changes to the structure of the school systems within Shelby County over the past several years have required funding adjustments to both the operating and capital budgets.



Shelby County Government has taxing authority for funding local education and responsibility for approving the total amount of county funds provided for all public schools within Shelby County. The School Board for each of the seven districts within the county determines how those funds will be used to best accomplish their mission of educating students. Funding for Capital Improvement Projects is also provided for qualified projects to ensure that school facilities provide a sound environment for learning. Pre-Kindergarten programs have also received county funding in recognition of the important foundation these programs provide for future educational attainment.

The County supports the ***PeopleFirst*** Partnership – a strategic plan coordinated by local public and private stakeholders designed to strengthen each child's educational "cradle to career" pipeline from kindergarten through college and beyond. Goals include improvements to kindergarten readiness, high school and college graduation rates, and adult career certifications in an effort to build and retain a quality 21st century workforce within Shelby County.

Key County Indicators -Education						
	FY10	FY11	FY12	FY13	FY14*	FY15**
Average Cost per pupil - City Schools	$10,767	$11,324	$11,250	$11,570	N/A	N/A
Average Cost per pupil - SCS County Schools	$8,439	$8,957	$9,318	$9,293	$10,333	$11,222
Average Cost per pupil - State of Tennessee	$8,773	$9,084	$9,123	$9,123	$9,346	$9,375
Average graduation rate - City Schools	70.8%	72.6%	70.3%	67.6%	N/A	N/A
Average graduation rate - SCS County Schools	91.2%	88.9%	90.5%	88.0%	74.6%	75.0%
Average graduation rate - State of Tennessee	86.1%	85.5%	87.2%	86.3%	87.2%	87.8%
Average ACT Score - City Schools	16.6	16.2	16.4	16.2	N/A	N/A
Average ACT Score - SCS County Schools	21	20.7	20.8	20.9	17.7	16.9
Average ACT Score - State of Tennessee	18.3	19	19.2	19.3	19.8	19.4

**FY14 data represents the consolidated City-County school district*
***FY15 County School data represents only the Shelby County Schools District*

Strategy 2: Protect and Promote Public Safety

Public Safety is a fundamental concern and responsibility for Shelby County - second only to Education in total functional expenditures. Our commitment to public safety is evidenced by the wide variety of programs funded or supported throughout the county government structure.

The ***Sheriff's Office*** has primary responsibility for crime prevention and control in Shelby County and for jail operations for pretrial detainees in custody. In addition to the many programs outlined in their budget section of this document, they have expanded inmate programming to reduce recidivism and continue to support and develop alternatives to incarceration through ***Operation Safe Community, the Criminal Justice Coordinating Council, and the Behavioral Mental Health Task Force***. In partnership with other local law enforcement organizations, the Sheriff has expanded ***Project Safe Neighborhood*** - a federal initiative to reduce gun crime. Grant funding has been secured to implement programs to impact crimes against women, domestic violence, traffic safety and drug trafficking. School security was reinforced two years ago with the addition of 35 School Resource Officers to adequately staff the consolidated schools. The Sheriff assumed responsibility for all detention and security services for Juvenile Court in FY16, with increased staffing for the juvenile case courtrooms.

Operation: Safe Community was established in 2007 as a strategic initiative to reduce crime in Memphis and Shelby County. The group uses coordinated strategies within the Mayor's offices of Shelby County and the City of Memphis, Shelby County Sheriff's Office, the Memphis Police Department, and faith-based, social service and neighborhood organizations to combat the area crime problem. Shelby County has played a key role in implementing OSC strategies by supporting funding for additional prosecutors and data driven officer deployment, advocating the OSC agenda in state legislation, and assisting with code enforcement and family safety programs.

The ***Division of Corrections*** manages the incarceration of convicted criminals in a cost-effective manner that ensures the safety of citizens. Rehabilitative programs, such as the ***3R Project***, have been emphasized as a means to prepare inmates for successful re-entry into society. The 3R Project assists ex-offenders with housing, mental and physical health services, family unification, life skills and employment. Other adult offender re-entry programs have been expanded to reduce recidivism.

Jail Diversion programs have been expanded to reduce the cost of incarceration. The Shelby County Drug Court program offers services intended to reduce the jail population by offering an alternative to incarceration for adult, non-violent drug offenders and to reduce the number of repeat drug offenses. Special programs have also been created to handle court cases involving veterans and recurring mental health offenders. The ***Public Defender's Office*** provides a link to treatment-based alternatives to incarceration for clients with substance use and mental health disorders. The Community Services Division also coordinates ***Pretrial Services*** and several diversionary alternative programs, most notably the ***Jericho Project*** that links criminal detainees with serious mental illnesses to supervised release options and treatment resources. Victims of crime are also served through the Community Services division with the ***Crime Victims/Rape Crisis Center.***

Shelby County also provides leadership through the ***Office of Preparedness*** and participation in the ***Urban Area Security Initiative (UASI)*** to ensure that appropriate resources and organizational structure are available to respond to major disasters that threaten public safety. This response ability was favorably tested by the flooding conditions experienced during the spring of 2011. A new facility has been provided to bring together emergency operations to facilitate effective coordination and timely responses.

Fire prevention and suppression is provided for about 46,000 structures in the unincorporated areas of Shelby County, along with emergency medical treatment and hazardous materials mitigation. Emergency medical services have been expanded throughout the county by equipping all fire stations with Advanced Life Support (ALS) personnel and equipment.

Key County Indicators - Public Safety				
	FY12	FY13	FY14	FY15
Felony Offenses (Part I Crimes)*	3,696	3,580	3,369	3,400
Average Sheriff Response Time - unincorporated area (minutes)	13.0	12.5	12.5	12.8
Average Daily Population - Jail	2,691	2,403	2,435	2,440
Average Daily Population - Corrections	2,475	2,450	2,257	2,106
Fire/EMS Call Average Response Time - unincorporated areas	6:47	7:01	6:46	6:23
% of Fire/EMS Calls made within standard time (10min 30sec)	91.56%	89.0%	88.5%	90.3%
Fire/EMS Call Average Response Time - municipal areas	4:58	4:52	4:52	4:34
% of Fire/EMS Calls made within standard time (9min 00sec)	94.24%	94.6%	93.4%	95.2%

***Part I Crimes** include: Murder, Forcible Rape, Aggravated Assault, Robbery, and Theft*
Statistics are reported on a calendar rather than fiscal year basis.

Strategy 3: Protect and Promote Community Health

Public Health is a designated responsibility of all county governments in Tennessee. Shelby County fulfills this important role through programs in several divisions that are designed to promote, protect and improve the health of its residents.

Regional One Health plays a critical role as the provider of vital health-care services in Shelby County and the surrounding multi-state region and provides hospitalization for inmates in county custody. The County has worked closely with state and local governments, Regional One administration, and the community to develop alternate funding sources to provide for long term sustainability of the hospital and to work collaboratively with stakeholders as advocates. County

funding to Regional One has been increased to offset reductions in state and federal supplements. The County supports the mission of the ***Healthy Shelby*** initiative, a multi-sector partnership that focuses on achieving better health behaviors, better care options, and lower health care costs. In producing system changes that improve public health, this alliance works to increase the appeal of Shelby County for potential business growth, reduce the health care burden on employers and individuals, and promote quality of life for citizens. A ***Prescription Drug Discount*** program is available to Shelby County residents through a partnership with a private benefits provider to ease the burden of obtaining prescriptions and to encourage health screenings.

The ***Health Services Division*** works closely with other agencies and community partners to reduce the risk of ***chronic and infectious diseases*** within Shelby County. Educational programs and services address the widespread behavioral and social risk factors associated with diseases that are prevalent in this area. Current epidemiologic methods are used to define infectious public health concerns and to detect measure and track risk so that containment and treatment options can be maximized. A ***dental health program*** for children targets prevention through the provision of sealants in grades K-8.

Environmental Health programs coordinated by the Health Services Division have contributed to the successful control of mosquito and rodent populations for the prevention of vector-borne diseases (most recently the Zika and West Nile virus). Regular inspections of restaurants and grocery stores serve to minimize bacterial or viral infections spread through improper food storage or handling.

The ***Division of Community Services*** also works to ensure the health and welfare of our most vulnerable populations through a variety of programs including the Defending Childhood Initiative, the Office on Aging, Minority and Hispanic Affairs, and the Office of Early Childhood. The ***Infant Mortality Reduction Initiative*** is a statewide project aimed at reducing infant mortality and improving birth outcomes. The decline in infant deaths within the last eight years is a promising sign of overall health improvement in Shelby County.

Wellness education is a strategy designed to motivate residents of Shelby County to take ownership of their personal health and health care. Programs promoting wellness include *"**Let's CHANGE**"* and the *"**Million Calorie Reduction Campaign**"*. Shelby County Government was recently recognized as a recipient of the ***Healthier Tennessee Workplace Award*** for its Total Health Wellness initiative, a comprehensive program that focuses on employee lifestyles and health habits.

Key County Indicators - Health					
	FY12	FY13	FY14	FY15	FY16
% of low Birth Rate Babies	11.1%	11.1%	11.1%	11.2%	11.0%
Infant Mortality Rates (per 1000 live births)*	10.6	9.2	9.2	N/A	N/A
Access to Clinical Care Ranking**	12th	14th	22nd	18th	16th
Health Outcomes Ranking**	59th	53rd	49th	39th	49th
Health Behaviors Ranking**	55th	62nd	54th	53rd	28th

**data beyond 2014 not yet available*
***Source: University of Wisconsin Population Health Institute - County Health Rankings*
Health Outcomes measure Mortality (length of life) and Morbidity (quality of life)
Access to Clinical Care measures factors of Access to care and Quality of care
Health Behaviors measures use of tobacco and alcohol, diet & exercise, and unsafe sexual practices

Strategy 4: Protect and Promote Environmental Quality and Livable Communities

Shelby County Government is committed to preserving and enhancing the natural resources with which this community has been blessed. Our natural rivers and streams attract outdoor enthusiasts from both urban and suburban areas. Nearly four times larger than New York's Central Park, ***Shelby Farms*** is a recreational gem for families, athletes and sportsmen. The 4,500 acre park has been recently renovated with a $70M capital improvement project as a unique partnership between private and public donors. Using federal, state and local funding, the County has worked with other agencies to create a cohesive ***Greenbelt*** that protects the natural areas and connects the County's communities from downtown Memphis eastward to Collierville, with 16 miles of trails on the very popular ***Greenline.***

In coordination with the ***Mid-South Clean Air Coalition***, Shelby County and its coalition partners consult and educate government, business and industry, educational institutions and the public on air quality issues. The Coalition also consults and assists government agencies in administering voluntary and mandatory control measures to improve air quality. ***Congestion Mitigation Air Quality*** projects funded by federal grants have been implemented to reduce harmful toxins created by vehicle emissions. ***Environmental Health programs*** coordinated by the Health Services Division have also contributed to area improvements in EPA ozone standards and the expansion of water quality monitoring and groundwater protection inspections.

Through the ***Memphis Regional Groundwater Study***, the County is using federal funds to ensure the preservation and protection of our excellent regional water quality and aquifers. The County also provides landfill monitoring, testing, and maintenance to protect the groundwater from potential contaminates for 335 acres of landfills, in conformance with state landfill closure procedures. The ***Storm Water Program*** protects residents from the adverse impact of uncontrolled storm water drainage and the discharge of pollutants into the receiving waters. A countywide master plan for flood plan management practices is in development in conjunction with supportive local legislation to reduce adverse impacts from urban development and changes in flood profiles.

The ***Memphis and Shelby County Office of Sustainability*** is charged with the implementation and oversight of the ***Sustainable Shelby Plan***, a strategic framework for action with regard to "green" initiatives in Shelby County. This office is the area's leading advocate and resource on sustainable practices such as energy efficiency, renewable energy, waste reduction and recycling, green infrastructure, sustainable food systems and resilience. Since its creation in 2011, the office has led the development of the Mid-South Regional Greenprint plan, helped secure a $60 million HUD resilience grant, and certified the City and County as a 4-STAR Sustainable Community.

Blight control is an environmental issue with significant economic development impact. An aggressive effort has been made to revitalize neighborhoods through the removal of structures or debris that may have negative effects on the health, safety or general appearance of the community. Several divisions have joined forces to enforce codes or strengthen local ordinances that regulate illegal dumping and lot maintenance. Increased funding has been provided to support efforts to further reduce blight in Shelby County.

Strategy 5: Promote Economic Development and a Healthy Economy

Shelby County is committed to providing programs and policies that ensure aggressive growth and promote high quality long-term job opportunities. One of the County's primary advantages for economic development is the combination of its central location in the United States and its excellent transportation facilities - including air, rail and water. Another advantage is the relatively low cost of living compared with other urban areas, particularly in terms of real estate values. Partnerships with other agencies and with state and local community leaders have been effective in forging alliances that promote economic development and fiscal sustainability in Shelby County.

Shelby County supports the five major initiatives of ***Memphis Fast Forward***, a collaborative organization of 50+ public and private leaders dedicated to forming specific strategies related to job expansion, public safety, education, government efficiency, quality of life and economic growth.

The Memphis Shelby Growth Alliance represents the economic development branch of Memphis Fast Forward, with ***EDGE (Economic Development Growth Engine)*** as the economic growth organization created to combine the efforts of several independent agencies with similar goals.

EDGE ECONOMIC DEVELOPMENT GROWTH ENGINE FOR MEMPHIS & SHELBY COUNTY

One method used to recruit and retain desirable business relationships is the use of ***PILOTs (Payments in Lieu of Taxes)*** and other funding incentives or agreements. These agreements have been beneficial to commercial development in this area; however, their structure will be periodically reviewed to assess the need for revisions to terms, coordination, or oversight. Evidence of successful efforts to attract business and manufacturing include decisions by Electrolux, Mitsubishi, the Great American Steamboat Company and Bass Pro to locate in Shelby County and by International Paper and Auto Zone to expand their existing facilities and operations here.

The County has also adopted and implemented a ***Unified Development Code (UDC)*** through the ***Office of Planning & Development*** to address redundant City/County zoning and land use regulations that impede business development. Efforts by Shelby County to support the strength of ***Locally Owned Small Business (LOSB)*** have resulted in increased purchases from these vendors to at least 20% of expenditures.

Key County Indicators - Economics					
	FY12	FY13	FY14	FY15	FY16
Construction Permits	6,695	7,044	6,503	7,305	6,486
Commercial Property as % of total Assessment Base	30.7%	30.0%	32.6%	31.4%	31.8%
Median Household Income	$ 44,694	$ 45,266	$ 43,938	$ 47,083	N/A
Families Below Poverty Level	17.2%	17.2%	18.2%	15.2%	N/A
Unemployment Rate	9.1%	9.7%	7.9%	6.6%	5.6%

Efforts to create a healthy economy must also address the issues of transportation, affordable housing and community redevelopment to ensure the economic security of low income residents. The Office of Planning & Development coordinates programs and grants designed to provide housing rehabilitation assistance, employment opportunities, neighborhood revitalization and accessible transportation.

Strategy 6: Provide Effective Governance and Sound Stewardship for County Resources

Shelby County government strives to be accessible, responsible, and accountable in the management of County resources and assets. A tradition of strong financial management and reporting is evidenced by high bond ratings, favorable audit results and recognition for financial reporting and budgeting by the Government Finance Officers Association (GFOA). Since the implementation of a ***Debt Reduction Plan*** in 2002, the County's outstanding bonded debt and commercial paper peaked at $1.85 billion in December 2006 and has declined annually since then to $1.05 billion at June 30, 2016. As long as the County stays within its Debt and CIP Plans, outstanding bonded debt will continue to decline to a level below $1 billion, and it will not be necessary to raise additional revenue for debt service.

The County has been successful at maintaining core service levels, despite increasing costs, through ongoing efforts to streamline operations by means of efficiency, centralization, use of technology, or outsourcing. ***Training and wellness programs*** have been implemented to enhance the productivity and professionalism of the County's greatest resource – its employees.

Another area of significant resource management is the maintenance of ***county infrastructure and facilities***. The Public Works Division is responsible for providing cost-effective maintenance for approximately 120 county-owned and/or leased properties totaling 3 million square feet of space. The ***Roads and Bridges Department*** maintains local infrastructure including 800 miles of County roads, 192 roadway bridges and 350 miles of underground storm system piping. ***Information Technology Services*** provides centralized support for all areas of operations to ensure efficient and secure data systems.

Trust and confidence throughout county government are promoted through transparent, accessible and responsive interactions with all internal and external customers. Shelby County seeks to create a culture of ***citizen engagement and trust*** by promoting public-private partnerships, civic group policy involvement, and volunteerism. The Administration has designed several outreach programs to educate citizens about local government, including the ***Citizens Academy*** that provides in-depth information about County operations. The County website has been redesigned to provide a more user-friendly portal to information of interest to businesses and citizens. Mayor Luttrell also conducts regular "***Meet the Mayor"*** sessions with individual citizens to hear to their concerns and suggestions to improve Shelby County.

Key County Indicators - Stewardship

	FY12	FY13	FY14	FY15	FY16
Taxes collected within first year of the levy	93.02%	93.78%	92.94%	95.74%	96.12%
Bond Ratings (Moody's/ S&P/Fitch)	Aa1/AA+ /AA+	Aa1/AA+ /AA+	Aa1/AA+ /AA+	Aa1/AA+ /AA+	Aa1/AA+ /AA+
% of General Obligation Debt to Taxable Assessed Value	7.66%	7.29%	6.99%	6.35%	5.56%
Total Government Debt Per Capita	$1,576	$1,483	$1,375	$1,363	$1,204
GFOA Certificate of Achievement for excellence in Financial Reporting (CAFR) – consecutive years	27	28	29	30	31
GFOA Distinguished Budget Presentation award – consecutive years	4	5	6	7	8
Number of General Fund Positions (FTE)	3,857	3,875	3,903	3,896	3,918

Calendar for Development of Fiscal Year 2017 Budget

SEPTEMBER – OCTOBER 2015

- Developed budget policies and guidelines for preparation of Operating Budget and CIP requests
- Updated TeamBudget security, formats and software training materials

NOVEMBER – DECEMBER 2015

- Reconciled Position Control budgets
- Prepared initial revenue projections, cost assumptions and fringe benefit rates
- Prepared and distributed Grants worksheets to Divisions for FY17 planning
- Nov 2 - Distributed instructions and forms for CIP 2017-2021 requests
- Nov 20 - Capital Improvement Plan budget requests submitted to Finance

JANUARY 2016

- Jan 14 – Budget discussion meeting with Mayor and Elected Officials
- Jan 19 - Distributed FY17 Operating Budget Kickoff Instructions and Calendar
- Jan 21 - Opened TeamBudget to departments for FY17 data changes
- Jan 20-21: IT Steering Committee review of CIP budget requests for 2017-2021
- "Budget Workshop" opportunities provided for individual assistance

FEBRUARY – MARCH 2016

- Feb 16-23: Budgets and increase requests submitted by all divisions
- Administrative Hearings for budgets of Mayor's Administration
- Finance Review of budgets for Elected Officials, Judicial and Sheriff
- Feb 23 - Trustee/Administration preliminary revenue forecast
- Feb 23 - Administrative review of CIP budget requests for Buildings and Property

APRIL 2016

- Apr 4 -15: Countywide budget consolidated and balanced
- Apr 5 - Trustee/Administration revenue forecast updated
- April 18 - 27: Proposed Budget compiled and printed
- April 29 - Proposed Budget documents provided to County Commission

MAY 2016

- May 4 - Proposed Budget summary published in Daily News
- May 4 – Mayor's presentation to County Commissioners
- May 6 - 25 - Budget hearings conducted by County Commission
- May 25 - Budget Wrap-up

JUNE – JULY 2016

- June 1 - Resolutions for Operating Budget, CIP Budget, Personnel Policy and Tax Rate Ordinance presented in Committee.
- Jun 29 - Commission approved FY17 Operating and CIP Budgets
- July 1 - Begin Fiscal 2017
- July 6 - Special Called meeting to amend for Adopted Budget
- July 27 - Commission approved 2017 Tax Rate Ordinance (3rd reading)

AUGUST – SEPTEMBER 2016

- Aug 1 - Commission approved FY17 Shelby County Board of Education Operating Budget
- Prepared Adopted Budget document; submitted to State and GFOA for approval

***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 ***Introduction*** section includes the ***Mayor's Letter of Transmittal,*** a list of County Officials, a countywide organizational chart 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.

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 <u>not</u> 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.

Operating Budget Process

The budget process establishes the priorities of Shelby County Government. A Commission resolution requires the County Mayor to submit a consolidated budget document to the Board of Commissioners by March 31 and State law requires that the County adopt a budget before July 1. These dates drive the budget calendar.

The formal budgetary process begins with a goal-setting workshop for senior administrative management. After identifying and prioritizing general goals and objectives, specific strategies and action plans for implementation are prepared at the division management level. This planning process serves as the basis for formulation of departmental budgets. These budgets are reviewed by the respective division directors and a combined division budget is prepared incorporating administrative review changes at that level.

Division budgets are submitted to the Chief Administrative Officer for a final level of administrative review. After any revisions and a final executive review by the Mayor, a consolidated budget for the County Administration is prepared. Elected Officials submit their respective budgets to the budget office to be included in a consolidated budget document that is presented to the Budget and Finance Committee of the Board of County Commissioners.

State law requires the County to publish the annual proposed operating budget in a newspaper of general circulation. This statute specifies that the budget must be published no later than five days after it is presented to the county legislative body if the newspaper is published daily. However, the budget cannot be adopted until at least ten days after it is published.

The Budget and Finance Committee conducts public review meetings and recommends revisions to the consolidated budget. The revised consolidated budget is presented for approval to the Board of County Commissioners. The legislative body is responsible for final approval and appropriation of the consolidated budget and sets the property tax rate. The budget is adopted by resolution. The tax rate is set by ordinance which requires three readings.

The financial plans of Shelby County are included in the annual capital and operating budgets to project all receipts and disbursements, and present the level of governmental services and the method of distributing costs to the various segments through the collection of taxes and fees. By the terms of its Home Rule Charter, Shelby County Government is not permitted to make any expenditure of funds unless funds sufficient for that expenditure have been appropriated by the Board of Commissioners.

The Operating Budget as adopted by the Commission specifies only the departments, major funds, and accounts to which monies are allocated. To ensure compliance with contractual and other spending restrictions and to facilitate internal and external reporting, some of these major funds, notably the Grant funds, are subdivided into multiple funds within the financial accounting system. Also, to control expenditures and monitor performance at a level of greater detail, many departmental operating budgets are subdivided by sections in the financial accounting system.

The Home Rule Charter prescribes that expenditures may not exceed budget by major account at department level. Moreover, Generally Accepted Accounting Principles prescribe that the County's financial statements include a presentation indicating budgetary compliance for all funds for which annual budgets are adopted. The State of Tennessee Comptroller of the Treasury reviews the County's adopted budget because the County has outstanding debt. The County's budget is submitted to the State Director of the Division of Local Finance after adoption.

Capital Improvements Budget Process

The County annually prepares a five year Capital Improvement Plan (CIP) for capital expenditures, as defined below. Each elected official and division director is asked to evaluate their capital needs for the next five years and to submit their requests for inclusion in the Capital Improvement Plan. Projects are prioritized based on the urgency of the need as described in the request, with consideration also given to whether the project was included in the prior year CIP. A major factor in determining priorities is whether the project improves the efficiency and effectiveness of County government. Priority is also given to projects that will

provide cost savings to the County. The County has an established maximum annual Capital Improvement Plan of $75,000,000 from County funds (including debt and pay-as-you-go).

Although the five-year Capital Improvement Plan is approved in total, only the budget for the first year is actually adopted as the CIP Budget. This budget is an allocation or indication of intent by the County Commission. The remaining four years are approved as the plan for the subsequent years. All projects in the approved Capital Improvement Budget are subject to subsequent appropriation by the Board of Commissioners. Each project must be approved by a resolution to appropriate the amount for the project and to approve the contract or purchase of the project.

Mid-Year Changes to the Adopted Budget

When unforeseen circumstances necessitate adjustments to the budget during the fiscal year, changes can be accomplished in two ways. The County Mayor or his designate is authorized to transfer budget amounts between line items of the same category (personnel related versus all other types of expenditures) of the same division (group of departments) and same fund type. A line item transfer shall be deemed effective when the Mayor or his designate has indicated his approval by signature. All other adjustments require a resolution. A resolution shall be deemed effective when signed by the Mayor to indicate his approval and by the Clerk of the County Commission or her deputy to attest its passage by the Commission.

Carry Forward Encumbrances

At any given time, there are certain agreements in place, evidenced by contracts or purchase orders, by which Shelby County is obligated to make various payments to vendors on condition of future performance of services or future deliveries of goods by the vendors. These obligations are known as encumbrances. The County's Accounting Policies Resolution prescribes that at every fiscal year end the old year's budget is reduced by the amounts of all such encumbrances then outstanding (known as carry forward encumbrances), and the new year's budget is increased by the same amount. Any amount by which a new year's budget is increased for carry forward encumbrances may only be expended as follows:

1) In the case of the Operating Budget, for the contract or purchase order for which the budget increase was made.
2) As prescribed by Resolution, General Fund carry forward encumbrances are restricted to Professional and Contracted Services, Rent Utilities & Maintenance and Asset Acquisitions in excess of $5000. All other encumbrances remain open and reduce budget availability in the new year; unless the department requests that the encumbrance be closed.
3) In the case of Capital Projects Budget, for the specific purpose for which the monies were appropriated.

Position Control Budget

An integral part of the annual Adopted Operating Budget for Shelby County is the Position Control Budget (PCB) that defines the approved salary for each position. The purpose of the Position Control Budget is to ensure that total salary costs will not exceed the amount of the annual cost of living raise from one fiscal year to the next. This budget is maintained by the Finance Department throughout the year.

Any salary increase that is requested for an employee by a department for purposes of reclassification, equity, or other circumstances must first be approved by Compensation. The department must then identify funding for the increase through availability from another position, a salary contingency account, or an approved resolution appropriating funds from another source. Savings realized through vacancies or attrition (lapse) cannot be used to fund salary increase requests. Funds budgeted for variable salaries (overtime, etc.) or temporary salaries cannot be used to fund permanent salary obligations if other options exist.

A significant factor within the position control budget at the divisional level is the salary restriction (also known as the lapse restriction). This reduction to available salary funds is made to allow for expected savings associated with vacancies or other types of naturally occurring attrition. Allowances are made to consider the variable attrition rates within different types of functions when salary restrictions are calculated.

The Shelby County Chart of Accounts is available on the County intranet site for department users with detailed descriptions of funds and accounts. The accounts are updated on a monthly basis to maintain complete and accurate information. Department budgets are adopted at the prime account level; those groupings are summarized below.

How to Read the Financial Data:
Each department's financial page presents a summary of all revenues, expenditures and transfers categorized by ***Prime Account*** groupings. The accounts are defined by Shelby County's ***Chart of Accounts*** – the financial coding structure used for budgeting and accounting purposes which was revised for Fiscal 2010.

The County uses ***section numbers*** to identify departments or activities for purposes of accumulating revenues and expenses and for budgetary control purposes. Each financial transaction includes a full account coding in the format of 123-123456-1234; the first set of 3 numbers is the fund number, the middle set of 6 numbers is the section number and the last set of 4 numbers is the account number.

Structure of Section Numbers:
The complete section number contains 6 digits. The number is subdivided into the following parts:

a. First 2 digits: division number
b. Middle 2 digits: the department number, when combined with the division number
c. Last 2 digits: the section number, when combined with the department number.

Section number (6-digit) financial data is the lowest form of detail in the budget document in the form of program budgets.

Structure of Department Numbers:
This 4-digit number includes the division number and two additional numbers. For example, Department number 3016 is Public Works: Parks and Grounds Maintenance.

Compliance with the legally adopted budget of the County requires that expenses be charged to the correct section number at least to the department level, since the budget is adopted at the department level.

The following ***Division Numbers*** are assigned:

20 - Administration & Finance
25 - Information Technology Services
27 - Planning & Development
30 - Public Works
35 - Corrections Center
40 - Health Services
48 - Community Services
61 - Sheriff-Administration
62 - Sheriff-Law Enforcement
63 - Sheriff-Jail Division
70 - Judicial
80 - Other Elected Officials
91 - Education
92 - Debt Service
93 - Internal Service Funds, non-operating

Revenue and Expense Account Structure:
As noted above, the County uses a 4-digit "account number" to classify revenues by the source of the revenue and expenses by the nature of the related goods or services. In the budget document, the prime accounts provide detail by "pools" or a summary of all 4-digit accounts based on the first two digits of an account category. For example, a 60XX supplies pool is the total of all 4-digit accounts beginning with the account number "60."

The ***Revenue*** category includes the following prime account groupings:

- ***Property Taxes*** – Current and delinquent realty and personalty taxes collected by the Trustee.

- ***Other Local Taxes*** – Business taxes, interest and penalties on tax payments, MLGW in Lieu of Taxes, wholesale beer tax.
- ***Intergovernmental Revenue – State*** – County share of state sales tax, state grants and reimbursements, TVA Replacement tax, jail revenue from state.
- ***Intergovernmental Revenue – Federal & Local*** – Grants, revenues and reimbursements that Shelby County receives directly from the Federal Government. Cost reimbursements from the City of Memphis for shared services and other payments.
- ***Charges for Services*** – Various fees collected for services or property use such as rental income, inmate telephone system revenue, Tenncare revenue for health services provided to patients covered by this insurance system.
- ***Fines, Fees & Permits*** – Fees collected by the Courts and Elected Officials such as drug treatment fees, title search fees, permits, and various court fines and fees.
- ***Other Revenues*** – Miscellaneous revenues not appropriately assigned to other categories such as private donor grants and interfund interest income.
- ***Investment Income*** – All income from investments, including interest earned, dividends, gains or losses on disposition of an investment and any other investment income.

The ***Expense*** category includes the following account groupings:

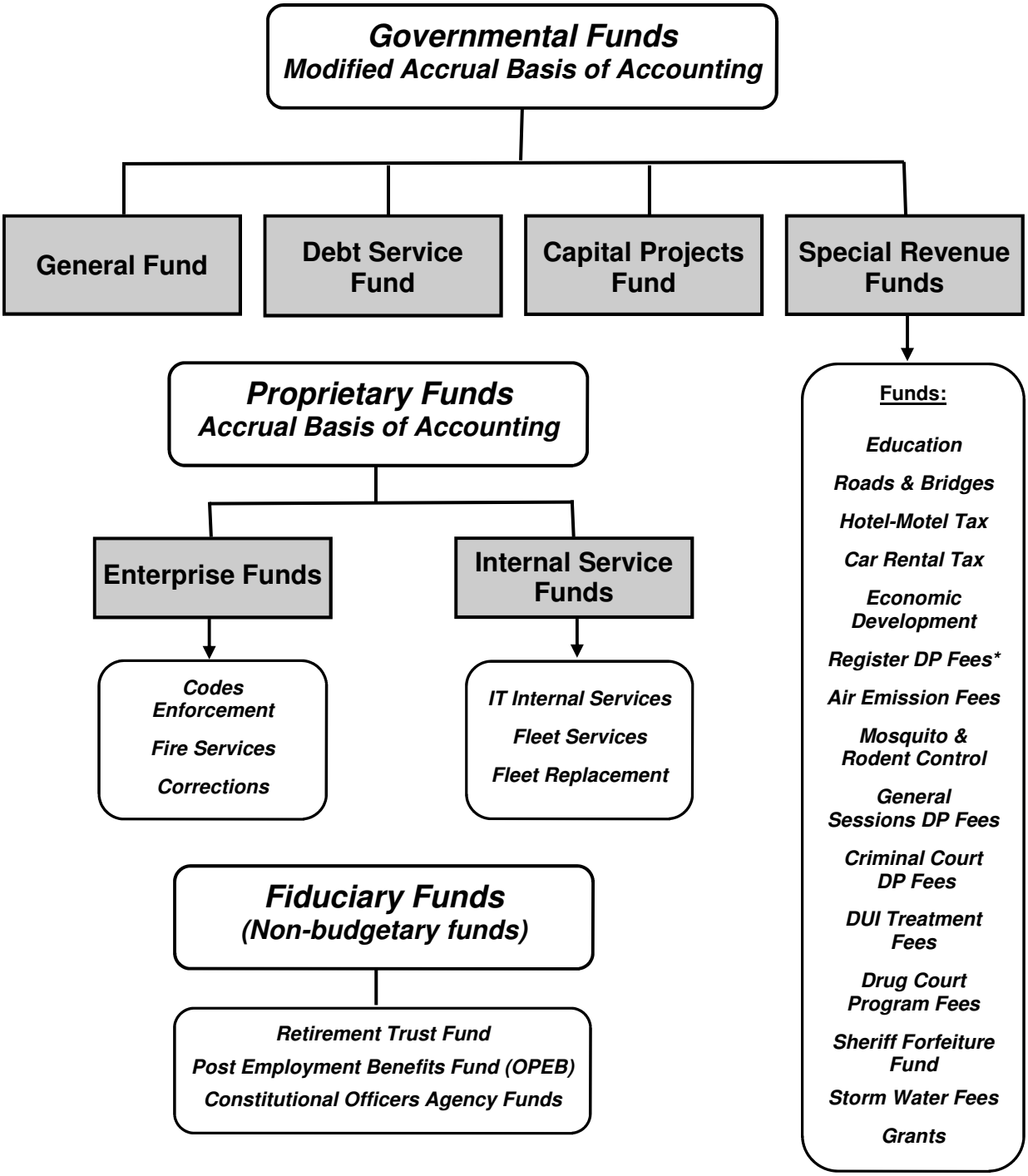
Salary-related expense accounts:

- ***Salaries*** – includes basic salaries and wages.
- ***Other Compensation*** – other forms of compensation and overtime.
- ***Fringe Benefits*** – includes benefits such as health, life, pension, and unemployment.
- ***Salary Restriction*** – used only for budget purposes as an offsetting salary budget to estimate savings from vacant positions.

Operating Expense Accounts:

- ***Supplies* & Materials** – consists of materials and supplies, employee apparel, medical supplies, membership dues & publications.
- ***Services* & Other Expenses** – includes inside & outside printing, copy expense, education & training, travel, freight & storage.
- ***Professional & Contracted Services*** – includes contracts with consultants, sub-recipient of grant awards, and the jail medical contract.
- ***Rent, Utilities & Maintenance*** – includes communication expenses, utilities, maintenance of equipment and maintenance of County buildings.
- ***Interfund Services*** – charges or fees by one fund or department to another fund or department for the use of printing, copying, postage, fleet services, and repair of County vehicles.
- ***Capital Asset Acquisitions*** – used for the procurement of capital expenditures, land, buildings, equipment, infrastructure and vehicles.
- ***Depreciation Expense*** – used to record the periodic depreciation of capital assets based on estimated useful lives; depreciation expense is charged directly to internal service funds but used only for government-wide reporting for assets of the governmental funds.
- ***Debt Service Expenditure*** – expenditures related to debt from borrowing or capital lease financing, including principal repayment, interest payments and debt issuance costs.
- ***Affiliated Organizations*** – used to report payments to component units, joint ventures and other related organizations with which the County has an established affiliation.
- ***Grants*** – reports grants and subsidies to various not-for-profit organizations, other than those considered to be “Affiliated Organizations.”
- ***Contingencies and Restrictions*** – this category has budget amounts only since no actual expenses are charged to these accounts; used only by the central budget staff for budgeting for contingency and other unallocated budget purposes.
- ***Other (Financing) Sources and Uses –*** receipts and disbursements that are classified as “Other Sources and Uses” on financial statements such as the gain or loss on the disposition of a capital asset recognized in a proprietary fund.
- ***Planned Use of Fund Balances –*** used only for budget purposes to reflect budget adjustments when expenditures are effectively using fund balance from the end of the previous year.
- ***Transfers*** – Transfers are transfers between funds; purposes of transfers include local match for grants, operating subsidies and indirect cost allocations.

The accounts of Shelby County government are organized on the basis of funds, with the operations of each fund accounted for in a separate set of self-balancing accounts that comprise the assets, liabilities, equity , revenues, expenditures and transfers for that fund. Only Governmental and Proprietary funds are subject to appropriation in the operating budget. Fiduciary funds are not subject to appropriation.



**Data Processing Fees*

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise the assets, liabilities, equity, revenues, and expenditures of each fund. Resources are allocated to each fund and accounted for based on the purpose for which they are designated and the means of controlling the spending activities. The individual funds are grouped into three basic types: Governmental, Proprietary or Fiduciary. Within the first two groups, the funds are further subdivided into six generic classifications: General, Debt Service, Capital Projects, Special Revenue, Enterprise, or Internal Service Funds. Only the governmental and proprietary funds are subject to appropriation as approved in the annual operating budget. Fiduciary funds are not generally subject to appropriation.

Major Funds:
Shelby County defines its major funds as those that equal more than either 10% of total appropriated revenues or 10% of total appropriated expenditures. The major funds of Shelby County include the General Fund, the Education Fund (a Special Revenue Fund), and the Debt Service Fund.

Fund Numbers:
A summary of the budgeted fund types by number are as follows:

Funds 001-049	General Funds
Funds 050-099	Special Revenue Funds
Funds 100-899	Grant Funds
Funds 901-904	Debt Service Funds
Funds 905-939	Capital Improvement Funds
Funds 950-958	Enterprise Funds
Funds 959-969	Internal Service Funds
Funds 980-989	Fiduciary Funds

GOVERNMENTAL FUNDS:

Governmental Funds are those through which most governmental functions are financed with the objective of having sufficient resources available to provide services to the public. A governmental fund's measurement focus is on the determination of financial position and changes in financial position. The modified accrual basis of accounting is used for governmental funds to recognize:

1) Revenues in the accounting period in which they are both measurable and available to finance expenditures made during the current fiscal period.
2) Expenditures in the accounting period in which the liabilities are both measured and incurred.

All funds that use the modified accrual basis of accounting are expendable and do not, therefore, have a capital maintenance objective. Four types of governmental funds are employed by the County: the General Fund, Special Revenue Funds, Debt Service Fund and Capital Improvements Fund.

General Fund
The General Fund is the most significant Governmental Fund. Transactions related to resources obtained and used for delivery of those services traditionally provided by a county government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, health, public works and community services. The operations of all fee operating elected offices are accounted for as sub-funds of the General Fund. General Fund revenues come from many different sources.

Special Revenue Funds
Transactions related to resources obtained and used for certain Federal and State programs and from other resources upon which legal restrictions are imposed are accounted for in the Special Revenue Funds. The following funds comprise the Special Revenue Funds:

The ***Education Fund*** accounts for revenues collected and allocated for public education in Shelby County.

The ***Economic Development Fund*** provides a comprehensive accounting for resources received that can be used only for economic development activities supported by the County.

The ***Roads and Bridges Fund*** accounts for the receipt and expenditures of the County's share of the proceeds from the state gasoline tax and additional allocations from the State of Tennessee for road repairs and maintenance.

The ***Hotel/Motel Tax Fund*** accounts for the 5% tax collected on hotel and motel room rentals in Shelby County for the purpose of funding debt service repayment for the Sports Authority and funding for the Convention and Visitor's Bureau.

The ***Sheriff Forfeiture Fund*** accounts for the proceeds of goods seized and forfeited under the provisions of T. C. A. Section 53-11-451; includes the ***Narcotic Fund, Alert Fund*** and ***DUI Vehicle Seizures Fund***.

The ***Register's Data Processing Fees Fund*** accounts for the $2.00 fee collected on every document recorded by the Register to fund computer acquisition and enhancements for the Register's office.

The ***General Sessions Data Processing Fees Fund*** accounts for fees collected by the General Sessions Civil and Criminal Court Clerk to provide funds for computer acquisition and enhancements for the General Sessions Court Clerk's office.

The ***Criminal Court Data Processing Fees Fund*** accounts for fees collected by the Criminal Court Clerk to provide funds for computer acquisition and enhancements for the Criminal Court Clerk's office.

The ***DUI Treatment Fines Fund*** accounts for fines collected by General Sessions, Criminal and GS Drug Courts for use in alcohol & drug treatment programs through services offered by certain qualified organizations. DUI funds will be used in conjunction with services provided by Drug Court program.

The ***Drug Court Program Fees Fund*** accounts for fines collected by General Sessions and Criminal Courts and the GS Drug Court to be used exclusively for the creation and maintenance of state drug court treatment programs.

The ***Car Rental Tax Fund*** accounts for the car rental tax restricted for payment to the Public Building Authority for the funding of the NBA arena.

The ***Air Emission Fees Fund*** accounts for the proceeds of emission fees to be used in the Environmental Protection Agency (EPA) Title V program regulating all major and minor air emission sources in Shelby County.

The ***Vector Control Fund*** accounts for the collection of the Vector Control fee of $.75 charged to all MLG&W customers on a monthly basis for the control of mosquito and rat populations.

The ***Grants Fund*** accounts for the receipts and expenditures of federal, state and other grants received by various County departments.

The ***Storm Water Fund*** accounts for fees collected from customers in unincorporated Shelby County to provide a dedicated source of funds to implement the provisions of the county's Storm Water Ordinance.

Debt Service Fund
The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs (except for bonds issued for Proprietary Funds, which are reported as liabilities of the respective Proprietary Fund).

Capital Improvements Fund
The Capital Improvements Fund accounts for the acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise or Internal Service Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants. A five-year Capital Improvements Fund plan is approved by the Board of Commissioners, while only the first year of the plan is included in the annual adopted budget. In order for a project to be appropriated, a commission-approved resolution is still necessary.

PROPRIETARY FUNDS:

Proprietary Funds are used to account for the organizations and activities of the County which are similar to those often found in private enterprises. The measurement focus is on determination of net income, financial position, and changes in financial position. The accrual basis of accounting is used for Proprietary Funds to recognize:

1) Revenues in the accounting period that the revenues are earned
2) Expenses in the accounting period that the expenses are incurred

Both the revenues and expenditures must be measurable in order to be reported in the accrual basis. Two types of Proprietary Funds are employed by the County: Enterprise Funds and Internal Service Funds.

Enterprise Funds
Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Funds used by the County are as follows:

The ***Consolidated Codes Enforcement Fund*** accounts for operations of the Memphis and Shelby County Office of Construction Codes Enforcement. Revenues are generated through fees charged by the office.

The ***Fire Services Fund*** accounts for the operations of the Fire Department. Revenues are received from fees charged for fire services.

The ***Corrections Center Fund*** accounts for the operations of the Corrections facilities. Revenues are received from the State of Tennessee based on actual costs incurred for housing state prisoners.

Internal Service Funds
Internal Service Funds account for the financing of goods or services provided by one department to other departments or agencies of the County on a cost reimbursement basis. Shelby County uses Internal Service Funds to account for the accumulation and allocation of costs associated with:

Fleet Services – Vehicle repairs, fuel and fleet replacement
Information Technology Services – Telecommunications, PC Replacement, and Managed Print

FIDUCIARY FUNDS (Non-budgetary funds)

Fiduciary funds (non-expendable trust funds) account for resources that are held by the County as a trustee or agent for parties outside the County and that cannot be used to support the government's own programs. Fiduciary funds are not appropriated in the operating budget. The following funds comprise the Fiduciary Funds:

The ***Pension Trust Fund*** accounts for the activities of the County's retirement plan, which accumulates resources for pension payments to employees.

The ***Other Post-employment Benefits (OPEB) Trust*** accounts for the fund used to accumulate and provide health and life insurance to retirees. Revenues for the Pension and OPEB Funds are provided by employer (County) contributions and premiums are paid by retirees.

The ***Constitutional Officers Agency Fund*** accounts for assets held by the County's constitutional officers and other elected officials in an agency capacity for governments, litigants, heirs and others. Agency funds are custodial in nature and do not involve measurement of results of operations.

OTHER INTERNAL SERVICE FUNDS (Non-budgetary)

The following non-budgetary internal services funds exist to accumulate funds necessary for these self-insurance programs:

The ***On-the-Job Injury (OJI) Fund*** accounts for the employee OJI program operated by the County. This self-insured fund is the County's equivalent of workers' compensation insurance.

The ***Unemployment Compensation Fund*** accounts for the unemployment compensation program operated by the County.

The ***Group Health Insurance Fund*** accounts for employer contributions and employee health insurance premiums collected for payment of all health claims and related administrative costs.

Relationship Between Functional Units and Financial Structure

DIVISION-FUND	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Grant Funds	Debt Service Fund	CIP Funds
ADMINISTRATION & FINANCE:							
Various Programs*	X				X		
Hotel-Motel Tax Fund		X					
Car Rental Tax Fund		X					
INFORMATION TECHNOLOGY SERVICES:							
Various Programs*	X						X
IT Internal Services				X			
PLANNING & DEVELOPMENT:							
Various Programs*	X				X		
Codes Enforcement Fund			X				
CORRECTIONS*			X		X		
PUBLIC WORKS:							
Various Programs*	X				X		X
Roads and Bridges Fund		X					X
Storm Water Fund		X					
Fire Services Fund			X				
Fleet Services				X			
Fleet Replacement Fund				X			
HEALTH SERVICES:							
Various Programs*	X				X		X
Air Emissions Fund		X					
Mosquito & Rodent Control Fund		X					
COMMUNITY SERVICES*	X				X		
SHERIFF:							
Various Programs*	X				X		X
Sheriff Forfeiture Funds		X					
JUDICIAL:							
Various Programs*	X				X		X
Court DP Fees		X					
Drug Court/DUI Fees		X					
OTHER ELECTED OFFICIALS							
Various Programs*	X						X
Register DP Fees		X					
EDUCATION		X					X
DEBT SERVICE						X	

****Detailed information about programs within each Division or Fund is provided within the Division Summary sections. Detailed information and appropriation status for CIP Projects are provided in the CIP Section.***

LONG TERM FINANCIAL PLANNING

Long-term financial planning, with a focus on a sound, stable decision making, is a critical component of maintaining the County's strong financial position and AA+/AA1 bond ratings. The long term planning process includes both operations and capital needs. In conjunction with preparing the annual operating budget, the County projects revenues and expenditures over at least the next five years to assess the impact of current decisions and capital projects on future operations and to identify potential issues in future years. This provides a basis to consider the longer term implications of decisions regarding new programs, program level changes, raises, benefits, and the property tax rate. Close cooperation exists between the Administration and the Commission in an open, thorough, and timely budgeting process that focuses on a clear understanding of funding for both operations and debt.

Strategies designed to strengthen the County's long-term financial position are addressed in more detail in the "Strategic Goals" section of this Introduction. Key policies intended to maintain the County's long term financial stability are presented in the following pages.

OPERATING BUDGET POLICIES

Balanced Budget

Preparing a balanced budget with conservative revenue estimates is a primary foundation for maintaining a strong financial position. Should a planned use of fund balance be used to balance the budget, there should be clear documentation of the availability of fund balance for this purpose, the reasons for using fund balance and the expected impact on the following year's budget.

According to Tennessee General Statue, local governments are required to operate under an annual balanced budget ordinance. Deficit financing is prohibited by both Tennessee Law and the County Charter. Current expenditures must be matched by equal dollars of revenue and appropriated fund balances to provide a balanced budget.

Any adjustments or amendments to the operating budget will be done in accordance with County regulations by transfer or resolution to maintain a balanced budget at all times. The Operating Budget will include all programs not specifically eligible for inclusion in the Capital Improvement Plan.

Overall Budget Growth

The County will seek expenditure reductions whenever possible through efficiencies and the reduction or elimination of programs, policies, and practices that are no longer necessary or not mandated to be performed by the County. The County will not commit to programs with significant future costs without first identifying those costs and the ongoing sources of funds available to finance those programs.

Position Control and Compensation Policies

Because salaries represent the largest operating expense for the County, specified policies are maintained to control this significant expense.

Staffing levels will be limited to final position counts and FTEs noted in the budget document. Temporary positions are excluded from the FTE count. Increases to the position count must be approved by resolution.

To assist in controlling personnel expenses, the Position Control Budget (PCB) defines the approved salary for each budgeted position. The purpose of the Position Control Budget is to ensure that total salary costs will not exceed the amount of the annual cost of living raise from one fiscal year to the next. This budget is maintained by the Finance Department throughout the year.

The County seeks to provide equitable pay among comparable jobs and to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce. A Compensation Policy is prepared annually by the Human Resources department, with approval by the Board of Commissioners, to define those policies and the salary ranges for all job classifications.

Any salary increase that is requested for an employee by a department must first be approved by Compensation. The department then identifies funding for the increase through availability from another position, a salary contingency account, or an approved resolution appropriating funds from another source.

The salary restriction (also known as the lapse restriction), is a reduction to available salary funds made to allow for expected savings associated with vacancies or other types of naturally occurring attrition. Allowances are made

to consider the variable attrition rates within different types of functions when salary restrictions are calculated. Savings realized through vacancies or attrition (lapse) cannot be used to fund salary increase requests. A Hiring Review Committee was established several years ago to review the necessity for positions requested for hire by departments and to regulate hiring patterns in relation to funding restrictions.

Fund Balance Reserve Policies

To ensure that sufficient resources are available to adapt to variable economic conditions and unforeseen emergencies, the County will maintain unassigned fund balance as a percent of revenue in the General Fund of 20% to 30%. To provide for debt service requirements, the County will maintain an unassigned fund balance of revenue in the Debt Service Fund of 20% to 30%.

Revenue Policies

Non-recurring revenue - The County will minimize the use of non-recurring revenue to fund ongoing operations. Current operating costs will be financed by current operating revenues.

Revenue Projections - Revenue estimates will be realistic and accurate without being overly optimistic. Estimates will be based on objective judgment. Conservative projections will minimize the adverse impact of a revenue shortfall.

Setting Fees and Service Charges - Stable property tax rates will be maintained to avoid wide annual fluctuations as economic and fiscal conditions change. The County will seek to balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and the direct recipients of those programs, recognizing the shared value of many public expenditures and the inability of some citizens to pay the full cost of certain benefits.

Grant Funding Policies

The County will competitively seek a fair share of available State and Federal financial support unless conditions attached to that assistance conflict with the County interest. The County will not generally use local funding to compensate for lost state and federal grant funds. Grant matching funds must be included in the approved operating funds of the sponsoring division or department. Indirect costs for administrative overhead incurred by the County must be allocated to the full extent allowed by the grantor.

Debt Policies

The County has adopted and follows a formal Debt Management Policy as an essential component to the County's long term financial stability. Detailed information about Debt Management practices and target ratios is provided in the Debt section of this document.

The County will limit the amount of new general obligation debt to that which can be supported by the community under conservative fiscal and economic projections and that which will maximize the probability of sustaining the County's favorable bond ratings.

The County will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and the equitable distribution of costs among present and future users.

Only capital projects will be financed by long-term debt. The County will limit long-term debt for capital projects funded locally to $75 million and annual debt issuance to less than $70 million.

Capital Budgeting Policies

Capital expenditures are authorized through the Capital Improvements Plan. Major capital expenditures for General Fund departments are funded through issuance of bonds or notes. Smaller capital expenditures for General Fund departments are made from the pay-as-you-go fund. Pay-as-you-go financing will be used when possible to conserve debt capacity for future bond issues.

Capital expenditures for grants are made through the grant's operating budget. Capital expenditures for enterprise and internal service fund operations are made from those funds.

The CIP will be reviewed and updated annually in order to maintain a current and viable program of ongoing capital projects. More information about planning and budgeting for Capital Improvements is provided in the CIP section of the document. The five year capital improvement program provides an identification and prioritization of capital projects. Shelby County takes an annual inventory of capital assets, part of which is to assess the condition of major capital assets. This allows the County to plan future improvement and replacement requirements

Basis for Accounting Policy (and Budgeting)

The Shelby County Home Rule Charter requires that the Mayor maintains the accounting systems of Shelby County Government in accordance with Generally Accepted Accounting Principles (GAAP) applicable to governmental entities, including all Governmental Accounting Standards Board (GASB) pronouncements. The County Commission established these countywide accounting policies with the adoption of Resolution No. 21 on April 25, 1988. The policies were then amended by Resolution No. 19 on June 26, 1989, Resolution No. 17 on April 26, 1993 and Resolution No. 51 on April 12, 2004.

In conjunction with the implementation of a new financial system, modifications were made to the Chart of Accounts effective July 1, 2009, to be more consistent with current recommended practices. A resolution was adopted by the Commission on June 1, 2009, to amend County accounting policies to provide for this modification of line item accounts for Revenue/Expenditure/Transfers. It also made minor changes to ensure consistency with recent accounting pronouncements by the Governmental Accounting Standards Board (GASB).

Fund Accounting Management

The accrual basis of accounting is used in the Countywide Financial Statements, business type funds and fiduciary funds. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded as incurred.

The modified accrual basis of accounting is followed by governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. To be considered available, collection must occur within 60 days after year end, unless a different time period can be clearly documented as more appropriate to be available to pay liabilities incurred as of year-end. Expenditures generally are recorded when the liability is incurred, but general long-term debt service (maturing principal, interest, and fiscal charges) are recorded when due.

The basis for budgeting is the same as the basis for accounting.

In applying the "susceptible to accrual" concept to inter-governmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of these revenues. In one case, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon expenditures. In the other case, monies are virtually unrestricted as to the purpose of the expenditure and are revocable only for failure to comply with prescribed compliance requirements, such as equal opportunity employment. These resources are reflected as revenues at the time of receipt or earlier if they are "susceptible to accrual."

Fund Balances

The fund balance for governmental funds will consist of the following five components: Nonspendable, Restricted, Committed, Assigned and/or Unassigned fund balances. Fund balance reserve levels are further defined in the Financial Policies section.

- **Nonspendable fund balance** consists of amounts not in spendable form or amounts that legally or contractually must be maintained intact.

- **Restricted fund balance** consists of amounts subject to external enforceable legal restrictions that are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

- **Committed fund balance** consists of amounts whose use is constrained by limitations that the County imposes upon itself by the Shelby County Commission through resolution.

- **Assigned fund balance** consists of the County's intended use of resources. It allows decision-making authority to be delegated to some other body or official.

- **Unassigned fund balance** is the residual net resources.

Internal Accounting Controls

The County will develop and manage its accounting system to provide reasonable assurance regarding the safeguarding of assets

against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. "Reasonable assurance" recognizes that the cost of a control should not exceed the benefits likely to be derived; and the evaluation of costs and benefits requires estimates and judgments by management.

Audits

The County will ensure the conduction of timely, effective, and periodic audit coverage of all financial records. An annual "single audit" of operating and grant funds accomplishes this function.

Components of Net Assets and Fund Balance

County policy has been to maintain the General Fund balance at a level between 15% and 25% of expenditures. The Projected Fund Balances for June 30, 2014 and June 30, 2015 are adjusted for budgeted or known changes and are well within this targeted range. Restrictions, reserves, designation and other components of net assets and fund balance are determined in accordance with generally accepted governmental accounting principles. Generally, restrictions and reserves are legal limitations regarding the use of the balances.

Capital Assets

Capital assets purchased for general governmental purposes are recorded as expenditures in the governmental funds and recorded at cost in the Countywide Statement of Net Assets. Contributed assets are recorded at fair market value at the time of receipt. Infrastructure assets, principally, roads, bridges, curbs, gutters, streets, sidewalks, drainage systems, and lighting systems have been recorded retroactive to July 1, 1980.

Property and equipment of the proprietary funds (Enterprise and Internal Service Funds) are reported as assets of the funds rather than as expenses and are stated at cost or estimated cost. Depreciation expense on the capital assets is reported in the proprietary funds.

Depreciation for all applicable capital assets is charged as an expense to operations in the Countywide Statement of Activities. Accumulated depreciation is reported as a reduction of capital assets. Depreciation is provided over the estimated useful lives of the assets using the straight-line method of computing depreciation as shown below:

Land Improvements	10 - 30 years
Buildings	30 - 40 years
Equipment Infrastructure	10 - 50 years

Claims and Judgments

Claims and judgments, which can be reasonably estimated and could result in probable material losses to the county, should be given proper recognition under generally accepted accounting principles. For governmental type funds, the liability is recognized within the applicable fund if expected to be liquidated with expendable, available financial resources. All other material unpaid claims and judgments not to be liquidated with expendable, available financial resources are inventoried and recorded as a liability and expense in the Countywide Financial Statements. In business type funds, probable and measurable loss contingencies are recorded as incurred within the applicable fund.

Inventories

Expendable supplies held by governmental funds are recorded as expenditures at the time such items are purchased and are not reflected as inventories because the amount of these supplies is insignificant. Inventories of business type funds are stated at cost generally on a first-in first-out basis - or market, whichever is lower, and are charged to operations when consumed.

Interfund Activities

Reciprocal interfund activity (exchange or exchange-like transactions), except interfund loans, is accounted for as fund revenues and expenditures or expenses (as appropriate). Interfund loans are accounted for as assets and liabilities and this activity is not reported in the statement of revenues and expenditures/expenses. Transactions which constitute reimbursements of a fund for expenditures, or expenses initially made from the fund which are properly applicable to another fund are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All interfund transactions except loan/advances, reciprocal transactions, and reimbursements are accounted for as transfers.

Compensated Absences

County employees are granted sick and annual leave in varying amounts in accordance with administrative policies and union memorandums of understanding. Accumulated vacation days are required to be used within eighteen months. In the event of termination or retirement, the employees are reimbursed for accumulated vacation days. Generally, employees not on the Executive Salary Schedule are compensated for accumulated sick leave, not to exceed 75 days, upon retirement. The amount of such payment is calculated on a maximum base salary of $20,000 per year. Certain exceptions to this policy occur in accordance with the terms of various union contracts.

Amounts paid for sick and annual leave are recorded in current salary expenditures or the Governmental Funds. In the Countywide Financial Statements and the business activities type funds, sick and annual leave obligations are recorded as expenses when such obligations accrue to the benefit of the employees.

Cash, Cash Equivalents and Investments

Investments and equity in pooled investments are stated at their related fair market values. The County pools substantially all of its cash, cash equivalents, investments and accrued interest receivable. Each fund participating in the investment pool owns a pro rata share in the pool. Investment income of the pool is allocated to the various funds based upon average investment balances.

Risk Management

The County maintains a self-insured Group Health Insurance Fund for active employees and their dependents, funded by participation of both the County and its employees. A self-insured Tort Liability Fund is funded by premiums paid by departments using County vehicles and by transfers from the General Fund. Claim liabilities of the Tort Liability Fund are estimated based on prior years' claims expense, current year actual claims and a review of pending litigation through the County Attorney. The County also maintains a self-insured Employer Insurance Fund for on-the-job injuries and unemployment compensation, funded by premiums paid by County departments based on a percentage of salary costs. Claims liabilities are estimated based on prior year claims expense and current year actual claims incurred.

Retirement and Post-Employment Benefits

The Shelby County Retirement System is a single employer defined benefit public employee retirement system (PERS). All full-time and permanent employees of the County are required to participate in the system. The system is administered by a board. The Shelby County Board of Commissioners establishes the benefits and contribution provisions. Retired employees may participate in post-employment health and life insurance benefits through the OPEB Trust – a single-employer defined benefit plan.

Charitable Contributions

The only charitable contributions made by the County are approved in the annual budget process or by resolution of the County Commission.

Outsourcing and Privatization Policies

The County does not have a formal policy regarding the provision of services through outsourcing or privatization. Potential savings or other benefits to the County that may result from privatization may be evaluated on a cost-benefit basis for specific services.

Purchasing Policies

Shelby County maintains a detailed manual of purchasing procedures and policies, as approved by the County Commission. The policies are intended to ensure the procurement of supplies and services of the right quality, in the proper quantities, at the right time, and from the right source.

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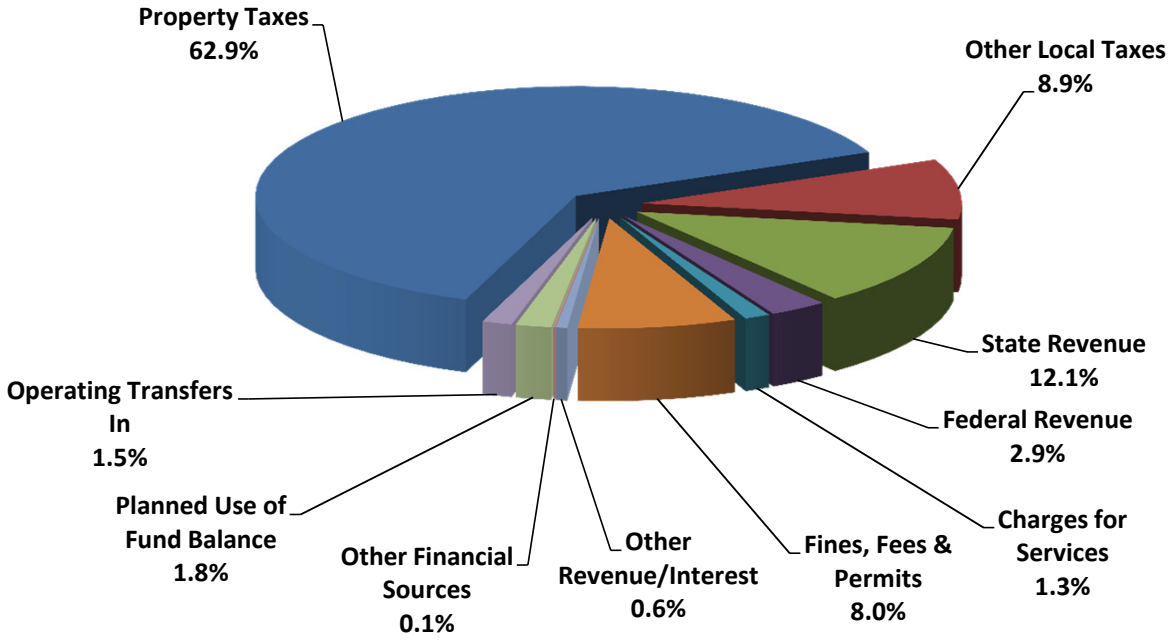
ALL FUNDS SUMMARY

FY17 ADOPTED BUDGET

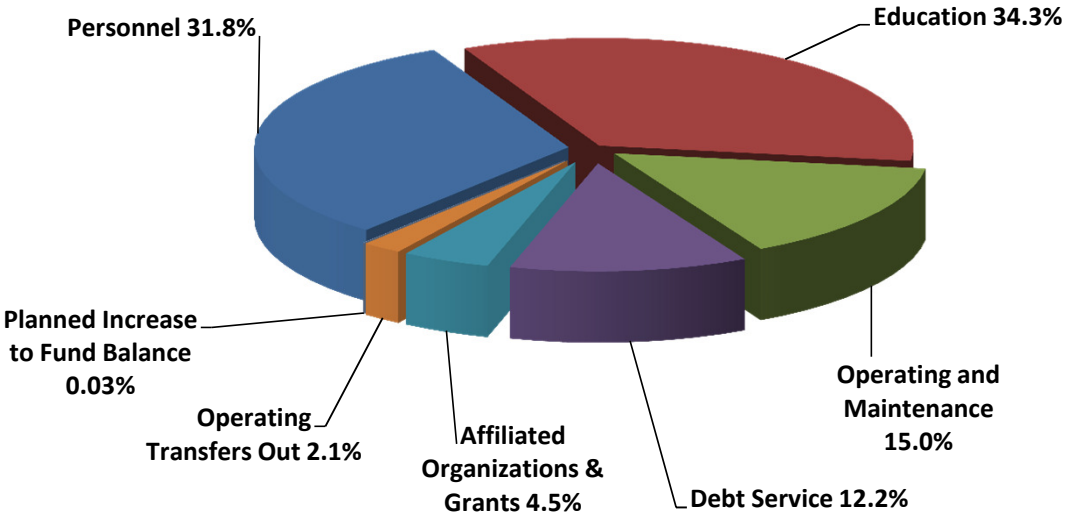
Where the Money Comes From….



SOURCES OF FUNDS:

	FY17 Adopted	FY16 Amended
Revenue:		
Property Taxes	$ 768,874,000	$ 756,640,000
Intergovernmental-State	147,322,132	167,182,859
Other Local Taxes	108,607,000	101,598,000
Fines, Fees & Permits	97,465,495	96,968,037
Intergovernmental-Federal	35,562,888	50,239,696
Charges for Services	15,744,192	15,964,279
Other Revenue/Interest	7,093,451	5,637,374
Subtotal	1,180,669,158	1,194,230,245
Other Sources:		
Planned Use of Fund Balance	22,115,357	54,738,791
Operating Transfers In	18,551,013	19,254,882
Other Financial Sources	855,000	(43,774,189)
Subtotal	41,521,370	30,219,484
Total Appropriation Sources	**$ 1,222,190,528**	**$ 1,224,449,728**

…..and Where the Money Goes



USE OF FUNDS:

	FY17 Amended	FY16 Amended
Personnel	$ 388,923,638	$ 380,547,146
Education	419,471,000	391,288,000
Operating and Maintenance	183,805,677	212,456,646
Debt Service	149,245,157	158,755,879
Affiliated Organizations & Grants	55,229,829	55,993,181
Operating Transfers Out	25,119,547	25,199,788
Planned Increase to Fund Balance	395,681	209,088
Total Appropriation Uses	**$ 1,222,190,528**	**$ 1,224,449,728**

Prime Accounts
Countywide Summary — All Funds

ACCT DESCRIPTION		FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
40 - Property Taxes		(722,145,558)	(748,889,806)	(762,162,262)	(756,640,000)	(768,874,000)
41 - Other Local Taxes		(95,327,540)	(106,044,536)	(105,964,976)	(101,598,000)	(108,607,000)
43 - Intergovernmental Revenues-State		(140,805,239)	(134,844,829)	(133,397,504)	(167,182,859)	(147,322,132)
44 - Intergovernmental Revenues-Federal		(63,939,101)	(55,910,264)	(30,240,093)	(50,239,696)	(35,562,888)
45 - Charges for Services		(16,879,418)	(17,450,854)	(16,693,427)	(15,964,279)	(15,744,192)
46 - Fines, Fees & Permits		(95,747,381)	(97,248,742)	(97,397,669)	(96,968,037)	(97,465,495)
47 - Other Revenue		(17,019,033)	(9,614,270)	(4,836,210)	(4,794,924)	(6,086,801)
48 - Investment Income		(1,396,197)	(1,651,382)	(1,895,354)	(842,450)	(1,006,650)
TOTAL REVENUE		**(1,153,259,468)**	**(1,171,654,683)**	**(1,152,587,494)**	**(1,194,230,245)**	**(1,180,669,158)**
51 - Salaries-Regular Pay		255,753,581	254,027,972	250,885,566	280,882,758	283,448,618
52 - Salaries-Other Compensation		19,326,478	19,182,572	19,907,267	20,367,091	21,293,238
55 - Fringe Benefits		102,080,203	110,510,967	96,689,605	104,364,446	106,383,968
56 - Vacancy Savings		-	-	-	(25,067,148)	(22,202,186)
TOTAL SALARIES		**377,160,262**	**383,721,511**	**367,482,438**	**380,547,146**	**388,923,638**
60 - Supplies & Materials		23,950,138	22,095,824	19,985,976	23,213,211	20,483,195
64 - Services & Other Expenses		36,994,580	30,679,532	23,069,861	30,225,840	27,466,603
66 - Professional & Contracted Services		67,846,547	66,867,815	58,300,714	75,601,758	74,522,756
67 - Rent, Utilities & Maintenance		22,222,874	22,035,033	21,012,152	24,351,647	24,272,334
68 - Interfund Services		10,351,821	10,830,155	9,929,949	9,804,257	10,061,916
70 - Capital Asset Acquistions		12,527,310	9,874,324	15,377,671	55,761,016	33,110,940
79 - Depreciation Expense		294,016	837,221	424,721	-	-
TOTAL OPERATING & MAINT		**174,187,286**	**163,219,905**	**148,101,045**	**218,957,728**	**189,917,745**
80 - DEBT SERVICE EXPENDITURE		**174,319,942**	**167,309,931**	**161,415,322**	**158,755,879**	**149,245,157**
89 - AFFILIATED ORGANIZATIONS	**(1)**	**408,276,434**	**428,345,183**	**427,528,517**	**442,516,181**	**470,400,829**
90 - GRANTS		**1,037,000**	**635,000**	**3,050,000**	**4,765,000**	**4,300,000**
95 - CONTINGENCIES & RESTRICTIONS		**-**	**-**	**-**	**(6,501,082)**	**(6,112,068)**
94 - OTHER SOURCES & USES		**(1,254,483)**	**(1,527,930)**	**17,045,150**	**43,774,189**	**(855,000)**
TOTAL EXPENDITURES		**1,133,726,441**	**1,141,703,599**	**1,124,622,472**	**1,242,815,041**	**1,195,820,301**
9998 - PLANNED FUND BALANCE INCREASE					209,088	395,681
9999 - PLANNED FUND BALANCE DECREASE					(54,738,791)	(22,115,357)
PLANNED USE OF FUND BALANCE		**-**	**-**	**-**	**(54,529,703)**	**(21,719,676)**
96 - OPERATING TRANSFERS IN		(29,635,286)	(23,448,067)	(20,521,020)	(19,254,882)	(18,551,013)
98 - OPERATING TRANSFERS OUT		33,778,818	31,794,693	29,194,395	25,199,788	25,119,547
NET TRANSFERS		**4,143,532**	**8,346,626**	**8,673,375**	**5,944,906**	**6,568,534**
TOTAL COUNTYWIDE		**(15,389,495)**	**(21,604,458)**	**(19,291,647)**	**-**	**-**

(1) Includes Education expense

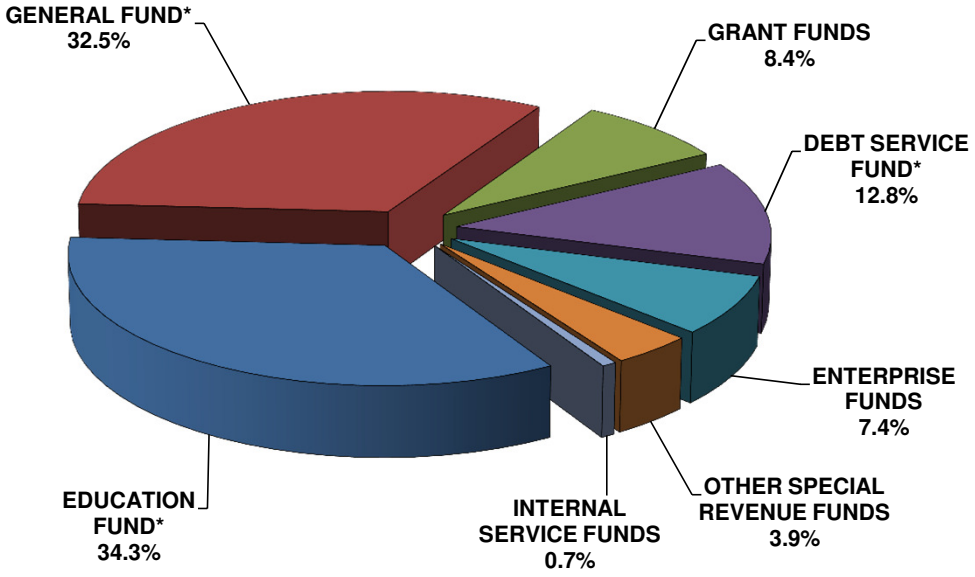
Total Sources and Uses by Fund Type
Countywide Summary

All Funds

	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			NET OPERATIONS	
FUND TYPE:	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
EDUCATION FUND*	(416,971,000)	(2,500,000)	-	419,471,000	-	-	-	34.3%
GENERAL FUND*	(387,018,258)	(1,789,545)	(7,800,000)	380,511,451	16,096,352	-	-	32.5%
GRANT FUNDS	(96,900,903)	(3,861,468)	(1,330,036)	100,657,178	1,428,079	7,150	-	8.4%
DEBT SERVICE FUND*	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-	12.8%
ENTERPRISE FUNDS	(79,156,533)	(10,400,000)	(1,304,350)	89,806,461	667,423	386,999	-	7.4%
OTHER SPECIAL REVENUE	(40,236,865)	-	(7,810,850)	47,798,490	247,693	1,532	-	3.9%
INTERNAL SERVICE FUNDS	(8,645,563)	-	-	8,645,563	-	-	-	0.7%
ALL FUNDS TOTAL	(1,181,524,158)	(18,551,013)	(22,115,357)	1,196,675,301	25,119,547	395,681	-	100%

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

FY17 Uses by Fund



Major Funds for Shelby County include the Education Fund (34.3% of total), the General Fund (32.5% of total) and the Debt Service Fund (12.8% of total).

Sources and Uses by Fund/Division
Countywide Summary

All Funds

FUND/DIVISION:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET OPERATIONS
GENERAL FUND:							
Administration & Finance	(305,432,387)	(180,466)	(7,800,000)	39,706,759	13,150,000	-	(260,556,094)
Information Technology	(1,893,106)	-	-	11,150,464	-	-	9,257,358
Planning & Development	(5,000)	-	-	366,954	64,361	-	426,315
Public Works	(3,743,459)	(56,387)	-	24,386,791	50,000	-	20,636,945
Health Services	(4,662,716)	(1,319,200)	-	27,302,782	2,356,920	-	23,677,786
Community Services	(825,000)	-	-	8,811,158	127,090	-	8,113,248
Sheriff	(5,058,500)	(131,481)	-	170,460,817	13,165	-	165,284,001
Judicial	(27,012,200)	(102,011)	-	65,695,934	334,816	-	38,916,539
Elected Officials	(38,385,890)	-	-	32,629,793	-	-	(5,756,097)
TOTAL GENERAL FUND	**(387,018,258)**	**(1,789,545)**	**(7,800,000)**	**380,511,451**	**16,096,352**	**-**	**-**
EDUCATION FUND:	**(416,971,000)**	**(2,500,000)**	**-**	**419,471,000**	**-**	**-**	**-**
SPECIAL REVENUE FUNDS:							
Hotel-Motel Tax Fund	(16,100,000)	-	(1,521,100)	17,621,100	-	-	-
Roads & Bridges Fund	(13,440,765)	-	(1,117,028)	14,382,092	175,701	-	-
Narcotics Funds	(2,208,000)	-	(356,260)	2,564,260	-	-	-
Car Rental Tax Fund	(2,200,000)	-	-	2,200,000	-	-	-
Mosquito & Rodent Control Fund	(3,455,000)	-	(569,131)	4,024,131	-	-	-
Air Emission Fees Fund	(1,022,250)	-	(136,709)	1,086,967	71,992	-	-
Register DP Fund	(288,400)	-	-	286,868	-	1,532	-
General Sessions DP Fund	(306,850)	-	(313,284)	620,134	-	-	-
Veteran's Court	(50,000)	-	-	50,000	-	-	-
Criminal Court DP Fund	(22,100)	-	(93,700)	115,800	-	-	-
Economic Development Fund	-	-	(3,000,000)	3,000,000	-	-	-
Stormwater Fees Fund	(720,000)	-	(476,580)	1,196,580	-	-	-
DUI Treatment Fines Fund	(51,000)	-	-	51,000	-	-	-
Drug Court Program Fund	(372,500)	-	(227,058)	599,558	-	-	-
TOTAL SPECIAL REVENUE	**(40,236,865)**	**-**	**(7,810,850)**	**47,798,490**	**247,693**	**1,532**	**-**
ENTERPRISE FUNDS:							
Corrections Fund	(50,081,345)	(8,900,000)	(1,304,350)	59,984,362	301,333	-	-
Fire Services Fund	(19,606,938)	-	-	19,219,939	-	386,999	-
Codes Enforcement Fund	(9,468,250)	(1,500,000)	-	10,602,160	366,090	-	-
TOTAL ENTERPRISE FUNDS	**(79,156,533)**	**(10,400,000)**	**(1,304,350)**	**89,806,461**	**667,423**	**386,999**	**-**
INTERNAL SERVICE FUNDS:							
IT Internal Service Fund	(4,763,992)	-	-	4,763,992	-	-	-
Fleet Services	(3,881,571)	-	-	3,881,571	-	-	-
TOTAL INTERNAL SERVICES	**(8,645,563)**	**-**	**-**	**8,645,563**	**-**	**-**	**-**
GRANT FUNDS	**(96,900,903)**	**(3,861,468)**	**(1,330,036)**	**100,657,178**	**1,428,079**	**7,150**	-
DEBT SERVICE FUND	**(152,595,036)**	**-**	**(3,870,121)**	**149,785,157**	**6,680,000**	**-**	-
ALL FUNDS TOTAL	**(1,181,524,158)**	**(18,551,013)**	**(22,115,357)**	**1,196,675,301**	**25,119,547**	**395,681**	**-**

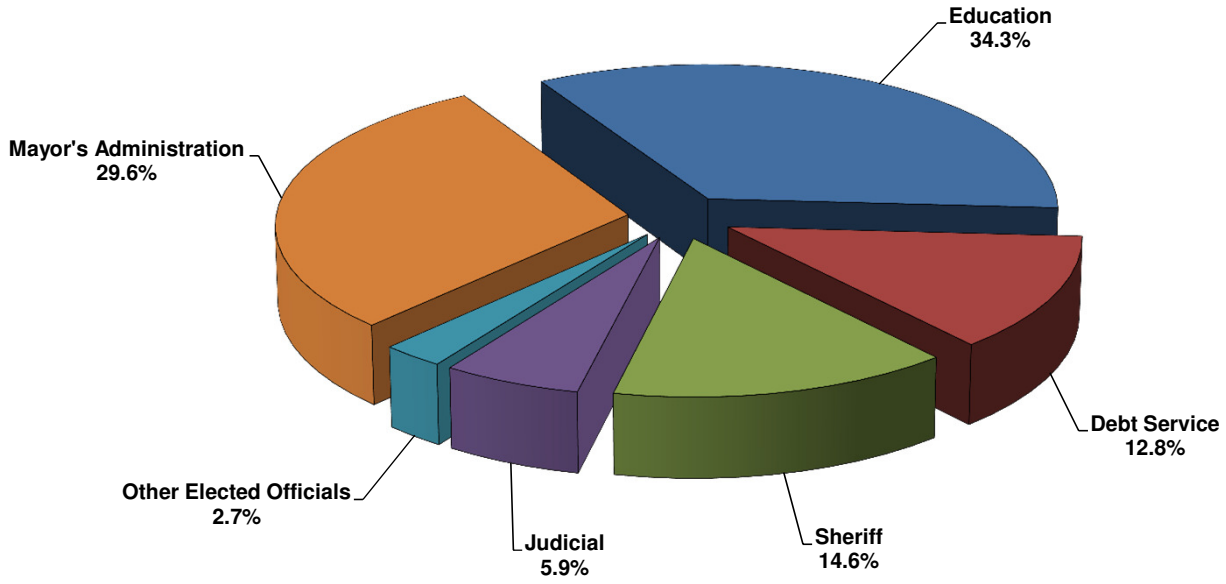
Total Sources and Uses by Division
Countywide Summary

All Funds

DIVISION NAME	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	(416,971,000)	(2,500,000)	-	419,471,000	-	-	-	34.3%
Sheriff	(12,978,441)	(144,646)	(356,260)	178,618,702	144,646	-	165,284,001	14.6%
Debt Service	(152,595,036)	-	(3,870,121)	149,785,157	6,680,000	-	-	12.8%
Public Works *	(59,862,058)	(282,088)	(1,643,608)	81,769,679	260,871	394,149	20,636,945	6.7%
Administration & Finance *	(325,670,413)	(180,466)	(12,486,317)	64,465,885	13,315,217	-	(260,556,094)	6.4%
Judicial	(32,669,197)	(436,827)	(641,563)	72,227,299	436,827	-	38,916,539	5.9%
Corrections *	(50,291,345)	(9,201,333)	(1,304,350)	60,495,695	301,333	-	-	5.0%
Health Services *	(34,963,366)	(3,748,112)	(733,705)	59,699,857	3,423,112	-	23,677,786	5.2%
Community Services *	(30,931,795)	(127,090)	(78,433)	39,123,475	127,090	-	8,113,247	3.2%
Other Elected Officials	(38,674,290)	-	-	32,916,661	-	1,532	(5,756,097)	2.7%
Planning & Development *	(19,260,120)	(1,930,451)	(1,001,000)	22,187,435	430,451	-	426,315	1.9%
Information Technology *	(6,657,098)	-	-	15,914,456	-	-	9,257,358	1.3%
ALL FUNDS TOTAL	(1,181,524,158)	(18,551,013)	(22,115,357)	1,196,675,300	25,119,547	395,681	-	100.0%

**** Divisions of the Mayor's Administration***

FY17 Uses by Division



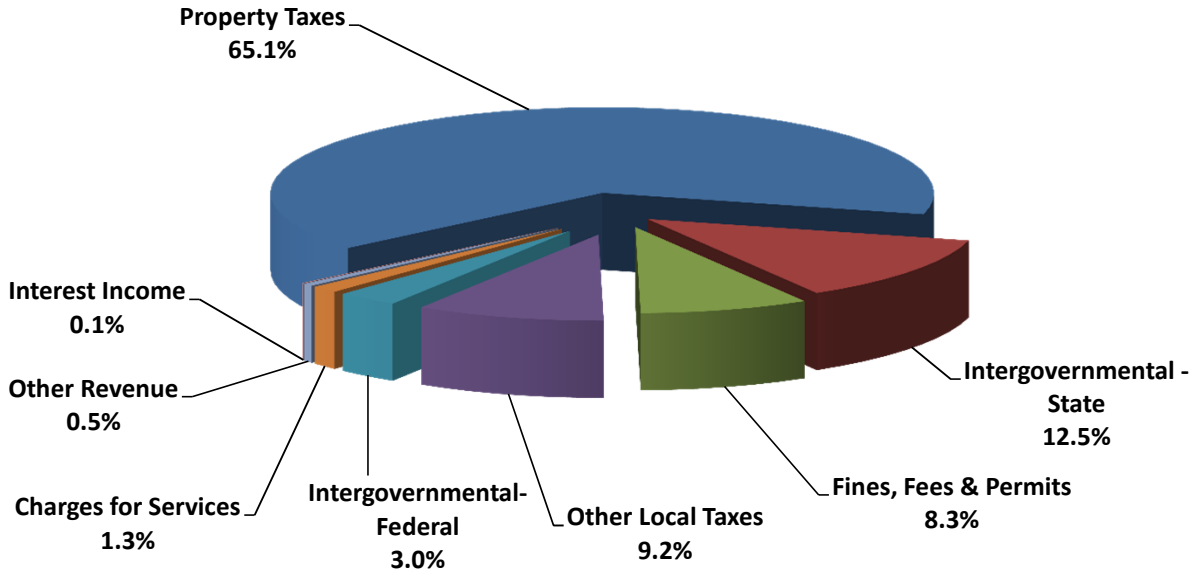
Education represents the largest functional expenditure of County funds.

Revenue Overview
Countywide Summary

All Funds

REVENUE SOURCE	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 - Property Taxes	(722,145,558)	(748,889,806)	(762,162,262)	(756,640,000)	(768,874,000)
% of Total	62.6%	63.9%	66.1%	63.4%	65.1%
43 - Intergovernmental - State	(140,805,239)	(134,844,829)	(133,397,504)	(167,182,859)	(147,322,132)
% of Total	12.2%	11.5%	11.6%	14.0%	12.5%
41 - Other Local Taxes	(95,327,540)	(106,044,536)	(105,964,976)	(101,598,000)	(108,607,000)
% of Total	8.3%	9.1%	9.2%	8.5%	9.2%
46 - Fines, Fees & Permits	(95,747,381)	(97,248,742)	(97,397,669)	(96,968,037)	(97,465,495)
% of Total	8.3%	8.3%	8.5%	8.1%	8.3%
44 - Intergovernmental-Federal	(63,939,101)	(55,910,264)	(30,240,093)	(50,239,696)	(35,562,888)
% of Total	5.5%	4.8%	2.6%	4.2%	3.0%
45 - Charges for Services	(16,879,418)	(17,450,854)	(16,693,427)	(15,964,279)	(15,744,192)
% of Total	1.5%	1.5%	1.4%	1.3%	1.3%
47 - Other Revenue	(17,019,033)	(9,614,270)	(4,836,210)	(4,794,924)	(6,086,801)
% of Total	1.5%	0.8%	0.4%	0.4%	0.5%
48 - Interest Income	(1,396,197)	(1,651,382)	(1,895,354)	(842,450)	(1,006,650)
% of Total	0.1%	0.1%	0.2%	0.1%	0.1%
TOTAL REVENUE - ALL FUNDS	(1,153,259,468)	(1,171,654,683)	(1,152,587,494)	(1,194,230,245)	(1,180,669,158)
% Change from Prior Year		1.6%	-1.6%	3.6%	-1.1%

Countywide Revenue Sources



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 65% 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.

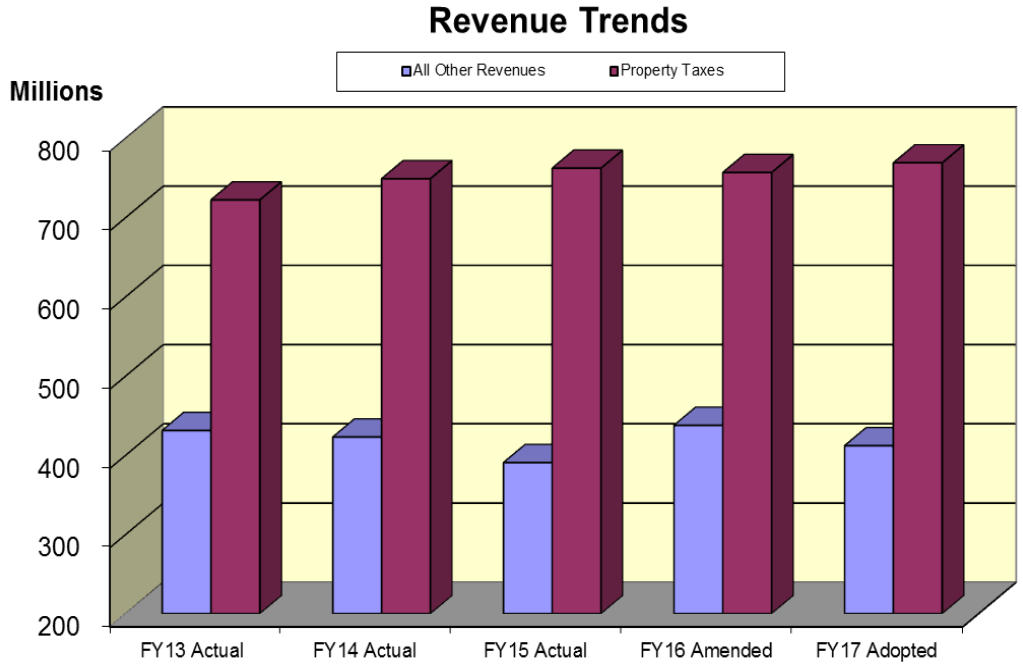
Property Tax Calculation

The County Commission approved a tax rate of $4.37 for tax year 2016 (fiscal year 2017).

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 $4.37 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 $4.37 = $1,093 tax due

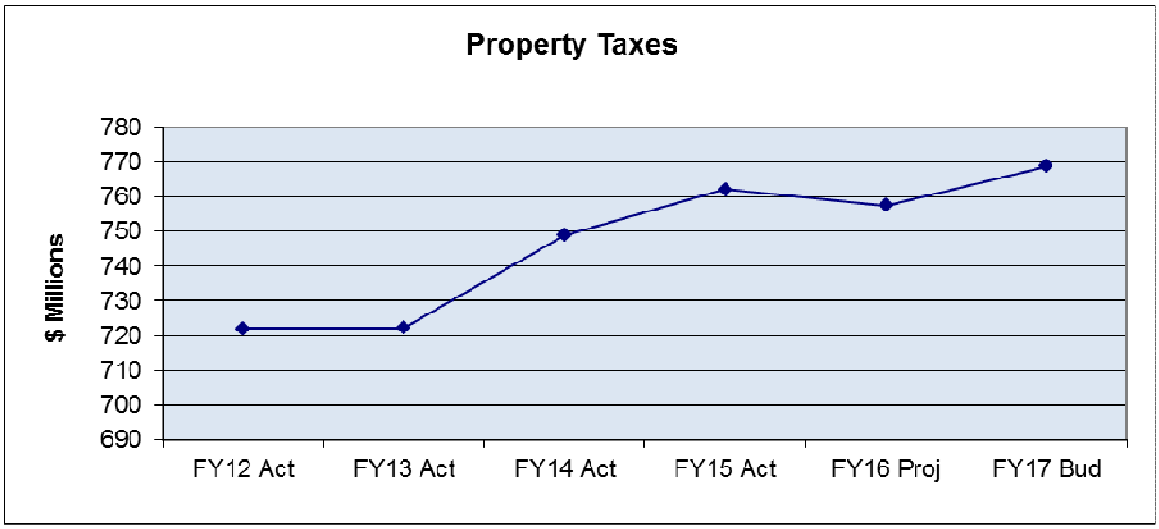
A commercial property of the same appraised value would be assessed at 40% for a tax due amount of $1,748.



Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

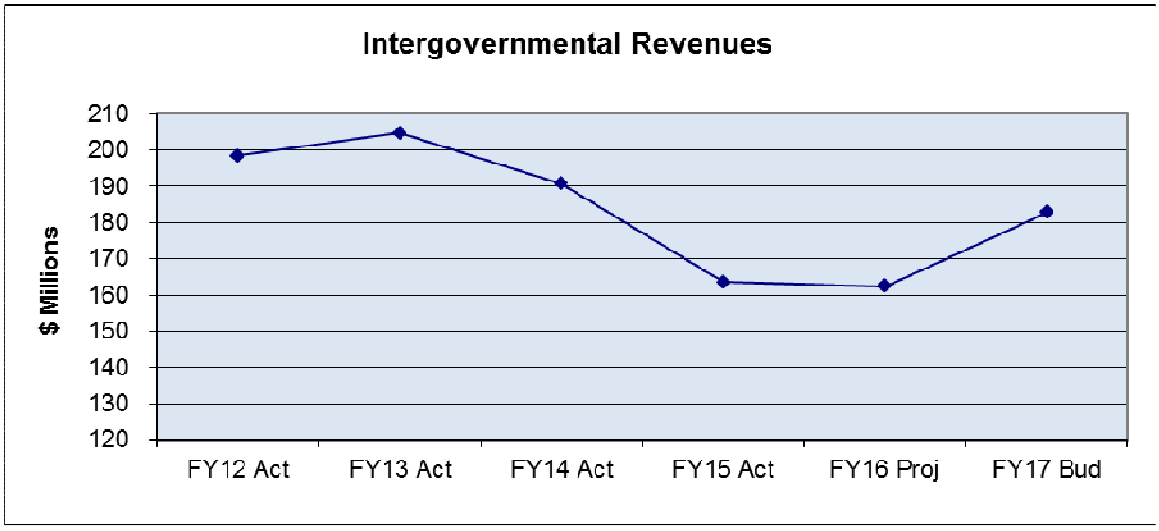
Current Property Taxes have been projected at $743.8 million for the FY17 Adopted Budget, based on a tax rate of $4.37 with an expected growth of about 1.0% over the projected FY16 actual collection level. The budget for Delinquent tax revenue has been reduced by $2.0 million in recognition of the increase in current collection rates. One cent of the tax rate is estimated to generate $1,702,000 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. The increase shown for FY14 represents a property reappraisal year.



Intergovernmental Revenues received from the State of Tennessee contribute the second largest source of income to the County, representing 12.5% of total income, with revenue from Federal and local sources accounting for another 3.0% countywide (or 15.5% combined). Statewide revenue collections are distributed from the state to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

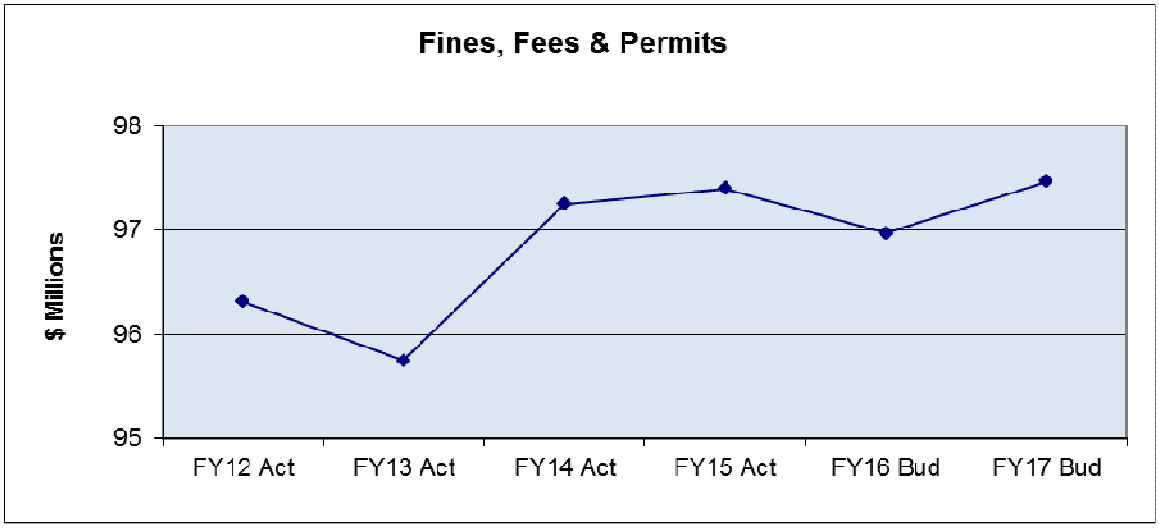
Significant revenue sources in this category include:

- Federal and State grant funding for specified programs ($84.6 million). Budgets have been adjusted in FY17 to align with actual collections.
- Corrections reimbursements for housing of inmates charged with felony crimes ($49.1 million)
- State gasoline tax ($8.7 million) and TVA Replacement tax ($7.0 million)
- State ($8.1 million) and Local ($4.6 million) cost reimbursements. The largest State reimbursement is for the Public Defender ($5.1M). The City of Memphis reimburses the County for operations of Codes Enforcement and occupancy of the Criminal Justice Center. The county is also reimbursed for State and City elections.
- Other cost reimbursements include $5.1 million from the Shelby County 9-1-1 District for a new computer aided Dispatch System for the Emergency Communication Centers of the Shelby County Sheriff's Office and Shelby County Fire Department.



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

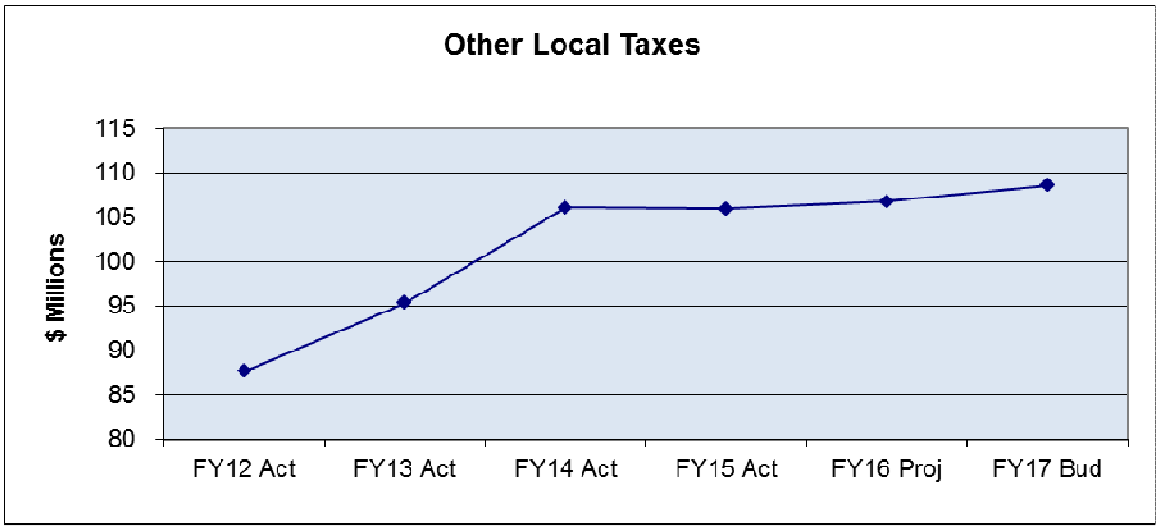
- County Trustee's commission for collection of property taxes ($21.9 million)
- Fire Protection fees collected in the unincorporated areas of Shelby County ($18.5 million)
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts)



Other Local Taxes contribute another 9.2% or $108.6 million. Growth in this category reflects increased collections in Hotel/Motel and Wheel Tax which have offset declines in interest and penalties on delinquent taxes and In-Lieu-of-Taxes. Significant local tax revenues are generated from:

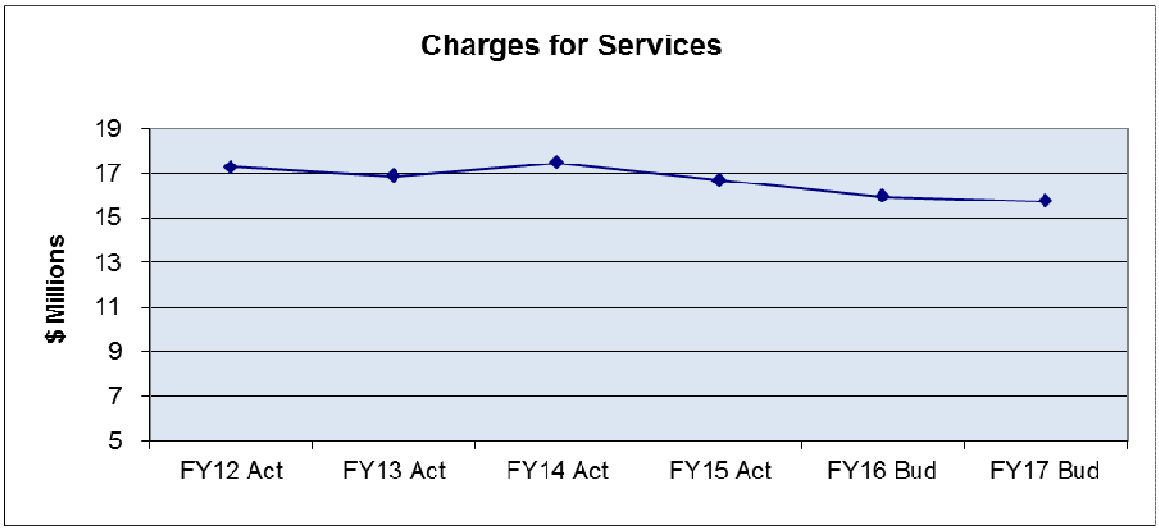
- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and capital projects ($33.0 million).
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau ($16.1 million)
- Exempt Property in Lieu of Taxes (PILOT) program – tax incentives designed to attract and expand business within Shelby County ($24.5 million, including MLG&W)
- Business or Gross receipts taxes ($15.0 million) and local share of Sales Tax ($4.4 million)
- Interest & Penalty on Taxes ($9.0 million) and litigation taxes ($3.4 million)
- Car Rental Tax – a 3% tax collected on rental of private vehicles as funding for an NBA arena ($2.2 million)

The FY14 increase reflects a non-recurring collection of the MLGW in Lieu of Tax from the City of Memphis.



Charges for Services represent only 1.3% or $16 million 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.

A declining trend in this category reflects loss of TennCare revenue and patient services charges by the Health Department as a result of patients using private care available through the Affordable Care Act.



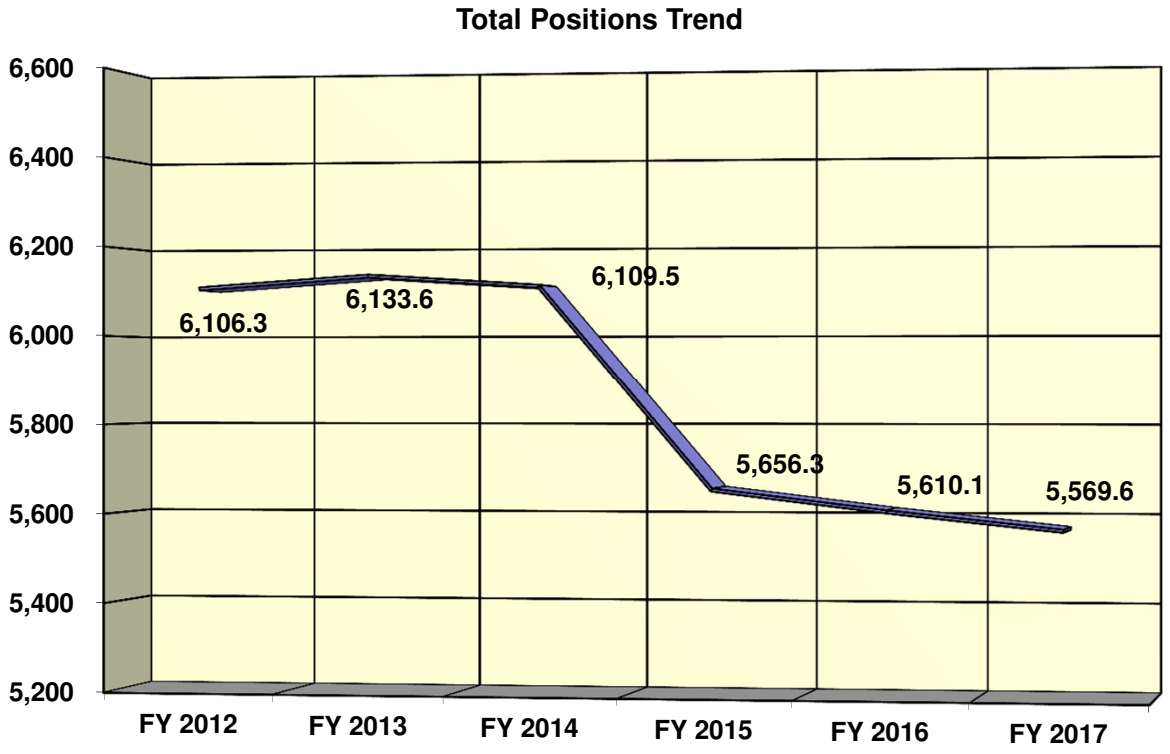
Total FTE Positions by Fund
Countywide Summary

All Funds

FUND NAME	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY16-17 Change	% of Total
General Fund	3,857.1	3,875.1	3,902.8	3,896.0	3,918.5	3,931.2	12.8	70.6%
Special Revenue Funds	176.8	156.6	154.6	154.6	155.6	154.8	(0.9)	0.0
Enterprise Funds	969.8	1,010.8	1,013.8	1,011.8	977.0	923.0	(54.0)	16.6%
Internal Service Funds	21.0	41.0	33.0	33.0	20.0	20.0	-	0.4%
Grant Funds	1,081.6	1,050.1	1,005.3	560.8	539.0	540.6	1.6	0.0%
TOTAL FTE - ALL FUNDS	6,106.3	6,133.6	6,109.5	5,656.3	5,610.1	5,569.6	(40.5)	100.0%
Change from prior year	(27.8)	27.3	(24.1)	(453.2)	(46.3)	(40.5)		

Note: FY15 reduction due to Headstart grant assumed by Shelby County Schools.

Note: FY17 reduction primarily due to changes in Correction Fund related to State funding reductions.

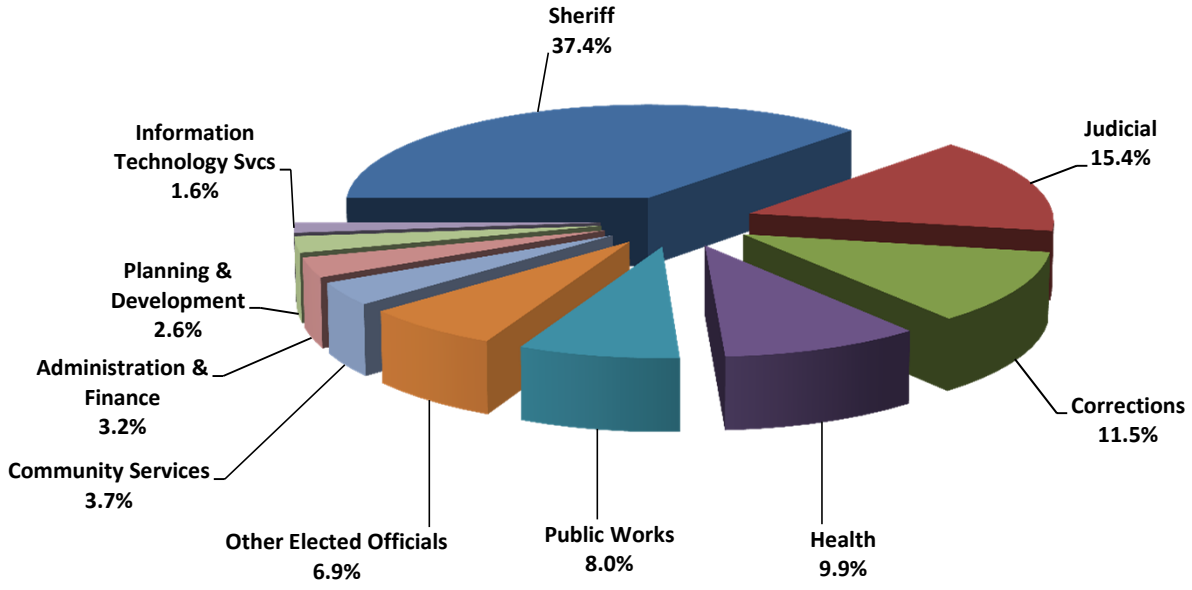


The total number of County employees in All Funds has declined by 536 positions (9%) since FY12, with the largest number of reductions related to Grants.

Total FTE Positions Trends by Division
Countywide Summary — All Funds

DIVISION	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	Change	% of Total
Sheriff	1,988.8	1,977.3	1,965.0	2,081.0	2,081.0	-	37.4%
Judicial	909.0	929.6	940.6	842.7	855.8	13.1	15.4%
Corrections	749.8	739.8	735.3	694.8	639.0	(55.8)	11.5%
Health	558.0	552.0	560.6	549.3	551.2	2.0	9.9%
Public Works	444.0	438.0	437.0	438.0	443.0	5.0	8.0%
Other Elected Officials	383.0	381.0	384.5	382.0	383.0	1.0	6.9%
Community Services	680.0	664.3	211.7	207.7	207.0	(0.7)	3.7%
Administration & Finance	190.0	192.5	184.5	178.5	176.5	(2.0)	3.2%
Planning & Development	146.0	145.0	145.0	144.0	144.0	-	2.6%
Information Technology Svcs	85.0	90.0	92.0	92.0	89.0	(3.0)	1.6%
TOTAL FTE - ALL FUNDS	6,133.6	6,109.5	5,656.2	5,610.1	5,569.6	(40.5)	100.0%

Total FY17 Positions by Division



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

Total FTE Positions Distribution
Countywide Summary

All Funds

	General Fund	Special Revenue	Enterprise Funds	Internal Services	Grant Funds	ALL FUNDS TOTAL
MAYOR'S ADMINISTRATION						
Administration & Finance	172.4	-	-	-	4.1	176.5
Information Technology	84.0	-	-	5.0	-	89.0
Planning & Development	4.0	-	116.0	-	24.0	144.0
Public Works	161.0	93.0	169.0	15.0	5.0	443.0
Corrections	-	-	638.0	-	1.0	639.0
Health Services	147.1	56.8	-	-	347.4	551.2
Community Services	95.0	-	-	-	112.0	207.0
Total Mayor's Admin FTE	**663.5**	**149.8**	**923.0**	**20.0**	**493.5**	**2,249.8**
SHERIFF						
Sheriff Administration	186.0	-	-	-	-	186.0
Law Enforcement	732.0	-	-	-	1.0	733.0
Jail	1,162.0	-	-	-	-	1,162.0
Total Sheriff FTE	**2,080.0**	**-**	**-**	**-**	**1.0**	**2,081.0**
JUDICIAL						
Chancery Court	22.5	-	-	-	-	22.5
Circuit Court	40.0	-	-	-	-	40.0
Criminal Court	83.0	-	-	-	2.0	85.0
General Sessions Court	190.8	5.0	-	-	2.0	197.8
Probate Court	14.0	-	-	-	-	14.0
Juvenile Court Judge	131.7	-	-	-	18.3	150.0
Juvenile Court Clerk	58.0	-	-	-	15.0	73.0
Attorney General	118.2	-	-	-	8.8	127.0
Public Defender	135.0	-	-	-	-	135.0
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
Total Judicial FTE	**804.7**	**5.0**	**-**	**-**	**46.1**	**855.8**
OTHER ELECTED OFFICIALS						
Legislative Operations	26.0	-	-	-	-	26.0
Equal Opportunity Compliance	9.0	-	-	-	-	9.0
Assessor	143.0	-	-	-	-	143.0
County Clerk	91.0	-	-	-	-	91.0
Register	24.0	-	-	-	-	24.0
Trustee	68.5	-	-	-	-	68.5
Election Commission	21.5	-	-	-	-	21.5
Total Other Elected FTE	**383.0**	**-**	**-**	**-**	**-**	**383.0**
TOTAL POSITIONS - ALL FUNDS	**3,931.2**	**154.8**	**923.0**	**20.0**	**540.6**	**5,569.6**

Fund Balance Analysis — All Funds

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2015	Projected Balance 6/30/2016	FY15-FY16 % Change	FY17 Planned Change	Projected Balance 6/30/2017	FY16-FY17 % Change
General Fund (1)	$ 108,743	$ 114,482	5.3%	$ (7,800)	$ 106,682	-6.8%
Debt Service Fund (2)	91,413	60,000	-34.4%	(3,870)	56,130	-6.5%
Special Revenue Funds:						
Roads and Bridges Fund (3)	8,098	7,340	-9.4%	(1,117)	6,223	-15.2%
Hotel Motel Tax Fund (4)	4,051	3,000	-25.9%	(1,521)	1,479	-50.7%
Sheriff's Forfeitures Fund (5)	1,781	1,850	3.9%	(356)	1,494	-19.3%
Data Processing Fund (6)	1,006	1,050	4.4%	(405)	645	-38.6%
Health Services Restricted (7)	1,758	1,680	-4.4%	(706)	974	-42.0%
Grants Fund (8)	16,181	16,000	-1.1%	(1,323)	14,677	-8.3%
Economic Development Fund	4,336	4,300	-0.8%	(3,000)	1,300	-69.8%
Stormwater Fees Fund (9)	1,250	1,560	24.8%	(477)	1,083	-30.5%
Drug Court (10)	1,284	1,360	5.9%	(227)	1,133	-16.7%
Enterprise Funds: (Net Position)						
Codes Enforcement Fund (11)	(3,337)	(5,416)	62.3%	0	(5,416)	0.0%
Fire Services Fund (11)	(4,374)	(7,819)	78.8%	387	(7,432)	-4.9%
Corrections Fund (11)	5,668	(7,134)	-225.9%	(1,304)	(8,439)	18.3%
Internal Service Funds (12)	4,715	4,500	-4.6%	(0)	4,500	0.0%
Total - All Operating Funds*	**$ 242,574**	**$ 196,752**	**-18.9%**	**$ (21,720)**	**$ 175,033**	**-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 of operating funds.*

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 use of accumulated funds for refunding of variable rate debt during FY16.

(3) The Roads and Bridges Fund FY17 planned use of fund balance is for maintenance of existing roadways, stabilization of failures in roadway surfaces, and construction of roadways for the safety of the motoring public. While it is prudent to maintain a reasonable fund balance for major projects, fund balance is currently higher than necessary.

(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 FY16 for planned expenditures in FY17 and future years.

(7) The Health Services Fund planned use of fund balance in FY17 will provide match dollars for grant funds related to air pollution reduction initiatives.

(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 FY17.

(11) Negative fund balances in all three Enterprise Funds reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds.

(12) Fund balance accumulated in Internal Services primarily used for equipment purchases for Information Technology.

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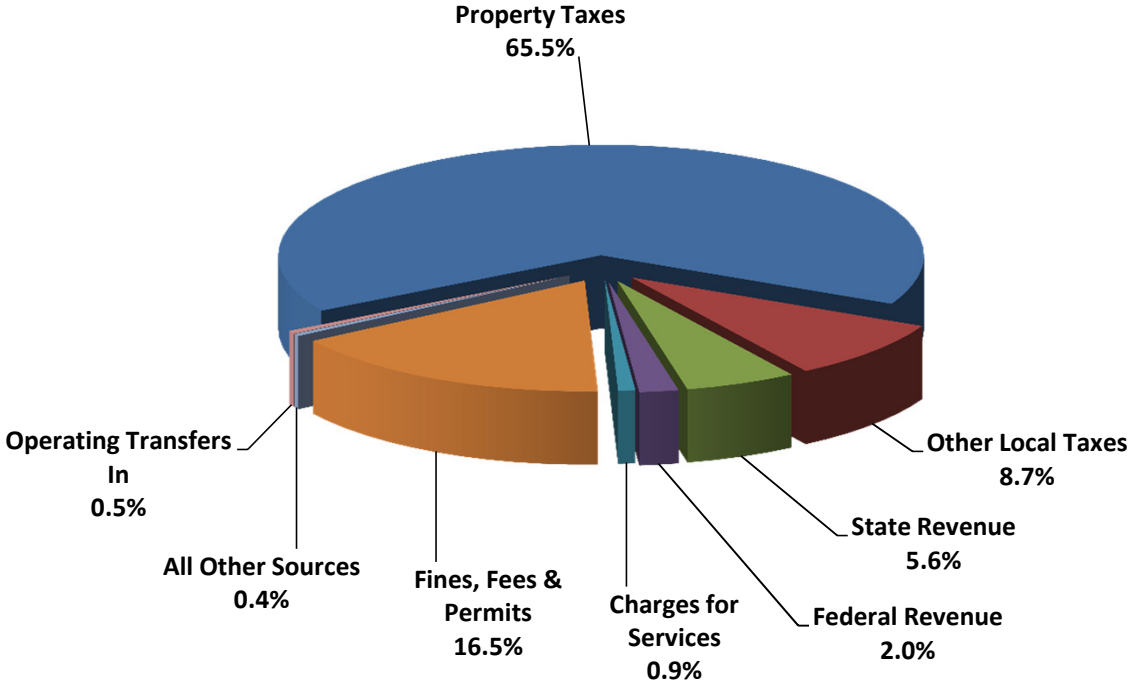
GENERAL FUND SUMMARY

FY17 ADOPTED BUDGET

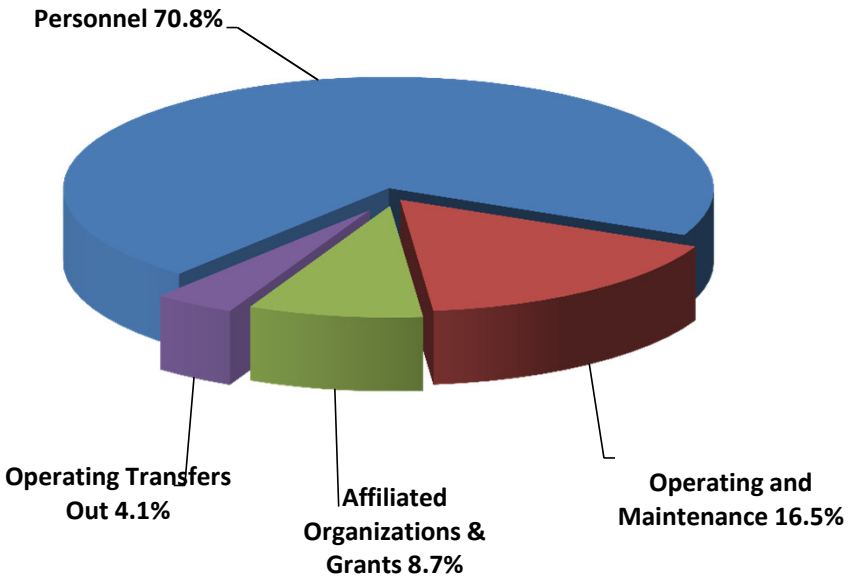
Where the Money Comes From….



SOURCES OF FUNDS:

	FY17 Adopted	FY16 Amended
Revenue:		
Property Taxes	$ 254,833,000	$ 250,825,000
Intergovernmental-State	21,687,200	21,857,298
Other Local Taxes	33,989,000	31,730,000
Fines, Fees & Permits	64,161,000	63,907,000
Intergovernmental-Federal	7,619,417	8,262,293
Charges for Services	3,326,941	3,707,250
Other Revenue/Interest Income	701,700	677,400
Subtotal	386,318,258	380,966,240
Other Sources:		
Planned Use of Fund Balance	7,800,000	1,634,603
Operating Transfers In	1,789,545	1,918,708
Other Financial Sources	700,000	600,000
Subtotal	10,289,545	4,153,311
Total Appropriation Sources	**$ 396,607,803**	**$ 385,119,552**

…..and Where the Money Goes



USE OF FUNDS:

	FY17 Adopted	FY16 Amended
Personnel	$ 280,712,552	$ 272,353,802
Operating and Maintenance *	65,390,169	63,025,691
Affiliated Organizations & Grants	34,408,729	33,873,729
Operating Transfers Out	16,096,352	15,866,329
Total Appropriation Uses	**$ 396,607,803**	**$ 385,119,552**

** Includes any spending contingencies or restrictions*

Personnel expenses represent the largest use of funds for General Fund Operations

Prime Accounts — General Fund

ACCT DESCRIPTION	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
40 - Property Taxes	(243,102,953)	(246,933,781)	(252,568,770)	(250,825,000)	(254,833,000)
41 - Other Local Taxes	(30,987,178)	(34,048,774)	(32,350,887)	(31,730,000)	(33,989,000)
43 - Intergovernmental - State	(19,448,535)	(19,588,987)	(20,557,391)	(21,857,298)	(21,687,200)
44 - Intergovernmental - Federal & Local	(7,576,952)	(11,270,945)	(7,258,450)	(8,262,293)	(7,619,417)
45 - Charges for Services	(3,429,291)	(3,360,557)	(3,753,190)	(3,707,250)	(3,326,941)
46 - Fines, Fees & Permits	(63,598,246)	(64,612,993)	(64,200,149)	(63,907,000)	(64,161,000)
47 - Other Revenue	(425,431)	(272,660)	(815,237)	(284,000)	(303,200)
48 - Investment Income	(360,385)	(371,433)	(382,754)	(393,400)	(398,500)
TOTAL REVENUE	**(368,928,971)**	**(380,460,129)**	**(381,886,828)**	**(380,966,240)**	**(386,318,258)**
51 - Salaries-Regular Pay	176,045,600	175,798,253	180,675,683	202,250,380	206,233,953
52 - Salaries-Other Compensation	12,249,170	12,390,954	13,061,781	13,743,666	15,137,373
55 - Fringe Benefits	68,733,373	76,667,703	73,249,798	74,853,882	76,677,776
56 - Vacancy Savings	-	-	-	(18,494,126)	(17,336,550)
TOTAL SALARIES	**257,028,143**	**264,856,910**	**266,987,262**	**272,353,802**	**280,712,552**
60 - Supplies & Materials	9,338,760	9,440,639	8,642,828	9,195,426	8,836,544
64 - Services & Other Expenses	7,709,328	7,434,157	7,280,512	10,390,739	10,750,936
66 - Professional & Contracted Services	28,746,313	29,825,253	30,412,379	33,682,922	34,484,572
67 - Rent, Utilities & Maintenance	13,528,961	13,203,826	13,231,479	15,653,646	15,889,965
68 - Interfund Services	588,522	232,916	300,527	(1,930,722)	(697,432)
70 - Capital Asset Acquisitions	1,903,805	1,275,601	1,335,865	2,334,762	2,037,652
TOTAL OPERATING & MAINT	**61,815,689**	**61,412,393**	**61,203,591**	**69,326,773**	**71,302,237**
89 - AFFILIATED ORGANIZATIONS	**28,476,366**	**28,461,078**	**28,476,256**	**29,108,729**	**30,108,729**
90 - GRANTS	**1,037,000**	**635,000**	**3,050,000**	**4,765,000**	**4,300,000**
95 - CONTINGENCIES & RESTRICTIONS	**-**	**-**	**-**	**(6,301,082)**	**(5,912,068)**
94 - OTHER SOURCES & USES	**(618,619)**	**(1,407,972)**	**(800,165)**	**(600,000)**	**(700,000)**
TOTAL EXPENDITURES	**347,738,579**	**353,957,409**	**358,916,944**	**368,653,222**	**379,811,451**
PLANNED FUND BALANCE CHANGE	-	**-**	**-**	**(1,634,603)**	**(7,800,000)**
96 - Operating Transfers In	(2,346,401)	(1,670,050)	(1,761,343)	(1,918,708)	(1,789,545)
98 - Operating Transfers Out	20,676,746	20,545,056	19,375,573	15,866,329	16,096,352
NET TRANSFERS	**18,330,346**	**18,875,007**	**17,614,230**	**13,947,621**	**14,306,807**
TOTAL GENERAL FUND	**(2,860,047)**	**(7,627,714)**	**(5,355,654)**	**-**	**-**

Net Expenditures by Division * General Fund

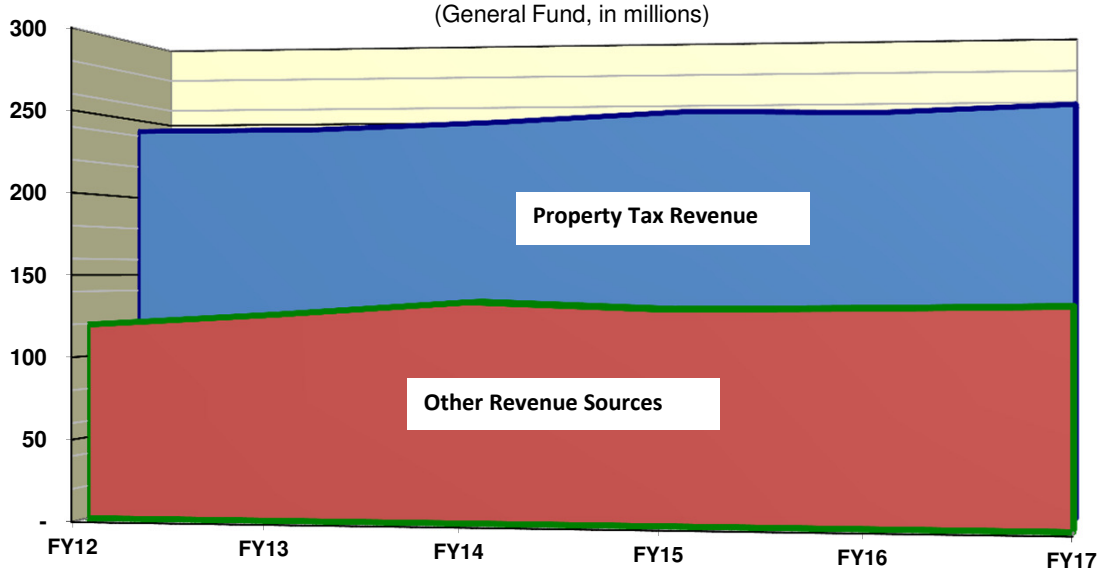
DIVISION/DEPARTMENT	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
MAYOR'S ADMINISTRATION:					
Administration & Finance	(231,075,922)	(237,305,438)	(241,753,199)	(246,539,022)	(260,556,094)
Information Technology	8,197,246	8,606,042	8,566,186	9,246,707	9,257,358
Planning & Development	395,760	386,414	401,810	407,222	426,315
Public Works	16,496,719	15,368,250	16,066,711	17,607,239	20,636,945
Health Services	19,166,934	21,253,234	21,747,123	22,236,560	23,677,786
Community Services	7,758,463	7,903,074	7,520,349	8,097,059	8,113,248
SUBTOTAL	**(179,060,800)**	**(183,788,424)**	**(187,451,020)**	**(188,944,235)**	**(198,444,443)**
SHERIFF:					
Sheriff Administration	18,371,001	17,927,676	17,307,260	9,669,948	12,063,354
Law Enforcement	54,668,344	58,610,673	59,492,690	65,032,665	66,472,646
Jail	70,789,098	73,345,895	73,810,666	85,024,509	86,748,000
SUBTOTAL	**143,828,443**	**149,884,243**	**150,610,616**	**159,727,123**	**165,284,001**
JUDICIAL:					
Chancery Court	(1,807,816)	(2,623,959)	(2,064,166)	(1,634,900)	(1,226,893)
Circuit Court	(413,236)	(317,708)	(147,095)	(287,453)	31,009
Criminal Court	616,730	1,099,531	371,910	901,944	836,166
General Sessions Court	3,615,366	3,568,645	3,954,624	3,816,225	5,023,895
Probate Court	543,825	591,883	598,996	690,428	706,010
Juvenile Court	18,410,960	19,643,095	19,949,168	14,588,394	13,780,090
Attorney General	9,442,233	9,742,400	9,734,892	10,022,258	10,743,330
Public Defender	6,173,325	5,674,399	6,551,047	7,346,386	7,758,358
Divorce Ref. / Jury Comm.	1,155,540	1,311,996	1,128,224	1,202,877	1,264,573
SUBTOTAL	**37,736,928**	**38,690,284**	**40,077,599**	**36,646,161**	**38,916,539**
OTHER ELECTED OFFICIALS:					
Legislative Operations	2,743,096	2,167,935	2,132,253	2,488,570	2,716,455
Equal Opportunity	676,403	633,838	667,364	715,511	749,251
Assessor	10,117,684	6,823,543	9,541,739	10,510,514	10,692,710
County Clerk	(4,929,914)	(5,486,922)	(5,843,779)	(5,308,978)	(5,507,264)
Register	(2,568,239)	(2,031,672)	(1,707,763)	(1,561,615)	(1,796,107)
Trustee	(15,332,526)	(16,723,809)	(17,084,707)	(15,908,457)	(16,687,388)
Election Commission	3,928,878	2,203,270	3,702,042	1,635,406	4,076,246
SUBTOTAL	**(5,364,618)**	**(12,413,816)**	**(8,592,850)**	**(7,429,049)**	**(5,756,097)**
TOTAL GENERAL FUND	**(2,860,047)**	**(7,627,715)**	**(5,355,654)**	**-**	**-**

Includes all Sources and Uses of Funds

Revenue Overview — General Fund

REVENUE SOURCE	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
Property Taxes	(243,102,953)	(246,933,781)	(252,568,770)	(250,825,000)	(254,833,000)
% of Total	65.9%	64.9%	66.1%	65.8%	66.0%
Fines, Fees & Permits	(63,598,246)	(64,612,993)	(64,200,149)	(63,907,000)	(64,161,000)
% of Total	17.2%	17.0%	16.8%	16.8%	16.6%
Other Local Taxes	(30,987,178)	(34,048,774)	(32,350,887)	(31,730,000)	(33,989,000)
% of Total	8.4%	8.9%	8.5%	8.3%	8.8%
Intergovernmental - State	(19,448,535)	(19,588,987)	(20,557,391)	(21,857,298)	(21,687,200)
% of Total	5.3%	5.1%	5.4%	5.7%	5.6%
Intergovernmental-Fed&Local	(7,576,952)	(11,270,945)	(7,258,450)	(8,262,293)	(7,619,417)
% of Total	2.1%	3.0%	1.9%	2.2%	2.0%
Charges for Services	(3,429,291)	(3,360,557)	(3,753,190)	(3,707,250)	(3,326,941)
% of Total	0.9%	0.9%	1.0%	1.0%	0.9%
Other Revenue	(425,431)	(272,660)	(815,237)	(284,000)	(303,200)
% of Total	0.1%	0.1%	0.2%	0.1%	0.1%
Interest Income	(360,385)	(371,433)	(382,754)	(393,400)	(398,500)
% of Total	0.1%	0.1%	0.1%	0.1%	0.1%
Total General Fund Revenue	**(368,928,971)**	**(380,460,129)**	**(381,886,828)**	**(380,966,240)**	**(386,318,258)**
% Change from Prior Year	**-1.6%**	**3.1%**	**0.4%**	**-0.2%**	**1.4%**
$ Change from Prior Year (Decrease)		**11,531,158**	**1,426,699**	**-920,587**	**5,352,018**

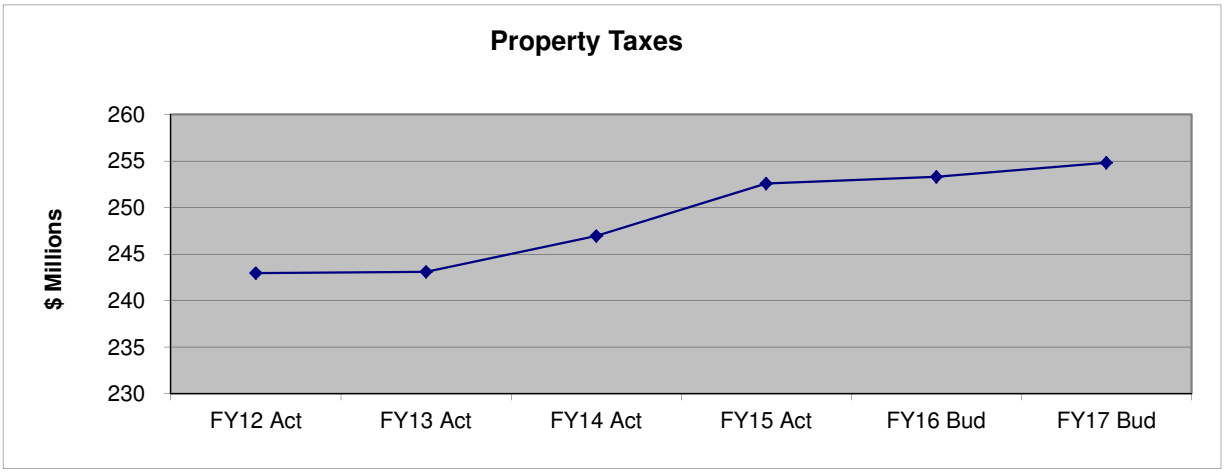
Property Tax Revenue vs All Other Sources
(General Fund, in millions)



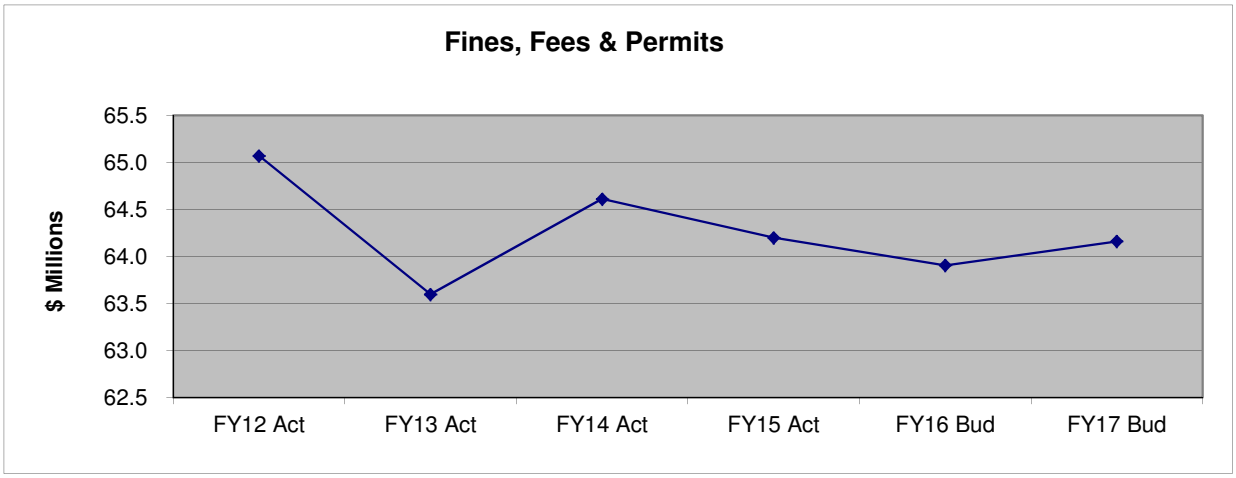
Property tax revenue has remained relatively stable as a percentage of total revenues that support General Fund operations.

GENERAL FUND REVENUE TRENDS AND ASSUMPTIONS

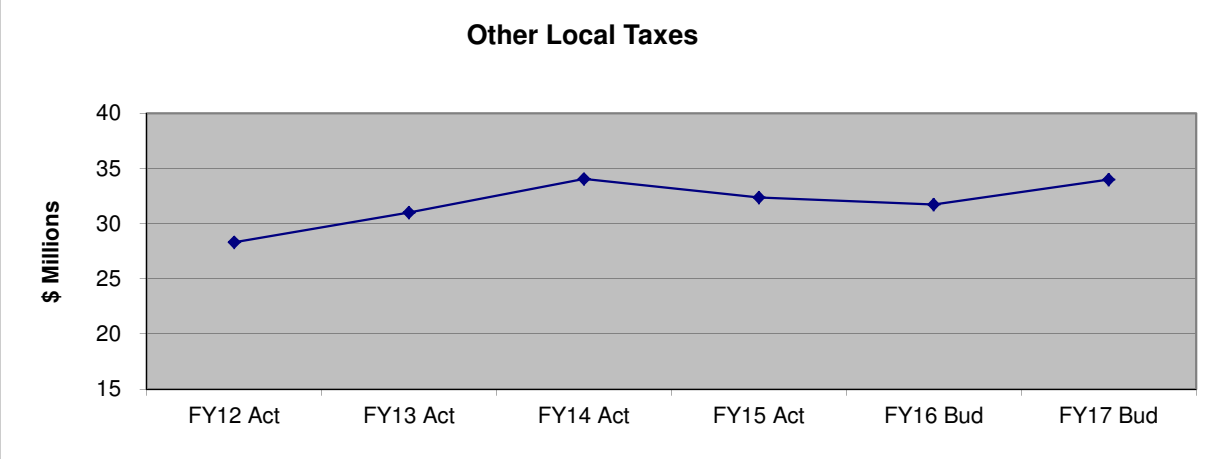
Property Tax Revenues continue to provide the primary source of operating funds for Shelby County, accounting for 66% of total General Fund revenues. Delinquent taxes represent $8.0 million (or 3.1%) of total property tax collections. The General Fund is allocated $1.45 or 33% of the total tax rate, including three cents ($0.03) that were reallocated from Debt Service to the General Fund for FY12. The gradual overall growth in property tax collections is proportionately reflected in share to the General Fund. Further discussion of property taxes is provided in the "All Funds Summary" section.



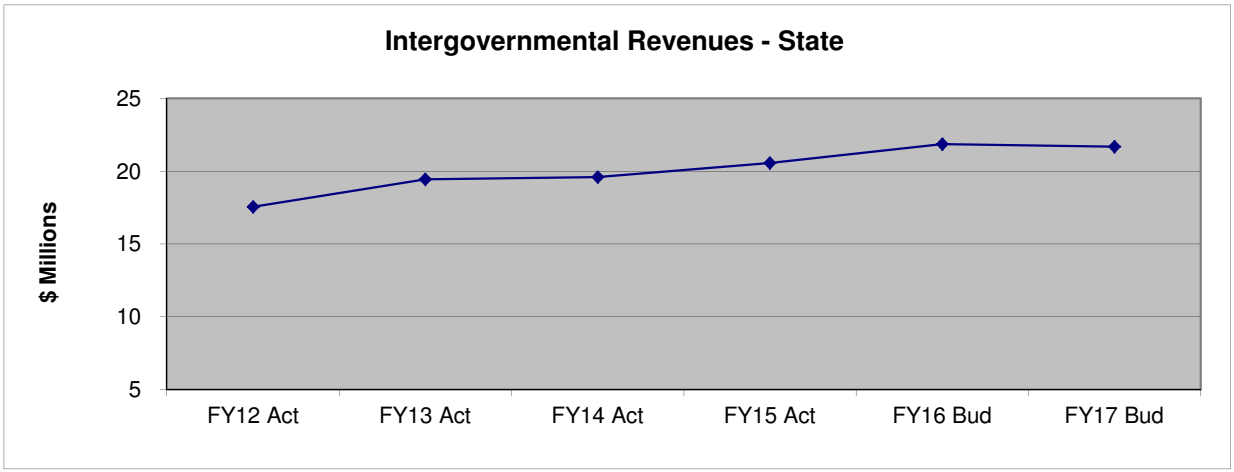
Fines, Fees & Permits represent the second largest source of General Fund income at 16.6% of total revenue. This category includes fees collected by the Courts and Other Elected Officials such as the County Clerk, Register and Trustee. Additional fees expected to be generated from the County Clerk and Register in FY17 will compensate somewhat for reduced collections by Chancery, Circuit and General Sessions courts. Cable Franchise Fees have also shown growth in recent years. This revenue category has experienced some volatility in collections during the economic recovery.



Other Local Taxes are expected to contribute 8.8% of all General Fund revenues in FY17. Business Taxes represent almost half of this category at $15.0 million. The FY17 budget recognizes a $600K increase in In-Lieu-of-Tax payments collected from MLG&W offset by a $300K decline in other companies with PILOT agreements.



Intergovernmental Revenue collected from the State of Tennessee accounts for 5.6% of all General Fund revenue. State revenue includes the County share of the State Income Tax ($1.8), the TVA Replacement Tax ($7.0), cost reimbursements related to the Public Defender ($5.1), the Jail ($1.8) as well as various grant programs. Bank Excise Taxes are projected to grow by $700K based on current activity and market rates.



Intergovernmental Revenue - Federal & Local sources contribute 2.0% to the County General Fund - a $0.7 million decrease from the FY16 Budget. This decrease is due to only non-reimbursable elections scheduled in the FY17 cycle.

Charges for Services, Other Revenue Sources and Interest Income account for only about 1.0% of all General Fund revenues. Most of this revenue is derived from Tenncare revenue, Health Department Patient Services, the Inmate Phone System, the Edmund Orgill Golf Course and charges for internal print and mail services (previously recorded in an Internal Service Fund).

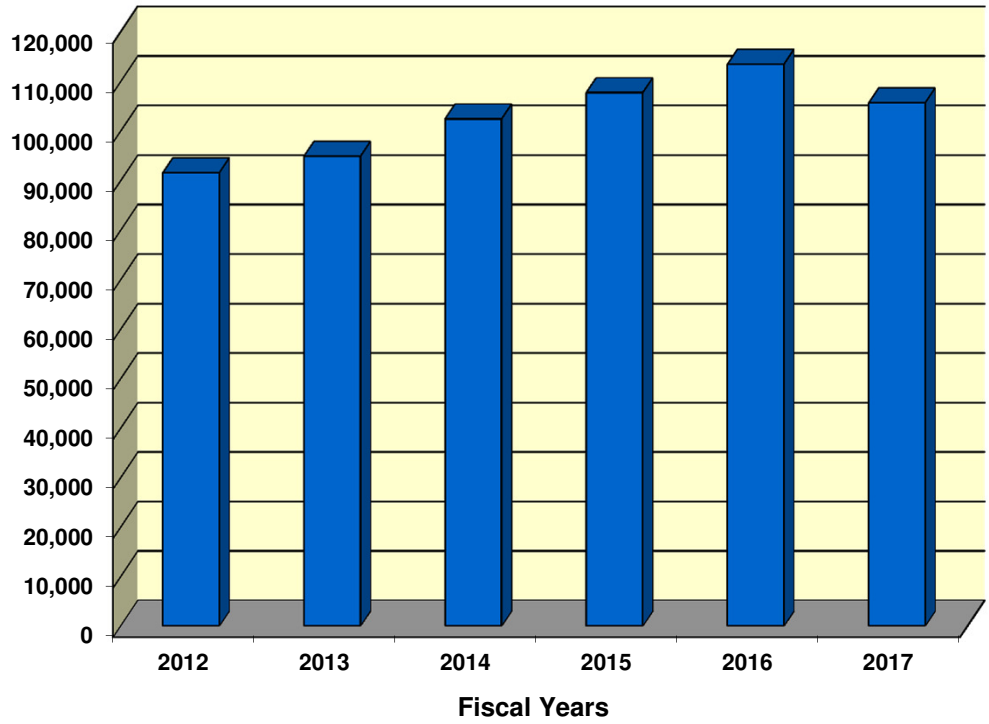
Fund Balance is a term used to express equity - the excess of what the County owns (assets) over what the County owes (liabilities) for a single fund. A healthy fund balance is important to financial planning and budgeting for the following reasons:

- To provide funds for unforeseen expenses or emergencies
- To ensure sufficient cash flow within the property tax collection cycle
- To demonstrate financial stability for higher bond ratings and lower cost of debt

Shelby County has steadily increased General Fund balance as a pecentage of revenue over the past five years to a level within the 20-30% range specified by current Shelby County policy.

Summary of General Fund Balance

Fiscal Years 2012 - 2017 at June 30
(in thousands)



	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Projection	2017 Budget
Beginning Fund Balance at July 1	86,867	92,899	95,760	103,388	108,743	114,482
Revenue/Sources of Funds	362,350	368,929	380,460	381,887	387,994	388,808
Uses of Funds	-356,318	-366,068	-372,832	-376,531	-382,256	-396,608
Net Operations	6,032	2,861	7,628	5,356	5,738	-7,800
Ending Fund Balance at June 30	92,899	95,760	103,388	108,743	114,482	106,682
Unassigned Ending Fund Balance	91,591	94,913	102,470	107,773	113,497	105,697
Unassigned as a % of Revenue	25.3%	25.7%	26.9%	28.2%	29.3%	27.2%

Five Year Projections — General Fund

Acct Description	FY17 Adopted	FY18 Projected	FY19 Projected	FY20 Projected	FY21 Projected
Assumptions:					
Property Tax % increase-Current	1.0%	3.0%	1.0%	1.0%	1.0%
Property Tax % increase-Prior Yrs	-0.8%	0.0%	0.0%	0.0%	0.0%
Salary Increase	2.0%	2.0%	2.0%	2.0%	2.0%
Pension % of Salaries (5102)	16.87%	18.12%	19.37%	20.62%	21.87%
OPEB % of Salaries (5102)	6.34%	6.09%	5.84%	5.59%	5.34%
Health Insurance % increase	5.0%	5.0%	5.0%	5.0%	5.0%
Operating and Maint % Increase	1.0%	1.0%	1.0%	1.0%	1.0%
Property Tax Rate	1.45	1.45	1.45	1.45	1.45
Penny Value	$ 1,702,000	$ 1,750,000	$ 1,770,000	$ 1,790,000	$ 1,810,000
40 - Property Taxes	(254,833,000)	(261,795,000)	(264,696,000)	(267,597,000)	(270,498,000)
41 - Other Local Taxes	(33,989,000)	(34,016,000)	(34,043,000)	(34,070,000)	(34,098,000)
43 - State Revenues	(21,687,200)	(22,737,200)	(22,787,200)	(22,837,200)	(21,887,200)
44 - Federal & Local Revenues	(7,619,417)	(9,884,417)	(6,884,417)	(8,884,417)	(9,884,417)
45 - Charges for Services	(3,326,941)	(3,326,941)	(3,326,941)	(3,326,941)	(3,326,941)
46 - Fines, Fees & Permits	(64,161,000)	(66,761,000)	(67,361,000)	(67,961,000)	(68,561,000)
47 - Other Revenue	(303,200)	(703,200)	(703,200)	(703,200)	(703,200)
48 - Investment Income	(398,500)	(1,048,500)	(1,298,500)	(1,548,500)	(1,798,500)
Revenue	**(386,318,258)**	**(400,272,258)**	**(401,100,258)**	**(406,928,258)**	**(410,757,258)**
51 - Salaries-Regular Pay	206,233,953	209,051,420	214,025,236	217,798,529	222,147,288
52 - Salaries-Other Compensation	15,137,373	15,390,021	15,618,729	15,852,011	16,089,959
5510 - Retirement Benefits - County	33,801,519	37,560,422	40,951,829	44,463,569	48,099,103
5511 - OPEB Benefits*	10,703,120	12,623,784	12,346,860	12,053,897	11,744,362
554x - Group Health Insurance	25,784,236	27,073,448	28,427,120	29,848,476	31,340,900
55xx - Other Fringe Benefits	6,388,901	6,329,389	6,382,571	6,358,818	6,364,589
56 - Salary Restriction	(17,336,550)	(17,336,550)	(17,336,550)	(17,336,550)	(17,336,550)
Salaries & Fringe Benefits	**280,712,552**	**290,691,934**	**300,415,796**	**309,038,750**	**318,449,651**
60 - Supplies & Materials	8,836,544	8,924,910	9,014,159	9,104,302	9,195,346
64 - Services & Other Expenses	10,750,936	10,858,447	10,967,032	11,076,705	11,187,473
66 - Professional & Contracted Svcs	34,484,572	35,088,756	35,706,761	36,338,961	36,985,738
67 - Rent, Utilities & Maintenance	15,889,965	16,048,866	16,209,355	16,371,447	16,535,163
68 - Interfund Services	(697,432)	(704,406)	(711,451)	(718,566)	(725,751)
70 - Capital Asset Acquisitions	2,037,652	2,058,030	2,078,610	2,099,396	2,120,390
Operating & Maintenance	**71,302,237**	**72,274,603**	**73,264,466**	**74,272,245**	**75,298,359**
Affiliated Organizations	**30,108,729**	**30,108,729**	**30,108,729**	**30,108,729**	**30,108,729**
Grants	**4,300,000**	**4,300,000**	**4,300,000**	**4,300,000**	**4,300,000**
Contingencies & Restrictions	**(5,912,068)**	**(5,912,068)**	**(5,912,068)**	**(5,912,068)**	**(5,912,068)**
Other Financing Sources	**(700,000)**	**(700,000)**	**(700,000)**	**(700,000)**	**(700,000)**
Expenditures	**379,811,450**	**390,763,198**	**401,476,923**	**411,107,656**	**421,544,671**
Net Transfers	**14,306,807**	**14,306,807**	**14,306,807**	**14,306,807**	**14,306,807**
Use of Fund Balance	**(7,800,000)**	**-**	**-**	**-**	**-**
PROJECTED DEFICIT/(SURPLUS)	**$ -**	**$ 4,797,747**	**$ 14,683,472**	**$ 18,486,205**	**$ 25,094,220**
Change from Prior Year		**$ 4,797,747**	**$ 9,885,724**	**$ 3,802,734**	**$ 6,608,015**

**FY17 Adopted Budget reflects reduction of $2 million related to changes to the retiree life insurance plan approved by the Commission. That decision was later reversed and the budget amended to restore the original rate.*

A projection of General Fund revenue and expenditures is prepared annually as the first step in the budget process to forecast expected trends through the next five years. Initial projections are updated as necessary throughout the year to incorporate new information or major changes in assumptions. Long term projections allow the Administration and County Commission to make current decisions with a more informed awareness of the future impact of those decisions.

Assumptions included in the five year projections are listed below. Specific rates and amounts are shown in the schedule provided on the previous page.

- **Property tax revenue** has been projected at 1% growth for FY17, followed by 3% in the reappraisal year of FY18 and 1% annually thereafter. The increase reflects both a stabilization of realty values in Shelby County with the economic recovery as well as improved collection rates by the Trustee. Collection of delinquent taxes is expected to remain flat for the next several years as the current collection rates are maintained at a very high level. Because property taxes are the county's primary revenue source and the foundation for an accurate budget forecast, the Trustee and the Assessor provide extensive input for these projections each year.
- **Property tax rate** has been maintained at current level for the next five years.
- **Other revenues** have been projected at current collection levels with adjustments for trending patterns. The impact of reimbursements for election cycles and reappraisals is also reflected in the appropriate years. A conservative and realistic approach to revenue forecasting has proven to be an effective predictor for future trends. Due to legal restrictions imposed by the State, the County does not have viable options for significant sources of new revenue.
- **Salary increase for employees** of 2% per year has been included as an average. Actual increases will vary based upon the federal Cost of Living Adjustment (COLA), Consumer Price Index (CPI) and other factors. The growth of personnel expense for Shelby County (which accounts for 70% of all costs) has been contained through headcount reduction and cost control of benefits. However, it remains a priority to provide adequate employee compensation to attract and retain a productive workforce.
- **Pension expense** gradual increase as a percentage of salaries reflects the projection of actual investment returns at less than the 7.5% assumed annual rate of return. This return assumption may need to be further reduced if current market conditions continue.
- **OPEB expense** will decline annually based on actuarial reports. Changes to the pension and OPEB plans have allowed the County to contain the growth of these expenses.
- **Health insurance** coverage is expected to increase by about 5% annually. The County has effectively managed this escalating cost factor through changes to benefit plans and cost-sharing with employees.
- **Operating and maintenance** expenses have been inflated by 1% annually, primarily to allow for increases in utilities and major contractual obligations for services and technology. The County has implemented various efficiency measures and purchasing strategies to control rising costs of information technology, telephones, printing, and vehicle repairs.

Actual revenue collections and expenditures are also forecasted on a monthly basis throughout the current fiscal year to ensure budget compliance and sufficient cash flow availability. Fund Balance policies have been adopted as guidance for maintaining adequate fund balance levels and making budget decisions concerning the use of fund balance and to establish strategies for replenishing or reducing the fund balance to target ranges. The General Fund does not absorb discontinued grant programs or cost increases from other funds.

Personnel costs account for 71% of all General Fund expenditures. That factor makes Position Control the most significant single element for cost containment. Shelby County has implemented and maintained over the past decade several strategic efforts to control the impact of salaries and escalating fringe benefits, including:

1. **Workforce growth** has been contained through planned elimination of vacant positions rather than layoffs. As a result, the current workforce is significantly less today than it was in 2004 - without significant reductions to services. The period between 2004-2012 showed a steady annual decline in funded positions - a significant factor in the County's financial stability through the recession. In the past 5 years, a total of 75 positions have been added primarily in Criminal Justice functions:

    - 2013 – Addition of 35 School Resource Officers as a result of the consolidation of City and County school systems.
    - 2014 – Addition of 27 Public Defender positions for juvenile defense in compliance with a Department of Justice ruling
    - 2015 – Expansion of the General Sessions Environmental Court
    - 2016 – Addition of 21 positions related to Juvenile Court security, defense and programs; transfer of 113 positions from Juvenile Court to the Sheriff
    - 2017 – Addition of 13 positions related to workload issues for the Attorney General, Public Defender and Veteran's Court.

2. **Average annual salary increases** have been limited to only 1.3% over the past 10 years, including a 2.0% cost of living increase for FY17. General raises have been provided for employees in only 6 of the past 10 years, as shown below:

	Increase	Stipend	Date
FY17	2.0%		7/1/16
FY16	1.7%		7/1/15
FY15	3.0%		7/1/14
FY14	-		
FY13	1.0%		7/1/12
FY12	-	$650	1/1/12
FY11	2.0%		7/1/10
FY10	-		
FY09	-		
FY08	3.0%		10/1/07

3. **Position control procedures** require that any salary increase requests for equity or approved reclassifications must be funded from reductions to other budgeted positions or funds reserved for this purpose. This policy ensures that the base budget does not grow at a rate that exceeds any approved general annual increases. A **Hiring Oversight Committee** reviews all requests to fill vacant positions or to reclassify positions with a resulting salary increase.

4. **Limitations to benefits** offered for retirement, and health coverage have been evaluated on an annual basis, with some reductions applied to newly hired employees. Existing employees contribute more to specified pension plans and share the cost of health coverage rate increases.

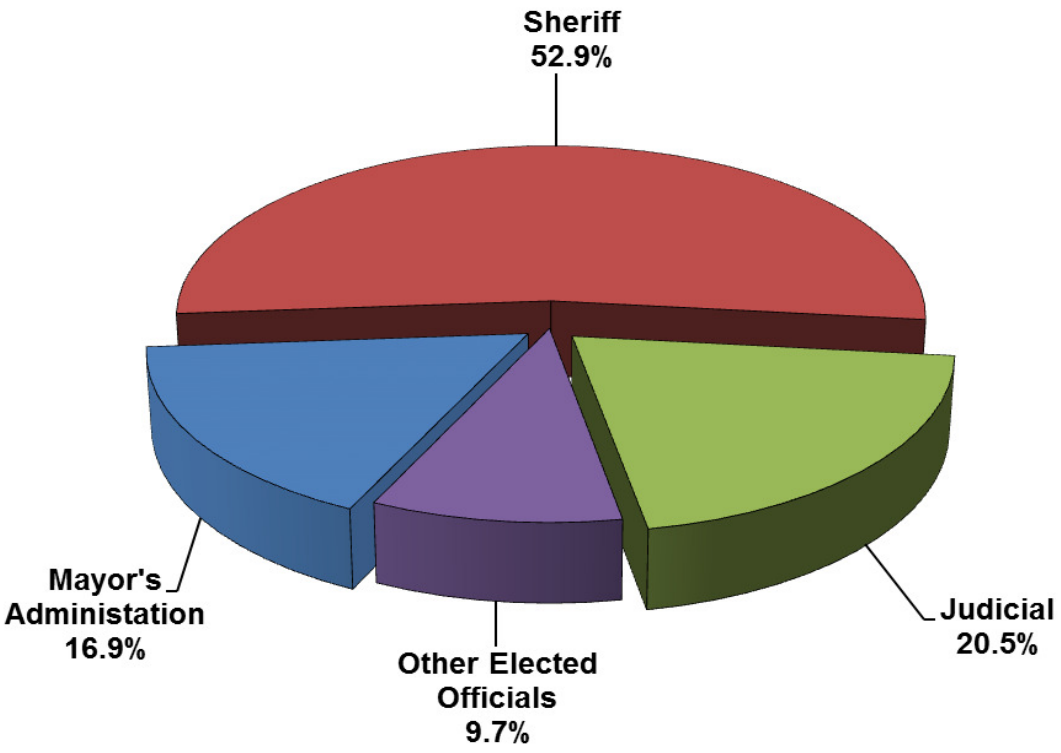
Significant challenges exist to the ongoing containment of personnel costs, including:

1. **Escalating costs** for health insurance, pensions and other post-employment benefits continue to impact the total expense associated with base salaries. The total cost of salaries and benefits has continued to rise even as the workforce has been reduced. Compliance with the Affordable Care Act has had an impact on both the cost of health care programs and flexibility in the use of temporary labor.

2. **Increases for cost of living (COLA) adjustments and competitive market salary rates** are necessary to attract and retain productive employees. An independent consultant has been contracted to review salaries throughout County government.

3. **Feasibility of further staffing reductions** is limited by the need to provide the required services at a level the citizens expect. Because public safety remains a high priority for Shelby County, reductions in this area are unpopular. With 53% of all General Fund employees allocated to the Sheriff, options for reductions in other areas are limited.

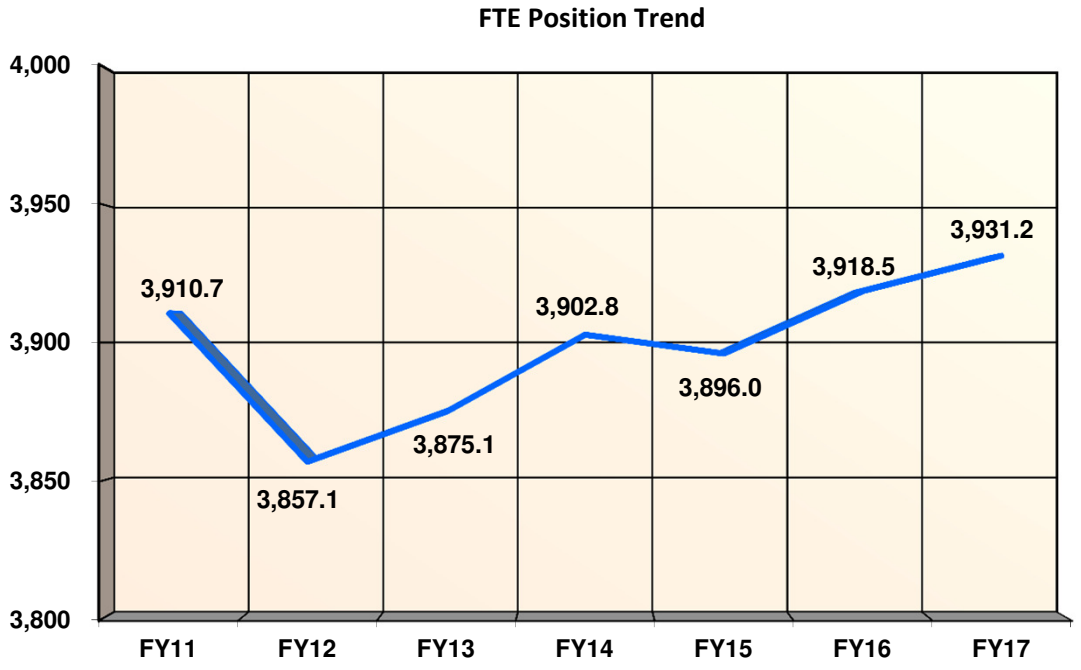
General Fund Positions



Criminal Justice functions (including the Sheriff and Courts) account for 73% of all General Fund positions.

Position Control Budget — General Fund Trends

DIVISION	FY11	FY12	FY13	FY14	FY15	FY16	FY17	16-17 Change
MAYOR'S ADMINISTRATION:								
Administration & Finance	180.0	177.0	184.0	187.5	180.5	174.4	172.4	(2.0)
Information Technology	78.0	75.0	82.0	85.0	87.0	87.0	84.0	(3.0)
Planning & Development	6.5	5.7	5.0	5.0	5.0	5.0	4.0	(1.0)
Public Works	157.0	146.0	139.0	143.0	142.0	156.0	161.0	5.0
Health Services	166.6	156.8	146.6	146.5	146.0	147.0	147.1	0.1
Community Services	102.1	97.1	96.0	96.0	94.0	95.0	95.0	-
TOTAL	**690.2**	**657.6**	**652.6**	**663.0**	**654.5**	**664.4**	**663.5**	**(0.9)**
SHERIFF:								
Sheriff Administration	197.0	196.0	193.0	190.0	191.0	186.0	186.0	-
Law Enforcement	647.8	650.8	689.8	690.3	691.0	732.0	732.0	-
Jail	1,128.0	1,117.0	1,105.0	1,097.0	1,083.0	1,162.0	1,162.0	-
TOTAL	**1,972.8**	**1,963.8**	**1,987.8**	**1,977.3**	**1,965.0**	**2,080.0**	**2,080.0**	**-**
JUDICIAL	**854.7**	**852.7**	**851.7**	**881.5**	**892.0**	**792.0**	**804.7**	**12.7**
OTHER ELECTED OFFICIALS	**393.0**	**383.0**	**383.0**	**381.0**	**384.5**	**382.0**	**383.0**	**1.0**
TOTAL FTE - GENERAL FUND	**3,910.7**	**3,857.1**	**3,875.1**	**3,902.8**	**3,896.0**	**3,918.5**	**3,931.2**	**12.8**
Change from prior year	**-**	**(53.6)**	**18.0**	**27.7**	**(6.8)**	**22.5**	**12.8**	
Cumulative Change since FY11		**(53.6)**	**(35.6)**	**(7.9)**	**(14.7)**	**7.8**	**20.5**	



The FTE Position count declined annually between 2004-2012. Since then, several increases have been necessary to support public safety and judicial functions. The cumulative change over the past six years is an increase of twenty (20) positions.

Position Control Budget — FY17 FTE Changes

Dept	Division	Change	Reason for FTE Change
MAYOR'S ADMINISTRATION			
2009	County Attorney	-1.0	Transfer to Divorce Referee
2014	Human Resources	-1.0	Deleted as result of outsourcing FMLA function
2500	Information Technology	-3.0	Deleted for reorganization
2700	Planning & Development	-1.0	Transferred position to grants
3073	Public Works	5.0	Transferred 5 positions from Juvenile Court to assume Building Maintenance function
4000	Health Services	0.1	Change to funding split with grant
	Net FTE Change - Mayor's Admin	**-0.9**	
SHERIFF		0.0	No Changes
	Net FTE Change - Sheriff	**0.0**	
JUDICIAL/COURTS			
7041	General Sessions Court	4.5	Added 3 for Veteran's Court, 1.5 Judicial Commissioners
7061	Juvenile Court Judge	-5.0	Transferred 5 positions to Support Service related to Building Maintenance function
7085	Public Defender	5.0	Added Investigators, Asst. Public Defenders
7085	Divorce Referee	1.0	Transfer from County Attorney
7090	Attorney General	-1.8	Transferred positions to grants
7090	Attorney General	9.0	Investigators, Analysts, Attorneys
	Net FTE Change - Judicial	**12.7**	
ELECTED OFFICIALS			
8002	County Commission - EOC	**-1.0**	Deleted Deputy Administrator
8002	County Commission - Legislative Ops	**1.0**	Added Clerical Specialist
8009	Election Commission	**1.0**	Added 1 Tech Specialist Position
	Net FTE Change - Elected Officials	**1.0**	
Total FTE Changes to General Fund		**12.8**	

Notes: *Transfers of positions within the same Division are not included on this schedule.*
More position detail is provided within each of the Division sections.

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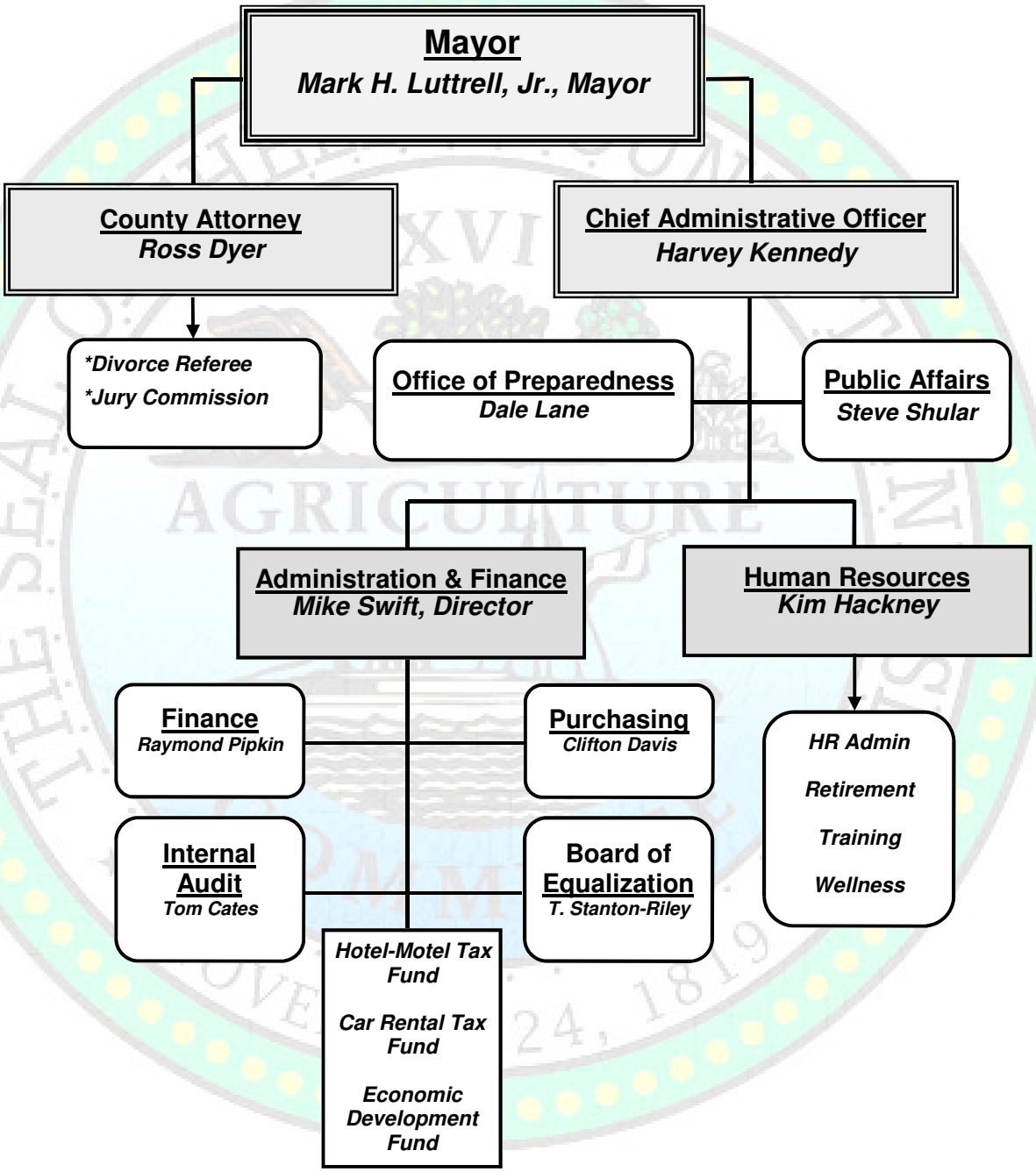
DIVISION OF ADMINISTRATION & FINANCE

FY17 ADOPTED BUDGET

ADMINISTRATION & FINANCE

Division Organizational Chart by Program



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

Division Overview for FY17

Administration & Finance

DIVISION MISSION STATEMENT:

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, Human Resources and Legal Services and the Board of Equalization.

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

Protect and Promote Public Safety

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

Promote Economic Development and a Healthy Economy

[5-a] Provide programs and policies that support business development and revenue growth for the region with high quality, long-term job opportunities.

[5-b] Strengthen partnerships with other municipal, state and federal governments to develop cooperation and mutual support in economic development and neighborhood revitalization.

[5-c] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.

[5-d] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

Provide Effective Governance and Sound Stewardship for County Resources

[6-a] Ensure financial stability through sound oversight of fiscal operations, taxation and debt management. Maintain all records of public transactions as required by the State.

[6-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.

[6-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.

[6-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs and succession planning.

[6-f] Actively seek alternative funding sources through fees, grants or community partners to provide county services.

DEPARTMENTAL MISSION/GOALS:

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 is included 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.

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.

2029 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	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estimated
Public Affairs				
Calls Answered	43,875	44,361	45,000	45,350
New Complaints Involving County Services	6,100	8,207	6,500	8,289
Media Contacted/Stories	1,707	1,486	1,500	1,501
Businesses Contacted	1,617	1,678	1,400	1,696
Community Groups Contacted	5,648	5,188	5,500	5,245
Faith-Based Organizations Contacted	2,382	2,549	1,600	2,577
Schools Contacted	459	440	430	445
Neighborhood Code Enforcement Tours	202	178	400	180
County Line Newsletter Published	8	12	12	12
CAO - Chief Administrative Officer				
Review Contracts, Resolutions, and Purchasing Award Letters				588
Homeland Security training classes for first responders in Municipalities	22	26	26	28
County Attorney				
New Cases in Litigation	234	199	160	190
New Case Assignments	648	642	660	650
New Opinions	25	35	38	30
New Review/Advise	223	188	238	253
New Public Records Requests	245	237	242	240
Contract Amend/Chg Orders/Renewals	2,281	2,839	2,412	2,500
New Contracts Reviewed	1,779	2,196	1,862	1,000
Internal Audit				
Audit hotline complaints screened	100%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	100%	90%	90%	90%
Human Resources				
Jobs Posted	358	355	350	350
Applications Received	59,788	45,154	49,654	54200
Number of New Hires	730	558	650	650
Number of Terminations	974	970	1,300	970
Health Benefit Changes Processed	5,500	7,400	9,000	6,500
Disability Claims Processed	209	155	171	188
Retirements Processed		824	906	996
Number of Training Participants	3467	5,754	3,500	3,750
Number of Training Classes conducted for employees	161	181	175	175
Purchasing				
Purchase Orders Issued	6,964	6,951	7,646	8,410
Requisitions Processed	6,951	6,951	7,646	8,410
# of RFPs and Sealed Bids Issued	124	111	122	134
% of Total $ Amount Spent with Locally Owned Small Business Vendors	20%	21%	20%	20%
Finance				
Accounts Payable Checks/Wires Issued	47,995	46,380	42,600	42,000
Average # Days from receipt of invoice by Finance to payment	2.8 days	3.4 days	3.3 days	3.2 days
Journal Entries Processed	3,391	3,364	3,300	3,250
Payroll Disbursements Processed	142,462	142,223	142,000	141,900
Budget Adjustments Processed	1,077	855	825	800
Average # Days to Process Budget Transfers	3.9 days	2.4 days	2.2 days	2.0 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	28 yrs	29 yrs	30 yrs	31 yrs
GFOA Distinguished Budget Presentation award - consecutive years	5 yrs	6 yrs	7yrs	8 yrs
Board of Equalization				
Reductions Granted	13,763	4,901	4,300	4,800
Tax Appeals Filed	27,000	14,127	12,000	13,800

ADMINISTRATION & FINANCE

Mike Swift, Director

FY17 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

(excludes Central Operations and Grants)

Administration & Finance	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(631,030)	(655,146)	(633,387)	21,759
Total Personnel	13,426,113	13,479,051	14,172,317	693,266
O&M	1,879,815	2,728,324	2,718,806	(9,518)
Net Transfers	(124,936)	(172,549)	(36,466)	136,083
Net Expenditures	**14,549,962**	**15,379,680**	**16,221,270**	**841,590**
FTE Count	**180.5**	**174.4**	**172.4**	**(2.0)**

** FY16 O&M Budget and Use of Fund Balance adjusted by $56,962 for carry-forwards*

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Primarily a reimbursement from the Retirement Fund for personnel expenses; also includes Prescription Card royalties.
- ***Salaries/FTE***:
  - FY17 FTE – 1 vacant position deleted as a result of outsourcing the FMLA function; 1 position moved from the County Attorney's Office to the Divorce Referee.
  - FY16 – 2 positons deleted as a result of OJI Outsourcing; 4 positions transferred to other divisions where the need for operational support was identified.
  - A large additional salary restriction was allocated for FY16 due to several extended vacancies ($538,000). That one-time allocation was removed in FY17, which accounts for the increase relative to prior year.
- ***O&M:*** No significant changes; spending consistent with prior years

SPECIAL REVENUE FUNDS:

- ***073 Hotel Motel Tax*** – Revenue $16.1 Million - accounts for the collection of a 5% tax used for the rental of hotel and motel rooms.
- ***074 Car Rental Tax*** – Revenue $2.2 Million - accounts for the collection of the car rental tax which is designated funding the NBA arena (Fed Ex Forum).
- ***092 Economic Development Fund*** – Funds are restricted for economic development purposes.

GRANT FUNDS:

- Grant revenue of $1.9 Million with 4.1 FTE is all related to activities in the Office of Preparedness.

No Increase Requests were submitted to the Commission for consideration.

FY17 Budget Highlights

Central Operations records general revenues and expenditures that are not readily attributed to any other specific department.

General Fund – Central Operations

Central Operations	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(301,105,482)	(296,672,000)	(304,799,000)	(8,127,000)
General Restrictions	(2,845,435)	(10,684,780)	(11,017,245)	(332,466)
Affliated Organizations	27,900,408	28,532,881	29,532,881	1,000,000
Grants	3,000,000	3,000,000	3,000,000	-
Planned Fund Balance Change	-	(758,306)	(7,800,000)	(7,041,694)
Net Transfers	16,697,346	12,898,502	13,006,000	107,498
Net Expenditures	**(256,353,163)**	**(263,683,703)**	**(278,077,364)**	**(14,393,662)**

INCLUDED IN CENTRAL OPERATIONS:

- ***Revenue*** includes the General Fund portion of property taxes, other state and local taxes, governmental reimbursements and fees.
- ***General Restrictions*** on Salary and O&M spending account for anticipated savings throughout the county.
- ***Affiliated Organizations*** payments include:

$ 28,408,000	Regional One Health
274,881	Agricultural Extension
300,000	State Alcoholic Beverage Tax
175,000	Film & TV Commission
375,000	Memphis Public Library
$ 29,532,881	Total Affiliated

- ***Grants*** – payment to Shelby County Schools Education Foundation for Pre-K Education programs
- ***Transfers*** for General Fund support to Codes Enforcement, Tort Liability and Corrections Funds

USE OF FUND BALANCE:

Increases approved by the County Commission with the Use of Fund Balance for FY17 include:

$ 1,000,000	Salary Reserve for Corrections Deputies
2,500,000	Transfer to Education Fund
1,000,000	Regional One Health increase
3,100,000	Sheriff - lapse reduction of $2.3; vehicles $.8
8,233	Environmental Court O&M
201,020	Veterans Court - 3 positions
228,238	GS Criminal Court - 1.5 Judical Commissioners
416,700	Juvenile Court - Professional contracts
743,000	Attorney General - 9 FTE and O&M
557,000	Public Defender - 75% match; 5 FTE
58,216	Election Commission - 1 FTE
(2,012,407)	$2M OPEB benefit change; subsequently changed to 0.7% reductions to all departments
$ 7,800,000	Total Use of Fund Balance

FTE Position Count
Administration & Finance — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
010	2001	Mayor's Office	5.0	5.0	5.0	5.0	5.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO[a]	25.0	28.0	20.0	18.9	18.9	-
010	2009	County Attorney [b]	35.0	34.5	34.5	34.5	33.5	(1.0)
010	2011	Director of A&F [a,c]	2.0	2.0	7.0	6.0	6.0	-
010	2014	Human Resources [d]	63.0	64.0	65.0	61.0	60.0	(1.0)
010	2017	Purchasing [e]	9.0	9.0	10.0	9.0	9.0	-
010	2025	Finance [f]	31.0	31.0	31.0	32.0	32.0	-
010	2028	Board of Equalization [g,e]	8.0	8.0	2.0	2.0	2.0	-
TOTAL POSITIONS - GENERAL FUND			**184.0**	**187.5**	**180.5**	**174.4**	**172.4**	**(2.0)**
GRANT FUNDS			**6.0**	**5.0**	**4.0**	**4.1**	**4.1**	**-**
TOTAL POSITIONS - ALL FUNDS			**190.0**	**192.5**	**184.5**	**178.5**	**176.5**	**(2.0)**

Notable changes by department since FY13:

(a) ***CAO -*** *FY15: 5 Internal Audit FTE moved to Director of A&F; 2 FTE moved to Juvenile Court Judge; 1 FTE to HR. FY16: 1 FTE moved to Juvenile Court.*

(b) ***County Attorney -*** *1 FTE moved from County Attorney to Divorce Referee in FY17*

(c) ***Director of A&F -*** *FY15: Internal Audit moved from CAO. FY16: 1 FTE transferred to Finance.*

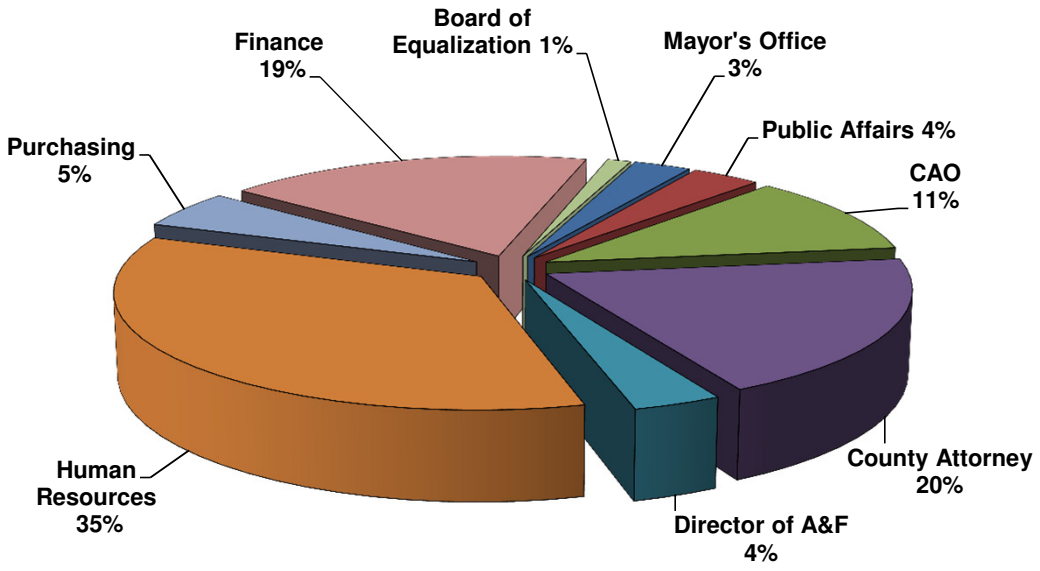
(d) ***Human Resources*** *- FY16: Reduction of 2 FTE due to outsourcing of OJI function; two positions returned to Sheriff; 1 FTE Moved to the Land Bank; 1 FTE moved from IT to HR. FY17: 1 FTE deleted due to outsourcing of Family Leave Administration.*

(e) ***Purchasing -*** *1 FTE moved from Board of Equalization in FY15; 1 FTE eliminated in FY16.*

(f) ***Finance -*** *1 FTE moved from Director of A & F in FY16.*

(g) ***Board of Equalization -*** *FY15: 5 FTE transferred to Assessor; 1 FTE moved to Purchasing.*

FTE Positions by Department



DIVISION OF ADMINISTRATION & FINANCE

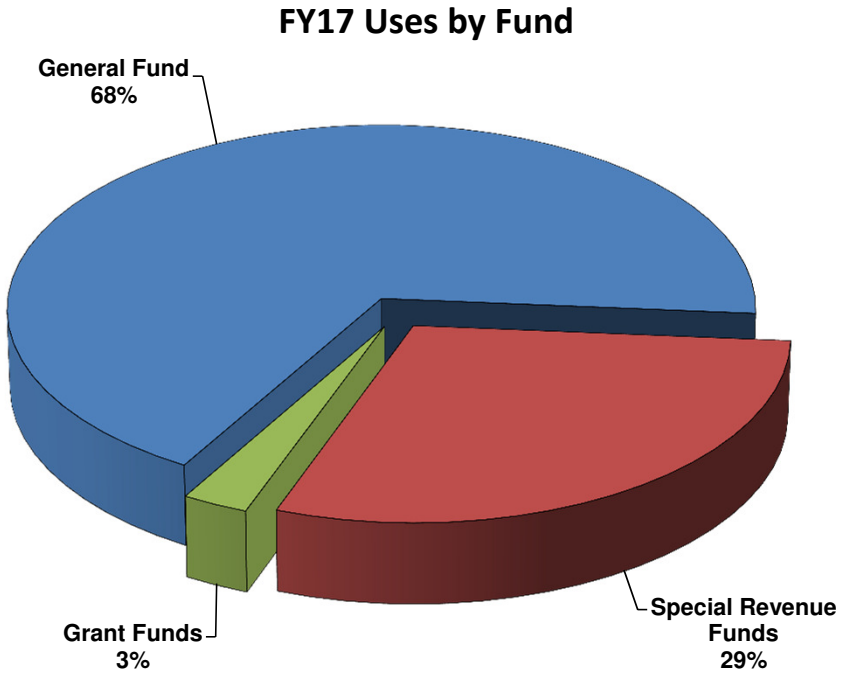
FINANCIAL SUMMARY REPORTS

Prime Accounts
Administration & Finance — All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 - Property Taxes	(243,102,953)	(246,933,781)	(252,568,770)	(250,825,000)	(254,833,000)
41 - Other Local Taxes	(45,627,169)	(49,375,790)	(48,947,950)	(48,480,000)	(51,879,000)
43 - Intergovernmental Revenues-State of	(15,400,767)	(11,824,392)	(11,685,485)	(11,598,768)	(13,174,785)
44 - Intergovernmental Revenues-Federal &	(7,080,014)	(3,571,024)	(3,608,720)	(7,516,887)	(4,467,928)
45 - Charges for Services	(10,513)	(7,331)	(732,330)	(43,500)	(43,500)
46 - Fines, Fees & Permits	(738,532)	(523,321)	(932,347)	(555,000)	(825,000)
47 - Other Revenue	(804,257)	(70,174)	(579,583)	(120,000)	(147,200)
48 - Investment Income	(293,290)	(320,000)	(311,890)	(300,000)	(300,000)
Revenue	**(313,057,495)**	**(312,625,813)**	**(319,367,074)**	**(319,439,155)**	**(325,670,413)**
51 - Salaries-Regular Pay	10,290,552	10,308,392	9,993,576	11,086,067	11,077,481
52 - Salaries-Other Compensation	27,176	34,078	72,320	599,171	1,688,093
55 - Fringe Benefits	3,658,794	5,489,018	3,674,398	3,744,910	2,965,483
56 - Vacancy Savings	0	0	0	(3,077,594)	(3,389,714)
Salaries & Fringe Benefits	13,976,522	15,831,488	13,740,294	12,352,555	12,341,344
60 - Supplies & Materials	979,453	484,033	283,339	1,352,548	1,323,507
64 - Services & Other Expenses	1,138,809	967,041	1,108,356	1,350,869	1,291,056
66 - Professional & Contracted Services	3,119,507	1,689,558	1,441,026	2,066,653	4,023,970
67 - Rent, Utilities & Maintenance	383,347	192,988	205,295	527,133	449,793
68 - Interfund Services	(2,703,778)	(3,828,538)	(3,614,902)	(4,035,592)	(3,530,698)
70 - Capital Asset Acquistions	894,249	224,570	32,518	81,539	25,000
Operating & Maintenance	3,811,587	(270,348)	(544,368)	1,343,150	3,582,628
89 - Affiliated Organizations	46,412,586	43,004,903	43,864,669	50,652,333	50,353,981
Affiliated Organizations	46,412,586	43,004,903	43,864,669	50,652,333	50,353,981
90 - Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
95 - Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
94 - Other Sources & Uses	(24,806)	0	0	0	0
Other Financing Sources	(24,806)	0	0	0	0
Expenditures	**65,212,889**	**59,201,043**	**60,110,596**	**63,084,955**	**64,465,885**
99 - Planned Use of Fund Balances	0	0	0	(2,910,775)	(12,486,317)
Planned Fund Balance Change	0	0	0	(2,910,775)	(12,486,317)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,910,775)**	**(12,486,317)**
96 - Operating Transfers In	(5,442,107)	(6,512,113)	(499,309)	(172,549)	(180,466)
Operating Transfers In	(5,442,107)	(6,512,113)	(499,309)	(172,549)	(180,466)
98 - Operating Transfers Out	17,641,132	15,718,282	17,204,622	12,898,502	13,315,217
Operating Transfers Out	17,641,132	15,718,282	17,204,622	12,898,502	13,315,217
Net Transfers	**12,199,025**	**9,206,169**	**16,705,313**	**12,725,953**	**13,134,751**
Administration & Finance Total	**(235,645,581)**	**(244,218,601)**	**(242,551,165)**	**(246,539,022)**	**(260,556,094)**

Sources and Uses by Fund Type
Administration & Finance Division — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	**(305,432,387)**	**(180,466)**	**(7,800,000)**	**39,706,759**	**13,150,000**	**(260,556,094)**	**68%**
SPECIAL REVENUE FUNDS							
073 - Hotel Motel Tax	(16,100,000)	-	(1,521,100)	17,621,100	-	-	23%
074 - Car Rental Tax	(2,200,000)	-	-	2,200,000	-	-	3%
092 - Economic Development	-	-	(3,000,000)	3,000,000	-	-	4%
TOTAL SPECIAL REVENUE	**(18,300,000)**	**-**	**(4,521,100)**	**22,821,100**	**-**	**-**	**29%**
GRANT FUNDS	**(1,938,026)**	**-**	**(165,217)**	**1,938,026**	**165,217**	**-**	**3%**
ALL FUNDS TOTAL	**(325,670,413)**	**(180,466)**	**(12,486,317)**	**64,465,885**	**13,315,217**	**(260,556,094)**	**100%**



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

Net Expenditures By Department*
Administration & Finance Division

All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
010	2001	Mayor's Office	434,057	405,479	533,804	577,128	576,467
010	2002	Public Affairs	401,546	430,328	449,996	485,197	496,522
010	2003	CAO	2,497,801	2,523,264	2,690,431	2,929,890	3,080,732
010	2009	County Attorney	3,662,708	3,535,790	3,307,597	3,580,542	3,708,537
010	2011	Director - A&F	1,162,664	772,737	745,507	864,129	883,775
010	2012	Central Operations	(247,347,941)	(253,036,573)	(256,353,163)	(263,683,703)	(278,077,364)
010	2013	County Grants	1,037,000	635,000	50,000	1,765,000	1,300,000
010	2014	Human Resources	3,594,377	3,827,580	3,659,394	3,503,394	3,825,313
010	2017	Purchasing	581,353	607,829	628,487	679,435	690,264
010	2025	Finance	2,393,414	2,338,417	2,237,264	2,377,449	2,596,526
010	2028	Board of Equalization	507,098	654,709	297,484	382,515	363,135
GENERAL FUND TOTAL			**(231,075,922)**	**(237,305,438)**	**(241,753,199)**	**(246,539,022)**	**(260,556,094)**
SPECIAL REVENUE FUND							
073	2012	Hotel-Motel Tax Fund	(3,292,136)	(678,815)	(1,060,499)	-	-
074	2012	Car Rental Tax Fund	-	-	-	-	-
092	2012	Economic Development	4,633,389	(14,087)	(12,813)	-	-
SPECIAL REVENUE FUND TOTAL			**1,341,253**	**(692,903)**	**(1,073,311)**	**-**	**-**
GRANT FUNDS TOTAL			**(5,910,912)**	**(6,220,259)**	**275,345**	**-**	**-**
ADMINISTRATION & FINANCE TOTAL			**(235,645,581)**	**(244,218,600)**	**(242,551,166)**	**(246,539,022)**	**(260,556,094)**

Includes all Sources and Uses of Funds

Prime Accounts
Administration & Finance — General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 - Property Taxes	(243,102,953)	(246,933,781)	(252,568,770)	(250,825,000)	(254,833,000)
41 - Other Local Taxes	(30,531,263)	(33,593,794)	(31,939,799)	(31,280,000)	(33,579,000)
43 - Intergovernmental Revenues-State of	(9,745,307)	(10,314,875)	(11,125,983)	(10,545,000)	(12,095,000)
44 - Intergovernmental Revenues-Federal &	(3,880,934)	(3,571,024)	(3,601,286)	(3,658,646)	(3,609,687)
45 - Charges for Services	(10,513)	(7,331)	(732,330)	(43,500)	(43,500)
46 - Fines, Fees & Permits	(738,532)	(523,321)	(932,347)	(555,000)	(825,000)
47 - Other Revenue	(209,526)	(63,899)	(553,528)	(120,000)	(147,200)
48 - Investment Income	(271,658)	(289,421)	(282,468)	(300,000)	(300,000)
Revenue	**(288,490,687)**	**(295,297,445)**	**(301,736,511)**	**(297,327,146)**	**(305,432,387)**
51 - Salaries-Regular Pay	9,986,033	10,121,974	9,764,608	10,895,804	10,883,413
52 - Salaries-Other Compensation	26,904	34,078	72,320	545,646	1,647,331
55 - Fringe Benefits	3,550,723	5,417,004	3,589,185	3,672,172	2,886,113
56 - Vacancy Savings	0	0	0	(3,077,594)	(3,389,714)
Salaries & Fringe Benefits	13,563,659	15,573,056	13,426,113	12,036,028	12,027,143
60 - Supplies & Materials	305,495	162,153	163,929	270,266	243,946
64 - Services & Other Expenses	1,038,039	966,591	1,100,818	1,316,536	1,214,990
66 - Professional & Contracted Services	1,369,960	1,145,930	1,357,543	1,864,672	1,963,970
67 - Rent, Utilities & Maintenance	88,608	47,170	46,120	135,820	79,358
68 - Interfund Services	(2,703,778)	(3,828,538)	(3,634,029)	(4,040,681)	(3,543,462)
70 - Capital Asset Acquistions	44,393	0	0	25,000	0
Operating & Maintenance	142,716	(1,506,694)	(965,620)	(428,387)	(41,198)
89 - Affiliated Organizations	27,900,518	27,885,230	27,900,408	28,532,881	29,532,881
Affiliated Organizations	27,900,518	27,885,230	27,900,408	28,532,881	29,532,881
90 - Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
Grants	1,037,000	635,000	3,050,000	4,765,000	4,300,000
95 - Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
Contingencies & Restrictions	0	0	0	(6,028,082)	(6,112,068)
94 - Other Sources & Uses	(24,806)	0	0	0	0
Other Financing Sources	(24,806)	0	0	0	0
Expenditures	**42,619,088**	**42,586,591**	**43,410,902**	**38,877,440**	**39,706,759**
99 - Planned Use of Fund Balances	0	0	0	(815,268)	(7,800,000)
Planned Fund Balance Change	0	0	0	(815,268)	(7,800,000)
Planned Fund Balance Change	**0**	**0**	**0**	**(815,268)**	**(7,800,000)**
96 - Operating Transfers In	(172,292)	(156,434)	(312,122)	(172,549)	(180,466)
Operating Transfers In	(172,292)	(156,434)	(312,122)	(172,549)	(180,466)
98 - Operating Transfers Out	14,967,969	15,561,849	16,884,533	12,898,502	13,150,000
Operating Transfers Out	14,967,969	15,561,849	16,884,533	12,898,502	13,150,000
Net Transfers	**14,795,677**	**15,405,415**	**16,572,410**	**12,725,953**	**12,969,534**
Administration & Finance Total	**(231,075,922)**	**(237,305,438)**	**(241,753,199)**	**(246,539,022)**	**(260,556,094)**

Prime Accounts
Administration & Finance — Special Revenue Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
41 - Other Local Taxes	(15,095,906)	(15,781,996)	(17,008,151)	(17,200,000)	(18,300,000)
44 - Intergovernmental Revenues-Federal &	(1,478,573)	0	0	(3,000,000)	0
47 - Other Revenue	(574,707)	0	0	0	0
48 - Investment Income	(21,628)	(30,580)	(29,421)	0	0
Revenue	**(17,170,815)**	**(15,812,575)**	**(17,037,572)**	**(20,200,000)**	**(18,300,000)**
66 - Professional & Contracted Services	0	0	0	150,000	2,000,000
Operating & Maintenance	0	0	0	150,000	2,000,000
89 - Affiliated Organizations	18,512,068	15,119,672	15,964,261	22,119,452	20,821,100
Affiliated Organizations	18,512,068	15,119,672	15,964,261	22,119,452	20,821,100
Expenditures	**18,512,068**	**15,119,672**	**15,964,261**	**22,269,452**	**22,821,100**
99 - Planned Use of Fund Balances	0	0	0	(2,069,452)	(4,521,100)
Planned Fund Balance Change	0	0	0	(2,069,452)	(4,521,100)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,069,452)**	**(4,521,100)**
Administration & Finance Total	**1,341,253**	**(692,903)**	**(1,073,311)**	**0**	**0**

Department Name: **Central Operations**
Department Number: **2012**

073 - Hotel Motel Tax:

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 on the FedEx Forum to the Sports Authority. It may also be used to pay debt service on debt issued for the Convention Center, as well as to subsidize its operation.

074 - Car Rental Tax:

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:

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

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(5,655,460)	(1,509,517)	(559,502)	(1,053,768)	(1,079,785)
44 - Intergovernmental Revenues-Federal &	(1,720,506)	0	(7,434)	(858,241)	(858,241)
47 - Other Revenue	(20,023)	(6,275)	(26,055)	0	0
48 - Investment Income	(3)	0	0	0	0
Revenue	**(7,395,993)**	**(1,515,792)**	**(592,990)**	**(1,912,009)**	**(1,938,026)**
51 - Salaries-Regular Pay	304,519	186,418	228,968	190,263	194,069
52 - Salaries-Other Compensation	272	0	0	53,526	40,762
55 - Fringe Benefits	108,071	72,015	85,213	72,738	79,370
Salaries & Fringe Benefits	412,863	258,433	314,182	316,527	314,200
60 - Supplies & Materials	673,958	321,880	119,410	1,082,282	1,079,561
64 - Services & Other Expenses	100,770	450	7,538	34,333	76,066
66 - Professional & Contracted Services	1,749,547	543,629	83,484	51,981	60,000
67 - Rent, Utilities & Maintenance	294,739	145,818	159,176	391,313	370,435
68 - Interfund Services	0	0	19,127	5,089	12,764
70 - Capital Asset Acquistions	849,856	224,570	32,518	56,539	25,000
Operating & Maintenance	3,668,870	1,236,347	421,252	1,621,537	1,623,826
Expenditures	**4,081,733**	**1,494,779**	**735,433**	**1,938,064**	**1,938,026**
99 - Planned Use of Fund Balances	0	0	0	(26,055)	(165,217)
Planned Fund Balance Change	0	0	0	(26,055)	(165,217)
Planned Fund Balance Change	**0**	**0**	**0**	**(26,055)**	**(165,217)**
96 - Operating Transfers In	(5,269,815)	(6,355,680)	(187,187)	0	0
Operating Transfers In	(5,269,815)	(6,355,680)	(187,187)	0	0
98 - Operating Transfers Out	2,673,163	156,434	320,089	0	165,217
Operating Transfers Out	2,673,163	156,434	320,089	0	165,217
Net Transfers	**(2,596,652)**	**(6,199,246)**	**132,902**	**0**	**165,217**
Administration & Finance Total	**(5,910,912)**	**(6,220,259)**	**275,345**	**0**	**0**

The Office of Preparedness administers the following grants:

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 (HEMP) Grant Program
The purpose of this grant program 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 – 2010 & 2011
The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared.

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.

All grants are 100% federally funded except the EMPG, which is matched 50% by the grantee, and the HEMP program, which requires a 20% match provided by the Local Emergency Planning Committee (LEPC). They are pass-through grants to Shelby County Government from the Tennessee Emergency Management Agency (TEMA). The Emergency Management Performance Grant is an example of Federal Thru State funding, administered by TEMA.

FUND	GRANT PROGRAM		AMOUNT
	Department 2003: CAO - Office of Preparedness		
178	2014 Homeland Security Grant Program (HSGP)	$	469,770
214	Hazardous Material Emergency Preparedness		22,080
248	2011 Floods FEMA/TEMA		384,578
457	May 2010 Floods		905,921
556	Emergency Management Performance Grant		155,677
	DIVISION TOTAL	**$**	**1,938,026**

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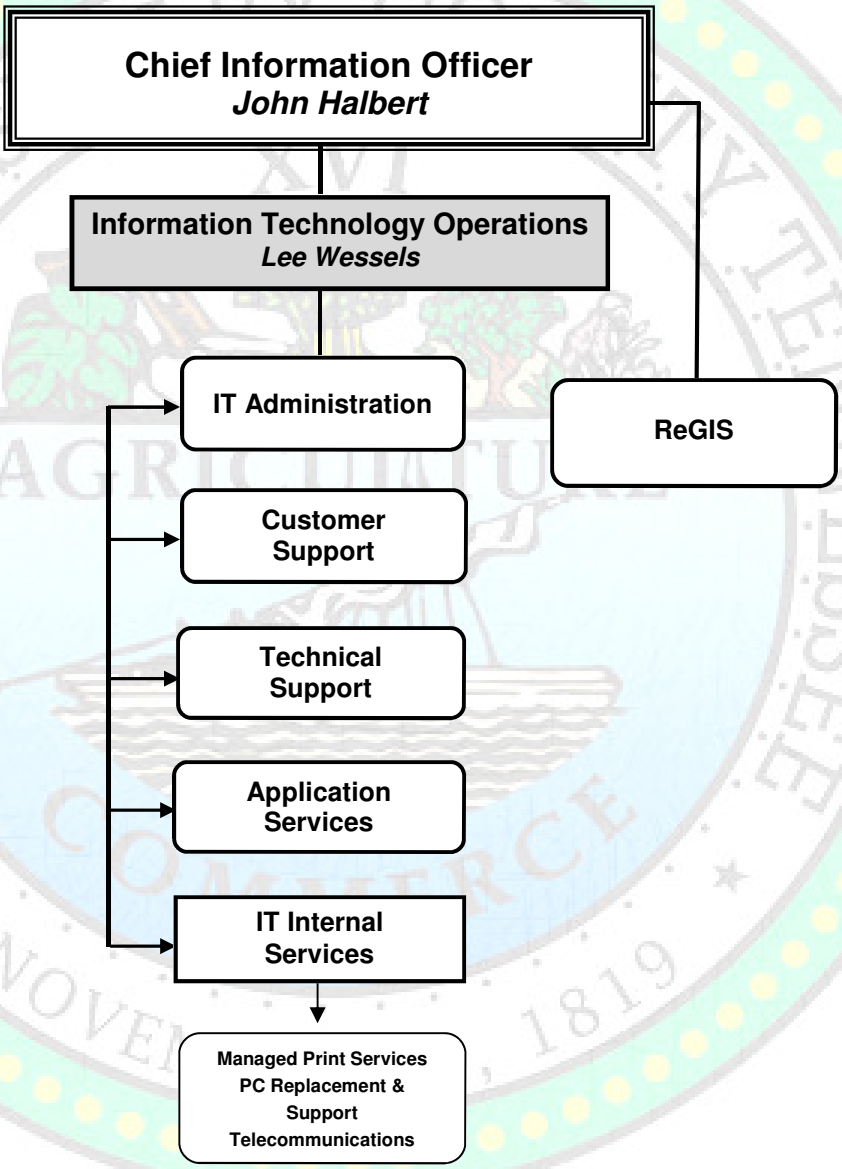
DIVISION OF INFORMATION TECHNOLOGY SERVICES

FY17 ADOPTED BUDGET

INFORMATION TECHNOLOGY SERVICES

Division Organizational Chart by Program



Division Overview for FY17

Information Technology Services

DIVISION MISSION STATEMENT:

Information Technology Services partners with Shelby County Government agencies to provide effective and efficient technical services to assist in realizing their strategic initiatives, goals, and business objectives. The Information Technology Services Division supports the following County strategies:

Provide Effective Governance and Sound Stewardship of County Resources

[6-b] Preserve and maintain county infrastructure of roads, bridges, buildings and technical systems for current and future operations.

[6-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.

[6-d] Build trust and confidence in government through transparent, accessible and responsive interactions with all internal and external customers.

DEPARTMENTAL MISSION/GOALS:

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

2501 Chief Information Officer – Directs and manages computing and information technology strategic plans, policies, programs, schedules, computer services, network services, and management information services to accomplish Shelby County's goals and objectives.

- Identify emerging information technologies to be introduced and integrated within County systems and uses IT best practices to increase efficiencies and cost savings.
- Coordinate geographic information technology for Shelby County Government and various governmental and non-governmental agencies in the Tri-State area via ReGIS.

2502 Information Technology Operations – Performs and develops operations to track and maintain daily support for system applications, server virtualization, web support, document management and other services, with client support and troubleshooting.

- Maintain a secure and stable communications network and computer systems infrastructure to communicate and exchange information with Shelby County employees and constituents.
- Provide support for technical infrastructure and support services including systems and process analysis, custom programming and web development.

2515 Information Technology Internal Services – Provides telecommunications, managed print services, and PC replacement and support services to all departments of Shelby County Government. Seeks new technologies and efficiencies to expand productive capacity while containing costs.

INFORMATION TECHNOLOGY SERVICES

John Halbert, CIO

FY17 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- ITS continues to consolidate IT infrastructure and services for Shelby County Government through major project initiatives such as the integrated Criminal Justice Information System (iCJIS), Consolidated Time and Attendance System and an upgrade of the email system.
- Cost savings and efficiencies have been realized through the application of current technology to document management, server virtualization, website support and expanded telephone service offerings. **Cost Savings for FY16 = $1,273,531**
- Major initiatives/goals for FY17 include implementing a Grants Management Software, improving the use of automated workflows, increasing the use of electronic storage to reduce costly paper retention (Enterprise Content Management), and a comprehensive GIS database.

GENERAL FUND

Info Tech Services	FY15 Actual	FY16 Amended*	FY17 Adopted	FY17-16 Var
Revenue	(1,883,477)	(1,897,000)	(1,893,106)	3,894
Total Personnel	7,382,772	7,535,936	7,577,159	41,223
O&M*	3,066,892	3,607,771	3,573,305	(34,466)
Net Expenditures	**8,566,187**	**9,246,707**	**9,257,358**	**10,651**
FTE Count	**87**	**87**	**84**	**(3)**

**FY16 adjusted by $198,103 for FY15 carry-forwards*

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Primary revenue is from data processing fees, unchanged for FY17 at $1.7M.
- **Salaries/FTE**: Count reduced by three (3) positions due to reorganization within division.
- **O&M:** FY17 O&M budget reduced, despite cost increases that have been absorbed though economies of scale and by reduced maintenance costs.
- ***No increase requests were submitted for consideration***

INTERNAL SERVICE FUND 962

Services are provided by Information Technology Services to other departments of county government through the following **Internal Service Funds:**

- **Managed Print Services** – manages the copier/printer vendor contracts for all departments and evaluates print practices to identify potential savings.
- **PC Replacement and Support** – manages the acquisition, installation and relocation of personal computers and related software installation.
- **Telecommunications** – provides and maintains voice, data and video communication circuits and services**.**

Revenue and expenditures are budgeted at $4.5 million for this fund.
Current Fund Balance = $5.6 million to provide for planned technology replacement.
Internal Service Funds FTE = 5.0

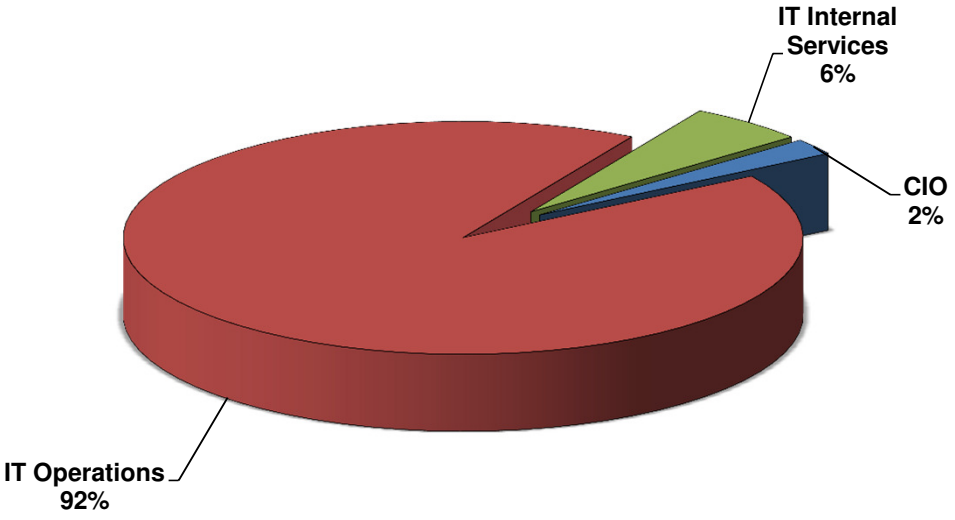
FTE Position Count
Information Technology Services — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
010	2501	Chief Information Officer	2.0	2.0	2.0	2.0	2.0	-
010	2502	IT Operations	80.0	83.0 [a,b]	85.0 [c]	85.0 [d,e]	82.0 [f]	(3.0)
TOTAL POSITIONS - GENERAL FUND			**82.0**	**85.0**	**87.0**	**87.0**	**84.0**	**(3.0)**
INTERNAL SERVICE FUND								
962	2515	IT Internal Services	3.0	5.0 [b]	5.0	5.0	5.0	-
TOTAL POSITIONS - INTERNAL SERVICE FUND			**3.0**	**5.0**	**5.0**	**5.0**	**5.0**	**-**
TOTAL POSITIONS - ALL FUNDS			**85.0**	**90.0**	**92.0**	**92.0**	**89.0**	**(3.0)**

Notable changes by department since FY13:

(a) 3 positions transferred from Election Commission; 2 positions transferred from Trustee (total of 5) due to IT Consolidation
(b) 2 positions transferred from IT General Fund to IT Internal Service function
(c) 2 positions transferred from Circuit Court (1) and Juvenile Court (1)
(d) 2 positions transferred from Trustee's Office
(e) 1 position transferred to Health Department (Business Analyst);
1 position transferred to Human Resources Department (Business Analyst)
(f) 3 positions deleted to fund reclassifications and equity increases

FTE Positions by Department



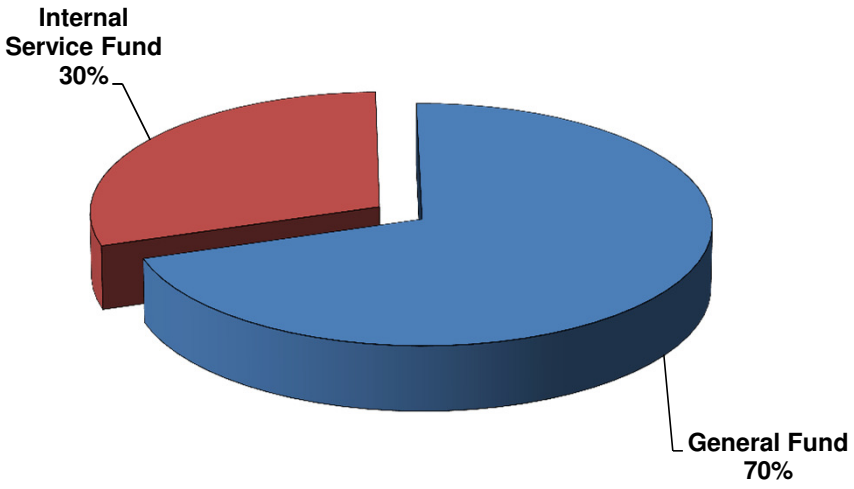
Prime Accounts
Information Technology Services — All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
44 - Intergovernmental Revenues-Federal &	(167,513)	(134,255)	(153,788)	(126,840)	(126,840)
45 - Charges for Services	(3,689,380)	(4,319,674)	(4,166,548)	(4,501,911)	(4,830,258)
46 - Fines, Fees & Permits	(1,591,677)	(1,649,293)	(1,662,503)	(1,700,000)	(1,700,000)
47 - Other Revenue	0	(1,903)	(890)	0	0
Revenue	**(5,448,570)**	**(6,105,125)**	**(5,983,728)**	**(6,328,751)**	**(6,657,098)**
51 - Salaries-Regular Pay	5,068,842	5,337,807	5,666,816	6,283,719	6,276,146
52 - Salaries-Other Compensation	69,272	57,431	44,573	129,733	157,663
55 - Fringe Benefits	1,785,877	2,069,915	2,069,847	2,141,759	2,211,017
56 - Vacancy Savings	0	0	0	(520,607)	(541,911)
Salaries & Fringe Benefits	6,923,991	7,465,153	7,781,235	8,034,604	8,102,915
60 - Supplies & Materials	1,009,337	416,317	1,106,891	1,540,199	1,075,335
64 - Services & Other Expenses	2,158,847	1,910,027	1,724,400	2,924,538	2,609,928
66 - Professional & Contracted Services	361,251	284,394	448,410	544,480	587,861
67 - Rent, Utilities & Maintenance	2,771,827	3,251,486	3,194,473	3,491,248	3,402,453
68 - Interfund Services	(24,717)	116,132	76,361	90,863	75,364
70 - Capital Asset Acquistions	228,977	302,478	137,472	125,601	60,600
79 - Depreciation Expense	67,099	11,854	162,931	0	0
Operating & Maintenance	6,572,621	6,292,688	6,850,938	8,716,928	7,811,541
94 - Other Sources & Uses	5,715	10,413	0	0	0
Other Financing Sources	5,715	10,413	0	0	0
Expenditures	**13,502,327**	**13,768,254**	**14,632,173**	**16,751,533**	**15,914,456**
99 - Planned Use of Fund Balances	0	0	0	(1,176,075)	0
Planned Fund Balance Change	0	0	0	(1,176,075)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(1,176,075)**	**0**
96 - Operating Transfers In	0	(2,000,000)	96,511	0	0
Operating Transfers In	0	(2,000,000)	96,511	0	0
98 - Operating Transfers Out	0	84,336	0	0	0
Operating Transfers Out	0	84,336	0	0	0
Net Transfers	**0**	**(1,915,664)**	**96,511**	**0**	**0**
Information Technology Services Total	**8,053,757**	**5,747,465**	**8,744,956**	**9,246,707**	**9,257,358**

Sources and Uses by Fund Type
Information Technology Services Division — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS		FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND						
010 - General Fund	(1,893,106)	-	11,150,464	-	9,257,358	70%
INTERNAL SERVICE FUND						
962 - IT Internal Services	(4,763,992)	-	4,763,992	-	-	30%
ALL FUNDS TOTAL	(6,657,098)	-	15,914,456	-	9,257,358	100%

FY17 Uses by Fund



Information Technology Services are primarily funded with General Funds, although Internal Services provided to other divisions represent a growing share of their operations.

Net Expenditures By Department*
Information Technology Services Division — All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
010	2501	Chief Information Officer	235,555	215,882	137,444	176,308	174,194
010	2502	IT Operations	7,961,690	8,390,160	8,428,742	9,070,399	9,083,163
GENERAL FUND TOTAL			**8,197,246**	**8,606,042**	**8,566,186**	**9,246,707**	**9,257,358**
INTERNAL SERVICE FUND							
962	2515	IT Internal Services	(143,489)	(2,858,577)	178,770	0	(0)
INTERNAL SERVICE FUND TOTAL			**(143,489)**	**(2,858,577)**	**178,770**	**0**	**(0)**
INFORMATION TECHNOLOGY TOTAL			**8,053,757**	**5,747,465**	**8,744,956**	**9,246,707**	**9,257,358**

Includes all Sources and Uses of Funds

Prime Accounts
Information Technology Services — General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
44 - Intergovernmental Revenues-Federal &	(167,513)	(134,255)	(153,788)	(126,840)	(126,840)
45 - Charges for Services	(76,362)	(94,154)	(67,187)	(70,160)	(66,266)
46 - Fines, Fees & Permits	(1,591,677)	(1,649,293)	(1,662,503)	(1,700,000)	(1,700,000)
Revenue	**(1,835,552)**	**(1,877,702)**	**(1,883,477)**	**(1,897,000)**	**(1,893,106)**
51 - Salaries-Regular Pay	4,932,879	5,106,937	5,332,962	5,891,073	5,881,790
52 - Salaries-Other Compensation	69,056	56,799	44,257	126,997	154,927
55 - Fringe Benefits	1,727,876	1,978,550	2,005,552	2,038,473	2,082,353
56 - Vacancy Savings	0	0	0	(520,607)	(541,911)
Salaries & Fringe Benefits	6,729,811	7,142,286	7,382,772	7,535,936	7,577,159
60 - Supplies & Materials	570,973	793,236	506,492	395,142	399,292
64 - Services & Other Expenses	1,939,373	1,746,235	1,503,567	2,300,653	2,072,353
66 - Professional & Contracted Services	214,496	226,059	392,888	361,522	408,861
67 - Rent, Utilities & Maintenance	492,687	337,155	461,419	561,621	564,835
68 - Interfund Services	(27,763)	1,536	73,624	85,835	67,364
70 - Capital Asset Acquistions	113,222	152,900	128,902	101,101	60,600
Operating & Maintenance	3,302,987	3,257,122	3,066,892	3,805,874	3,573,305
Expenditures	**10,032,798**	**10,399,408**	**10,449,663**	**11,341,810**	**11,150,464**
99 - Planned Use of Fund Balances	0	0	0	(198,103)	0
Planned Fund Balance Change	0	0	0	(198,103)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(198,103)**	**0**
98 - Operating Transfers Out	0	84,336	0	0	0
Operating Transfers Out	0	84,336	0	0	0
Net Transfers	**0**	**84,336**	**0**	**0**	**0**
Information Technology Services Total	**8,197,246**	**8,606,042**	**8,566,186**	**9,246,707**	**9,257,358**

Prime Accounts
Information Technology Services — Internal Service Fund

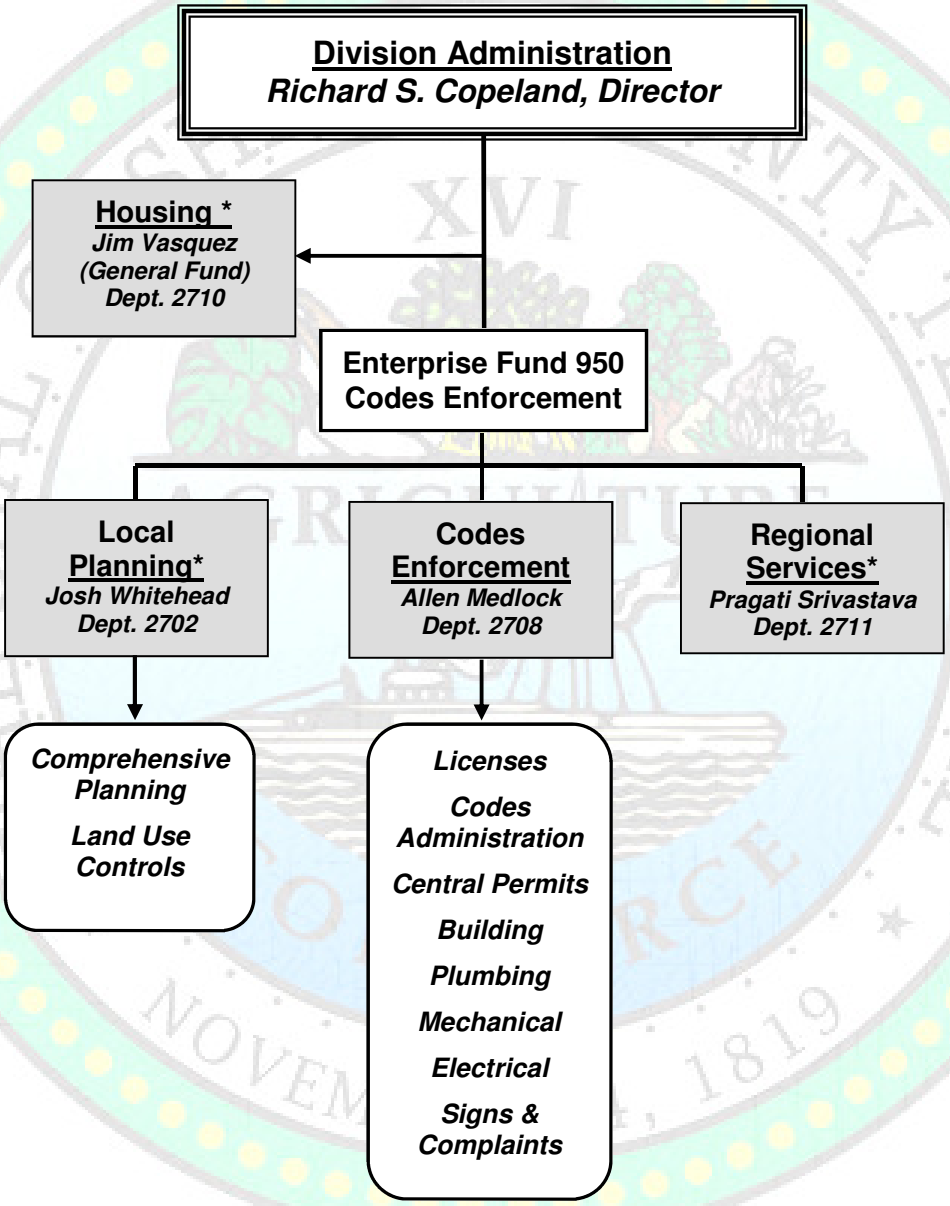
Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
45 - Charges for Services	(3,613,018)	(4,225,520)	(4,099,361)	(4,431,751)	(4,763,992)
47 - Other Revenue	0	(1,903)	(890)	0	0
Revenue	**(3,613,018)**	**(4,227,423)**	**(4,100,251)**	**(4,431,751)**	**(4,763,992)**
51 - Salaries-Regular Pay	135,963	230,870	333,854	392,646	394,356
52 - Salaries-Other Compensation	217	632	315	2,736	2,736
55 - Fringe Benefits	58,001	91,365	64,295	103,286	128,664
Salaries & Fringe Benefits	194,181	322,866	398,464	498,668	525,756
60 - Supplies & Materials	438,363	(376,919)	600,399	1,145,057	676,043
64 - Services & Other Expenses	219,474	163,792	220,833	623,885	537,575
66 - Professional & Contracted Services	146,755	58,335	55,522	182,958	179,000
67 - Rent, Utilities & Maintenance	2,279,140	2,914,331	2,733,055	2,929,627	2,837,618
68 - Interfund Services	3,047	114,596	2,737	5,028	8,000
70 - Capital Asset Acquistions	115,755	149,578	8,570	24,500	0
79 - Depreciation Expense	67,099	11,854	162,931	0	0
Operating & Maintenance	3,269,633	3,035,567	3,784,046	4,911,055	4,238,236
94 - Other Sources & Uses	5,715	10,413	0	0	0
Other Financing Sources	5,715	10,413	0	0	0
Expenditures	**3,469,529**	**3,368,846**	**4,182,510**	**5,409,723**	**4,763,992**
99 - Planned Use of Fund Balances	0	0	0	(977,972)	0
Planned Fund Balance Change	0	0	0	(977,972)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(977,972)**	**0**
96 - Operating Transfers In	0	(2,000,000)	96,511	0	0
Operating Transfers In	0	(2,000,000)	96,511	0	0
Net Transfers	**0**	**(2,000,000)**	**96,511**	**0**	**0**
Information Technology Services Total	**(143,489)**	**(2,858,577)**	**178,770**	**0**	**0**

DIVISION OF PLANNING & DEVELOPMENT

FY17 ADOPTED BUDGET

PLANNING & DEVELOPMENT

Division Organizational Chart by Program



**** NOTE: These departments also manage programs that are funded by grants.***

Division Overview for FY17

Planning and Development

DIVISION MISSION STATEMENT:

Planning and Development is a joint agency serving both the City of Memphis and Shelby County with the mission of developing plans and programs that will result in thriving, livable neighborhoods, better job opportunities, enhanced human potential, and safe and efficient buildings. The Division supports the following County goals:

Protect and Promote Public Safety

[2-g] Ensure the safety of public buildings and neighborhoods through enforcement of construction code and zoning regulations.

Protect and Promote Environmental Quality

[4-a] Provide and support programs that protect natural resources and promote a livable environment.

[4-b] Develop and implement programs and policies that promote regional sustainability for air and water quality.

[4-c] Enforce or strengthen local codes and ordinances that regulate maintenance of structures, lots and land use to preserve the quality of neighborhoods and prevent blight.

Promote Economic Development and a Healthy Economy

[5-b] Strengthen partnerships with other municipal, state and federal governments to develop cooperation and mutual support in economic development and neighborhood revitalization efforts.

[5-d] Coordinate agency programs that address issues of poverty and economic/ housing insecurity within the county.

DEPARTMENTAL MISSION/GOALS:

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

2710 Housing [General Fund] – To create affordable housing and housing rehabilitation assistance and other projects that directly benefit low-income residents within the Shelby County Urban County designation. Provides down payment assistance to low to moderate income homebuyers and oversees Fair Housing Act programs, referrals, and discrimination complaints. Executes grant initiatives such as the Community Development Block Grant Funds, HOME Entitlement Grant Funds, and the Lead Based Paint Hazard Control Grant.

2701 Director – To provide fiscal oversight in managing the budget and human resources of the division and efficiently directing resources to fulfill the division mission. Promotes sustainability through planning and projects focused on efficient and resilient practices related to energy efficiency, recycling and waste, planning and green space, transportation and environmental quality.

2702 Local Planning – To provide local and regional planning and use of land that will enhance the quality of life for all age groups. Provide impact studies for growth and development of the geographic topography of the City and County; a conduit for Community Redevelopment funding and activities; and assists in proposed Zoning and Subdivision Regulation legislation.

2708 Codes Enforcement – To provide a safe and secure environment through the enforcement and administration of Construction Code standards and zoning regulations. Issues and maintains contractor eligibility for building, plumbing, mechanical, and electrical permits and licenses. Performs inspections and reviews construction plans and projects to ensure compliance with code regulations.

Division Overview for FY17

2711 Regional Services – To encourage and promote the development of a balanced, efficient and affordable regional transportation system to meet the needs of people and goods moving within and through the region, while minimizing the effects of transportation-related air pollution. Develops and maintains long-range economically sound and environmentally safe multimodal transportation plans and networks for people and goods. Programs federal transportation allocated to the region.

SERVICE LEVEL MEASUREMENTS:

		FY14 Actual	FY15 Actual	FY16 Estimates
Housing				
	Approved Down Payment Assistance Loans	117	140	168
	Lead Hazard Reduction Units Assisted	27	70	55
	Low Income Homeowner Rehabilitations	48	35	35
	Outreach Conferences/Workshops/Seminars	360	120	120
Local Planning & Growth				
	# of Land Use Cases	198	220	264
Building Permits				
	# of Residential Building Permits Issued	3760	4236	3733
	# of Commercial Building Permits Issued	2743	3069	2753
	Average # of Permits per Inspector	1201	1300	1043

The Construction Codes Building is located at 6465 Mullins Station Rd., Memphis, TN 38134. It houses Code Enforcement inspectors and some of the Land Use, Zoning, and Planning staff.

PLANNING AND DEVELOPMENT *Richard S. Copeland, Director*

FY17 Budget Highlights

BUDGETARY ISSUES/TRENDS:

The Codes Enforcement Fund is an Enterprise Fund dependent on revenue generated from services. The impact of the recession on construction resulted in a significant reduction in workforce and fund balance. The economic recovery may require additional staffing in the future to ensure an adequate response time and to generate revenue. Fund balance has also been impacted by a GAAP accounting rule that now requires that OPEB obligations to be recorded for enterprise funds.

REVENUE SOURCES:

- Codes Enforcement is supported by fees, licenses, and permits generated by services provided and inspections performed. The revenue structure is evaluated periodically to evaluate potential increases or to identify opportunities for enhanced enforcement operations.
- The City of Memphis and the County share equally in providing any additional financial support as needed to sustain operations.

CODES ENFORCEMENT FUND 950

Codes Enforcement	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(9,809,406)	(9,426,450)	(9,468,250)	(41,800)
Total Personnel	7,664,090	8,795,668	9,000,569	204,901
O&M	1,084,921	1,763,593	1,601,591	(162,002)
Transfer to Grants	331,925	367,189	366,090	(1,099)
Transfer from General Fund	(1,399,844)	(1,500,000)	(1,500,000)	-
Net Operations	**(2,128,314)**	**-**	**-**	-
FTE Count	**116.0**	**116.0**	**116.0**	**-**

CHANGES IN MAJOR CATEGORIES:

- ***Revenues:*** Codes Enforcement Fund includes City/County contribution of $1.5 million each. Primary revenue source of Fees & Permits shows no growth projected for FY17. Prior year collections reflect non-recurring revenue sources (Bass Pro, Electrolux, etc.)
- ***Salaries:*** Codes FTE count unchanged at 116 positions.
- ***O&M:*** FY17 personnel increase due to 2% raise and fringe, offset by O&M reduction to balance fund.

GRANT FUNDS – account for 50% of Division operations. FY17 grant funding is $9.7 million, a reduction of $8 million from prior year:

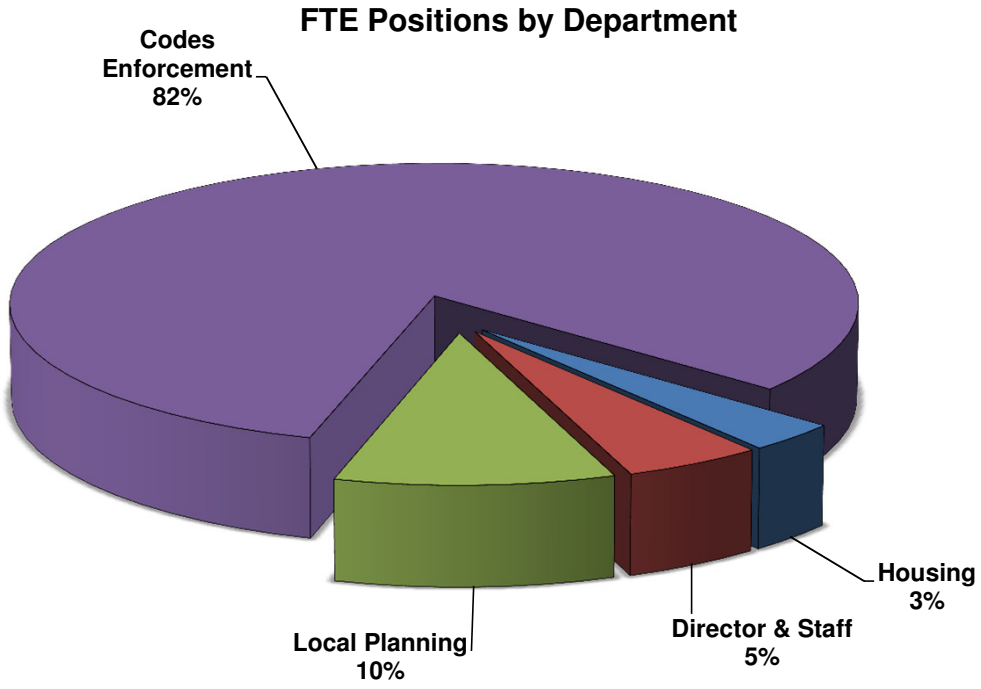
- The CDBG (Community Development Block Grant) Disaster Recovery grant ($4.6M) ends in FY16.
- Lead Based Paint grant reduced by $500,000 to $1.1 million
- Tennessee Disaster grant ended in FY16 - $1 million
- The remaining grant reductions ($1.3 million) are due to more accurately reflect prior year actual activities.
- FTE count for grants is 24 positions

GENERAL FUND – accounts for only 2% of Division operations. FTE count reduced from 5 to 4 as a result of transferring one position from General Fund to a grant, with a corresponding reduction to salary reimbursement. No other significant changes.

FTE Position Count
Planning & Development — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
010	2710	Housing	5.0	5.0	5.0	5.0	4.0 [a]	(1.0)
TOTAL POSITIONS - GENERAL FUND			**5.0**	**5.0**	**5.0**	**5.0**	**4.0**	**(1.0)**
ENTERPRISE FUND								
950	2701	Director & Staff	7.0	6.0	6.0	6.0	6.0	-
950	2702	Local Planning	11.0	12.0	12.0	12.0	12.0	-
950	2708	Codes Enforcement	99.0	98.0	98.0	98.0	98.0	-
TOTAL POSITIONS - ENTERPRISE FUND			**117.0**	**116.0**	**116.0**	**116.0**	**116.0**	**-**
GRANT FUNDS			**24.0**	**24.0**	**24.0**	**23.0**	**24.0**	**1.0**
TOTAL POSITIONS - ALL FUNDS			**146.0**	**145.0**	**145.0**	**144.0**	**144.0**	**-**

a) Moved one (1) position from General Fund to Grant Fund #228, with offsetting changes to salary reimbursements



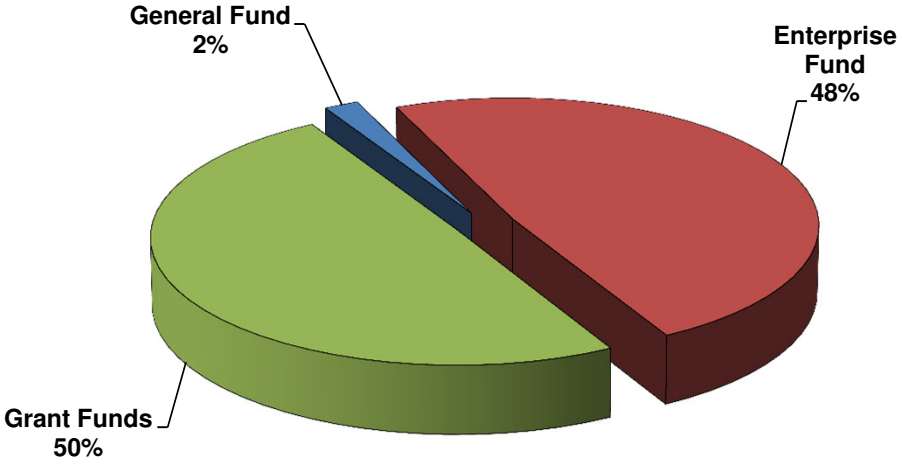
Prime Accounts
Planning & Development — All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(1,495,089)	(2,551,660)	(2,129,396)	(3,659,885)	(3,146,930)
44 - Intergovernmental Revenues-Federal &	(5,259,234)	(6,902,779)	(7,206,237)	(14,870,605)	(7,589,463)
45 - Charges for Services	(11,460)	(8,498)	(14,310)	(11,450)	(18,450)
46 - Fines, Fees & Permits	(8,483,494)	(8,110,054)	(8,459,759)	(8,384,374)	(8,230,477)
47 - Other Revenue	(2,120,010)	(161,095)	(237,685)	(340,000)	(145,000)
48 - Investment Income	(105,403)	(105,117)	(104,104)	(45,000)	(49,800)
Revenue	**(17,474,690)**	**(17,839,202)**	**(18,151,492)**	**(27,311,314)**	**(19,180,120)**
51 - Salaries-Regular Pay	7,070,464	6,957,793	7,267,792	7,850,735	8,007,763
52 - Salaries-Other Compensation	19,582	19,137	17,314	152,838	92,838
55 - Fringe Benefits	2,854,466	2,790,324	2,209,827	2,898,192	3,083,799
56 - Vacancy Savings	0	0	0	(44,763)	(44,763)
Salaries & Fringe Benefits	9,944,512	9,767,255	9,494,933	10,857,002	11,139,637
60 - Supplies & Materials	146,980	147,548	131,364	425,186	263,433
64 - Services & Other Expenses	3,140,842	2,234,685	2,570,920	4,465,005	3,026,822
66 - Professional & Contracted Services	2,422,709	3,691,106	3,079,967	8,479,189	5,973,723
67 - Rent, Utilities & Maintenance	120,588	78,861	61,012	121,890	74,090
68 - Interfund Services	1,004,967	951,558	1,017,422	1,228,265	1,339,730
70 - Capital Asset Acquistions	209,154	174,466	208,650	272,000	370,000
79 - Depreciation Expense	(55,466)	(31,466)	(95,392)	0	0
Operating & Maintenance	6,989,773	7,246,758	6,973,944	14,991,535	11,047,798
94 - Other Sources & Uses	0	(12,476)	0	(129,000)	(80,000)
Other Financing Sources	0	(12,476)	0	(129,000)	(80,000)
Expenditures	**16,934,285**	**17,001,536**	**16,468,877**	**25,719,536**	**22,107,435**
99 - Planned Use of Fund Balances	0	0	0	(401,000)	(1,001,000)
Planned Fund Balance Change	0	0	0	(401,000)	(1,001,000)
Planned Fund Balance Change	**0**	**0**	**0**	**(401,000)**	**(1,001,000)**
96 - Operating Transfers In	(1,052,939)	(1,057,534)	(210,958)	1,968,450	(1,930,451)
Operating Transfers In	(1,052,939)	(1,057,534)	(210,958)	1,968,450	(1,930,451)
98 - Operating Transfers Out	319,858	2,368,586	396,075	431,550	430,451
Operating Transfers Out	319,858	2,368,586	396,075	431,550	430,451
Net Transfers	**(733,082)**	**1,311,052**	**185,117**	**2,400,000**	**(1,500,000)**
Planning & Development Total	**(1,273,487)**	**473,386**	**(1,497,498)**	**407,222**	**426,315**

Sources and Uses by Fund Type
Planning & Development Division — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	(5,000)	-	-	366,954	64,361	**426,315**	**2%**
ENTERPRISE FUND							
950 - Codes Enforcement	(9,468,250)	(1,500,000)	-	10,602,160	366,090	**-**	**48%**
GRANT FUNDS	(9,786,870)	(430,451)	(1,001,000)	11,218,322	-	**-**	**50%**
ALL FUNDS TOTAL	**(19,260,120)**	**(1,930,451)**	**(1,001,000)**	**22,187,435**	**430,451**	**426,315**	**100%**

FY17 Uses by Fund



The Planning and Development Division has two major revenue sources: State and Federal grant funds and fees generated from Construction Codes Enforcement services.

Net Expenditures By Department*
Planning & Development — All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
010	2710	Housing	395,760	386,414	401,810	407,222	426,315
GENERAL FUND TOTAL			**395,760**	**386,414**	**401,810**	**407,222**	**426,315**
ENTERPRISE FUNDS							
950	2701	Director - Plan & Development	(439,381)	(999,576)	(2,745,493)	(2,028,145)	(2,019,397)
950	2702	Local Planning	537,754	584,734	631,971	689,325	669,980
950	2708	Codes Enforcement	(50,408)	202,436	(5,174)	1,166,840	1,253,266
950	2711	Regional Services	(44,490)	68,958	(9,618)	171,980	96,151
ENTERPRISE FUNDS TOTAL			**3,475**	**(143,448)**	**(2,128,314)**	**-**	**-**
GRANT FUNDS TOTAL			**(1,672,721)**	**230,421**	**229,007**	**-**	**-**
PLANNING & DEVELOPMENT TOTAL			**(1,273,487)**	**473,386**	**(1,497,498)**	**407,222**	**426,315**

Includes all Sources and Uses of Funds

Prime Accounts
Planning & Development — General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
46 - Fines, Fees & Permits	(100)	(350)	(4,850)	(5,000)	(5,000)
Revenue	**(100)**	**(350)**	**(4,850)**	**(5,000)**	**(5,000)**
51 - Salaries-Regular Pay	210,612	210,418	216,975	220,711	225,127
52 - Salaries-Other Compensation	88	0	0	4,668	4,668
55 - Fringe Benefits	78,738	89,447	85,085	76,468	83,655
Salaries & Fringe Benefits	289,439	299,866	302,060	301,847	313,449
60 - Supplies & Materials	4,211	3,846	6,358	7,700	7,700
64 - Services & Other Expenses	1,697	1,748	1,389	3,725	2,725
67 - Rent, Utilities & Maintenance	1,852	0	0	0	0
68 - Interfund Services	29,336	29,894	32,704	34,589	40,511
Operating & Maintenance	37,096	35,488	40,450	46,014	50,936
Expenditures	**326,534**	**335,353**	**342,510**	**347,861**	**364,385**
98 - Operating Transfers Out	69,326	51,410	64,150	64,361	64,361
Operating Transfers Out	69,326	51,410	64,150	64,361	64,361
Net Transfers	**69,326**	**51,410**	**64,150**	**64,361**	**64,361**
Planning & Development Total	**395,760**	**386,414**	**401,810**	**407,222**	**423,746**

Prime Accounts
Planning & Development — Enterprise Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
44 - Intergovernmental Revenues-Federal &	(656,477)	(782,717)	(1,399,844)	(1,500,000)	(1,500,000)
45 - Charges for Services	(11,460)	(8,498)	(14,310)	(11,450)	(18,450)
46 - Fines, Fees & Permits	(8,361,916)	(7,990,201)	(8,333,789)	(7,915,000)	(7,945,000)
47 - Other Revenue	(84)	(2,739)	(56,387)	0	0
48 - Investment Income	(5,201)	(5,299)	(5,076)	0	(4,800)
Revenue	**(9,035,138)**	**(8,789,454)**	**(9,809,406)**	**(9,426,450)**	**(9,468,250)**
51 - Salaries-Regular Pay	5,835,902	5,688,524	5,956,004	6,333,516	6,460,198
52 - Salaries-Other Compensation	18,664	19,137	17,314	137,226	77,226
55 - Fringe Benefits	2,394,686	2,258,061	1,690,772	2,369,690	2,507,908
56 - Vacancy Savings	0	0	0	(44,763)	(44,763)
Salaries & Fringe Benefits	8,249,253	7,965,722	7,664,090	8,795,668	9,000,569
60 - Supplies & Materials	113,332	104,847	95,610	325,300	179,219
64 - Services & Other Expenses	60,197	57,371	70,446	113,775	238,061
66 - Professional & Contracted Services	124,655	127,552	147,691	148,800	143,700
67 - Rent, Utilities & Maintenance	79,783	71,890	55,057	114,250	66,350
68 - Interfund Services	903,422	747,411	602,859	936,468	974,261
70 - Capital Asset Acquistions	195,400	174,466	208,650	125,000	0
79 - Depreciation Expense	(55,466)	(31,466)	(95,392)	0	0
Operating & Maintenance	1,421,322	1,252,071	1,084,921	1,763,593	1,601,591
94 - Other Sources & Uses	0	(12,476)	0	0	0
Other Financing Sources	0	(12,476)	0	0	0
Expenditures	**9,670,575**	**9,205,317**	**8,749,011**	**10,559,261**	**10,602,160**
96 - Operating Transfers In	(785,955)	(782,717)	(1,399,844)	(1,500,000)	(1,500,000)
Operating Transfers In	(785,955)	(782,717)	(1,399,844)	(1,500,000)	(1,500,000)
98 - Operating Transfers Out	153,992	223,406	331,925	367,189	366,090
Operating Transfers Out	153,992	223,406	331,925	367,189	366,090
Net Transfers	**(631,963)**	**(559,311)**	**(1,067,918)**	**(1,132,811)**	**(1,133,910)**
Planning & Development Total	**3,475**	**(143,448)**	**(2,128,314)**	**0**	**0**

Prime Accounts
Planning & Development — Grant Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(1,495,089)	(2,551,660)	(2,129,396)	(3,659,885)	(3,146,930)
44 - Intergovernmental Revenues-Federal &	(4,602,757)	(6,120,061)	(5,806,393)	(13,370,605)	(6,089,463)
46 - Fines, Fees & Permits	(121,478)	(119,503)	(121,120)	(464,374)	(280,477)
47 - Other Revenue	(2,119,926)	(158,356)	(181,298)	(340,000)	(145,000)
48 - Investment Income	(100,202)	(99,818)	(99,028)	(45,000)	(45,000)
Revenue	**(8,439,452)**	**(9,049,398)**	**(8,337,235)**	**(17,879,864)**	**(9,706,870)**
51 - Salaries-Regular Pay	1,023,949	1,058,851	1,094,814	1,296,508	1,322,438
52 - Salaries-Other Compensation	830	0	0	10,944	10,944
55 - Fringe Benefits	381,042	442,816	433,969	452,034	492,236
Salaries & Fringe Benefits	1,405,821	1,501,667	1,528,783	1,759,486	1,825,619
60 - Supplies & Materials	29,438	38,854	29,397	92,086	76,514
64 - Services & Other Expenses	3,078,948	2,175,566	2,499,086	4,347,505	2,785,036
66 - Professional & Contracted Services	2,298,054	3,563,554	2,932,276	8,330,389	5,830,023
67 - Rent, Utilities & Maintenance	38,952	6,971	5,955	7,740	7,740
68 - Interfund Services	72,209	174,253	381,860	257,208	323,389
70 - Capital Asset Acquistions	13,754	0	0	147,000	370,000
Operating & Maintenance	5,531,355	5,959,199	5,848,573	13,181,928	9,392,702
94 - Other Sources & Uses	0	0	0	(129,000)	(80,000)
Other Financing Sources	0	0	0	(129,000)	(80,000)
Expenditures	**6,937,176**	**7,460,866**	**7,377,356**	**14,812,415**	**11,138,322**
99 - Planned Use of Fund Balances	0	0	0	(401,000)	(1,001,000)
Planned Fund Balance Change	0	0	0	(401,000)	(1,001,000)
Planned Fund Balance Change	**0**	**0**	**0**	**(401,000)**	**(1,001,000)**
96 - Operating Transfers In	(266,984)	(274,817)	1,188,886	3,468,450	(430,451)
Operating Transfers In	(266,984)	(274,817)	1,188,886	3,468,450	(430,451)
98 - Operating Transfers Out	96,539	2,093,769	0	0	0
Operating Transfers Out	96,539	2,093,769	0	0	0
Net Transfers	**(170,445)**	**1,818,953**	**1,188,886**	**3,468,450**	**(430,451)**
Planning & Development Total	**(1,672,721)**	**230,421**	**229,007**	**0**	**0**

The Division of Planning & Development is largely funded through federal, state and local grants. Major initiatives include:

Local Planning

- The Tree Bank is a fund set up to receive monies from owners or developers who are unable to successfully plant and maintain trees on the site under development, with such monies to be used for planting and maintaining public trees under a planning process administered by the Office of Planning and Development (OPD). The funds are used to reasonably regulate and control the clearing of tree and wood vegetation and to encourage the planting of new trees.

Housing

- All grants are federal grants provided directly to Shelby County from the U.S. Department of Housing and Urban Development. Funds are used to provide decent, safe and sanitary housing, better neighborhoods (Neighborhood Stabilization grant), communities and lead-safe homes for low to moderate-income households. The Community Development Block Grant (CDBG) and Home funds are annual entitlement grants limited to the urban county serviced area. The Community Development Block Grant – Disaster Recovery funds are to be used to provide assistance in recovery from damage caused by the storms of April 2011. The Lead Hazard Control grant is a competitive grant limited to use in homes throughout Shelby County, with children under the age of 6, containing lead-based paint hazards.

Regional Services

- Grants are Federal Thru State funds for the Memphis Metropolitan Planning Areas. Tennessee Department of Transportation (TDOT) is the primary source of funding. The funds are used to fund transportation planning projects outlined in the Unified Planning Work Program (UPWP). The second source of funding is Federal Thru State from the Mississippi Department of Transportation (MDOT). These funds are used for transit planning activities and transportation planning projects outlined in the UPWP. The Federal Transit Administration (FTA) provides Metro Planning Program (MPP) funding for mass transportation services to the public. Funds are distributed to regions based on urbanized area population and an FTA administrative formula to address planning needs in larger, more complex urbanized areas.

FUND	SECTION	GRANT PROGRAM	AMOUNT
		Department: 2702 Local Planning	
405	270203	Tree Bank	$ 5,000
		Department Total	**$ 5,000**
		Department: 2710 Housing	
114	271003	Community Development Block Grant- HUD	$ 2,192,923
322	271003	Community Development - Disaster Grant	1,802,301
357	271003	Neighborhood Stabilization	125,000
133	271006	Housing Rehabilitation and Assistance	100,000
144	271006	Home Entitlement - HUD	550,326
228	271006	Federal Lead Based Paint	458,913
297	271003	Resilience Grant	1,000,000
600	271008	Down Payment Assistance Program - Assistance Funds	700,000
601	271008	Down Payment Assistance Program - Admin & Operation	325,477
		Department Total	**$ 7,254,940**
		Department: 2711 Regional Services	
182	271111	MPO Household Survey (MDOT)	$ 49,023
382	271111	Transportation Planning TDOT - FY12	1,241,230
387	271111	Transportation Planning MDOT	674,639
390	271111	Bike/Pedestrian Counting Equipment	20,000
822	271111	Metropolitan Planning FTA	457,038
423	271131	MDOT Section 8/Rideshare Planning	5,000
		Department Total	**$ 2,446,930**
		DIVISION TOTAL	**$ 9,706,870**

Note: Grant Programs continuing into FY17 with use of prior year fund balance include -

875	270605	Economic Development Fund - Industrial Development Board	$ 1,000,000
405	270203	Tree Bank	1,000
			$ 1,001,000

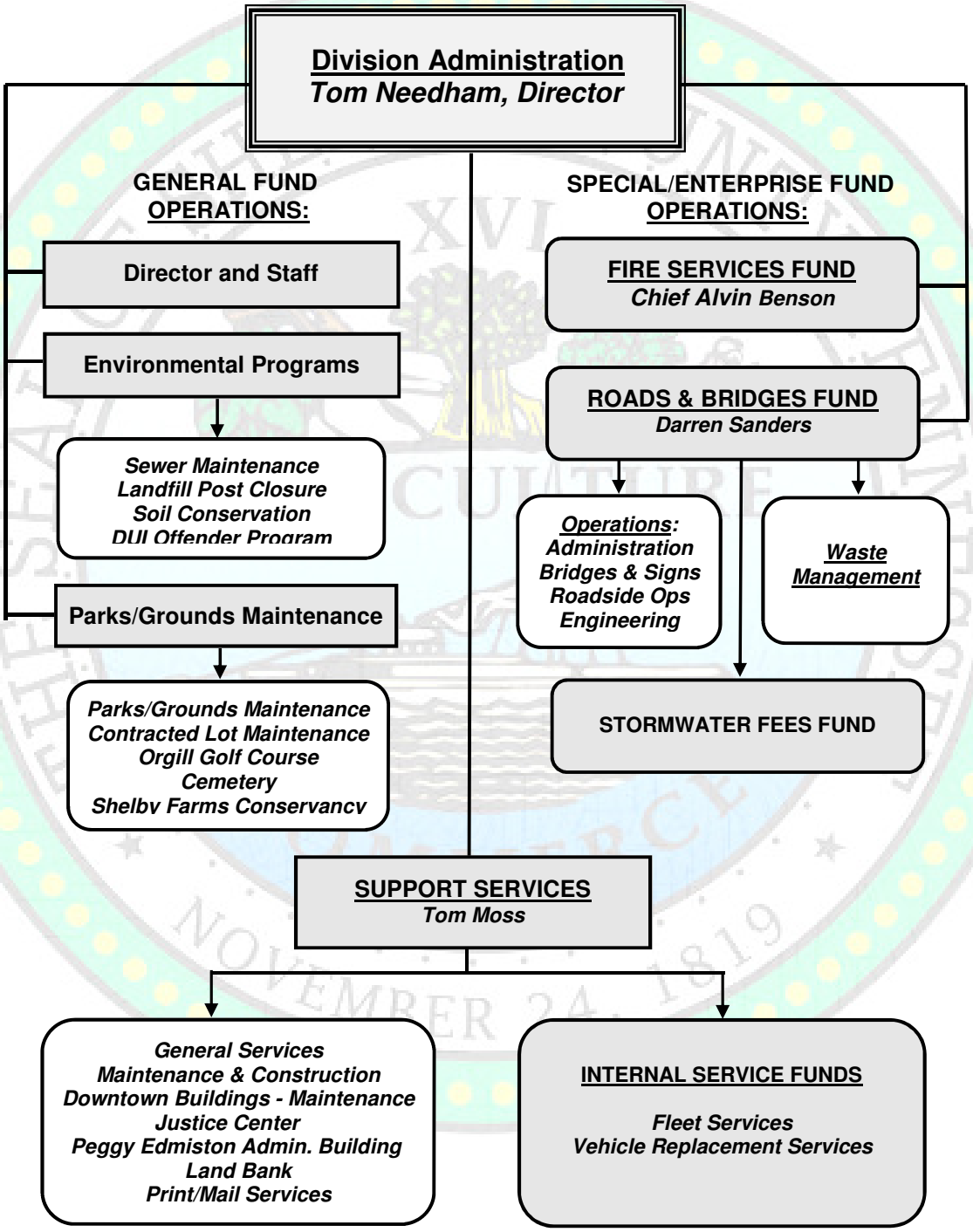
HUD = Housing and Urban Development
TDOT = Tennessee Department of Transportation
FTA = Federal Transportation Authority
MDOT = Mississippi State Department of Transportation

DIVISION OF PUBLIC WORKS

FY17 ADOPTED BUDGET

PUBLIC WORKS

Division Organizational Chart by Program



Division Overview for FY17

Tom Needham, Director

Public Works

DIVISION MISSION STATEMENT:

To provide services to Shelby County that protect and promote environmental quality, preserve county infrastructure of land, roads and buildings, and ensure effective emergency response systems. The Division aims to maximize efficiency and minimize various costs of county operations through centralization, utilization of technology, and outsourcing or other methods.

The Division of Public Works supports the following County strategic goals:

Protect and Promote Public Safety

[2-f] Provide effective disaster preparedness and 911 emergency response systems.
[2-g] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

Protect and Promote Environmental Quality and Livable Communities

[4-a] Provide and support programs that protect air and water quality and other natural resources of the region.
[4-b] Develop and implement programs and policies that promote clean and sustainable environmental practices in energy efficiency, waste reduction, transportation systems, recycling and construction.
[4-c] Enforce or strengthen local codes and ordinances that regulate maintenance of structures, lots, and land use to prevent blight and preserve the quality of neighborhoods.
[4-d] Support initiatives and programs that promote community livability through access to recreation, transportation, education, and commerce.

Provide Effective Governance and Sound Stewardship for County Resources

[6-b] Preserve and maintain county infrastructure of roads, bridges, buildings and technical systems for current and future operations.
[6-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.
[6-f] Actively seek alternative funding sources through fees, grants or community partners to provide county services.

DEPARTMENT MISSION/GOALS:

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

3001 Director & Staff – To provide fiscal, strategic, and operational direction for all departments within the Public Works Division.

3004 Environmental Programs – To protect the health, safety and general welfare of citizens by providing sanitary sewer services to subdivisions and schools within Shelby County, promoting soil conservation to County landowners, promoting a clean litter-free environment through the management of the DUI Litter Program, and monitoring County landfills and groundwater to ensure a clean water environment. The Stormwater program provides protection from the adverse impact of uncontrolled storm water drainage and the discharge of pollutants into receiving water.

3008 Fire Department – To protect the lives and property of the people of Shelby County from fires, natural disasters, and hazardous materials incidents and to save lives by providing emergency medical services and prevention education programs. The Department covers 323 square miles that include over 43,144 commercial and residential structures and about 152,000 citizens.

3010 Roads & Bridges – To identify and oversee the public infrastructure needs for the County and responding to those needs with an approach that is environmentally sound. The Department initiates and manages the design of system improvements necessary as maintenance issues arise and growth patterns emerge. Staff is responsible for many activities that preserve County infrastructure such as the following: preparation of design contracts for roads, bridges and buildings and oversight of consultants; review of all CIP and development construction plans and for technical adequacy, traffic control and permits; for oversight of construction contracts to verify quality of work and proper payment to contractors; administration of program requirements for the EPA NPDES, Phase II; monitoring of Walnut Grove methane gas elimination system; coordination for FEMA insurance rate maps and flood plain program; maintenance and preparation of dams and levees for periodic inspection by state.

3016 Parks and Grounds Maintenance – To acquire, develop and maintain public parks, playgrounds, recreation centers, and conservation areas for availability to the residents of Shelby County. This department aims to promote and preserve the health and general welfare of the citizens within Shelby County by maintaining these public recreation areas and encouraging orderly development and conservation of natural resources.

3019 Fleet Services - Operates as an internal service fund providing vehicle and equipment maintenance for all vehicles and equipment that currently comprise the fleet at Shelby County Government to ensure safe and efficient operations. The department operates a maintenance facility (Auto Shop) and a fueling facility (two Service Stations).

3021 Waste Management – To provide waste disposal for Area 10 Compound (East Complex). Dead Animal pick-up is also included in their tasks with responsibility for disposal of dead animals from roadways, veterinary clinics and rural livestock areas as well.

3073 Support Services – To provide maintenance, repairs, mail & printing services, in-house construction, utilities management, tire recycling, parking for County employees, C.I.P. projects, janitorial services and disposal of tax-acquired properties.

The Peggy W. Edmiston Administration Building, centrally located at 1075 Mullins Station Road, houses various county services and agencies.

Built in 1935 as the Shelby County Hospital and Health Care Center, this building is one of many aging county facilities maintained by Support Services. A $2.2 million renovation to the area that houses the Assessor's Office is scheduled to begin in FY17 with CIP funding.

Public Works
Service Level Measurements

Service Levels	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estimated
Environmental Programs				
# of Complaints Resolved in 24 hours	120	117	100	100
Miles of roadsides picked-up	2,314	2,273	2,000	2,000
Tons of liter collected	238	316	300	325
Parks & Grounds Maintenance				
Number of golf rounds played	26,716	11,852	12,000	12,000
Landscaping Jobs on Vacant Property	2,376	3,627	7,600	10,000
Cemetery Burials - Indigent	86	214	80	80
Cemetery Burials - Infants	231	87	272	276
Support Services				
Properties Sold by Land Bank	1294	970	792	800
Total Property Sales Revenue	$4,702,441	$5,060,316	$2,000,000	$2,000,000
Properties in Inventory	4299	4252	4509	5000
Work orders processed	16,235	15,083	15,000	15,000
Inter-Office Mail pieces delivered	442,127	767,019	850,000	850,000
Metered Mail	1,363,829	1,310,573	1,300,000	1,300,000
Mail delivery error rate	0.0009	0.0012	0.0100	0.0008
Impressions (# of copies made)	7,520,725	7,429,000	7,500,000	7,500,000
Print Service requests	2,298	2,319	2,200	2,200
Roads & Bridges				
Signs replaced (units)	1,200	1,821	1,400	1,400
Traffic control roadway striping - painted miles	200	240	250	250
Traffic control sign maintenance (units)	16,525 units	15,400	15,300	15,000
Asphalt program - miles of roadway paved	25	20	20	20
Right-of-way maintenance	3,200	3,150	3,200 miles	3,200
Waste Management				
Dead animals recovered and properly disposed annually	1,300	1,250	1,300	1,300
Tons of trash per year collected	130	113	100	120
Stormwater				
Land Disturbance Activities cited for lack of controls	6	3	3	3
Public Education and Outreach Events	8	8	8	8
Fire Department				
Average number of structures covered by Fire Fees	46439	42,500	42,700	43,144
Dispatch - # of Incoming Telephone Calls	66000	66,000	64,000	64,000
Fire responses - Unincorporated & Lakeland/Other	3200	3500	3,200	4,371
First responder calls - Unincorporated & Lakeland/Other Municipalities	11650	11,650	9,500	9,916
Response Time - from dispatch to arrival of equipment (minutes)	5:56	5:58	5:58	5:45
Incidence of Structure Fires per 1,000 Population (average per months)	31.9	25.5	25.5	25.5
Fleet Vehicle Replacement				
Vehicles Replaced	N/A	N/A	64	48
Average Age of Fleet Years	17	18	15	12
Fleet Services				
Diesel distribution-gallons	135,386	140,335	130,736	130,800
Gasoline distribution-gallons	573,824	623,986	646,686	650,000
Completed work orders-maintenance	1,360	1,303	1,348	1,400
Completed work orders-repairs	3,362	2,653	2,556	2,600
Mechanic productivity hours	0%	40.2%	40.0%	45.0%
24 hour turnaround service %	0%	51.4%	52.0%	52.0%

FTE Position Count
Public Works — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
010	3001	Director & Staff - Public Works	2.0	2.0	2.0	2.0	2.0	-
010	3004	Environmental Programs	3.0	3.0	3.0	3.0	3.0	
010	3014	Agricultural Extension	-	-	-	-	-	-
010	3016	Parks & Grounds Maintenance	10.0	13.0	12.0 [b]	12.0	12.0	-
010	3073	Support Services	124.0	125.0	125.0	139.0 [c]	144.0 [d]	5.0
TOTAL POSITIONS - GENERAL FUND			**139.0**	**143.0** [a]	**142.0**	**156.0**	**161.0**	**5.0**
SPECIAL REVENUE FUND								
071	3010	R&B Bridges & Signs	89.0	89.0	89.1	89.1	89.1	-
071	3019	R&B Fleet Services	-	-	-	-	-	-
071	3021	R&B Waste Management	2.0	2.0	2.0	2.0	2.0	-
072	3010	R&B Roadside Operations	-	-	-	-	-	-
093	3004	Stormwater Fees Fund	2.0	2.0	1.9	1.9	1.9	-
TOTAL POSITIONS - SPECIAL REVENUE			**93.0**	**93.0**	**93.0**	**93.0**	**93.0**	**-**
ENTERPRISE FUND - FIRE SERVICES			**169.0**	**169.0**	**169.0**	**169.0**	**169.0**	**-**
INTERNAL SERVICE FUND								
960	3019	Fleet Services	20.0	15.0	15.0	15.0	15.0	-
961	3073	Mail & Print Services	18.0	13.0	13.0	-	-	-
TOTAL POSITIONS - INTERNAL SERVICES			**38.0**	**28.0**	**28.0**	**15.0**	**15.0**	**-**
GRANT FUND			**5.0**	**5.0**	**5.0**	**5.0**	**5.0**	**-**
TOTAL POSITIONS - ALL FUNDS			**444.0**	**438.0**	**437.0**	**438.0**	**443.0**	**5.0**

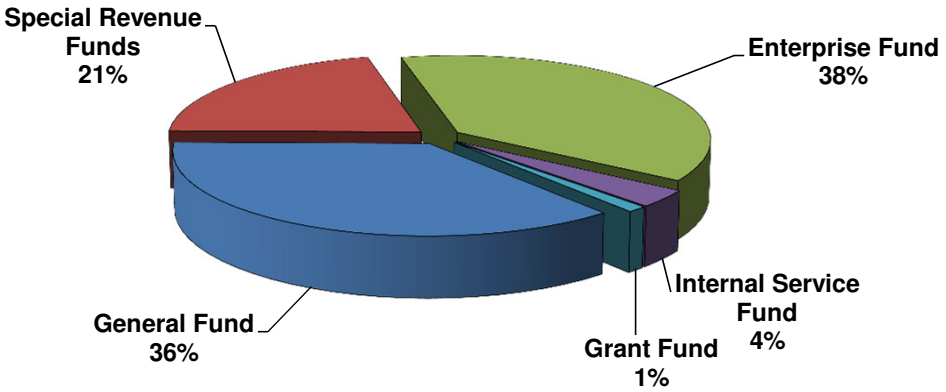
a) FY14 (4) Temp positions converted to permanent status

b) Deleted (1) Laborer position (870147) to fund/reclass other positions

c) Mail & Print Services were moved from Internal Service Fund to General Fund in FY16

d) Five (5) positions were transferred from Juvenile Court to Support Services in FY17

FTE Positions by Fund



DIVISION OF PUBLIC WORKS

Financial Summary Reports

Prime Accounts
Public Works

All Funds

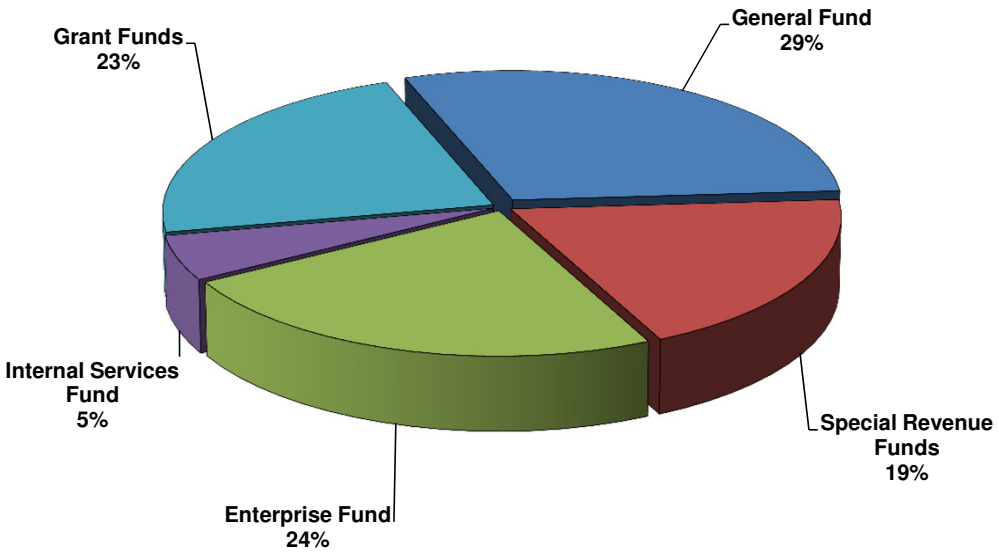
Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
41 - Other Local Taxes	(163,945)	(180,629)	(131,988)	(180,000)	(3,160,000)
43 - Intergovernmental Revenues-State of	(13,253,283)	(13,414,654)	(16,826,133)	(40,003,547)	(25,588,461)
44 - Intergovernmental Revenues-Federal &	(4,175,965)	(2,747,058)	(2,753,662)	(3,264,755)	(2,181,810)
45 - Charges for Services	(7,366,528)	(6,973,021)	(6,314,102)	(5,855,884)	(5,883,923)
46 - Fines, Fees & Permits	(18,708,274)	(19,687,910)	(19,693,807)	(19,573,563)	(20,099,563)
47 - Other Revenue	(319,776)	(323,999)	(642,800)	(682,534)	(2,153,000)
48 - Investment Income	(27,839)	(25,263)	(26,688)	(36,300)	(20,300)
Revenue	**(44,015,610)**	**(43,352,534)**	**(46,389,180)**	**(69,596,584)**	**(59,087,058)**
51 - Salaries-Regular Pay	20,327,081	19,628,429	20,470,545	22,347,686	22,808,762
52 - Salaries-Other Compensation	1,827,661	1,458,410	1,606,138	1,962,665	2,079,865
55 - Fringe Benefits	8,239,459	8,370,248	6,672,446	8,330,353	8,687,340
56 - Vacancy Savings	0	0	0	(1,140,335)	(1,052,157)
Salaries & Fringe Benefits	30,394,201	29,457,087	28,749,129	31,500,370	32,523,810
60 - Supplies & Materials	4,661,672	4,771,538	4,300,869	5,507,493	5,665,853
64 - Services & Other Expenses	1,507,607	1,645,576	1,640,730	1,754,321	2,193,959
66 - Professional & Contracted Services	5,819,078	5,037,321	3,752,662	4,567,869	5,142,342
67 - Rent, Utilities & Maintenance	7,118,818	6,867,401	7,286,505	8,904,214	10,320,430
68 - Interfund Services	4,491,862	4,542,150	4,147,723	3,234,174	3,259,402
70 - Capital Asset Acquistions	5,193,038	5,951,248	11,383,680	41,989,839	22,088,035
79 - Depreciation Expense	(371,858)	280,758	(271,704)	0	0
Operating & Maintenance	28,420,217	29,095,992	32,240,465	65,957,911	48,670,021
80 - Debt Service Expenditure	17,072	9,104	4,792	72,395	0
Debt Services	17,072	9,104	4,792	72,395	0
89 - Affiliated Organizations	575,848	575,848	575,848	575,848	575,848
Affiliated Organizations	575,848	575,848	575,848	575,848	575,848
94 - Other Sources & Uses	(1,198,994)	(1,515,334)	(795,755)	(675,000)	(775,000)
Other Financing Sources	(1,198,994)	(1,515,334)	(795,755)	(675,000)	(775,000)
Expenditures	**58,208,343**	**57,622,697**	**60,774,479**	**97,431,524**	**80,994,679**
99 - Planned Use of Fund Balances	0	0	0	(5,840,158)	(1,249,459)
Planned Fund Balance Change	0	0	0	(5,840,158)	(1,249,459)
Planned Fund Balance Change	**0**	**0**	**0**	**(5,840,158)**	**(1,249,459)**
96 - Operating Transfers In	(1,710,235)	(2,559,114)	(2,625,230)	(4,735,760)	(282,088)
Operating Transfers In	(1,710,235)	(2,559,114)	(2,625,230)	(4,735,760)	(282,088)
98 - Operating Transfers Out	838,523	1,049,653	610,241	348,216	260,871
Operating Transfers Out	838,523	1,049,653	610,241	348,216	260,871
Net Transfers	**(871,712)**	**(1,509,460)**	**(2,014,989)**	**(4,387,544)**	**(21,217)**
Public Works Total	**13,321,021**	**12,760,704**	**12,370,310**	**17,607,239**	**20,636,945**

Division Totals by Fund Type
Public Works Division

All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
GENERAL FUND							-	
006 - Orgill Golf Course	(25,000)	-	-	25,000	-	-	-	0%
014 - Landfill Post Closure	-	-	-	112,466	-	-	112,466	0%
010 - General Fund	(3,718,459)	(56,387)	-	24,249,325	50,000	-	20,524,479	29%
TOTAL GENERAL FUND	**(3,743,459)**	**(56,387)**	**-**	**24,386,791**	**50,000**	**-**	**20,636,945**	**30%**
SPECIAL REVENUE FUNDS								
071 - Roads & Bridges	(13,440,765)	-	(1,117,028)	14,382,092	175,701	-	-	18%
093 - Stormwater Fee	(720,000)	-	(476,580)	1,196,580	-	-	-	1%
TOTAL SPECIAL REVENUE	**(14,160,765)**	**-**	**(1,593,608)**	**15,578,672**	**175,701**	**-**	**-**	**19%**
ENTERPRISE FUND								
954 - Fire Services Fund	(19,606,938)	-	-	19,219,939	-	386,999	-	24%
INTERNAL SERVICE FUNDS								
959 - Fleet Vehicle Replacement	(391,600)	-	-	391,600	-	-	-	0%
960 - Fleet Services	(3,489,971)	-	-	3,489,971	-	-	-	4%
TOTAL INTERNAL SERVICE	**(3,881,571)**	**-**	**-**	**3,881,571**	**-**	**-**	**-**	**5%**
GRANT FUNDS	(18,469,324)	(225,701)	(50,000)	18,702,705	35,170	7,150	-	**23%**
ALL FUNDS TOTAL	**(59,862,058)**	**(282,088)**	**(1,643,608)**	**81,769,679**	**260,871**	**394,149**	**20,636,945**	**101%**

FY17 Uses by Fund



Funding for the operations of Public Works is highly diversified, with revenue sources representing all fund types.

Net Expenditures By Department
Public Works Division — All Funds

Fund	Dept	Dept Description		FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND								
006	3016	Orgill Golf Course		(12,665)	(3,917)	19,496	-	-
010	3001	Director & Staff		824,422	1,221,007	609,472	413,581	519,576
010	3004	Environmental Programs	1)	155,083	164,630	193,602	269,162	198,811
010	3016	Parks & Grounds Maint	2)	1,463,276	1,797,415	2,274,114	3,176,135	4,048,037
010	3073	Support Services	5)	14,066,604	12,189,114	12,970,027	13,748,361	15,870,521
GENERAL FUND TOTAL				**16,496,719**	**15,368,250**	**16,066,711**	**17,607,239**	**20,636,945**
SPECIAL REVENUE FUND								
071	3010	R&B Bridges & Signs		523,609	(1,048,394)	(916,602)	-	1,415
071	3021	R&B Waste Management		8,647	(227)	69	-	(1,415)
093	3004	Stormwater Fees Fund		(377,591)	182,243	(91,917)	-	-
SPECIAL REVENUE FUND TOTAL				**154,665**	**(866,378)**	**(1,008,450)**	**-**	**-**
ENTERPRISE FUNDS								
954	3008	Fire Services		80,897	(1,285,728)	(1,506,350)	-	-
ENTERPRISE FUNDS TOTAL				**80,897**	**(1,285,728)**	**(1,506,350)**	**-**	**-**
INTERNAL SERVICE FUND								
959	3019	Vehicle Replacement Fund	3)	-	-	2,730	-	-
960	3019	Fleet Services	4)	103,861	190,613	(250,137)	-	-
961	3073	Mail & Print Services	5)	(6,276)	-	(591,383)	-	-
INTERNAL SERVICE FUND TOTAL				**97,585**	**190,613**	**(838,790)**	**-**	**-**
GRANT FUNDS TOTAL				**(3,508,844)**	**(646,053)**	**(342,810)**	**-**	**-**
PUBLIC WORKS TOTAL				**13,321,021**	**12,760,704**	**12,370,310**	**17,607,239**	**20,636,945**

1) *DUI Litter Program (3015), Landfill Post Closure (3009), Sewer Maint. (3002) consolidated in FY13*
2) *Shelby Farms Conservancy (3013) moved to Parks & Grounds in FY14*
3) *Fleet Vehicle Replacement Fund added in FY15 to centralize SCG Fleet Purchases*
4) *Service Station (Fleet Services) moved to Internal Service Fund designation in FY13*
5) *Mail & Print Services moved from Internal Service Fund to General Fund (Dept 3073 - Support Services) in FY16*

DIVISION OF PUBLIC WORKS

Budget Highlights by Fund

FY17 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- The inventory of County owned properties continues to rise due to the quantity of properties taken in tax sales and the reduced demand for the available properties. This has required a continuing increase in funding for property maintenance of the lots.
- Due to the age of many County facilities, building maintenance costs have increased as refurbishment or replacement becomes necessary. This factor will increase long term needs for capital Improvement funding in addition to recurring operating repair costs.

GENERAL FUND

Public Works	FY15 Actual	FY16 Budget[1]	FY17 Adopted	FY16-15 Var
Revenue	(2,451,488)	(3,358,024)	(3,043,459)	314,565
Total Personnel	9,091,511	9,824,463	10,509,469	685,006
O&M[1]	10,188,940	11,703,969	13,877,322	2,173,353
Other Financing Sources	(777,082)	(600,000)	(700,000)	(100,000)
Net Transfers - Grants	14,830	36,830	(6,387)	(43,217)
Net Operations	**16,066,711**	**17,607,238**	**20,636,945**	**3,029,707**

[1] Adjusted for budget carried forward from FY15 for $99,533

FTE Count	**142**	**155**	**160**	**5.0**

CHANGES TO MAJOR CATEGORIES

- ***Revenue:*** Memphis Cost Reimbursements decline of $200,000 reflects moving the City Police from 201 Poplar to the former State building. This revenue source has been prorated for FY17, but a larger impact will be experienced in FY18.
- ***Personnel:*** increase reflects the salary raise and fringe rate increases.
- ***FTE changes***:
  - FY16 (+14) includes 13 positions transferred to Support Services from the Mail & Print Fund and 1 position from HR for Land Bank support.
  - FY17 (+5) reflects transfer of 5 positions from Juvenile Court to Support Services for building maintenance.
- ***O&M***: increase includes an additional $1.3 million for maintenance of tax properties and blight abatement efforts and the transfer of $624,000 from Juvenile Court to Support Services for building maintenance.
- Annual payment to Shelby Farms Conservancy of $575,848 is included in the O&M category as an "***Affiliated Organization***."
- No ***Increase Requests*** were submitted to Commission for consideration.

OTHER FUNDS:

In addition to the General Fund, the Public Works Division includes four other fund types: Enterprise (Fire), Special Revenue (Roads & Bridges; Stormwater), Internal Services (Fleet Replacement and Service), & Grants. These summaries are provided on subsequent pages.

Prime Accounts
Public Works

General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
44 - Intergovernmental Revenues-Federal &	(1,425,832)	(1,391,878)	(1,369,570)	(1,400,000)	(1,200,000)
45 - Charges for Services	(443,982)	(371,341)	(354,195)	(1,226,024)	(1,071,459)
46 - Fines, Fees & Permits	(502,835)	(639,101)	(600,401)	(615,000)	(650,000)
47 - Other Revenue	(134,579)	(134,630)	(127,144)	(117,000)	(122,000)
48 - Investment Income	(273)	(287)	(179)	0	0
Revenue	**(2,507,501)**	**(2,537,237)**	**(2,451,488)**	**(3,358,024)**	**(3,043,459)**
51 - Salaries-Regular Pay	6,502,008	6,200,047	6,439,195	7,401,526	7,809,400
52 - Salaries-Other Compensation	76,235	54,317	61,200	155,211	165,211
55 - Fringe Benefits	2,362,291	2,548,293	2,591,116	2,747,995	2,993,948
56 - Vacancy Savings	0	0	0	(480,268)	(459,090)
Salaries & Fringe Benefits	8,940,535	8,802,657	9,091,511	9,824,463	10,509,469
60 - Supplies & Materials	955,212	852,035	953,547	1,246,158	1,275,458
64 - Services & Other Expenses	103,542	132,833	143,787	1,400,429	1,844,163
66 - Professional & Contracted Services	368,707	192,838	259,764	184,414	423,104
67 - Rent, Utilities & Maintenance	6,310,944	6,274,771	6,530,281	7,992,883	9,556,719
68 - Interfund Services	1,883,509	1,791,305	1,563,451	(17,640)	117,630
70 - Capital Asset Acquistions	266,755	73,421	162,262	421,410	84,400
Operating & Maintenance	9,888,669	9,317,203	9,613,092	11,227,654	13,301,474
89 - Affiliated Organizations	575,848	575,848	575,848	575,848	575,848
Affiliated Organizations	575,848	575,848	575,848	575,848	575,848
94 - Other Sources & Uses	(593,813)	(1,407,889)	(777,082)	(600,000)	(700,000)
Other Financing Sources	(593,813)	(1,407,889)	(777,082)	(600,000)	(700,000)
Expenditures	**18,811,238**	**17,287,819**	**18,503,369**	**21,027,966**	**23,686,791**
99 - Planned Use of Fund Balances	0	0	0	(99,533)	0
Planned Fund Balance Change	0	0	0	(99,533)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(99,533)**	**0**
96 - Operating Transfers In	(36,508)	(35,170)	(35,170)	(35,170)	(56,387)
Operating Transfers In	(36,508)	(35,170)	(35,170)	(35,170)	(56,387)
98 - Operating Transfers Out	229,490	652,839	50,000	72,000	50,000
Operating Transfers Out	229,490	652,839	50,000	72,000	50,000
Net Transfers	**192,982**	**617,669**	**14,830**	**36,830**	**(6,387)**
Public Works Total	**16,496,719**	**15,368,250**	**16,066,711**	**17,607,239**	**20,636,945**

SPECIAL REVENUE FUNDS

ROADS & BRIDGES FUND 071:

- Revenues from the state gas tax program have been declining with the improved fuel efficiency in our vehicles and growth of hybrid and electrical cars and the continuing trend toward alternative modes of transportation such as bicycles. Shelby County roadways are deteriorating with insufficient funds for proper maintenance.
- Transfer of $3 million in Local Sales Tax revenue from Debt Service will assist in the improvement of the road repaving cycle from a 40-year current cycle to a 20-year cycle within 10 years.

ROADS & BRIDGES FUND	FY15 Actual	FY16 Budget[1]	FY17 Adopted	FY17-16 Var
Revenue	(10,049,060)	(10,235,472)	(13,420,765)	(3,185,293)
Total Personnel	5,290,935	5,572,384	5,776,424	204,040
O&M[1]	3,331,032	5,794,848	8,605,668	2,810,820
Other Financing Sources	(5,500)	(20,000)	(20,000)	-
Use of Fund Balance	-	(1,330,350)	(1,117,028)	213,322
Net Transfers to Grants	516,060	218,590	175,701	(42,889)
Net	**(916,533)**	**-**	**-**	**-**

[1] FY16 adjusted for carry-forwards by $298,683

FTE Count	**91.1**	**91.1**	**91.1**	**-**

- Increase to Total Personnel reflects the salary raise and fringe rate increases.
- FTE count unchanged
- O&M budget increase of $2.8 million reflects increase for road paving (as noted above)
- Fund Balance = $7 million; FY17 Planned Use of Fund Balance is $1.1 million.

STORMWATER FUND 093:

Revenues for the Shelby County Storm Water Program are assessed through a monthly fee of $4.02 added to MLGW utility bills. Funds are used to improve storm water drainage and the discharge of pollutants into the receiving waters.

STORMWATER	FY15 Actual	FY16 Budget[1]	FY17 Adopted	FY17-16 Var
Revenue	(751,485)	(725,000)	(720,000)	5,000
Total Personnel	168,142	186,997	189,696	2,699
O&M[1]	491,426	1,006,884	1,006,884	-
Use of Fund Balance*	-	(468,881)	(476,580)	(7,699)
Net Transfers	-	-	-	-
Net	**(91,917)**	**-**	**-**	**-**

[1] adjusted for carry-forwards by $156,076

FTE Count	**1.9**	**1.9**	**1.9**	**-**

- Increase to Total Personnel of 2% and fringes; no changes to FTE(s) and O&M.
- FY17 Planned Use of Fund Balance is $477K; Fund Balance is $1.5 million.

Prime Accounts
Public Works

Special Revenue Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
41 - Other Local Taxes	(163,945)	(180,629)	(131,988)	(180,000)	(3,160,000)
43 - Intergovernmental Revenues-State of	(9,192,666)	(9,287,263)	(9,396,715)	(9,375,000)	(9,375,000)
44 - Intergovernmental Revenues-Federal &	(116,256)	(61,706)	(13,431)	0	0
45 - Charges for Services	(522,720)	(682,969)	(479,852)	(617,472)	(829,765)
46 - Fines, Fees & Permits	(805,906)	(765,438)	(748,334)	(758,000)	(756,000)
47 - Other Revenue	(2,123)	(18,898)	(9,497)	0	0
48 - Investment Income	(22,682)	(21,331)	(20,729)	(30,000)	(20,000)
Revenue	**(10,826,299)**	**(11,018,234)**	**(10,800,545)**	**(10,960,472)**	**(14,140,765)**
51 - Salaries-Regular Pay	3,786,353	3,777,630	3,884,351	4,137,345	4,227,348
52 - Salaries-Other Compensation	39,182	60,692	74,581	238,540	238,539
55 - Fringe Benefits	1,455,192	1,562,626	1,500,145	1,476,563	1,593,300
56 - Vacancy Savings	0	0	0	(93,067)	(93,067)
Salaries & Fringe Benefits	5,280,726	5,400,949	5,459,077	5,759,381	5,966,120
60 - Supplies & Materials	523,275	701,371	641,359	1,483,547	1,721,692
64 - Services & Other Expenses	131,045	147,858	139,011	173,705	177,720
66 - Professional & Contracted Services	171,748	660,098	495,272	491,606	538,519
67 - Rent, Utilities & Maintenance	102,526	108,998	111,991	265,185	240,185
68 - Interfund Services	1,625,997	1,649,108	1,437,952	1,982,250	1,843,936
70 - Capital Asset Acquistions	3,475,063	1,204,512	996,873	2,860,198	5,090,500
Operating & Maintenance	6,029,654	4,471,946	3,822,458	7,256,491	9,612,552
94 - Other Sources & Uses	(5,800)	(82,684)	(5,500)	(20,000)	(20,000)
Other Financing Sources	(5,800)	(82,684)	(5,500)	(20,000)	(20,000)
Expenditures	**11,304,580**	**9,790,211**	**9,276,035**	**12,995,872**	**15,558,672**
99 - Planned Use of Fund Balances	0	0	0	(2,253,990)	(1,593,608)
Planned Fund Balance Change	0	0	0	(2,253,990)	(1,593,608)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,253,990)**	**(1,593,608)**
96 - Operating Transfers In	(669,496)	0	(9,011)	0	0
Operating Transfers In	(669,496)	0	(9,011)	0	0
98 - Operating Transfers Out	345,880	361,644	525,071	218,590	175,701
Operating Transfers Out	345,880	361,644	525,071	218,590	175,701
Net Transfers	**(323,616)**	**361,644**	**516,061**	**218,590**	**175,701**
Public Works Total	**154,665**	**(866,378)**	**(1,008,450)**	**0**	**0**

ENTERPRISE FUND - FIRE 954

BUDGETARY ISSUES/TRENDS:

The Shelby County Fire Department operates as an Enterprise Fund that is primarily supported by fire protection fees from services provided and inspections performed. Shelby County Fire Department aims to ensure the latest certifications including all levels of firefighting, emergency medical care, hazardous materials waste management, and rescue are provided to personnel. The Fire Department covers more than 300 square miles of unincorporated area that includes over 42,700 commercial and residential structures and 152,000 citizens.

FIRE FUND	FY15 Actual	FY16 Amended[1]	FY17 Adopted	FY17-16 Var
Revenue	(19,242,403)	(19,062,676)	(19,551,938)	(489,262)
Total Personnel	13,177,914	14,168,263	14,672,283	504,020
O&M[1,2]	4,567,639	4,700,682	4,492,656	(208,026)
Contribution to Fund Balance	-	193,731	386,999	193,268
Transfers	(9,501)	-	-	-
Net	**(1,506,351)**	**-**	**-**	**-**
FTE Count	**169**	**169**	**169**	**-**

[1] *Adjusted for carry-forwards (FY15 CFE in of $2M in O&M removed from FY16 budget)*

[2] *Includes Other Financing Sources and Capital Lease cost*

CHANGES TO MAJOR CATEGORIES

- Revenue increase of $489,000 from Fire Protection Fees related to acquiring response area and a fire station from the City of Millington. The City of Millington previously provided this service on behalf Shelby County for a fee.
- Total Personnel increase reflects the 2% salary raise and fringe rate increases.
- FTE count unchanged at 169 positions.
- O&M budget decrease of $208,000 reflects the decrease in contracted fire services through the City of Millington (as noted above).
- FY17 Contribution to Fund Balance = $387,000 (revenue exceeds expenses)
- Fund Balance = $1.8 million (*excludes OPEB and Pension liability*)

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(77,400)	(84,000)	(75,434)	(75,000)	(75,000)
44 - Intergovernmental Revenues-Federal &	(1,569,776)	(789,436)	(822,761)	(850,000)	(860,810)
45 - Charges for Services	0	(78,486)	(78,486)	(18,508)	(23,128)
46 - Fines, Fees & Permits	(17,293,709)	(18,221,250)	(18,250,769)	(18,082,000)	(18,575,000)
47 - Other Revenue	(58,986)	(29,329)	(10,659)	(31,168)	(18,000)
48 - Investment Income	(2,284)	(2,269)	(4,294)	(6,000)	0
Revenue	**(19,002,155)**	**(19,204,769)**	**(19,242,403)**	**(19,062,676)**	**(19,551,938)**
51 - Salaries-Regular Pay	8,493,001	8,350,772	8,971,040	9,518,870	9,740,720
52 - Salaries-Other Compensation	1,702,285	1,331,014	1,450,303	1,545,033	1,652,233
55 - Fringe Benefits	3,746,940	3,701,002	2,756,571	3,621,361	3,729,330
56 - Vacancy Savings	0	0	0	(517,000)	(450,000)
Salaries & Fringe Benefits	13,942,225	13,382,789	13,177,914	14,168,263	14,672,283
60 - Supplies & Materials	249,149	369,360	391,354	410,003	370,000
64 - Services & Other Expenses	122,866	91,788	108,181	138,900	139,900
66 - Professional & Contracted Services	3,834,143	2,493,185	2,450,332	2,278,250	1,953,250
67 - Rent, Utilities & Maintenance	217,428	235,333	278,508	394,400	306,000
68 - Interfund Services	922,421	1,042,324	1,087,797	1,210,234	1,238,506
70 - Capital Asset Acquistions	658,965	28,057	184,469	2,289,919	540,000
79 - Depreciation Expense	(387,568)	274,351	82,457	0	0
Operating & Maintenance	5,617,405	4,534,398	4,583,097	6,721,706	4,547,656
80 - Debt Service Expenditure	17,072	9,104	4,792	72,395	0
Debt Services	17,072	9,104	4,792	72,395	0
94 - Other Sources & Uses	(457,200)	(7,250)	(20,250)	(55,000)	(55,000)
Other Financing Sources	(457,200)	(7,250)	(20,250)	(55,000)	(55,000)
Expenditures	**19,119,502**	**17,919,041**	**17,745,553**	**20,907,364**	**19,164,939**
99 - Planned Use of Fund Balances	0	0	0	(1,844,688)	386,999
Planned Fund Balance Change	0	0	0	(1,844,688)	386,999
Planned Fund Balance Change	**0**	**0**	**0**	**(1,844,688)**	**386,999**
96 - Operating Transfers In	(64,433)	0	(9,501)	0	0
Operating Transfers In	(64,433)	0	(9,501)	0	0
98 - Operating Transfers Out	27,983	0	0	0	0
Operating Transfers Out	27,983	0	0	0	0
Net Transfers	**(36,450)**	**0**	**(9,501)**	**0**	**0**
Public Works Total	**80,897**	**(1,285,728)**	**(1,506,350)**	**0**	**0**

INTERNAL SERVICE FUNDS

FLEET REPLACEMENT - Fund 959

The Fleet Vehicle Replacement Fund provides an orderly system for purchasing and funding a standardized fleet of Shelby County vehicles to promote cost effective fleet management through efficient vehicle acquisition, replacement, operation, maintenance, and repair. The goal of this replacement program is to lower the overall cost of vehicle maintenance by replacing all vehicles aged ten (10) years or older by 2017.

Fleet Replacement Fund	FY15 Actual	FY16 Budget[1]	FY17 Adopted	FY17-16 Var
Revenue	-	(317,304)	(391,600)	(74,296)
O&M[1]	2,730	1,531,286	391,600	(1,139,686)
Use of Fund Balance	-	(1,213,982)	-	1,213,982
Net	**2,730**	**-**	**-**	**-**

[1] Adjusted for budget carried forward from FY15 for $141,789

- Revenue represents annual billings to participating departments.
- O&M budget decreased $1.1 million to adjust for use of Fund Balance and align with the expenditure budgets for Fleet Replacement participants.
- Fund Balance = $2.2 million. Use of additional fund balance will be appropriated by resolution as necessary for purchase contracts.

FLEET SERVICES - Fund 960

The Fleet Services Department operates as an internal service fund to provide maintenance for all vehicles and equipment that currently comprise the Shelby County Government fleet.

Fleet Services	FY15 Actual	FY16 Budget	FY17 Adopted	FY17-16 Var
Revenue	(3,254,265)	(3,598,576)	(3,489,971)	108,605
Salaries	693,835	963,473	957,997	(5,476)
O&M	2,310,294	2,635,103	2,531,974	(103,129)
Net	**(250,136)**	**-**	**-**	**-**
FTE Count	**15**	**15**	**15**	**-**

- Revenue represents billings to departments served.
- Salaries = 27% of budget; O&M = 73% of budget
- FTE Count unchanged at 15 positons

Prime Accounts
Public Works

Internal Service Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
45 - Charges for Services	(6,309,851)	(5,750,816)	(5,236,178)	(3,915,880)	(3,881,571)
47 - Other Revenue	0	(344)	(3,745)	0	0
Revenue	**(6,309,851)**	**(5,751,160)**	**(5,239,923)**	**(3,915,880)**	**(3,881,571)**
51 - Salaries-Regular Pay	1,323,864	1,069,826	847,974	710,426	724,636
52 - Salaries-Other Compensation	9,823	12,387	19,959	19,430	19,430
55 - Fringe Benefits	597,385	468,030	(302,096)	283,617	263,931
56 - Vacancy Savings	0	0	0	(50,000)	(50,000)
Salaries & Fringe Benefits	1,931,073	1,550,242	565,837	963,473	957,997
60 - Supplies & Materials	2,913,865	2,828,109	2,297,652	2,331,648	2,271,769
64 - Services & Other Expenses	1,147,107	1,267,457	1,222,032	14,115	11,365
66 - Professional & Contracted Services	19,255	17,900	15,770	28,705	19,206
67 - Rent, Utilities & Maintenance	479,315	245,456	335,515	215,755	184,755
68 - Interfund Services	43,292	43,713	43,753	44,880	44,880
70 - Capital Asset Acquistions	0	0	364,169	1,673,075	391,600
79 - Depreciation Expense	15,709	6,407	(354,161)	0	0
Operating & Maintenance	4,618,544	4,409,041	3,924,731	4,308,178	2,923,574
94 - Other Sources & Uses	(142,181)	(17,511)	7,077	0	0
Other Financing Sources	(142,181)	(17,511)	7,077	0	0
Expenditures	**6,407,436**	**5,941,772**	**4,497,644**	**5,271,651**	**3,881,571**
99 - Planned Use of Fund Balances	0	0	0	(1,355,771)	0
Planned Fund Balance Change	0	0	0	(1,355,771)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(1,355,771)**	**0**
96 - Operating Transfers In	0	0	(96,511)	0	0
Operating Transfers In	0	0	(96,511)	0	0
Net Transfers	**0**	**0**	**(96,511)**	**0**	**0**
Public Works Total	**97,585**	**190,613**	**(838,790)**	**0**	**0**

The Division of Public Works administers several grants in the areas of:

Environmental Programs Department

- ***Household Hazardous Waste -*** The HHW facility collects materials generated in residential homes that are toxic, ignitable, corrosive or reactive to prevent these hazardous materials from contaminating the environment, specifically our drinking water, and to promote proper waste management. Shelby County, a sub-contractor as the grant is awarded to the City of Memphis, is in charge of daily operations for this facility for all residential citizens.

- ***Chickasaw Basin Authority -*** The grant provides funding to the Chickasaw Basin Authority whose function is watershed management for Shelby County and portions of surrounding counties. The Authority was established by the State of Tennessee.

Roads & Bridges Department

- The ***State Aid Program*** provides funds to Shelby County for the improvement or rehabilitation of roads on the State Aid System. The types of qualifying work include the planning, engineering, right-of-way acquisition, grading, drainage, bridge construction, and pavement upgrades or rehabilitation.

- ***STP*** - The Surface Transportation Program (STP) is a federally funded grant program to provide funds to local agencies for transportation projects.

- ***TDOT Roadside Litter Grant -*** The goal and objective of the Tennessee Department of Transportation (TDOT) Roadside Litter Grant is to educate the public, business, government, media and schools about litter reduction and to keep Shelby County clean and "green", and remove and dispose litter and debris from County, State and Interstate roadsides.

- ***CMAQ*** Intersection Improvement Projects - The Congestion Mitigation Air Quality (CMAQ) Program provides intersection improvements that alleviate traffic delays resulting in a reduction of vehicle emissions (100% federal funds). The ***CMAQ Greenline Extension*** is under the CMAQ Program and provides funding to extend the Shelby Farms Greenline from its current terminus at Shelby Farms Park east to the "old" Cordova Train Depot.

Support Services Department

- ***Waste Tire Program*** - State of Tennessee Grant for the provision of optimizing waste tire in defraying the excessive costs associated with locating, collecting and properly disposing of waste tires.

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(3,983,216)	(4,043,390)	(7,353,984)	(30,553,547)	(16,138,461)
44 - Intergovernmental Revenues-Federal &	(1,064,100)	(504,038)	(547,900)	(1,014,755)	(121,000)
45 - Charges for Services	(89,976)	(89,410)	(165,392)	(78,000)	(78,000)
46 - Fines, Fees & Permits	(105,824)	(62,121)	(94,303)	(118,563)	(118,563)
47 - Other Revenue	(124,088)	(140,799)	(491,756)	(534,366)	(2,013,000)
48 - Investment Income	(2,600)	(1,376)	(1,486)	(300)	(300)
Revenue	**(5,369,805)**	**(4,841,134)**	**(8,654,821)**	**(32,299,531)**	**(18,469,324)**
51 - Salaries-Regular Pay	221,856	230,154	327,986	579,520	306,658
52 - Salaries-Other Compensation	136	0	95	4,452	4,452
55 - Fringe Benefits	77,651	90,296	126,710	200,817	106,831
Salaries & Fringe Benefits	299,642	320,450	454,790	784,789	417,941
60 - Supplies & Materials	20,170	20,664	16,957	36,137	26,934
64 - Services & Other Expenses	3,047	5,639	27,719	27,172	20,811
66 - Professional & Contracted Services	1,425,225	1,673,302	531,524	1,584,894	2,208,263
67 - Rent, Utilities & Maintenance	8,606	2,843	30,211	35,991	32,771
68 - Interfund Services	16,643	15,699	14,768	14,450	14,450
70 - Capital Asset Acquistions	792,255	4,645,257	9,675,908	34,745,237	15,981,535
Operating & Maintenance	2,265,946	6,363,404	10,297,088	36,443,882	18,284,765
Expenditures	**2,565,588**	**6,683,854**	**10,751,878**	**37,228,671**	**18,702,705**
99 - Planned Use of Fund Balances	0	0	0	(286,176)	(42,850)
Planned Fund Balance Change	0	0	0	(286,176)	(42,850)
Planned Fund Balance Change	**0**	**0**	**0**	**(286,176)**	**(42,850)**
96 - Operating Transfers In	(939,797)	(2,523,944)	(2,475,037)	(4,700,590)	(225,701)
Operating Transfers In	(939,797)	(2,523,944)	(2,475,037)	(4,700,590)	(225,701)
98 - Operating Transfers Out	235,170	35,170	35,170	57,626	35,170
Operating Transfers Out	235,170	35,170	35,170	57,626	35,170
Net Transfers	**(704,627)**	**(2,488,774)**	**(2,439,867)**	**(4,642,964)**	**(190,531)**
Public Works Total	**(3,508,844)**	**(646,053)**	**(342,810)**	**0**	**0**

FUND	GRANT PROGRAM	AMOUNT
	Department 3004: Environmental Programs	
726	Household Hazardous Waste	$ 219,000
863	Chickasaw Basin Authority	2,078,300
	Department Total	**$ 2,297,300**
	Department 3010: Roads & Bridges	
660	660 - Roadside Grant	$ 230,700
698	698 - CMAQ	13,000,000
766	766 - State Aid Road & Bridge Maintenance	1,871,818
804	804 - STP Resurface Raleigh LaGrange	187,500
808	808 - STP Resurface Macon Houston Levee to Pisgah	225,000
	Department Total	**$ 15,515,018**
	Department 3073: Support Services	
724	Waste Tire Program	$ 657,006
	Department Total	**$ 657,006**
	DIVISION TOTAL	**$ 18,469,324**

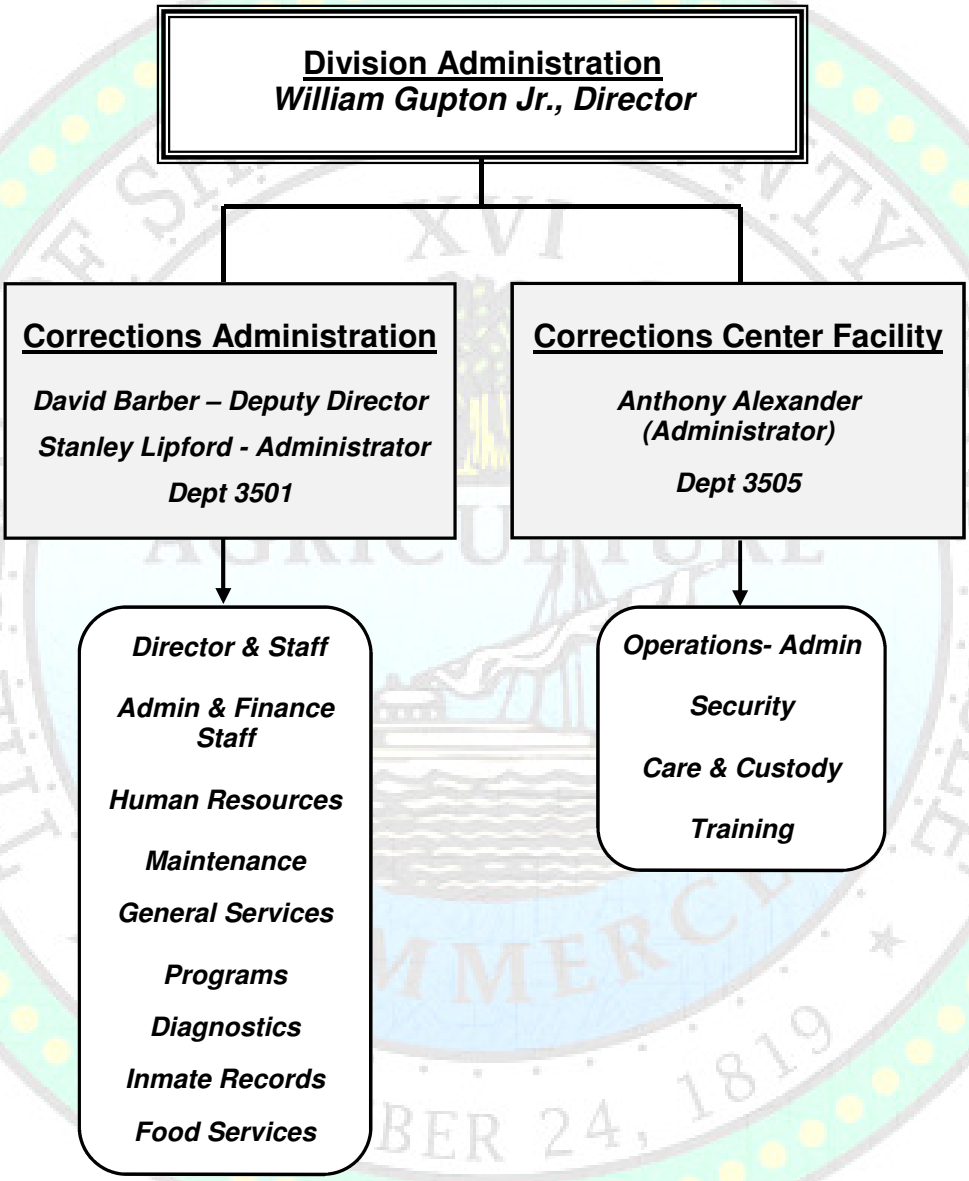
CMAQ = Congestion Management Air Quality
STP = Surface Transportation Program

DIVISION OF CORRECTIONS

FY17 ADOPTED BUDGET

DIVISION OF CORRECTIONS

Organizational Chart by Program



Corrections

DIVISION MISSION STATEMENT:

The Division of Corrections provides a safe and secure prison environment, effective programming services for the inmate population and enhanced community safety. This division provides a model organization of well-trained, public safety professionals, volunteers and partnerships contributing to our community's well-being through preparation of offenders for successful re-entry into society.

The Division of Corrections supports the following County strategies with these goals:

Protect and Promote Public Safety

[2-a] Provide effective law enforcement and detention facilities for juvenile and adults.
[2-d] Provide programs that promote adult re-entry strategies to reduce recidivism after incarceration.

DEPARTMENTAL MISSION/GOALS:

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

3501 Corrections Administration – The Corrections Administration department provides all management, programs, education, dietary services, facility maintenance, financial services, purchasing, accounting and mail room services for the Division with these objectives:

- To follow the mandates of the courts and laws of Tennessee related to the incarceration of inmates in a cost-effective manner that ensures the safety of the citizens of Shelby County.
- To encourage the rehabilitative process through a variety of programs providing opportunities for a more productive life upon release.
- To provide effective community reentry services for inmates returning to our communities.
- To coordinate inmate health administration with the Health Services Division to ensure adequate medical care for inmates and control the risk to the general population.

3502 Adult Offender Center – The Adult Offender Center has been discontinued as a separate department within the Corrections Fund. Staff and programs were transferred to the remaining two departments, Corrections Administration and Correction Center Facility.

3505 Correction Center Facility – The Correction Center Facility department provides security operations and counseling services for the Main Compound and population, housing up to 2,800 male and female inmates in 11 dormitory style buildings and operates the West Tennessee Reentry Center to provide safe and secure incarceration of inmates, provide basic counseling services, and efficient management of sentences.

CORRECTIONS

William J. Gupton, Jr., Director

FY17 Budget Highlights

The Corrections function operates as an Enterprise Fund which requires that its operations are sustained by reimbursements from the State of Tennessee and other revenues generated from activities.

BUDGETARY ISSUES/TRENDS:

- This budget accounts for 1,870 felons at $71.90/day whereas the FY16 budget was based on a felon population of 2,040 inmates at $67.46/day. Although the reimbursement per diem rate increased, the declining felon population caused a $1.2 million decrease in State Reimbursement revenue.
- Efficiency initiatives have been incorporated to improve energy usage and reduce costs such as the replacement of 1990's HVAC units with high efficiency units, LED lighting, solar assisted systems for water heating and laundry operations to reduce chemicals used in laundry prep, and recycling operations that have reduced trash removal costs and generated sales from byproducts such as recycled paper and cardboard.

OTHER REVENUE SOURCES:

- The Corrections Division provides certain goods & services to internal and external customers, such as laundry.
- Corrections Division earns a commission on inmate phone revenue and receives reimbursements for inmate room & board and transport.

Corrections – Enterprise Fund 956

CORRECTIONS	FY15 Actual	FY16 Budget*	FY17 Adopted	FY17-16 Var
Revenue	(53,501,276)	(51,579,716)	(50,081,345)	1,498,371
Total Personnel	38,142,161	39,059,175	38,189,205	(869,970)
O&M	19,391,292	22,519,378	21,795,157	(724,221)
Use of Fund Balance	-	(1,635,020)	(1,304,350)	330,670
Transfer From Gen Fund	(8,918,435)	(8,900,000)	(8,900,000)	-
Transfer To Grants	829,182	536,183	301,333	(234,850)
Net Operations	**(4,057,076)**	-	-	-
				-
FTE Count	**726.8**	**692.0**	**638.0**	**(54.0)**

** FY16 O&M Budget and Use of Fund Balance adjusted by $72,731 for carry-forwards*

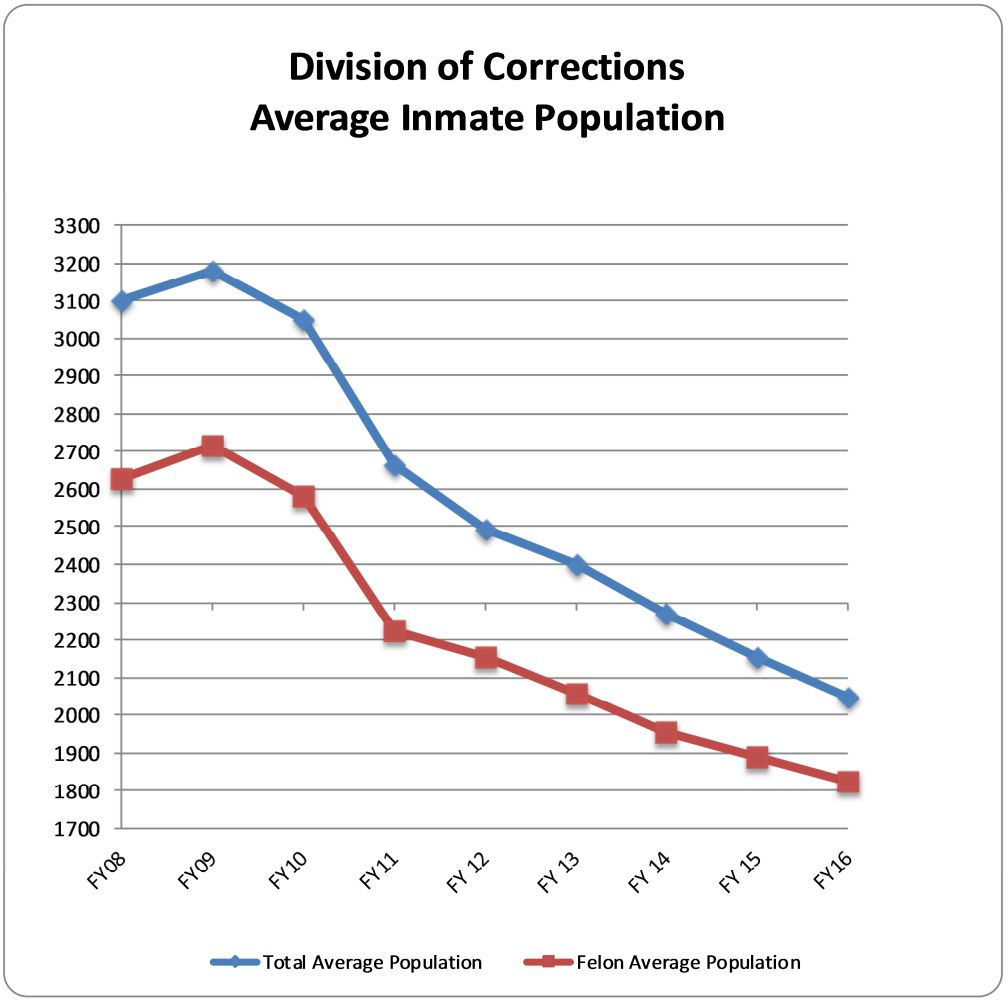
CHANGES TO MAJOR CATEGORIES:

- ***Revenue***: In addition to the reduction in State reimbursements, Room & Board and Transportation reimbursements also declined due to fewer inmates working in paid jobs.
- ***Salaries/FTE***: Deleted 54 vacant positions *(35 Correctional Officers, 17 Administrative positions, and 2 Mechanics)* in FY17 due to revenue reduction. FTE count reduced by 34.8 positions in FY16 as a result of outsourcing food services and reorganization of staff.
- ***Overtime*** budget is $1.9 million in FY17 which - a decrease of $110,000 from prior year.
- ***O&M*** budget was reduced for FY17 through various efficiency initiatives; also includes a reduction of $570,000 to capital expenditures necessary to balance with reduced revenue.
- ***Transfer from General Fund*** is $8.9 million in FY17 same as prior year. This contribution helps to cover expenses related to misdemeanants including housing, food, medical, and programs, which are not included in revenue generated by state reimbursements for felons.

- ***Planned Use of Fund Balance*** is $1.3 million which will be used to aid in the completion of capital projects including roof replacements of the Main Entrance Building and the Women's Building.
- ***Fund Balance*** is $ 24.6 million (excluding Pension and OPEB Liability) as of 6/30/16.

GRANT FUNDS:

- FY17 Grants decreased from prior year by $678,000 to only $210,000.
- Grants are less than 1% of total revenue within the Corrections Fund.



This chart displays and compares the Average Inmate Population (misdemeanants and felons) and Average Felon Population over a nine-year, trend history. State Reimbursement is the primary source of revenue for the Department of Corrections and is directly impacted by the felon population.

Service Level Measurements		FY14 Actual	FY15 Actual	FY16 Estimate	FY17 Forecast
POPULATION	Total Average Daily Population	2,257	2,106	2,085	2,100
	% Male Population	91.25%	92.59%	92.00%	92.00%
	% Female Population	8.75%	7.41%	8.00%	8.00%
	Average Felon Population	1,953	1,871	1,860	1,870
	% Felons of Total Population	86%	89%	89%	89%
	Total Days Served as Week-ender Time	2,800	2,190	2,200	2,200
MEALS	Total Inmate Meals	2,471,415	2,306,070	2,289,330	2,299,500
	Average Inmate Meals per day	6,771	6,318	6,255	6300
MEDICAL	Total Medical Sick Calls	19,476	17,616	17,000	17,000
	Total Walk-in Sick Calls	16,425	12,617	13,000	13,000
	Total Psychiatrist Sick Call	2,765	3,061	3,000	3,000
	Total Admission Medical Screens	4,903	4,003	4,000	4,000
	Medications				
	% on Medications	54.00%	54.00%	54.00%	54.00%
	% on Psychotropics	23.25%	24.00%	24.00%	24.00%
	Number of Suicide Attempts/Gestures	26	17	20	20
	Number of Suicides	0	0	0	0
	Number of Deaths	2	2	2	2
WORK LINES	Average inmates on Road Dept. Crews	42	36	40	40
	Average inmates on work lines in community	285	168	170	170
	Average inmates working inside Division of Corrections	536	609	610	610
	Total Inmates Working	863	777	780	780
	Percentage of Total Inmates Working	38%	37%	37%	37%
PHYSICAL PLANT MAINTAINED	Total Acres of Land	60	60	60	60
	Housing Buildings Maintained	16	16	16	16
	Total Buildings Maintained	43	43	43	43

FTE Position Count
Corrections — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
ENTERPRISE FUND								
956	3501	Corrections Director & Staff	150.8	155.8	155.8	126.0	133.0	7.0
956	3502	Adult Offender Center	8.0	9.0	8.0	8.0	-	(8.0)
956	3505	Facility Operations	566.0	564.0	563.0	558.0	505.0	(53.0)
TOTAL POSITIONS -ENTERPRISE FUND			**724.8**	**728.8** [a]	**726.8**	**692.0** [b]	**638.0** [c]	**(54.0)**
GRANT FUNDS			**25.0**	**11.0**	**8.5**	**2.8**	**1.0** [d]	**(1.8)**
TOTAL POSITIONS - ALL FUNDS			**749.8**	**739.8**	**735.3**	**694.8**	**639.0**	**(55.8)**

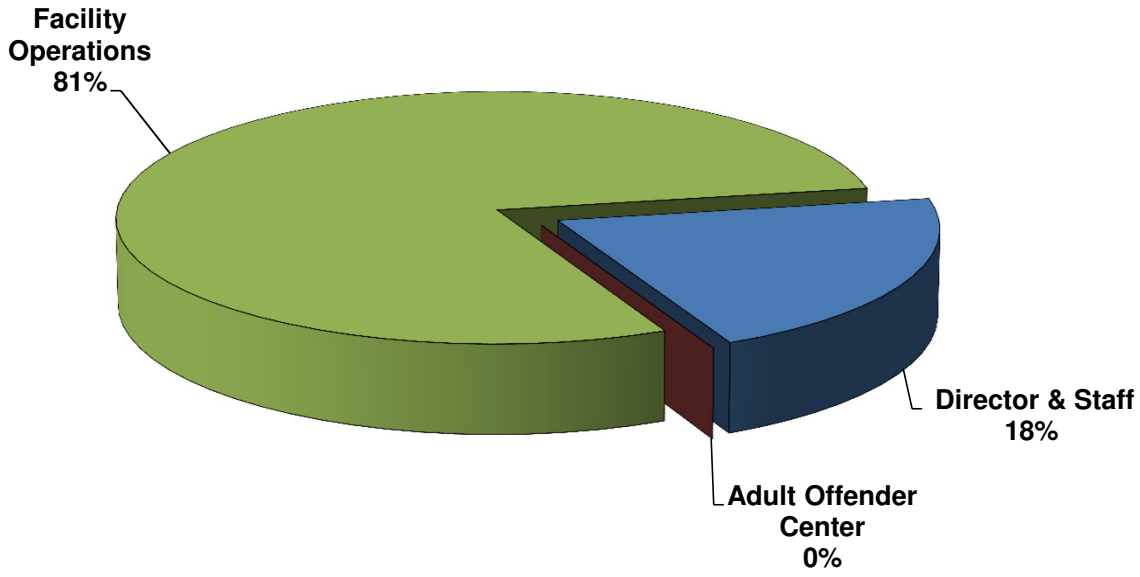
[a] *FY14 Temporary to Permanent positions - Maintenance Utility Workers*

[b] *FY16 deletion of 30 positions as a result of outsourcing food services and deletion of 3.5 positions to fund reclassifications within the department*

[c] *Reduction associated with the deletion of 54 Corrections' vacancies for cost savings*

[d] *Reduction associated with Funds 574 & 575 Project MOST (Motivated Offenders Succeeding Tomorrow) Re-entry program.*

FTE Positions by Department



Prime Accounts
Corrections

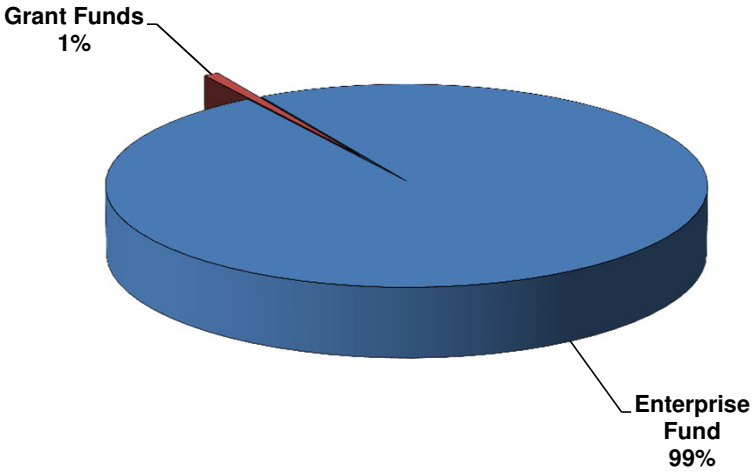
All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(49,832,834)	(52,074,554)	(52,151,897)	(50,440,716)	(49,185,345)
44 - Intergovernmental Revenues-Federal &	(1,046,308)	(678,024)	(705,182)	(698,357)	(118,000)
45 - Charges for Services	(1,415,511)	(1,513,791)	(1,409,649)	(1,221,000)	(915,000)
46 - Fines, Fees & Permits	(72,780)	(80,943)	(82,443)	(65,000)	(60,000)
47 - Other Revenue	(7,173)	(3,801)	(18,237)	(3,000)	(1,000)
48 - Investment Income	(27,504)	(41,107)	(30,606)	(40,000)	(12,000)
Revenue	**(52,402,109)**	**(54,392,220)**	**(54,398,014)**	**(52,468,073)**	**(50,291,345)**
51 - Salaries-Regular Pay	25,190,702	25,134,827	26,292,522	28,983,329	27,323,109
52 - Salaries-Other Compensation	4,167,674	4,034,618	4,267,248	3,052,538	2,970,336
55 - Fringe Benefits	11,176,475	11,068,592	8,187,784	11,096,506	10,700,309
56 - Vacancy Savings	0	0	0	(3,606,700)	(2,487,036)
Salaries & Fringe Benefits	40,534,851	40,238,037	38,747,554	39,525,672	38,506,718
60 - Supplies & Materials	5,608,444	5,232,819	5,075,816	2,608,037	2,507,508
64 - Services & Other Expenses	526,764	402,845	708,912	686,925	572,582
66 - Professional & Contracted Services	6,432,211	6,784,329	6,837,689	10,751,645	10,779,077
67 - Rent, Utilities & Maintenance	2,613,010	2,642,358	2,701,395	2,763,000	2,771,117
68 - Interfund Services	2,586,136	3,516,272	3,293,409	3,551,813	3,192,694
70 - Capital Asset Acquistions	543,736	544,114	883,738	3,388,731	2,366,000
79 - Depreciation Expense	654,242	576,075	628,886	0	0
Operating & Maintenance	18,964,542	19,698,810	20,129,844	23,750,151	22,188,977
95 - Contingencies & Restrictions	0	0	0	(200,000)	(200,000)
Contingencies & Restrictions	0	0	0	(200,000)	(200,000)
94 - Other Sources & Uses	(28,904)	0	36,230	0	0
Other Financing Sources	(28,904)	0	36,230	0	0
Expenditures	**59,470,489**	**59,936,847**	**58,913,629**	**63,075,824**	**60,495,695**
99 - Planned Use of Fund Balances	0	0	0	(1,707,751)	(1,304,350)
Planned Fund Balance Change	0	0	0	(1,707,751)	(1,304,350)
Planned Fund Balance Change	**0**	**0**	**0**	**(1,707,751)**	**(1,304,350)**
96 - Operating Transfers In	(9,117,046)	(7,085,526)	(9,401,872)	(9,436,183)	(9,201,333)
Operating Transfers In	(9,117,046)	(7,085,526)	(9,401,872)	(9,436,183)	(9,201,333)
98 - Operating Transfers Out	209,834	185,526	829,182	536,183	301,333
Operating Transfers Out	209,834	185,526	829,182	536,183	301,333
Net Transfers	**(8,907,212)**	**(6,900,000)**	**(8,572,690)**	**(8,900,000)**	**(8,900,000)**
Corrections Total	**(1,838,831)**	**(1,355,373)**	**(4,057,076)**	**0**	**0**

Sources and Uses by Fund Type
Corrections Division — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
ENTERPRISE FUND							
956 - Corrections Center	(50,081,345)	(8,900,000)	(1,304,350)	59,984,362	301,333	-	99%
GRANT FUNDS	(210,000)	(301,333)	-	511,333	-	-	1%
ALL FUNDS TOTAL	(50,291,345)	(9,201,333)	(1,304,350)	60,495,695	301,333	-	100%

FY17 Uses by Fund



Operations of the Corrections Division are funded primarily by reimbursements from the State.

Net Expenditures By Department*
Corrections Division — All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
ENTERPRISE FUNDS							
956	3501	Corrections-Administration	(32,355,173)	(33,174,560)	(36,248,251)	(31,495,096)	(30,391,615)
956	3502	Adult Offender Center	333,024	378,456	337,339	7,293	-
956	3505	Corrections Center Operations	30,250,457	31,426,212	31,853,837	31,487,804	30,391,615
ENTERPRISE FUNDS TOTAL			**(1,771,692)**	**(1,369,891)**	**(4,057,076)**	**-**	**-**
GRANT FUNDS TOTAL			**(67,140)**	**14,519**	**-**	**-**	**-**
CORRECTIONS DEPARTMENT TOTAL			**(1,838,831)**	**(1,355,373)**	**(4,057,076)**	**-**	**-**

Includes all Sources and Uses of Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(49,661,570)	(51,965,333)	(51,947,141)	(50,230,716)	(49,075,345)
44 - Intergovernmental Revenues-Federal &	(21,000)	(15,600)	(13,200)	(20,000)	(18,000)
45 - Charges for Services	(1,415,511)	(1,513,791)	(1,409,649)	(1,221,000)	(915,000)
46 - Fines, Fees & Permits	(72,780)	(80,943)	(82,443)	(65,000)	(60,000)
47 - Other Revenue	(7,173)	(3,801)	(18,237)	(3,000)	(1,000)
48 - Investment Income	(27,504)	(41,107)	(30,606)	(40,000)	(12,000)
Revenue	**(51,205,537)**	**(53,620,575)**	**(53,501,276)**	**(51,579,716)**	**(50,081,345)**
51 - Salaries-Regular Pay	24,621,947	24,680,507	25,830,669	28,672,005	27,090,290
52 - Salaries-Other Compensation	4,123,367	4,031,023	4,267,209	2,996,817	2,970,336
55 - Fringe Benefits	10,957,785	10,907,326	8,044,283	10,997,053	10,615,615
56 - Vacancy Savings	0	0	0	(3,606,700)	(2,487,036)
Salaries & Fringe Benefits	39,703,098	39,618,856	38,142,161	39,059,175	38,189,205
60 - Supplies & Materials	5,438,695	5,047,623	4,897,362	2,396,114	2,467,447
64 - Services & Other Expenses	302,163	282,872	533,424	464,400	497,400
66 - Professional & Contracted Services	6,372,058	6,751,898	6,818,189	10,715,000	10,715,000
67 - Rent, Utilities & Maintenance	2,612,910	2,639,999	2,701,395	2,761,000	2,766,117
68 - Interfund Services	2,582,069	3,503,722	3,271,413	3,516,864	3,183,194
70 - Capital Asset Acquistions	496,379	544,114	504,393	2,938,731	2,366,000
79 - Depreciation Expense	654,242	576,075	628,886	0	0
Operating & Maintenance	18,458,516	19,346,303	19,355,062	22,792,109	21,995,158
95 - Contingencies & Restrictions	0	0	0	(200,000)	(200,000)
Contingencies & Restrictions	0	0	0	(200,000)	(200,000)
94 - Other Sources & Uses	(28,904)	0	36,230	0	0
Other Financing Sources	(28,904)	0	36,230	0	0
Expenditures	**58,132,710**	**58,965,159**	**57,533,453**	**61,651,284**	**59,984,362**
99 - Planned Use of Fund Balances	0	0	0	(1,707,751)	(1,304,350)
Planned Fund Balance Change	0	0	0	(1,707,751)	(1,304,350)
Planned Fund Balance Change	**0**	**0**	**0**	**(1,707,751)**	**(1,304,350)**
96 - Operating Transfers In	(8,908,698)	(6,900,000)	(8,918,435)	(8,900,000)	(8,900,000)
Operating Transfers In	(8,908,698)	(6,900,000)	(8,918,435)	(8,900,000)	(8,900,000)
98 - Operating Transfers Out	209,834	185,526	829,182	536,183	301,333
Operating Transfers Out	209,834	185,526	829,182	536,183	301,333
Net Transfers	**(8,698,864)**	**(6,714,475)**	**(8,089,254)**	**(8,363,817)**	**(8,598,667)**
Corrections Total	**(1,771,692)**	**(1,369,891)**	**(4,057,076)**	**0**	**0**

Prime Accounts
Corrections

Grant Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(171,264)	(109,221)	(204,756)	(210,000)	(110,000)
44 - Intergovernmental Revenues-Federal &	(1,025,308)	(662,424)	(691,982)	(678,357)	(100,000)
Revenue	**(1,196,572)**	**(771,645)**	**(896,738)**	**(888,357)**	**(210,000)**
51 - Salaries-Regular Pay	568,755	454,321	461,852	311,323	232,819
52 - Salaries-Other Compensation	44,307	3,595	39	55,721	0
55 - Fringe Benefits	218,690	161,265	143,502	99,453	84,694
Salaries & Fringe Benefits	831,753	619,181	605,393	466,497	317,513
60 - Supplies & Materials	169,749	185,196	178,454	211,923	40,061
64 - Services & Other Expenses	224,601	119,972	175,487	222,525	75,182
66 - Professional & Contracted Services	60,153	32,430	19,500	36,645	64,077
67 - Rent, Utilities & Maintenance	100	2,359	0	2,000	5,000
68 - Interfund Services	4,067	12,550	21,996	34,949	9,500
70 - Capital Asset Acquistions	47,357	0	379,345	450,000	0
Operating & Maintenance	506,027	352,507	774,782	958,042	193,820
Expenditures	**1,337,779**	**971,689**	**1,380,175**	**1,424,540**	**511,333**
96 - Operating Transfers In	(208,347)	(185,526)	(483,437)	(536,183)	(301,333)
Operating Transfers In	(208,347)	(185,526)	(483,437)	(536,183)	(301,333)
Net Transfers	**(208,347)**	**(185,526)**	**(483,437)**	**(536,183)**	**(301,333)**
Corrections Total	**(67,140)**	**14,519**	**0**	**0**	**0**

The Division of Corrections has used grant funding to augment services for our inmate population and will continue to seek additional funding from outside sources to support services for our population. The Division currently has two sources of grant funds. The initiatives include:

- The State of Tennessee provides support to the Shelby County Department of Corrections through a multi-year grant award known as ***PLLUS (Providing Leadership Lifestyles while Under Supervision)*** for intensive correctional programming of medium to high risk inmates. These inmates face substance abuse or chemical dependency issues, influence of alcohol or drugs at the time of their crimes, committed their crimes to get money to buy drugs, or were incarcerated for a drug or alcohol-related violation. Inmates may also be referred through parole. The goals of this grant are to utilize offender intervention strategies to reduce the criminogenic circumstances of felonious offenders to increase the public welfare of the State of Tennessee. Other expected outcomes include an increase in the number and quality of services available for offender intervention.

- Tennessee Department of Corrections (TDOC) provides support for the ***Memphis and Shelby County Office of Re-entry***. The FY17 budget is designed to assist Memphis and Shelby County Office of Re-entry in providing ex-offender services, staff and ex-offender training, transportation, and job readiness training. The Board of Pardons and Parole provides additional parole staffing at the Mississippi Blvd site location erected in FY16 as well.

FUND	SECTION	GRANT PROGRAM	AMOUNT
		Department 3501: Corrections Administration	
577	350107	Providing Leadership Lifestyles Under Supervision (PLLUS) Grant	100,000
706	350107	Memphis-Shelby County Office of Re-Entry Program	110,000
		DIVISION TOTAL	**$ 210,000**

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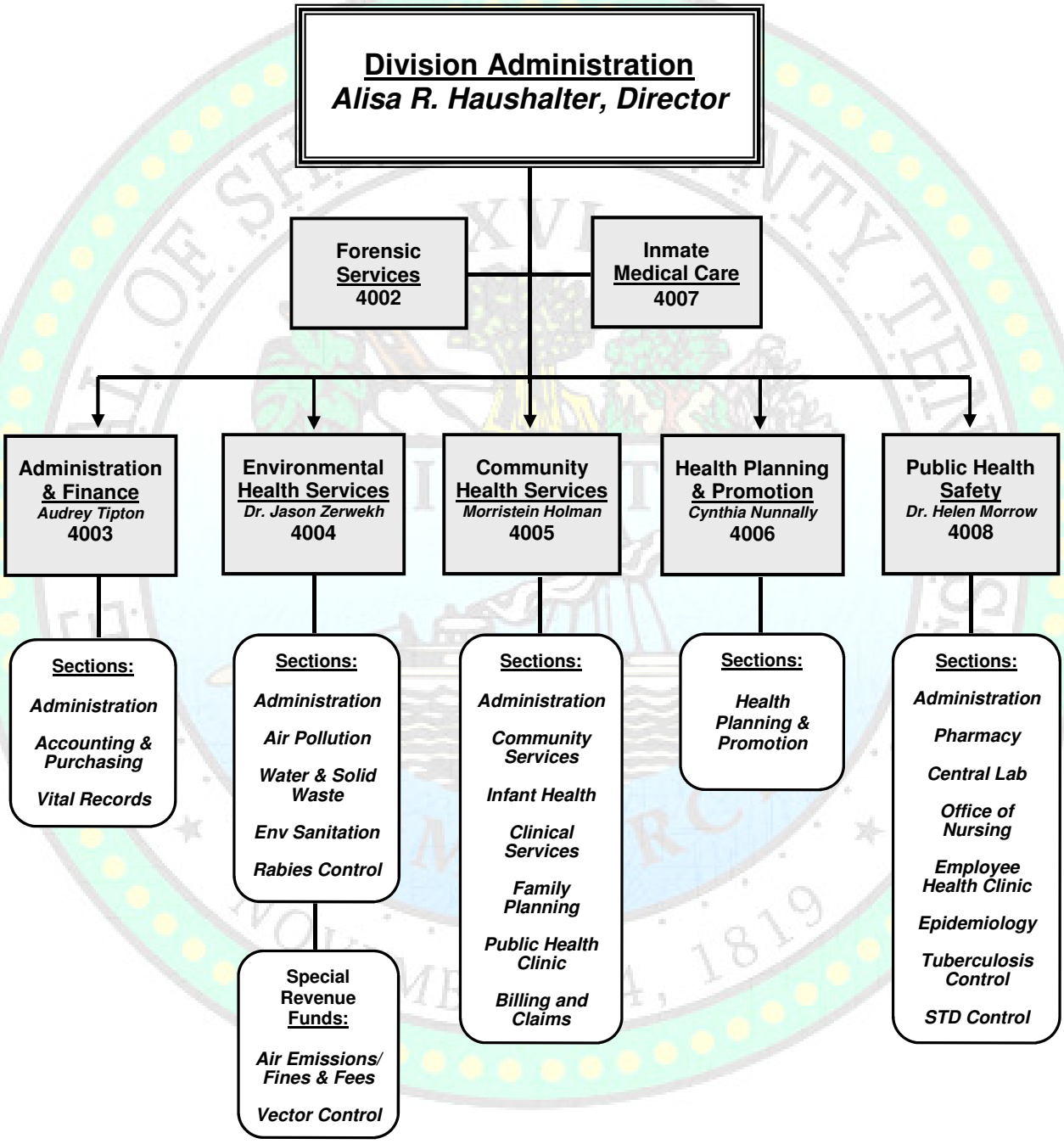
DIVISION OF HEALTH SERVICES

FY17 ADOPTED BUDGET

HEALTH SERVICES

Division Organizational Chart by Program



Division Overview for FY17

Health Services

DIVISION MISSION STATEMENT

The mission of the Health Services Division is to promote, protect and improve the health and environment of all Shelby County residents. The Division supports the following strategic goals of the County:

Protect and Promote Public Safety

[2-f] Provide effective disaster preparedness and 911 emergency response systems.
[2-g] Ensure public safety through enforcement of environmental codes and regulations.

Protect and Promote Community Health

[3-a] Provide and support integrated healthcare services that focus on wellness, early intervention, and prevention.
[3-b] Provide programs that reduce the risk of chronic and infectious diseases with containment and treatment options.
[3-c] Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.
[3-d] Provide a safety net of healthcare services for the disadvantaged.

Protect and Promote Environmental Quality and Livable Communities

[4-a] Provide and support programs that protect air and water quality and other natural resources of the region.
[4-b] Develop and implement programs and policies that promote clean and sustainable environmental practices in energy efficiency, waste reduction, transportation systems, recycling and construction.

DEPARTMENTAL MISSION/GOALS:

To fulfill its mission, the Health Services Division provides the three core functions of public health (Assessment, Assurance and Policy Development) and is organized to maximize its ability to provide all residents of this County the ***10 Essential Public Health Services***:

- *Monitoring and Reporting on Health Status of Shelby County*
- *Improving Environmental Quality*
- *Maximizing the Health of Families*
- *Reducing Risk of Chronic Diseases*
- *Reducing Infectious Diseases*
- *Assuring community and departmental preparedness for rapid response to public health threats and emergencies*
- *Demonstrating organizational excellence and effectiveness and operational efficiencies by achieving Public Health Accreditation.*

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

4001 Director and Staff - To lead the Health Services Division in fulfilling its mission and to provide daily direction and strategic leadership for all departments by enforcing public health laws, assessing the health of Shelby County, developing policies to improve the County's health and working to improve access to health services and conditions that support the health of individuals and communities.

4002 Forensic Services – To provide a variety of forensic services to the law enforcement and public health agencies in Memphis and Shelby County, as well as counties west of the Tennessee River. In addition to autopsies, this department performs investigations for unnatural

deaths, suicides, cremation permits, unusual circumstances or suspicious circumstances while operating the West Tennessee Regional Forensic Center (WTRFC).

4003 Administration & Finance – To provide effective and efficient administrative and fiscal support to all functional departments of the division and to ensure that essential services are available to Shelby County citizens. Ensures that complete and accurate financial records are maintained with strong internal controls.

4004 Environmental Health Services - To enhance the quality of life in Shelby County by implementing and enforcing effective and efficient environmental health programs for the protection of the public health, safety and the environment of the County. This department includes Air Emissions which focuses on improving air quality through the reduction of air pollution, and Vector Control which focuses on all activities of the County-wide integrated Mosquito and Rodent Control Program.

4005 Community Health - To promote good health in the community by collaborating with other agencies to ensure access to preventative health services. This department implements and operates various community health programs and clinics designed to ensure access to quality healthcare for all Shelby County residents.

4006 Health Planning and Promotion – To improve the health and well-being of Shelby County residents through assessment of community health, development and implementation of community health improvement plans, targeted initiatives and programs, directed outreach activities and effective health education.

4007 Inmate Medical Care – To assure that inmates under the custody of Shelby County detention facilities receive quality, medically necessary care through fiscal oversight of contracted services. This program aligns its efforts as it relates to patient safety, occupational safety standards, and clinical practice according to established National Commission for Correctional Health Care (NCCHC), American Correctional Association (ACA), Federal, State, and Local accreditation standards. The current contract provider is Correct Care Solutions, LLC.

4008 Public Health Safety – To monitor surveillance for disease outbreaks and threats, provide oversight for nursing practice, adapt health care protocol and treatment approaches for programs, monitor personal health services provided by clinics and inmate health care vendors, and many other tasks in accordance with federal law and standards. This department also coordinates emergency response services per federal guidelines and assures all SCG employees meet established standards relative to health requirements at hire and throughout employment.

Health Services
Service Level Measurements

Service Levels	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estimated
Forensic Services				
Total Autopsies Performed	729	752	756	760
External Exams Performed	530	521	525	530
Cremation Approvals	1,477	1,662	1,500	1,500
Other investigations	1,416	1,372	1,300	1,300
Homicide Cases Closed within 90 days (Goal 90%)	91%	96%	90%	90%
Non-Homicide Cases Closed within 60 days (Goal 90%)	78%	93%	90%	90%
Administration & Finance				
Total Budget Sections Administered	90	90	90	90
Birth Certificates Issued	48,996	49,151	49,500	49,750
Death Certificates Issued	41,928	42,178	61,700	51,700
Vital Records Customers Served	95,641	95,891	90,700	91,700
Environmental Health Services				
Major sources permitted and inspected	119	112	115	115
Pollution complaint and response < 24 hours	44	58	55	55
Inspect and issue septic tank permits	124	122	120	120
Number of restaurant inspections	9,536	8,159	10,025	10,611
Number of swimming pool inspections	2,673	1,980	2,544	2,478
Animals picked up	481	384	794	868
Animal complaints investigated	1,305	1,181	1,558	1,755
Community Health				
Number of children screened - LEAD	18,320	18,754	18,000	18,000
# of immunizations administered	55,635	61,199	64,500	65,318
# of EPSDT physicals performed	11,711	12,882	13,200	14,170
# of adolescent encounters	1,041	1,145	1,200	1,260
# of high risk low income encounters	8,101	8,342	7,110	8,400
# of clinical and environmental tests performed	131,078	132,158	137,000	137,000
% of Children Grades K-8 Receiving Dental Sealants (Goal 55%)	59%	56%	55%	56%
% of Enrolled Prenatal & Infant Families Receiving Home Visitation Services (Goal 75%)	60%	65%	75%	75%
Health Planning and Promotion				
#TENNderCare home visits	17,200	15,000	5,500	0
#Welcome Baby home visits	0	2,800	3,000	3,000
# pregnant women enrolled in TennCare	1,100	1,300	1,200	15
# residents reached - chronic disease prevention	1,400	2,500	4,000	10,000
# car seats distributed	1,175	1,800	1,200	1,200
Inmate Medical Care				
# months contract monitoring meeting	12	12	12	12
# months Medical Services Review Team meeting	12	12	12	12
Public Health Safety				
Achieved 90% treatment completion rate for patients diagnosed as TB case/active TB	95%	87%	95%	95%
# of patients examined, tested & treated for STD in clinic	32,999	31,257	29,228	26,501
# pre-employment physical exams	413	274	400	400

HEALTH SERVICES

Alisa R. Haushalter, Director

FY17 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- Division funding is highly leveraged against state and federal grants; therefore, having the necessary flexibility to address locally determined public health priorities, needs and potential threats is challenging.
- The goal of achieving accreditation from the Public Health Accreditation Board (PHAB) will require a commitment of resources for infrastructure and process improvement.
- With the advent of the Affordable Care Act some consumers have chosen to visit Primary Care Physicians in place of the clinics. As the clinics continue to accept third party carriers revenues are expected to potentially turn around.

General Fund

HEALTH SERVICES	FY15 Actual	FY16 Budget*	FY17 Adopted	FY17-16 Var
Revenue	(3,983,960)	(5,197,766)	(4,662,716)	535,050
Total Personnel	8,593,917	9,277,028	9,382,364	105,336
O&M	16,456,397	17,267,330	17,920,418	653,088
Net Transfers	680,770	889,968	1,037,720	147,752
Net Operations	**21,747,124**	**22,236,560**	**23,677,786**	**1,441,226**
FTE Count	**146**	**147**	**147.1**	**0.1**

** Carryforward Encumbrance ($47,075) removed from FY16 for a true O&M comparison*

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Declines from Tenncare, Fees & Permits, and Patient Services reflect the impact of the Affordable Care Act. In its initial stages, many individuals that would normally utilize the services of the clinics, especially for well-baby exams have chosen primary care physicians.
- ***Salaries***: The 2% salary increase is largely offset by an increase to the vacancy savings credit (from 7.5% to 9.0%), based on historical trends. Improvements in the economy have made it difficult to compete with higher salaries offered in some industries, especially licensed/certified professionals and technical positions.
- ***FTE***: Position count includes one Business Analyst transferred from Information Technology Services in FY16 and a small grant allocation change in FY17 (+.1 FTE).
- ***O&M:*** The FY16 budget was increased by $300,000 for Family Planning LARCs, $350,000 for Forensic Services, and $350,000 for the Inmate Medical Contract. An additional increase of $410,000 has been included for the annual increase in the Inmate Medical contract in FY17, based on the Medical CPI.

  Of the total budgetary allocation to the Health Services Division, two large contracts consume two-thirds of all funding, as shown below:

	millions	% of total
Total Health Services Funding	**$ 23.6**	**100.0%**
Inmate Medical Contract	$ (12.1)	-51.3%
Regional Forensic Center	$ (3.4)	-14.4%
Available for Public Health	**$ 8.1**	**34.3%**

SPECIAL REVENUE FUNDS

Several Special Revenue Funds have been established within the Health Services Division to address specific needs with funding identified only for that purpose. These funds account for about 8% of the total division budget, with descriptions provided below:

AIR EMISSIONS – FUND 81

The Air Emission Fees Special Revenue Fund protects the health of the citizens of Shelby County through enforcement of local, state and federal air quality regulations. Revenue source is the collection of mandated air emission fees and Title V operating permit fees.

- Annual revenue projected for FY17 of $1 million is consistent with prior years.
- FTE Count of 9.8 positions
- Fund balance = $266,000

VECTOR CONTROL – FUND 82

The Vector Control Special Revenue Fund fully funds all activities of the County-wide integrated Mosquito and Rodent Control Program. Revenue is generated through a $0.75 monthly charge assessed to the citizens of Memphis/Shelby County on Memphis Light Gas & Water (MLGW) bills.

- Revenue projected for FY17 is consistent with prior years at $3.5 million.
- FTE Count unchanged at 47 positions.
- Fund Balance = $1.2 million, with Planned Use in FY17 of $569,000

AIR EMISSIONS FINES & PENALTIES – FUND 83

The Air Emissions Fines & Penalties Fund was established to account for the collection of civil penalties for air emission violations by major sources, as defined by the 1990 “Clean Air Act”. The Title V penalties collected are used for environmental projects such as the Memphis Area Ride Share and the Shelby County School Bus Retrofit program. Revenue is highly variable from year to year, depending on penalties assessed.

GRANT FUNDS

- Grants account for about 45% of total expenditures within the Health Services Division.
- Grant revenue for FY17 is $25.8 million, a reduction of $2.4 million from prior year. Grants that have significantly been reduced include the following:
    - Grant 415 - Clinical Services-Grant - $692,000
    - Grant 520 - Rideshare Project - $807,000
    - Grant 438 - TB Outreach - $322,000

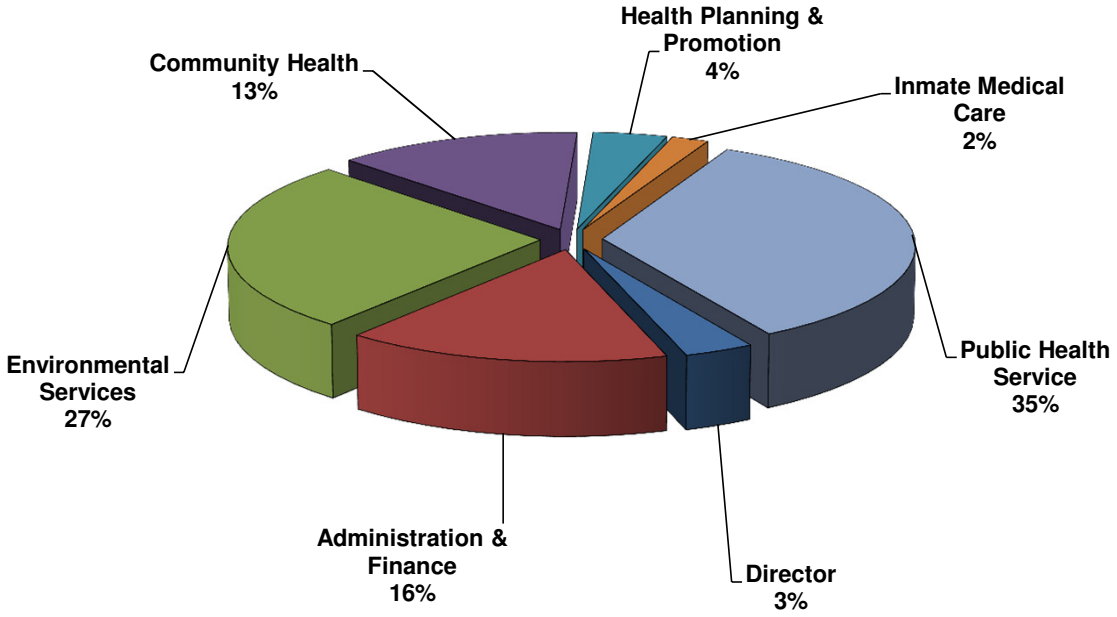
FTE Position Count
Health Services — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
010	4001	Director - Health Services	4.0	4.0	4.0	5.0	5.0	-
010	4003	Administration & Finance	22.3	22.3	24.3	23.3	23.3	-
010	4004	Environmental Health Services	41.0	41.0	39.0	39.0	39.0	-
010	4005	Community Health	30.3	21.2	20.7	20.7	19.8	(0.9)
010	4006	Health Planning & Promotion	5.0	6.0	6.0	6.0	6.0	-
010	4007	Inmate Medical Care	3.0	3.0	3.0	3.0	3.0	-
010	4008	Public Health Safety	41.0	49.0	49.0	50.0	51.0	1.0
TOTAL POSITIONS - GENERAL FUND			**146.6**	**146.5**	**146.0**	**147.0**	**147.1** [a]	**0.1**
SPECIAL REVENUE FUND								
081	4004	Air Pollution	10.6	10.6	10.6	10.6	9.8 [b]	(0.9)
082	4004	Vector Control	49.0	47.0	47.0	47.0	47.0	-
TOTAL POSITIONS - SPECIAL REVENUE			**59.6**	**57.6**	**57.6**	**57.6**	**56.8**	**(0.9)**
GRANT FUNDS			**351.8**	**347.8**	**357.0**	**344.6**	**347.4**	**2.8**
TOTAL POSITIONS - ALL FUNDS			**558.0**	**552.0**	**560.6**	**549.3**	**551.2**	**2.0**

[a] *Position 080105 (1.0) FTE was transferred from section 400501 to 400801; Position 863265 was increased from 0.9 FTE to 1.0 FTE (change of 0.1) in FY17*

[b] *Vacant Position 862305 (Engineer B) was deleted for cost savings*

FTE Positions by Department



DIVISION OF HEALTH SERVICES

Financial Summary Reports

Prime Accounts
Health Services

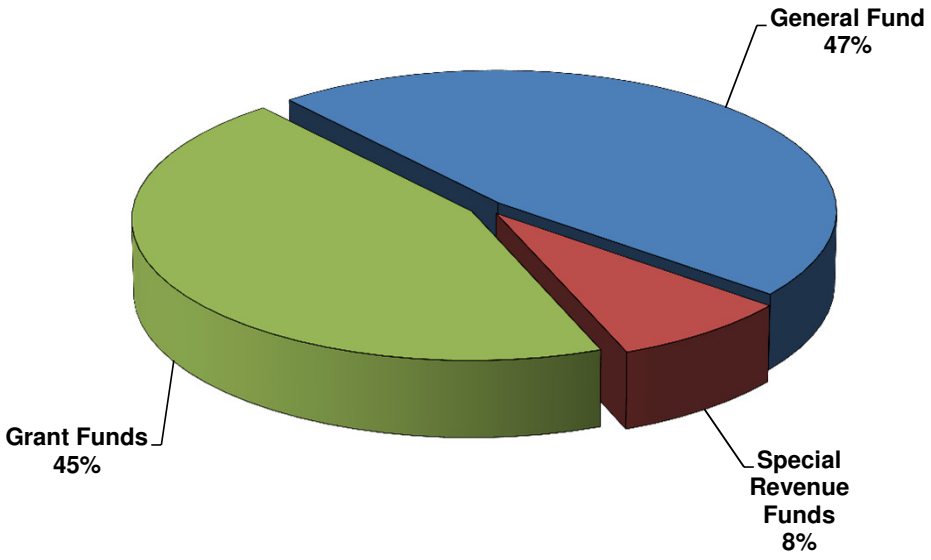
All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(21,857,609)	(20,903,228)	(20,570,272)	(25,814,354)	(23,298,019)
44 - Intergovernmental Revenues-Federal &	(2,085,015)	(2,308,331)	(1,395,251)	(1,595,577)	(2,110,726)
45 - Charges for Services	(2,713,686)	(2,686,893)	(2,213,548)	(3,001,439)	(2,662,966)
46 - Fines, Fees & Permits	(6,476,820)	(6,426,943)	(6,272,751)	(6,668,000)	(6,403,500)
47 - Other Revenue	(103,468)	(65,246)	(40,093)	(493,713)	(481,655)
48 - Investment Income	(5,466)	(4,792)	(3,051)	(7,500)	(6,500)
Revenue	**(33,242,065)**	**(32,395,432)**	**(30,494,965)**	**(37,580,583)**	**(34,963,366)**
51 - Salaries-Regular Pay	21,567,693	21,543,199	21,654,139	26,003,888	26,186,102
52 - Salaries-Other Compensation	370,238	336,317	331,009	783,987	611,662
55 - Fringe Benefits	8,269,656	9,023,163	8,665,515	9,610,570	10,050,919
56 - Vacancy Savings	0	0	0	(2,788,926)	(2,583,571)
Salaries & Fringe Benefits	30,207,588	30,902,680	30,650,663	33,609,520	34,265,113
60 - Supplies & Materials	1,775,032	2,053,492	2,282,993	4,216,287	2,663,406
64 - Services & Other Expenses	805,480	859,122	881,571	2,177,105	1,740,579
66 - Professional & Contracted Services	15,227,463	16,799,790	15,876,641	17,514,270	17,545,054
67 - Rent, Utilities & Maintenance	1,359,029	1,283,413	1,254,970	1,461,242	1,411,280
68 - Interfund Services	1,187,640	1,303,180	1,247,559	1,559,608	1,606,926
70 - Capital Asset Acquistions	192,284	384,998	241,226	675,055	467,500
Operating & Maintenance	20,546,928	22,683,995	21,784,959	27,603,567	25,434,745
95 - Contingencies & Restrictions	0	0	0	(273,000)	0
Contingencies & Restrictions	0	0	0	(273,000)	0
Expenditures	**50,754,516**	**53,586,675**	**52,435,622**	**60,940,087**	**59,699,857**
99 - Planned Use of Fund Balances	0	0	0	(797,943)	(733,705)
Planned Fund Balance Change	0	0	0	(797,943)	(733,705)
Planned Fund Balance Change	**0**	**0**	**0**	**(797,943)**	**(733,705)**
96 - Operating Transfers In	(3,479,848)	(3,386,502)	(3,152,026)	(3,917,760)	(3,748,112)
Operating Transfers In	(3,479,848)	(3,386,502)	(3,152,026)	(3,917,760)	(3,748,112)
98 - Operating Transfers Out	3,663,048	3,642,075	2,946,474	3,592,760	3,423,112
Operating Transfers Out	3,663,048	3,642,075	2,946,474	3,592,760	3,423,112
Net Transfers	**183,200**	**255,573**	**(205,552)**	**(325,000)**	**(325,000)**
Health Services Total	**17,695,651**	**21,446,815**	**21,735,105**	**22,236,561**	**23,677,786**

Sources and Uses by Fund Type
Health Services Division — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	**(4,662,716)**	**(1,319,200)**	**-**	**27,302,782**	**2,356,920**	**23,677,786**	**47%**
SPECIAL REVENUE FUNDS							
081 - Air Emission Fees	(1,001,250)	-	-	1,001,250	-	**-**	**2%**
082 - Vector Control	(3,455,000)	-	(569,131)	4,024,131	-	**-**	**6%**
083 - Air Emission Fines & Penalties	(21,000)	-	(136,709)	85,717	71,992	**-**	**0%**
TOTAL SPECIAL REVENUE FUNDS	**(4,477,250)**	**-**	**(705,840)**	**5,111,098**	**71,992**	**-**	**8%**
GRANT FUNDS	**(25,823,400)**	**(2,428,912)**	**(27,865)**	**27,285,977**	**994,200**	**1**	**45%**
ALL FUNDS TOTAL	**(34,963,366)**	**(3,748,112)**	**(733,705)**	**59,699,857**	**3,423,112**	**23,677,786**	**100%**

FY17 Uses by Fund



Funding for Health Services operations is split primarily between Grant and General Funds.

Net Expenditures By Department*
Health Services Division — All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
010	4001	Director - Health Services	396,999	451,940	423,516	128,833	109,744
010	4002	Forensic Services	3,141,469	3,215,089	3,244,917	3,138,587	3,157,183
010	4003	Administration & Finance (1)	(810,242)	(599,567)	(986,932)	(1,508,849)	(787,388)
010	4004	Environmental Health Services	1,078,816	1,875,686	1,992,920	2,147,611	2,195,343
010	4005	Community Health	2,016,499	1,257,923	1,770,157	2,167,836	2,100,460
010	4006	Health Planning & Promotion	289,069	404,395	434,084	530,631	510,759
010	4007	Inmate Medical Care	10,548,996	11,418,559	11,615,890	12,124,445	12,533,416
010	4008	Public Health Safety	2,505,328	3,229,208	3,252,571	3,507,467	3,858,267
GENERAL FUND TOTAL			**19,166,934**	**21,253,234**	**21,747,123**	**22,236,560**	**23,677,786**
SPECIAL REVENUE FUNDS							
081	4004	Air Pollution	70,796	53,377	(25,620)	-	-
082	4004	Vector Control	(37,607)	(12,833)	38,310	-	-
083	4004	Air Emissions	48,394	207,320	(64,271)	-	-
SPECIAL REVENUE FUND TOTAL			**81,584**	**247,864**	**(51,582)**	**-**	**-**
GRANT FUNDS TOTAL			**(1,552,866)**	**(54,283)**	**39,564**	**-**	**-**
HEALTH SERVICES TOTAL			**17,695,651**	**21,446,815**	**21,735,105**	**22,236,560**	**23,677,786**

Includes all Sources and Uses of Funds

(1) *Indirect Cost Allocation, which carries a negative balance, is included in department 4003.*

Prime Accounts
Health Services

General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(1,701,607)	(954,016)	(1,112,331)	(1,572,700)	(1,132,000)
44 - Intergovernmental Revenues-Federal &	0	0	0	0	(405,000)
45 - Charges for Services	(1,512,623)	(1,423,898)	(1,113,197)	(1,480,066)	(1,187,216)
46 - Fines, Fees & Permits	(2,155,158)	(2,065,224)	(1,736,540)	(2,130,000)	(1,933,500)
47 - Other Revenue	(22,219)	(28,949)	(21,893)	(15,000)	(5,000)
Revenue	**(5,391,606)**	**(4,472,087)**	**(3,983,960)**	**(5,197,766)**	**(4,662,716)**
51 - Salaries-Regular Pay	6,288,912	6,068,576	6,096,935	7,226,814	7,294,641
52 - Salaries-Other Compensation	121,578	92,766	63,907	153,979	153,446
55 - Fringe Benefits	2,441,153	2,542,920	2,433,075	2,645,949	2,836,684
56 - Vacancy Savings	0	0	0	(749,714)	(902,407)
Salaries & Fringe Benefits	8,851,643	8,704,262	8,593,917	9,277,028	9,382,364
60 - Supplies & Materials	518,315	685,034	808,700	797,624	674,234
64 - Services & Other Expenses	263,494	252,649	408,689	517,713	602,881
66 - Professional & Contracted Services	14,192,637	15,122,304	14,958,995	15,873,306	16,118,579
67 - Rent, Utilities & Maintenance	976,029	967,935	952,776	1,054,838	1,027,873
68 - Interfund Services	(1,105,912)	(833,407)	(729,649)	(730,576)	(520,149)
70 - Capital Asset Acquistions	0	0	56,885	74,500	17,000
Operating & Maintenance	14,844,563	16,194,516	16,456,397	17,587,405	17,920,418
95 - Contingencies & Restrictions	0	0	0	(273,000)	0
Contingencies & Restrictions	0	0	0	(273,000)	0
Expenditures	**23,696,207**	**24,898,777**	**25,050,314**	**26,591,433**	**27,302,782**
99 - Planned Use of Fund Balances	0	0	0	(47,075)	0
Planned Fund Balance Change	0	0	0	(47,075)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(47,075)**	**0**
96 - Operating Transfers In	(1,315,779)	(1,266,560)	(1,205,185)	(1,477,900)	(1,319,200)
Operating Transfers In	(1,315,779)	(1,266,560)	(1,205,185)	(1,477,900)	(1,319,200)
98 - Operating Transfers Out	2,178,113	2,093,104	1,885,955	2,367,868	2,356,920
Operating Transfers Out	2,178,113	2,093,104	1,885,955	2,367,868	2,356,920
Net Transfers	**862,334**	**826,544**	**680,770**	**889,968**	**1,037,720**
Health Services Total	**19,166,934**	**21,253,234**	**21,747,123**	**22,236,560**	**23,677,786**

Fund 081 - Air Emission Fees:

The Air Emission Fees Special Revenue Fund helps Environmental Health Services to protect the health of the citizens of Shelby County by improving air quality through the reduction of air pollution. Revenue Sources are air emissions fees and Title V operating permit fees collected. Activities include:

1) Issues federally enforceable Title V permits to all major stationary air pollution sources.
2) Performs an EPA level II inspection of all Title V major and conditional major sources at least once a year.
3) Enforces all local, state and federal regulations through inspections, notices of inquiry (NOI) and notices of violation (NOV), and assessment of penalties.
4) Provides yearly emissions information to establish permit fees required to support the program.

Fund 082 - Vector Control:

The Vector Control Special Revenue Fund fully funds all activities of the County-wide integrated Mosquito and Rodent Control Program. Revenue source is the monthly fee of $.75 cents collected by MLGW for vector control and transferred to Shelby County. Activities include:

1) Regularly inspects and treats mosquito breeding areas in Shelby County with EPA registered larvicide from April through the beginning of November.
2) Treats each zone within Shelby County with an adulticide (spray) regularly from April through the beginning of November.
3) Responds to constituent complaints regarding mosquito and rat activity and/or urban
4) Enforces applicable city and state ordinances regarding rodent control and urban sanitation.
5) Increases community awareness and participation of methods of mosquito and rodent prevention and control.

Fund 083 - Air Emission Fines & Penalties:

The Air Emission Fines and Penalties Fund was established to account for the collection of civil penalties for air emission violations by major sources. A major source is a source that emits, or has the potential to emit, a pollutant regulated under the 1990 "Clean Air Act". These funds are to be utilized for supplemental environmental projects and programs that will enhance the efforts of the Air Pollution program. Such projects include the Memphis Area Ride Share and Shelby County School Bus Retrofit programs. The revenue source for this fund is Title V penalties collected.

Prime Accounts
Health Services

Special Revenue Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
45 - Charges for Services	(331)	(815)	(121)	(750)	(750)
46 - Fines, Fees & Permits	(4,313,763)	(4,361,720)	(4,536,210)	(4,538,000)	(4,470,000)
47 - Other Revenue	(249)	(7,297)	0	0	0
48 - Investment Income	(5,466)	(4,792)	(3,051)	(7,500)	(6,500)
Revenue	**(4,319,809)**	**(4,374,623)**	**(4,539,382)**	**(4,546,250)**	**(4,477,250)**
51 - Salaries-Regular Pay	2,563,385	2,587,358	2,685,747	2,941,499	2,934,446
52 - Salaries-Other Compensation	107,617	99,428	101,388	98,383	144,809
55 - Fringe Benefits	901,724	1,016,907	961,197	993,234	1,008,919
56 - Vacancy Savings	0	0	0	(25,000)	(25,000)
Salaries & Fringe Benefits	3,572,725	3,703,694	3,748,332	4,008,117	4,063,175
60 - Supplies & Materials	206,826	221,686	191,101	334,231	272,563
64 - Services & Other Expenses	35,422	31,580	36,129	55,050	41,851
66 - Professional & Contracted Services	32,886	34,779	34,851	81,500	80,300
67 - Rent, Utilities & Maintenance	43,520	32,892	25,637	43,538	90,780
68 - Interfund Services	366,505	340,839	373,034	384,600	338,430
70 - Capital Asset Acquistions	111,524	63,242	37,996	309,000	224,000
Operating & Maintenance	796,684	725,017	698,750	1,207,919	1,047,923
Expenditures	**4,369,409**	**4,428,711**	**4,447,081**	**5,216,036**	**5,111,098**
99 - Planned Use of Fund Balances	0	0	0	(741,778)	(705,840)
Planned Fund Balance Change	0	0	0	(741,778)	(705,840)
Planned Fund Balance Change	**0**	**0**	**0**	**(741,778)**	**(705,840)**
98 - Operating Transfers Out	31,984	193,777	40,719	71,992	71,992
Operating Transfers Out	31,984	193,777	40,719	71,992	71,992
Net Transfers	**31,984**	**193,777**	**40,719**	**71,992**	**71,992**
Health Services Total	**81,584**	**247,864**	**(51,582)**	**0**	**0**

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(20,156,003)	(19,949,211)	(19,457,942)	(24,241,654)	(22,166,019)
44 - Intergovernmental Revenues-Federal &	(2,085,015)	(2,308,331)	(1,395,251)	(1,595,577)	(1,705,726)
45 - Charges for Services	(1,200,732)	(1,262,180)	(1,100,230)	(1,520,623)	(1,475,000)
46 - Fines, Fees & Permits	(7,899)	0	0	0	0
47 - Other Revenue	(81,000)	(29,000)	(18,200)	(478,713)	(476,655)
Revenue	**(23,530,649)**	**(23,548,722)**	**(21,971,623)**	**(27,836,567)**	**(25,823,400)**
51 - Salaries-Regular Pay	12,715,397	12,887,265	12,871,457	15,835,575	15,957,016
52 - Salaries-Other Compensation	141,043	144,123	165,715	531,625	313,406
55 - Fringe Benefits	4,926,779	5,463,336	5,271,243	5,971,387	6,205,316
56 - Vacancy Savings	0	0	0	(2,014,212)	(1,656,164)
Salaries & Fringe Benefits	17,783,220	18,494,724	18,308,415	20,324,374	20,819,574
60 - Supplies & Materials	1,049,891	1,146,771	1,283,191	3,084,433	1,716,609
64 - Services & Other Expenses	506,564	574,893	436,752	1,604,342	1,095,847
66 - Professional & Contracted Services	1,001,940	1,642,708	882,795	1,559,464	1,346,175
67 - Rent, Utilities & Maintenance	339,480	282,587	276,556	362,866	292,627
68 - Interfund Services	1,927,046	1,795,748	1,604,174	1,905,584	1,788,645
70 - Capital Asset Acquistions	80,760	321,756	146,345	291,555	226,500
Operating & Maintenance	4,905,681	5,764,462	4,629,812	8,808,243	6,466,403
Expenditures	**22,688,901**	**24,259,187**	**22,938,227**	**29,132,618**	**27,285,977**
99 - Planned Use of Fund Balances	0	0	0	(9,090)	(27,865)
Planned Fund Balance Change	0	0	0	(9,090)	(27,865)
Planned Fund Balance Change	**0**	**0**	**0**	**(9,090)**	**(27,865)**
96 - Operating Transfers In	(2,164,068)	(2,119,942)	(1,946,841)	(2,439,860)	(2,428,912)
Operating Transfers In	(2,164,068)	(2,119,942)	(1,946,841)	(2,439,860)	(2,428,912)
98 - Operating Transfers Out	1,452,950	1,355,194	1,019,800	1,152,900	994,200
Operating Transfers Out	1,452,950	1,355,194	1,019,800	1,152,900	994,200
Net Transfers	**(711,118)**	**(764,748)**	**(927,041)**	**(1,286,960)**	**(1,434,712)**
Health Services Total	**(1,552,866)**	**(54,283)**	**39,564**	**0**	**1**

The Division of Health Services administers multiple grants received either directly from the Federal Government, or through the State of Tennessee in the areas of:

- ***Emergency Preparedness and Response*** – Designed to improve emergency preparedness and response capabilities related to bioterrorism, outbreaks of infectious disease and other public health threats and emergencies.

- ***Pollution Control*** – Includes Air Emission Fees programs designed to monitor ambient air quality, examine trends in air quality and ensure air quality by enforcing all local, state and federal air emission regulations, through the operation of the Title V Operating Permit Program, and Congestion Mitigation Air Quality programs designed to fund transportation projects or programs that will contribute to attainment of the national ambient air quality standards for ozone, carbon monoxide and particulate matter.

- ***Community Health Services*** – Provides direct community-based services, case management and outreach to address health needs of vulnerable populations and provide prevention-oriented health education and service with a major emphasis on improvement of maternal and child health and chronic disease prevention. These programs include Childhood Lead Poisoning Prevention, Children Special Services, Community Health Nursing, Healthy Start Initiative, Child Safety Seat Program, Health Promotion, Tobacco Use Prevention, and Breast and Cervical Cancer screening and referral.

- ***Infectious Disease Control and Population based Services —*** Services include HIV/AIDS/STD Surveillance/Prevention and Case Management, Tuberculosis Control, Perinatal Hepatitis B Program, and infectious disease epidemiology.

- ***Clinical Services Programs*** – These are services performed in public health clinics that comprise the core clinical public health programs. Services include: Women, Infant and Children (WIC), Commodity Supplemental Food Program (CSFP), Early Periodic Screening Diagnosis and Treatment (EPSD&T or well-child exams), Tenndercare Community Outreach, Immunization Services, including Vaccine for Children, School-Based Preventive Dental Care.

FUND	GRANT NAME	AMOUNT
	Department 4003: Health Services Admin & Finance	
248	2011 Floods FEMA/TEMA	$ 61,657
747	State Grant In Aid - Administration	917,800
	Department Total	**$ 979,457**
	Department 4004: Environmental Health Services	
105	Air Pollution 7/1/16-9/30/16	$ 143,738
106	Air Pollution 10/1/16-6/30/17	342,973
255	Medical Reserve Corps - Environmental Health Services	15,000
520	Rideshare Project - Air Quality Outreach	554,773
521	Rideshare Project - Air Quality Outreach 2017	268,531
648	Air Pollution Special Studies II	422,675
739	Special Air Pollution	130,000
	Department Total	**$ 1,877,690**
	Department 4005: Personal Health Services	
215	TENNdercare Outreach - Clinical Services	$ 1,270,400
230	Centers for Disease Control (CDC) Childhood Lead Grant	203,300
231	Child Lead Poisoning	9,800
242	Fetal & Infant Mortality Review	646,400
250	Home Visiting Services	598,100
282	TDH Laboratory & Bioterrorism	194,718
295	City Courts Child Safety Seat	47,071
328	City Lead Grant Program	204,596
345	Women, Infant & Children Program (WIC) - Clinical Services	1,872,060
346	WIC - Clinical Services II	5,593,575
365	Tenncare Early Periodic Screening & Diagnostic Testing (EPSD&T)	1,475,000
396	Human Immunodeficiency Virus (HIV) Case Management - 4/1/17-6/30/17	41,000
397	HIV Case Management - 7/1/16-3/31/17	123,000
415	Tenncare Dental Prevention	728,066
424	HIV Prevention Pre-Exposure Prophylaxis (PrEP) Grant	237,882
425	HIV - State VD / Surveillance / Infertility - I	1,091,901
426	HIV - State VD / Surveillance / Infertility - II	1,050,551
430	Immunizations 7/1/16-12/31/16	318,500
431	Immunization 1/1/17-6/30/17	300,601
438	PHS-ID Programs	1,605,624
443	Ryan White - Minority AIDS Initiative	53,333
444	Ryan White - Minority AIDS Initiative	26,667
450	Ryan White - Part A	180,067
451	Ryan White - Part A	90,033
565	Family Planning	1,002,400
715	Children's Special Services	796,900
730	Breast & Crevical Cancer - Supplemental	125,000
734	Breast & Crevical Cancer - Supplemental II	10,000
	Department Total	**$ 19,896,544**

FUND	GRANT NAME		AMOUNT
	Department 4006: Health Planning & Promotion		
167	Chronic Disease Mgmt	$	170,600
370	Tobacco Settlement Funds 2014		320,323
372	Tobacco Settlement Funds 2016		235,528
580	Health Risk Reduction - Community Development		114,401
610	Tobacco Risk - Community Development - 7/1/16-3/31/17		31,875
611	Tobacco Risk - Community Development - 4/1/17-6/30/17		10,625
		$	**883,351**
	Department 4008: Public Health		
226	Teen Pregnancy Prevention	$	75,000
677	Public Health Preparedness (PHEPP) BASE		1,033,959
678	PHEPP - HEALTHCARE COALITION		449,082
679	CDC Prep Grant		152,090
836	Universal Nurse Home Visits 15		245,810
837	Universal Nurse Home Visits 16		230,418
	Department Total		**2,186,359**
	DIVISION TOTAL	**$**	**25,823,400**

Note: Grant Programs continuing into FY17 with use of prior year fund balance include -

230	CDC Lead Grant	$	5,086
734	Breast & Crevical Cancer - Supplemental II		22,779
		$	**27,865**

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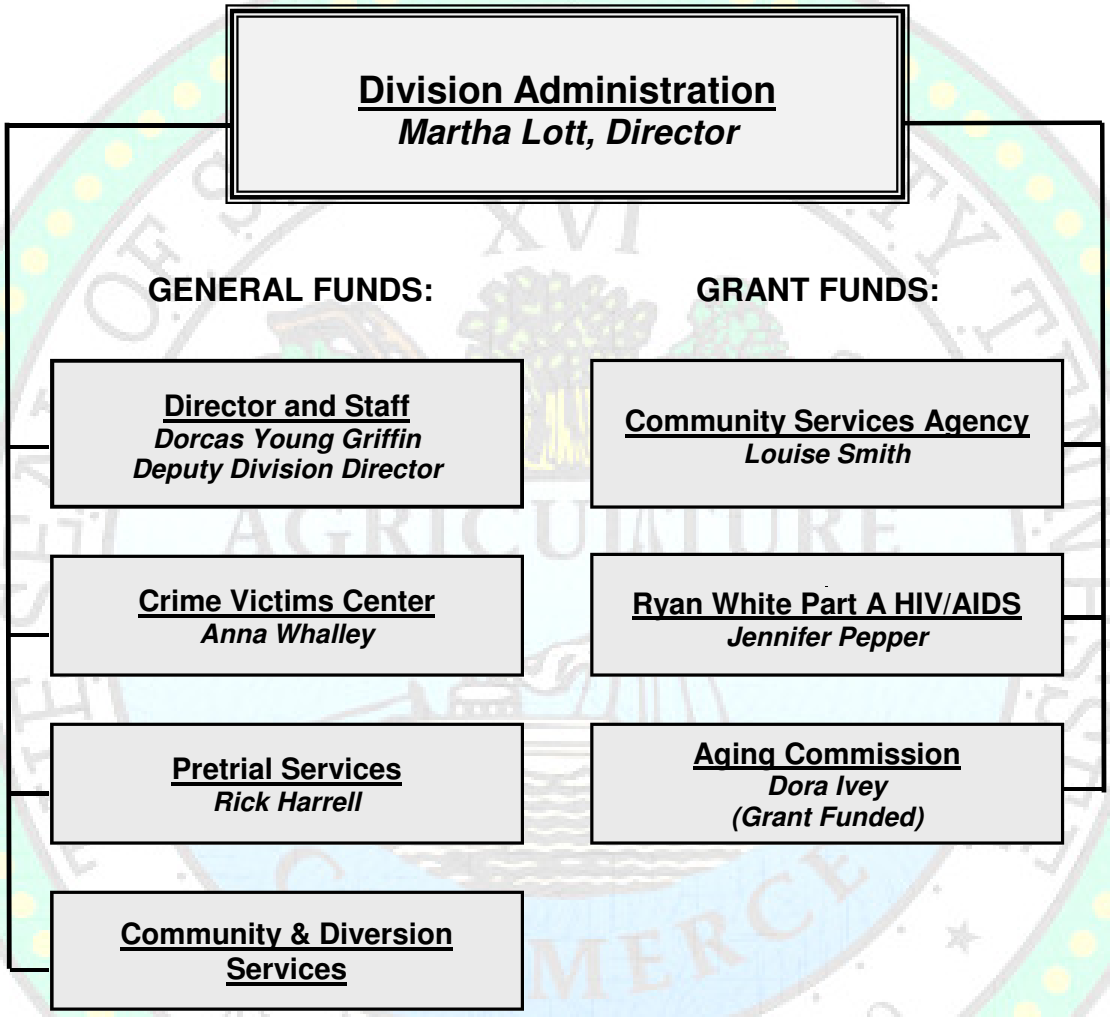
DIVISION OF COMMUNITY SERVICES

FY17 ADOPTED BUDGET

COMMUNITY SERVICES

Division Organizational Chart by Program



Division Overview for FY17

Community Services Division

DIVISION MISSION AND STRATEGIC GOALS:

The Division of Community Services partners with federal, state, local and community agencies to address the causes of poverty, increase opportunity and economic security of individuals, advocate for victims of sexual, domestic, and elderly assault and assist older adults and adults with disabilities. The Division supports the following County strategies:

Protect and Promote Public Safety
[2-c] Provide programs that advocate for victims of crimes and the prevention of abuse in vulnerable populations.
[2-e] Reduce detention costs by supporting jail diversion programs for non-violent or mental health issues.

Protect and Promote Community Health
[3-b] Provide programs that reduce the risk of chronic and infectious diseases
[3-c] Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.

Promote Economic Development and a Healthy Economy
[5-d] Coordinate programs/agencies designed to address issues of poverty and to provide the necessary resources and support to allow citizens to live independently in their homes.

The Division of Community Services is in the process of developing a Strategic Plan to optimize the division's impact and efficiency. Implementation of this plan will begin in FY17 and is expected to result in streamlining existing departments to provide more focused and efficient service delivery.

DEPARTMENTAL MISSION/GOALS:

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

4801 Director and Staff - To address community problems through partnerships with all levels of government and the private sector, both profit and non-profit. The director's office coordinates the acquisition and management of grants to Shelby County Government and the Offices of Veterans Services and Hispanic Services to ensure full access to county services for these citizens. Oversight of the Ryan White HIV/AIDS grant is included in the administrative function.

4804 Community & Diversion Services - The Jericho Project is a jail diversion program that links criminal detainees with serious mental illnesses with supervised community release options and treatment resources. Transitional case management services are provided for individuals who are stable on medications until the individual is successfully linked to mainstream public health services and supports, usually through state-funded Medicaid resources. The target population consumes disproportionate and costly jail resources. Diversion services are also offered for individuals taken to jail for public intoxication.

4806 Crime Victims Center - To provide comprehensive services to victims of crime and their survivors, to reduce their trauma, facilitate their recovery and advocate for their rights to fair treatment and justice. The Rape Crisis Center (RCC) portion of the agency is committed to empowering victims of sexual assault and abuse. The services are offered 24/7 and include forensic examinations, individual counseling and support groups, legal advocacy and community and professional education.

4811 Pretrial Services - To offer alternatives to incarceration at all stages of the Criminal Justice process by providing intervention strategies prior to arrest, after arrest, prior to trial, and after conviction. Intervention strategies are provided to increase the number of offenders diverted to Pretrial Services. The Department is committed to insuring equity in the Justice System and to reserving jail space for those who cannot be handled in less restrictive and costly ways.

SERVICE LEVEL MEASUREMENTS

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Estimated
# of People Attending Professional Training	3,692	2,766	2,500	3,000
# of People Reached Through Outreach Efforts	19,177	22,210	5,000	5,000
# of Collective Impact Meetings Attended[1]	n/a	n/a	400	400
# of Veterans Assisted	3,000	3,000	3,000	3,400
# of Direct Services by Hispanic Affairs	750	1,932	2,500	3,700
Individuals referred to Crisis Center for detox and psychiatric evaluation	6,500	6,800	7,000	7,500
# Individuals in supervised release	1,709	1,641	1,439	1,420
Victims who apply for protective orders[2]	4,485	4,704	5,340	2,256
Crime victims receiving CVC services[3]	9,749	10,488	10,488	7,716
Forensic Exams Performed	643	666	700	680
# of Detainees Interviewed in Jail Release	31,126	30,053	30,048	31,250
Percent of Detainees Interviewed Released on Recognizance or Bond	78.5%	78.5%	79.0%	79.0%
Percent of Defendants Who Appeared in Court As Ordered	98.6%	98.8%	98.8%	98.8%
Average Number of People Supervised on Probation per Month	1710	1641	1450	1400
Percent of Technical Violations while on Probation	2.8%	2.6%	2.4%	2.5%

[1] *New service level measurement developed for FY15*

[2] *FY16 - The County now contracts with the Family Safety Center to do orders for intimate partners.*

[3] *FY16 - Numbers of Protective Orders has decreased because the CVC lost 2 of the 3 Counselors who process the orders.*

The former Forensics Building at 1080 Madison is being restored to serve as the new location for Community Services Crime Victims Center.

COMMUNITY SERVICES DIVISION

Martha Lott, Director

FY17 Budget Highlights

DEPARTMENT MISSION:

The Division of Community Services partners with federal, state, local and community agencies to address the causes of poverty, increase opportunity and economic security of individuals, advocate for victims of sexual, domestic, and elderly assault and assist older adults and adults with disabilities. Our social service and community programs work in a variety of ways to improve the lives of many.

REVENUE SOURCES:

The primary revenue source for the General Fund is State of TN reimbursements for rape exams performed and Pre-Trial Services program fees charged to clients. The majority of programs operated by the division of Community Services are grant-funded. Grant fund revenues are from federal and state pass through grants from the Tennessee Office of Criminal Justice Programs.

DESCRIPTION OF ACTIVITIES:

Coordinates programs that address community problems through partnership with all levels of government and the private sector, both profit and non-profit, coordinates and oversees the acquisition and management of grants to Shelby County Government, provide jail diversion programs, and service for rape victims such as forensic examinations, individual counseling and support groups, legal advocacy and community and professional education.

GENERAL FUND

COMMUNITY SVCS	FY15 Actual	FY16 Budget	FY17 Adopted	FY17-16 Var
Revenue	(798,633)	(740,000)	(825,000)	(85,000)
Total Personnel	5,147,598	5,712,407	5,815,182	102,774
O&M	3,000,506	2,995,976	2,995,976	-
Net Transfers	170,877	128,676	127,090	(1,586)
Net Operations	**7,520,349**	**8,097,059**	**8,113,248**	**16,188**
FTE Count	**94**	**95**	**95**	**-**

BUDGETARY ISSUES/TRENDS:

- State and federal governments continue to limit funding, while our community continues to see an increased need for services to low-income and indigent individuals.
- Over 84% of the programs provided with General Fund dollars are directly related to the criminal justice system in providing programs for jail diversion and support for crime victims.

ACTIVITY IN MAJOR CATEGORIES:

- ***Revenue:*** FY17 increased by $85,000.
- ***Salaries:*** No changes to FTE count for FY17; one position added last year for Nurse Practitioner.
- ***O&M:*** FY17 O&M budget is consistent with FY16 budget and $358,000 below FY15 expenditures primarily due to Indirect Cost Allocations to Grants initiated in FY16.
- **No increase requests.**

COMMUNITY SERVICES DIVISION

Martha Lott, Director

GRANT FUNDS

	FY15 Actual	FY16 Budget	FY17 Adopted	FY17-16 Var
GRANTS	27,979,120	32,180,598	30,106,795	(2,073,803)
FTE Count	118.0	112.4	111.0	(1.4)

- 77% of all programs provided by Community Services Division are funded by Federal and State grants.
- $30 million in grant funding for FY17 includes:
  - $11.6 million for CSA Low Income Energy Assistance, Utilities and Housing
  - $8.0 million for Ryan White and HIV prevention programs
  - $8.0 million for Aging programs

SERVICE LEVEL MEASUREMENTS:

	FY13 Actual	FY14 Actual	FY15 Estimated	FY16 Estimated
# of People Attending Professional Training	3,692	2,766	2,500	3,000
# of People Reached Through Outreach Efforts	19,177	22,210	5,000	5,000
# of Collective Impact Meetings Attended[1]	n/a	n/a	400	400
# of Veterans Assisted	3,000	3,000	3,000	3,400
# of Direct Services by Hispanic Affairs	750	1,932	2,500	3,700
Individuals referred to Crisis Center for detox and psychiatric evaluation	6,500	6,800	7,000	7,500
# Individuals in supervised release	1,709	1,641	1,439	1,420
Victims who apply for protective orders[2]	4,485	4,704	5,340	2,256
Crime victims receiving CVC services[3]	9,749	10,488	10,488	7,716
Forensic Exams Performed	643	666	700	680
# of Detainees Interviewed in Jail Release	31,126	30,053	30,048	31,250
Percent of Detainees Interviewed Released on Recognizance or Bond	78.5%	78.5%	79.0%	79.0%
Percent of Defendants Who Appeared in Court As Ordered	98.6%	98.8%	98.8%	98.8%
Average Number of People Supervised on Probation per Month	1710	1641	1450	1400
Percent of Technical Violations while on Probation	2.8%	2.6%	2.4%	2.5%

[1] *New service level measurement developed for FY15*

[2] *FY16 -The County now contracts with the Family Safety Center to do orders for intimate partners.*

[3] *FY16 - Numbers of Protective Orders has decreased because the CVC lost 2 of the 3 Counselors who process the orders.*

FTE Position Count
Community Services

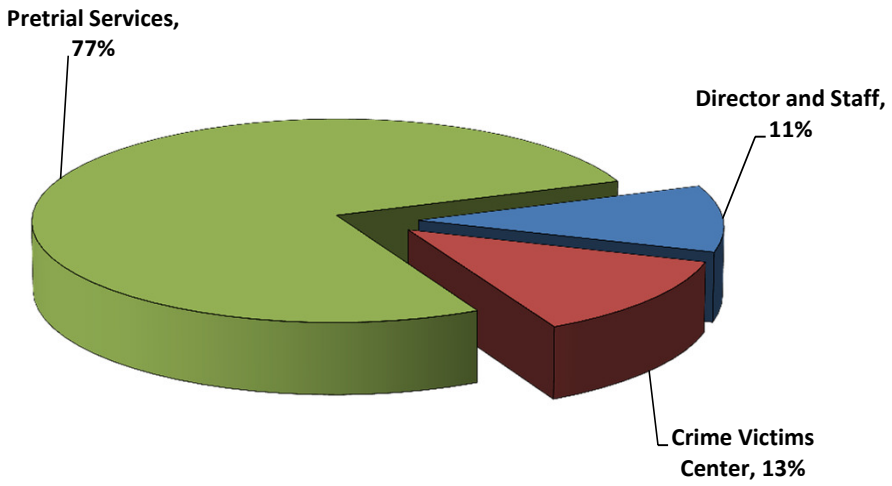
All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Actual		FY17 Adopted	FY16-17 Change
GENERAL FUND									
010	4801	Director and Staff	8.0	8.0	8.0	10.0	a)	10.0	-
010	4806	Crime Victims Center	13.0	13.0	11.0	12.0	b)	12.0	-
010	4811	Pretrial Services	75.0	75.0	75.0	73.0	a)	73.0	-
TOTAL POSITIONS - GENERAL FUND			**96.0**	**96.0**	**94.0**	**95.0**		**95.0**	**-**
GRANT FUNDS			**584.0**	**568.3**	**117.7**	**112.7**		**112.0**	**(0.7)**
TOTAL POSITIONS - ALL FUNDS			**680.0**	**664.3**	**211.7**	**207.7**		**207.0**	**(0.7)**

a) Reclassified two positions in Pretrial Services and moved to Director

b) Added 1 Nurse Practitioner (Increase Request)

FTE Positions by Department



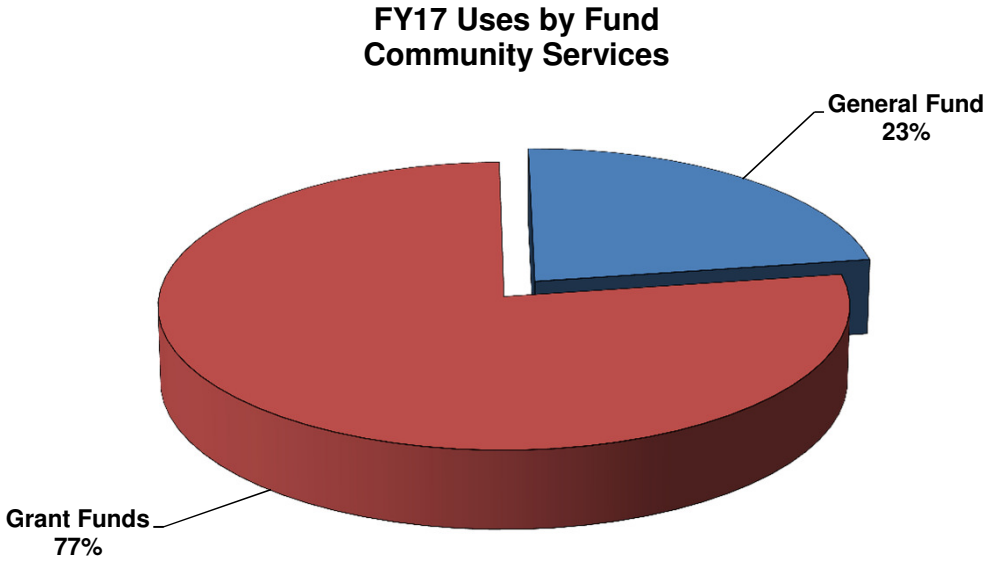
Prime Accounts
Community Services

All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(27,799,356)	(22,609,496)	(18,705,549)	(22,149,086)	(21,256,016)
44 - Intergovernmental Revenues-Federal &	(38,005,582)	(30,925,949)	(9,581,585)	(10,207,321)	(9,020,429)
45 - Charges for Services	(306,487)	(296,003)	(264,172)	(200,000)	(260,000)
46 - Fines, Fees & Permits	(123,877)	(131,901)	(119,674)	(125,000)	(125,000)
47 - Other Revenue	(10,668,863)	(6,511,936)	(106,773)	(239,191)	(270,350)
Revenue	**(76,904,166)**	**(60,475,286)**	**(28,777,752)**	**(32,920,598)**	**(30,931,795)**
51 - Salaries-Regular Pay	19,377,623	18,333,304	8,000,883	9,188,635	9,196,221
52 - Salaries-Other Compensation	433,517	483,807	150,605	157,773	152,073
55 - Fringe Benefits	8,071,955	8,179,949	3,209,966	3,500,426	3,526,464
56 - Vacancy Savings	0	0	0	(416,579)	(314,347)
Salaries & Fringe Benefits	27,883,094	26,997,060	11,361,453	12,430,254	12,560,411
60 - Supplies & Materials	2,462,976	1,669,650	249,731	498,829	338,337
64 - Services & Other Expenses	22,488,766	17,380,942	9,051,153	10,245,747	9,618,395
66 - Professional & Contracted Services	22,326,217	20,588,122	14,644,154	16,772,282	15,516,267
67 - Rent, Utilities & Maintenance	1,755,685	1,597,168	680,021	580,627	679,826
68 - Interfund Services	860,913	771,814	316,067	489,917	410,239
70 - Capital Asset Acquistions	187,458	0	58,141	0	0
Operating & Maintenance	50,082,014	42,007,695	24,999,267	28,587,402	26,563,064
94 - Other Sources & Uses	(7,494)	(10,451)	0	0	0
Other Financing Sources	(7,494)	(10,451)	0	0	0
Expenditures	**77,957,614**	**68,994,304**	**36,360,720**	**41,017,656**	**39,123,475**
99 - Planned Use of Fund Balances	0	0	0	0	(78,433)
Planned Fund Balance Change	0	0	0	0	(78,433)
Planned Fund Balance Change	**0**	**0**	**0**	**0**	**(78,433)**
96 - Operating Transfers In	(1,993,641)	(352,751)	(297,423)	(128,676)	(127,090)
Operating Transfers In	(1,993,641)	(352,751)	(297,423)	(128,676)	(127,090)
98 - Operating Transfers Out	2,304,121	352,751	297,423	128,676	127,090
Operating Transfers Out	2,304,121	352,751	297,423	128,676	127,090
Net Transfers	**310,481**	**0**	**0**	**0**	**0**
Community Services Total	**1,363,929**	**8,519,019**	**7,582,968**	**8,097,059**	**8,113,247**

Sources and Uses by Fund Type
Community Services Division — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	(825,000)	-	-	8,811,158	127,090	8,113,248	23%
GRANT FUNDS	(30,106,795)	(127,090)	(78,433)	30,312,317	-	-	77%
ALL FUNDS TOTAL	(30,931,795)	(127,090)	(78,433)	39,123,475	127,090	8,113,248	100%



Federal and State Grants are the primary funding source for the operations and programs of Community Services

Net Expenditures By Department*
Community Services Division

All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
010	4801	Director- Community Services	1,107,177	1,003,254	677,400	1,028,481	1,239,862
010	4804	Community & Diversion Services	2,291,762	2,535,750	2,211,440	2,257,412	2,070,000
010	4806	Crime Victims Center	861,283	1,004,767	975,134	1,090,975	1,078,010
010	4811	Pretrial Services	3,498,240	3,359,303	3,656,375	3,720,191	3,725,375
GENERAL FUND TOTAL			**7,758,463**	**7,903,074**	**7,520,349**	**8,097,059**	**8,113,248**
GRANT FUNDS TOTAL			**(6,394,534)**	**615,945**	**62,619**	**-**	**-**
COMMUNITY SERVICE TOTAL			**1,363,929**	**8,519,019**	**7,582,968**	**8,097,059**	**8,113,248**

Includes all Sources and Uses of Funds

Prime Accounts
Community Services

General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(366,540)	(259,600)	(355,375)	(350,000)	(375,000)
44 - Intergovernmental Revenues-Federal &	(57,859)	(35,130)	(58,700)	(65,000)	(65,000)
45 - Charges for Services	(303,369)	(292,885)	(262,613)	(200,000)	(260,000)
46 - Fines, Fees & Permits	(123,877)	(131,901)	(119,674)	(125,000)	(125,000)
47 - Other Revenue	(11,010)	(1,435)	(2,270)	0	0
Revenue	**(862,655)**	**(720,952)**	**(798,633)**	**(740,000)**	**(825,000)**
51 - Salaries-Regular Pay	3,816,891	3,634,386	3,651,278	4,264,916	4,326,571
52 - Salaries-Other Compensation	63,641	51,556	50,822	102,549	102,549
55 - Fringe Benefits	1,438,441	1,504,937	1,445,498	1,602,455	1,654,708
56 - Vacancy Savings	0	0	0	(257,513)	(268,646)
Salaries & Fringe Benefits	5,318,973	5,190,879	5,147,598	5,712,407	5,815,182
60 - Supplies & Materials	114,275	103,323	84,243	155,878	129,066
64 - Services & Other Expenses	149,141	96,484	75,600	119,776	133,776
66 - Professional & Contracted Services	2,112,665	2,759,249	2,635,143	2,845,018	2,750,146
67 - Rent, Utilities & Maintenance	129,649	129,590	122,097	130,110	130,110
68 - Interfund Services	141,879	144,581	25,282	(254,806)	(147,122)
70 - Capital Asset Acquistions	0	0	58,141	0	0
Operating & Maintenance	2,647,609	3,233,227	3,000,506	2,995,976	2,995,976
Expenditures	**7,966,582**	**8,424,106**	**8,148,104**	**8,708,383**	**8,811,158**
96 - Operating Transfers In	(657,825)	0	(63,273)	0	0
Operating Transfers In	(657,825)	0	(63,273)	0	0
98 - Operating Transfers Out	1,312,361	199,920	234,150	128,676	127,090
Operating Transfers Out	1,312,361	199,920	234,150	128,676	127,090
Net Transfers	**654,536**	**199,920**	**170,877**	**128,676**	**127,090**
Community Services Total	**7,758,463**	**7,903,074**	**7,520,349**	**8,097,059**	**8,113,248**

Prime Accounts
Community Services

Grant Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(27,432,816)	(22,349,896)	(18,350,174)	(21,799,086)	(20,881,016)
44 - Intergovernmental Revenues-Federal &	(37,947,723)	(30,890,819)	(9,522,885)	(10,142,321)	(8,955,429)
45 - Charges for Services	(3,118)	(3,118)	(1,559)	0	0
47 - Other Revenue	(10,657,853)	(6,510,500)	(104,503)	(239,191)	(270,350)
Revenue	**(76,041,511)**	**(59,754,334)**	**(27,979,120)**	**(32,180,598)**	**(30,106,795)**
51 - Salaries-Regular Pay	15,560,732	14,698,918	4,349,605	4,923,719	4,869,650
52 - Salaries-Other Compensation	369,875	432,251	99,782	55,224	49,524
55 - Fringe Benefits	6,633,514	6,675,012	1,764,467	1,897,971	1,871,756
56 - Vacancy Savings	0	0	0	(159,066)	(45,701)
Salaries & Fringe Benefits	22,564,121	21,806,181	6,213,855	6,717,847	6,745,229
60 - Supplies & Materials	2,348,701	1,566,327	165,488	342,951	209,271
64 - Services & Other Expenses	22,339,625	17,284,457	8,975,553	10,125,971	9,484,619
66 - Professional & Contracted Services	20,213,551	17,828,873	12,009,011	13,927,264	12,766,121
67 - Rent, Utilities & Maintenance	1,626,036	1,467,578	557,924	450,517	549,716
68 - Interfund Services	719,034	627,232	290,785	744,723	557,361
70 - Capital Asset Acquistions	187,458	0	0	0	0
Operating & Maintenance	47,434,405	38,774,468	21,998,761	25,591,426	23,567,088
94 - Other Sources & Uses	(7,494)	(10,451)	0	0	0
Other Financing Sources	(7,494)	(10,451)	0	0	0
Expenditures	**69,991,032**	**60,570,199**	**28,212,616**	**32,309,273**	**30,312,317**
99 - Planned Use of Fund Balances	0	0	0	0	(78,433)
Planned Fund Balance Change	0	0	0	0	(78,433)
Planned Fund Balance Change	**0**	**0**	**0**	**0**	**(78,433)**
96 - Operating Transfers In	(1,335,816)	(352,751)	(234,150)	(128,676)	(127,090)
Operating Transfers In	(1,335,816)	(352,751)	(234,150)	(128,676)	(127,090)
98 - Operating Transfers Out	991,760	152,831	63,273	0	0
Operating Transfers Out	991,760	152,831	63,273	0	0
Net Transfers	**(344,056)**	**(199,920)**	**(170,877)**	**(128,676)**	**(127,090)**
Community Services Total	**(6,394,534)**	**615,945**	**62,619**	**0**	**(1)**

The Division of Community Services is largely funded through federal, state and local grants. Major initiatives include:

Early Childhood Programs

- DOJ – Defending Childhood Initiatives – The purpose of this grant is to develop strategic plans for comprehensive community-based focus on preventing, addressing, reducing, and more fully understanding childhood exposure to violence.

Community Services Agency

- Weatherization Assistance - Grants include Community Service Block Grant programs and Low Income Home Energy Assistance Program (LIHEAP). Every year this department serves about 1,650 households assisting in cooling their homes in summer, and assists another 13,000 households keep warm in the winter.

Community and Diversion Services

- Mentally Ill Inmate Services – grant funds from the Tennessee Department of Mental Health and Developmental Disabilities to make community mental health services available to persistently mentally ill adults as an alternative to incarceration.
- Justice Assistance Grant – Grant provided by Department of Justice to contract with a technical assistance provider to coordinate criminal justice related mental health operations and provide a sub-award to the Memphis Police Department to implement criminal justice related programs.
- Mental Health Court – Grant provided by the TN Department of Mental Health and Substance Abuse Services to administer a Mental Health Court that combines judicial supervision with community mental health treatment and other support services.
- Tennessee Cooperative Agreement to Benefit Homeless Individuals (CABHI) – A partnership of Shelby County, the Community Alliance for the Homeless and Alliance Healthcare Services to provide mental health and substance abuse services to the homeless.
- Blueprint for Safety – A demonstration project to enhance and expand existing inter-governmental partnerships that address the needs of domestic violence victims.

Ryan White Program

- The Memphis Ryan White Program receives funds from the U.S. Department of Health and Human Services to provide for the medical and support care needs of over 2,000 low income, uninsured/underinsured individuals living with and affected by HIV/AIDS. The program is 100% grant funded and consists of Part A and Minority AIDS Initiative.

Crime Victims Center

- Victims of Crime Act Grant - The projects funded by this grant are the Rape Crisis Center, the Homicide Response Program, the Senior Victim Advocate and Domestic Violence Advocates. This grant provides for direct victim services including intake, crisis counseling, safety planning, law enforcement liaison, court support and accompaniment. VOCA funding comes from criminal fines and fees and does not include tax revenues.
- Sexual Assault Kit Initiative - a training and direct service project (working with the Psychology Department of the University of Memphis) to provide specialized counseling for victims of sexual assault.

Aging Commission of the Mid-South

- Grant funds from TN Commission on Aging and Disability provide a variety of services to individuals who are elderly in Shelby, Fayette, Lauderdale and Tipton counties including senior centers, health promotion, medication management, family caregiver support, home and community-based services, legal assistance, nutrition and prevention of elder abuse, neglect and exploitation.

FUND	GRANT NAME		AMOUNT
	Department 4801: Director Community Services		
685	DOJ - Defending Childhood Initiatives	$	652,046
	Department Total	**$**	**652,046**
	Department 4802: Community Services Agency CSA		
312	Community Service Block Grant	$	2,168,784
316	Low Income Home Energy Assistance 7/1/15-9/30/15		4,935,983
317	Low Income Home Energy Assistance 10/1/15-6/30/16		4,440,012
686	Home Emergency Services		22,050
750	Utilities Assistance - IBEW/Jonnie Dawson Charitable Foundation		32,000
	Department Total	**$**	**11,598,830**
	Department 4804: Community & Diversion Services		
150	Mentally Ill Inmate Services	$	259,308
195	Justice Assistance Grant		110,709
216	Mental Health Court		80,000
262	TN Cooperative Agreement to Benefit Homeless Individuals		510,000
464	Blueprint for Safety Grant		78,750
	Department Total	**$**	**1,038,767**
	Department 4805: Ryan White		
443	Ryan White Minority AIDS Initiative 7/1/15-2/28/16	$	512,079
444	Ryan White Minority AIDS Initiative 3/1/16-6/30/16		256,040
450	Ryan White Part A 3/1/16-6/30/16		4,493,958
451	Ryan White Part A 7/1/15-2/28/16		2,247,431
771	HIV Prevention 7/1/15-12/31/15		253,690
774	HIV Prevention 1/1/16-6/30/16		253,690
	Department Total	**$**	**8,016,888**
	Department 4806: Crime Victims Center		
157	Sexual Assault Kit Initiative (SAKI)	$	65,659
193	Justice Assistance Grant 2014	$	52,762
276	Encourage Arrests - City of Memphis		87,668
302	TN VOCA Grant		508,360
408	Plough Foundation - Elder Abuse - Crime Victims		92,400
	Department Total	**$**	**806,850**
	Department 4817: Aging Commission of the Mid-South		
408	Plough Foundation - Elder Abuse - Public Guardianship	$	97,500
410	Aging Program - Federal Funding		4,871,418
585	Aging Program - TN Commission on Aging and Disability		2,942,256
818	Public Guardianship Fees		82,241
	Department Total	**$**	**7,993,415**
	DIVISION TOTAL	**$**	**30,106,795**

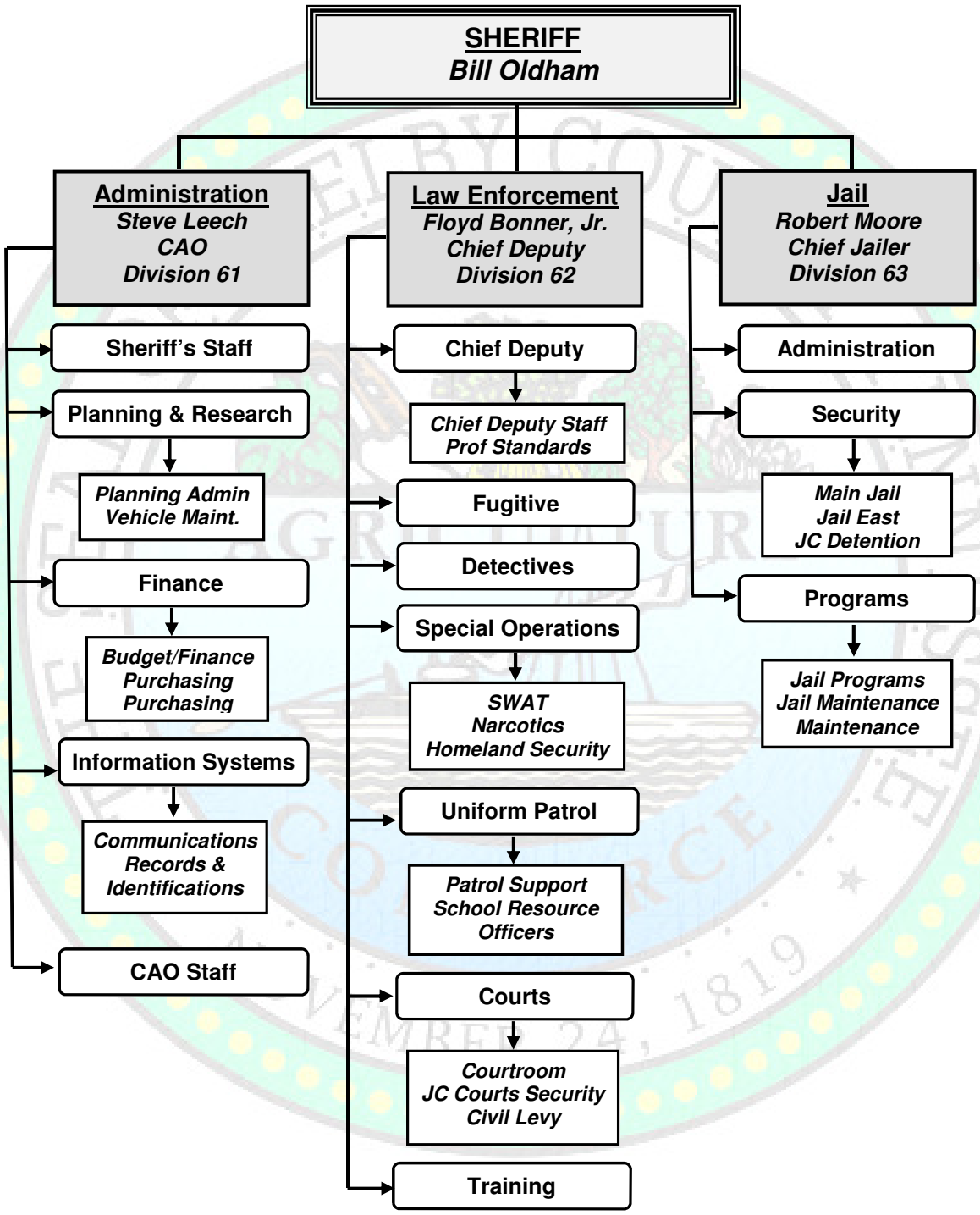
DOJ - Department of Justice
VOCA - Victims of Criminal Acts

SHERIFF

FY17 ADOPTED BUDGET

SHERIFF

Division Organizational Chart by Program



Division Overview for FY17

Sheriff

MISSION STATEMENT:

To provide professional and capable law enforcement services to the citizens of Shelby County in order to preserve the peace, to prevent crime and disorder, and to protect the lives and property of those within Shelby County and to enforce sound correctional practices that emphasize integrity in words and actions and ensure a safe and humane environment for staff and inmates.

The Sheriff supports the following County strategic goals:

Protect and Promote Public Safety

[2-a] Provide effective law enforcement and detention facilities for juveniles and adults.
[2-f] Provide effective disaster preparedness and 911 emergency response systems.

Provide Effective Governance and Sound Stewardship for County Resources

[6-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
[6-d] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs and succession planning.

DIVISION MISSION/GOALS:

The strategic mission and goals are achieved through the following Division/Department structure:

Administrative Division – *Provides professional financial leadership, training and support for the effective and efficient management of operations.*

6101 Sheriff's Staff – To provide leadership for the organization through a written vision, mission, policies; to ensure compliance with the Tennessee statutes, Shelby County Charter, local ordinances, and the overall safety of the citizens of Shelby County.

6102 Planning & Research – To provide development and research, operations analysis, capital project oversight, grants management and support, legislative oversight, and fleet operations, physical facilities and asset management.

6104 Finance – To provide effective planning, budget preparation, management, purchasing, accounting, internal control and financial reporting.

6105 Information Systems - To provide equipment, support and program development for all computer and information technologies to maintain the Sheriff's Office network, and to provide uniform crime reports to the Tennessee Bureau of Investigation.

6109 CAO - To efficiently manage the Administrative Division y and to coordinate the preparation and submission of the annual operating budget for the Sheriff's Office and to represent the Sheriff in administrative matters with the County Mayor's Administration and with the Board of County Commissioners.

Division Overview for FY17

Law Enforcement Division – *To provide professional and capable assistance to the citizens of Shelby County in order to preserve the peace, to prevent crime and disorder and to protect the lives and property of those within Shelby County.*

6201 Chief Deputy - To provide the necessary leadership and oversight for multiple programs mandated by law and the necessary law enforcement services to the citizens of Shelby County through ethically and fiscally sound principles to maintain the public trust.

6202 Fugitive – To serve as the Law Enforcement extension of the Courts. Primary function is the location and apprehension of all individuals deemed wanted by the courts for violation of laws ranging from child support cases to murder.

6203 Detectives – To provide efficient and professional criminal investigative services in a timely manner through a concise, functional chain of command. The bureau cooperates fully with all local, state, and federal law enforcement agencies through open communication and participation in task force operations and also assists the District Attorney General and US Attorney in the successful prosecution of criminal cases filed by the Sheriff's Office.

6204 Special Operations – To respond to tactical and EOD situations that are deemed high risk and/or require specialized training, expertise, and equipment with the ultimate goal of a nonviolent resolution to each deployment. This department consists of the S.W.A.T. Team, Bomb Squad, Narcotics, and Homeland Security.

6205 Uniform Patrol - As the principle conservator of peace in the County, it is the Sheriff's duty to suppress all affrays, riots, routs, unlawful assemblies, insurrections or other breaches of the peace. The Sheriff is to ferret out, detect, and prevent crime, apprehend and arrest criminals and to patrol the roads of the county. The Patrol Bureau is responsible for patrolling and responding to calls for service. It also contains the Crime Prevention program, consisting of the Speaker's Bureau and School Resource Officers. Patrol Support Services consists of the Reserve Unit, Traffic, DUI, Emergency Services (ES), and the Senior Services Unit. Patrol Support Services provides professional law enforcement and first responder services to all the citizens of Shelby County. This is achieved through aggressive enforcement tactics, specialized training in the latest techniques and resources that result in a safe environment

6206 Courts – To provide Court Security, Shelby County Government Facilities Security, and Civil Levy. The Shelby County Sheriff's Office is mandated by Tennessee Constitutional Law to provide administrative and protective services for judges, jurors, defendants, witnesses and public spectators for court proceedings in Shelby County courts of law.

6208 Training – To provide basic recruit training for law enforcement and corrections deputies, all in-service training for the Administrative, Law Enforcement, and Jail Divisions as well as any specialized training that is required.

Jail Division – *To enforce sound correctional practices that emphasize integrity in words and actions and ensure a safe and humane environment for staff and inmates.*

6301 Jail Administration - Jail Administration is responsible for management of Jail operations including the functions of Staffing, Human Resources, Accreditation and a General Investigative Unit.

6302 Jail Security - This program is primarily responsible for the security functions of the Main Jail and any other facilities housing pretrial detainees. The mission is to maintain a safe and humane environment for inmates and staff.

6303 Jail Programs - This department is responsible for the numerous programs for inmates in the jail including case management services, rehabilitative, recreational, educational and religious/volunteer programs.

Sheriff
Service Level Measurements

Service Levels	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Estimated
Sheriff's Staff				
Community contacts	6,000	6,500	6,500	5,500
Media stories/publications	3,650	5,000	5,000	5,500
Planning & Research - Sheriff				
Grant funds awarded in the fiscal year	$2,079,493	$1,038,668	$571,258	$6.9 M
Vehicle replacement	49	50	110	139
Vehicle work orders	4,000	4,150	4,400	4,668
Information Systems - Sheriff				
911 telephone calls received	64,000	60,000	65,000	68,000
Public calls for service	103,000	100,000	110,000	117,000
Chief Deputy				
Group A Crimes	8,178	8,372	8,300	8,200
Task Force Operations	16	5	5	5
Fugitive				
Total warrant arrests	28,564	32,297	33,500	35,970
Warrants issued	50,051	53,700	55,257	57,860
Detectives				
Cases received	12,775	12,392	13,060	13,500
% of cases cleared	31.50%	35.30%	30.62%	30.00%
Special Operations				
Arrests - felony & misdemeanor	145	91	140	145
Training - Swat team / Bomb squad	9,800	8,392	9,231	10,080
Narcotics operations cases	1,902	2,000	2,000	1,600
Pieces of contraband detected	30,600	35,891	32,301	24,500
Uniform Patrol				
Arrests	5,100	6,552	6,700	6,117
Citations	35,000	41,781	42,000	39,593
Part One Crime Totals	4,100	3,660	3,400	3,720
Traffic Citations	62,779	59,401	61,090	61,090
Courts				
Arrest (Warrants, New, Add on charges)	18,603	17,340	17,500	17,814
Prisoners handled	90,222	90,860	91,768	90,950
Sequestered Jury hours (Criminal Courts)	11,444	12,379	12,139	11,987
Training				
Jail Training Hours	2,476	2,475	2,500	3,100
Law Enforcement Training Hours	4,040	3,100	6,200	6,500
Jail Administration				
Floor & Kitchen Inspections	4,245	4,300	4,300	4,000
Staff Training	3,428	3,500	3,550	3,200
Jail Security				
Average Daily Population - Main Jail	2,164	2,200	2,200	2,200
Average daily population - Jail East	219	240	240	240
Jail Programs				
Inmate Meals	2,920,238	3,000,000	3,000,000	3,000,000
Juvenile participants	8,385	9,000	9,000	8,000
Mental Health participation	16,531	18,000	19,000	17,000

FY17 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- Develop a General Fund budget that lessens dependency on asset seizure funds in anticipation of potential changes in Federal and State funding support.
- Continue to aggressively pursue grant funding sources that support the objectives of the Sheriff's Office.
- Develop strategies for the use of technology in identifying preventive processes to decrease crime and to improve cost of operations.
- Provide funds for DOJ assessments and develop cost-effective programs to address Juvenile Detention and Jail East inmate care and education that will ultimately reduce the population.
- Adjust for recent legislation changes by the State of Tennessee that have increased inmate stays in the jail, requiring additional cost for inmate food and supplies.

GENERAL FUND 031

SHERIFF	FY15 Actual	FY16 Budget	FY17 Adopted	FY17-16 Var
Revenue	(5,607,684)	(5,170,500)	(5,058,500)	112,000
Total Personnel	138,272,851	144,542,741	149,426,784	4,884,043
O&M	18,005,886	20,473,583 *	21,034,033	560,450
Net Transfers	(60,437)	(118,701)	(118,316)	385
Net Operations	**150,610,616**	**159,727,123**	**165,284,001**	**5,556,878**
FTE Count	**1,965**	**2,080**	**2,080**	**-**

** Includes adjustments for carry-forwards*

CHANGES TO MAJOR CATEGORIES:

- Primary revenue sources include reimbursements from the State for services at the Jail ($2.3M) and Fees & Permits allocated to the Sheriff through the court system ($1.5M).
- Increase to Total Personnel of 3.4% reflects the salary raise, fringe rate increases and reduction in lapse allowance.
- FTE increase of 115 positions in FY16 includes:
  - 108 FTE transferred from Juvenile Court (Detention and Security)
  - 12 new positions approved by Commission for Juvenile Court security
  - -5 net positions deleted in FY16 to fund reclassifications or replaced by temps
- O&M includes increases for expanded security guard service at several facilities ($200,000) and food service cost due to jail population increase related to TCA changes in parole dates ($330,000), additional vehicle expenditures ($816,000) offset by removal of budget approved in FY16 for non-recurring building security and equipment improvements ($454,123).

INCREASE REQUESTS:

1) $2.3 million reduction in lapse allowance to accommodate hiring of additional Sheriff Deputies in Detectives, Fugitive, Professional Standards and Narcotics units.
2) $0.8 million to fund vehicles and equipment for the additional Sheriff Deputy staffing.

TOTAL SPECIAL REVENUE FUNDS

SHERIFF	FY15 Actual	FY16 Budget	FY17 Adopted	FY17-16 Var
Revenue	(2,206,966)	(2,191,000)	(2,208,000)	(17,000)
Overtime Pay/Fringe	366,659	370,000	378,000	8,000
O&M	1,631,541	2,188,056 *	1,511,260	(676,796)
Capital Assets	493,010	1,394,166	675,000	(719,166)
Use of Fund Balance	-	(1,761,222)	(356,260)	1,404,962
Net Operations	**284,244**	**-**	**-**	**-**

** Includes adjustments for carry-forwards and insurance recoveries*

DUI VEHICLE SEIZURES – FUND 088

This fund was created in FY14 to account for the revenue derived from the sale of vehicles forfeited as a result of second and subsequent DUI violations. The funds are used to cover the cost of towing and storage of the seized vehicles. Excess funds above expenses will be transmitted to the State of Tennessee Department of Mental Health and Substance Abuse Services.

- ***Annual revenue is about $20,000; Fund balance is $16,000.***

SHERIFF ALERT FUND – FUND 089

The Sheriff's Office receives, consistent with due process of law, property acquired and accumulated as a result of criminal offenses, other than those drug-related reported in funds 090 and 091. The proceeds are used to fund further law enforcement efforts. Funds may be used for any law enforcement effort except that these funds may not be used to supplement salaries of any public employee or law enforcement officer.

- ***Annual revenue averages about $60,000; Fund Balance is $181,400***

SHERIFF NARCOTICS-FEDERAL FUNDS / STATE – FUND 090 / 091

The State and Federal Narcotics Funds are used to account for funds received in joint efforts with federal, state or other local authorities from the seizure and forfeiture of property related to certain drug cases. The use of the funds is restricted under federal guidelines for prescribed programs or activities, including drug investigations enforcement and certain nonrecurring purposes. This unit is responsible for conducting operations that result in the arrest of drug dealers on the street as well as the execution of search warrants where drug dealers live, store, and sell narcotics.

- ***Combined annual revenue is about $2 million***
- ***Fund balance is $1.8 million, with Planned Use of Fund Balance for FY17 of $350K.***

FTE Position Count
Sheriff

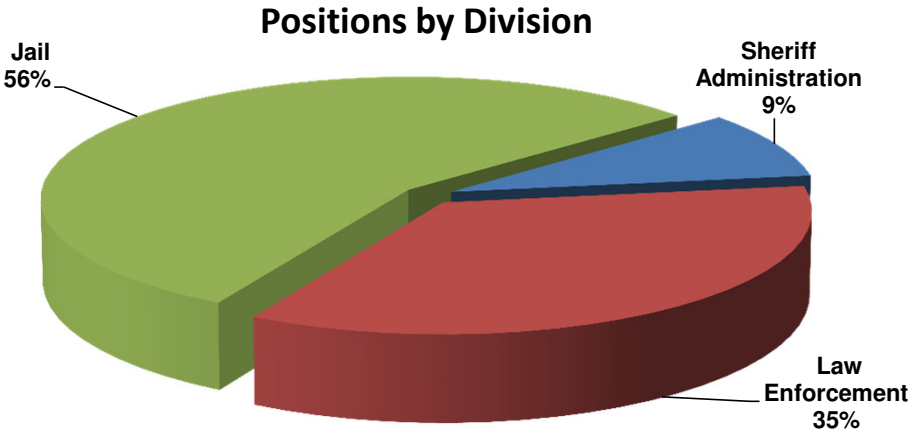
All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
031	6101	Sheriff's Staff	11.0	10.0	11.0	10.0	10.0	-
031	6102	Planning Administration	13.0	13.0	14.0	14.0	14.0	-
031	6104	Budget & Finance	10.0	10.0	10.0	10.0	10.0	-
031	6105	Information Systems	153.0	152.0	152.0	148.0	148.0	-
031	6109	CAO Staff	6.0	5.0	4.0	4.0	4.0	-
031	6201	Chief Deputy Staff	41.0	41.0	40.0	40.0	40.0	-
031	6202	Fugitive	83.0	80.0	77.0	82.0	82.0	-
031	6203	Detectives	45.0	47.0	51.0	48.0	48.0	-
031	6204	SWAT	118.0	113.0	114.0	106.0	106.0	-
031	6205	Uniform Patrol	235.8	259.3	267.0	249.0	249.0	-
031	6206	Courts	138.0	120.0	111.0	177.0	177.0	-
031	6208	Training	29.0	30.0	31.0	30.0	30.0	-
031	6301	Jail Administration	25.0	29.0	28.0	28.0	28.0	-
031	6302	Jail Operations	1,021.0	1,011.0	998.0	1,077.0	1,077.0	-
031	6303	Jail Programs	59.0	57.0	57.0	57.0	57.0	-
TOTAL POSITIONS - GENERAL FUND			**1,987.8**	**1,977.3** [c]	**1,965.0** [b]	**2,080.0** [a]	**2,080.0**	**-**
031	61	Sheriff Administration	193.0	190.0	191.0	186.0	186.0	-
031	62	Law Enforcement	689.8	690.3	691.0	732.0	732.0	-
031	63	Jail	1,105.0	1,097.0	1,083.0	1,162.0	1,162.0	-
GENERAL FUND POSITIONS BY DIV			**1,987.8**	**1,977.3**	**1,965.0**	**2,080.0**	**2,080.0**	**-**
GRANT FUNDS			**1.0**	**-**	**-**	**1.0**	**1.0**	**-**
TOTAL POSITIONS - ALL FUNDS			**1,988.8**	**1,977.3**	**1,965.0**	**2,081.0**	**2,081.0**	**-**

a) FY16 - Added 9 Officers for Courtroom Security, 3 Officers for JC Building Security, transferred 85 staff JC Detention, transferred 23 Officers from JC Courtroom Security, during FY16 transferred 2 Officers back from other divisions, deleted 2 Clerical Specialists, 1 Court Officer and 1 Corrections Deputy.
Deleted 2 Corrections Deputies and 1 Support Tech to create Corrections temps.

b) FY15 - Deleted 3 Clerical Specialists and 7 Corrections Officers; added 2 officers for Environmental Court expansion, deleted 4 Corrections Deputy during FY15. (Net -12)

c) FY14 - Moved 2 positions to other divisions, 2 positions to Corrections Jail Laundry, converted 1 position to temporary, deleted 5 positions (net reduction of 10.5 FTE in FY14)



SHERIFF

FINANCIAL SUMMARY REPORTS

Prime Accounts
Sheriff Summary

All Funds

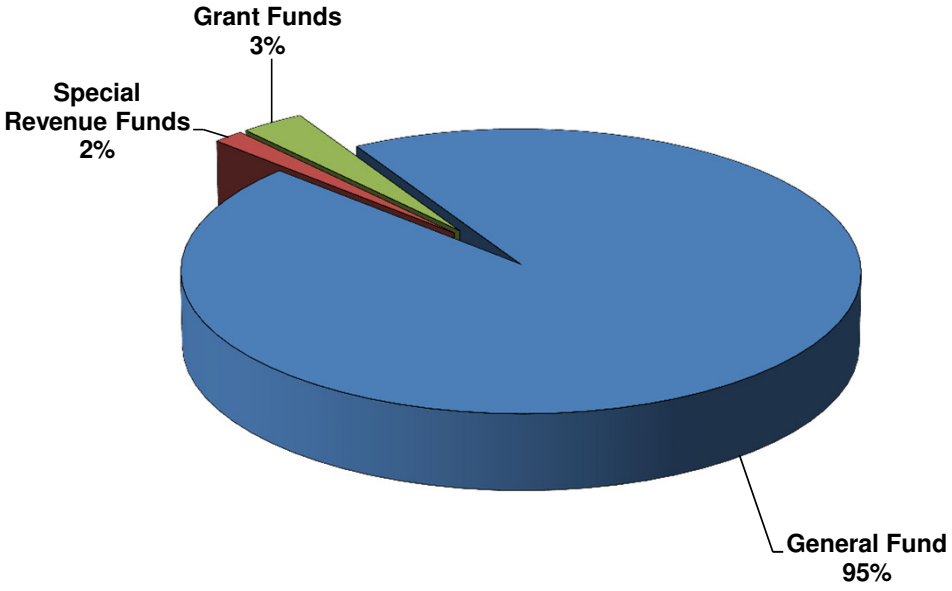
Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(3,756,132)	(2,792,401)	(2,548,704)	(2,946,718)	(2,432,889)
44 - Intergovernmental Revenues-Federal &	(2,532,189)	(1,045,376)	(1,717,470)	(7,568,106)	(6,159,052)
45 - Charges for Services	(1,185,489)	(1,396,445)	(1,332,723)	(882,500)	(883,000)
46 - Fines, Fees & Permits	(1,605,899)	(1,584,050)	(1,544,694)	(1,443,000)	(1,531,500)
47 - Other Revenue	(1,861,457)	(1,381,346)	(2,083,651)	(1,905,000)	(1,959,000)
48 - Investment Income	(20,341)	(9,733)	(6,384)	(21,000)	(13,000)
Revenue	**(10,961,507)**	**(8,209,351)**	**(9,233,625)**	**(14,766,324)**	**(12,978,441)**
51 - Salaries-Regular Pay	84,875,140	85,801,725	88,487,932	103,477,180	105,516,250
52 - Salaries-Other Compensation	11,796,737	12,319,644	12,663,331	12,438,094	12,362,210
55 - Fringe Benefits	35,362,316	38,867,103	37,820,215	39,845,408	40,635,284
56 - Vacancy Savings	0	0	0	(10,272,476)	(8,434,665)
Salaries & Fringe Benefits	132,034,193	136,988,472	138,971,477	145,488,205	150,079,079
60 - Supplies & Materials	6,036,927	5,716,044	5,120,509	5,611,393	5,238,877
64 - Services & Other Expenses	1,681,237	1,658,423	1,641,720	2,264,492	1,554,714
66 - Professional & Contracted Services	7,375,572	7,488,822	7,516,822	9,001,277	9,289,326
67 - Rent, Utilities & Maintenance	4,014,123	4,318,478	3,747,184	4,128,275	3,907,188
68 - Interfund Services	850,495	1,306,689	1,114,088	917,390	895,808
70 - Capital Asset Acquistions	4,981,994	2,064,142	2,077,809	9,108,336	7,653,710
Operating & Maintenance	24,940,348	22,552,597	21,218,131	31,031,163	28,539,623
94 - Other Sources & Uses	0	(83)	(23,083)	0	0
Other Financing Sources	0	(83)	(23,083)	0	0
Expenditures	**156,974,541**	**159,540,986**	**160,166,525**	**176,519,368**	**178,618,702**
99 - Planned Use of Fund Balances	0	0	0	(2,010,031)	(356,260)
Planned Fund Balance Change	0	0	0	(2,010,031)	(356,260)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,010,031)**	**(356,260)**
96 - Operating Transfers In	(199,747)	(168,698)	(86,640)	(160,152)	(144,646)
Operating Transfers In	(199,747)	(168,698)	(86,640)	(160,152)	(144,646)
98 - Operating Transfers Out	63,631	214,521	86,640	144,261	144,646
Operating Transfers Out	63,631	214,521	86,640	144,261	144,646
Net Transfers	**(136,116)**	**45,823**	**0**	**(15,891)**	**0**
SUMMARY TOTAL	**145,876,917**	**151,377,458**	**150,932,900**	**159,727,122**	**165,284,001**

Sources and Uses by Fund Type
Sheriff Summary

All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
031 - Sheriff	(5,058,500)	(131,481)	-	170,460,817	13,165	165,284,001	95%
SPECIAL REVENUE FUNDS							
088 - SCSO DUI Vehicle Seizures	(30,000)	-	-	30,000	-	-	0%
089 - ALERT Fund	(120,000)	-	(6,560)	126,560	-	-	0%
090 - Sheriff Narcotics Federal	(502,000)	-	-	502,000	-	-	0%
091 - Sheriff Narcotics State	(1,556,000)	-	(349,700)	1,905,700	-	-	1%
TOTAL SPECIAL REVENUE	(2,208,000)	-	(356,260)	2,564,260	-	-	2%
GRANT FUNDS	(5,711,941)	(13,165)	-	5,593,625	131,481	-	3%
ALL FUNDS TOTAL	(12,978,441)	(144,646)	(356,260)	178,618,702	144,646	165,284,001	100%

FY17 Uses by Fund



The primary source of funding for the operations of the Sheriff's Office is the General Fund.

Net Expenditures by Department
Sheriff

All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
031	6101	Sheriff's Staff	754,578	1,040,717	1,211,299	956,136	985,547
031	6102	Planning Administration	4,210,205	4,056,618	3,717,026	4,306,080	5,138,137
031	6104	Budget & Finance	2,366,829	1,934,877	1,700,390	1,924,379	1,696,762
031	6105	Information Systems	10,325,361	10,183,592	9,971,358	11,370,349	11,445,847
031	6109	CAO Staff	714,029	711,872	707,187	(8,886,996)	(7,202,938)
031	6201	Chief Deputy Staff	1,510,991	1,736,381	1,781,815	2,064,163	1,426,164
031	6202	Fugitive	6,284,836	6,329,211	6,456,775	6,624,786	6,827,732
031	6203	Detectives	4,062,312	4,594,479	4,372,296	4,509,952	4,673,678
031	6204	SWAT	10,666,722	11,210,754	11,922,666	9,892,627	9,356,529
031	6205	Uniform Patrol	18,724,521	21,080,438	20,820,566	22,236,952	23,007,635
031	6206	Courts	10,537,217	10,447,613	10,505,063	16,717,138	18,105,088
031	6208	Training	2,881,745	3,211,798	3,633,510	2,987,047	3,075,821
031	6301	Jail Administration	6,885,410	8,081,132	8,021,921	8,237,557	7,823,433
031	6302	Jail Operations	60,011,055	61,494,394	61,927,375	72,665,960	74,797,969
031	6303	Jail Programs	3,892,632	3,770,369	3,861,369	4,120,992	4,126,598
GENERAL FUND TOTAL			**143,828,443**	**149,884,243**	**150,610,616**	**159,727,123**	**165,284,001**
SPECIAL REVENUE FUND							
088	6204	DUI Vehicle Siezures	-	(6,114)	-	-	-
089	6203	Sheriff Alert Fund	(57,059)	40,444	56,413	-	-
090	6204	Narcotics - Federal Fund	2,356,975	370,069	(173,675)	-	-
091	6204	Narcotics - State Fund	468,291	1,071,127	407,843	-	-
097	6204	SCSO DUI Blood Tests	-	-	(6,337)	-	-
SPECIAL REVENUE FUND TOTAL			**2,768,208**	**1,475,527**	**284,244**	**-**	**-**
GRANT FUNDS TOTAL			**(719,734)**	**17,688**	**38,040**	**-**	**-**
SHERIFF TOTAL BY DEPARTMENT			**145,876,917**	**151,377,458**	**150,932,900**	**159,727,123**	**165,284,001**
DIVISIONS - ALL FUNDS							
	61	Sheriff Administration Total	18,271,952	17,927,670	17,307,260	9,669,948	12,063,354
	62	Law Enforcement Total	56,830,695	60,103,893	59,814,974	65,032,665	66,472,646
	63	Jail Total	70,774,271	73,345,895	73,810,666	85,024,509	86,748,000
SHERIFF TOTALS BY DIVISION			**145,876,917**	**151,377,458**	**150,932,900**	**159,727,123**	**165,284,001**

Prime Accounts
Sheriff Summary

031 - Sheriff

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(3,277,154)	(2,411,917)	(2,250,557)	(2,385,000)	(2,265,000)
44 - Intergovernmental Revenues-Federal &	(1,055,587)	(606,596)	(545,865)	(725,000)	(575,000)
45 - Charges for Services	(1,062,324)	(1,153,050)	(1,207,422)	(677,500)	(688,000)
46 - Fines, Fees & Permits	(1,557,814)	(1,570,436)	(1,522,123)	(1,358,000)	(1,505,500)
47 - Other Revenue	(29,942)	(35,592)	(58,634)	(25,000)	(25,000)
Revenue	**(6,982,821)**	**(5,777,590)**	**(5,584,601)**	**(5,170,500)**	**(5,058,500)**
51 - Salaries-Regular Pay	84,744,314	85,764,749	88,449,846	103,374,798	105,470,502
52 - Salaries-Other Compensation	11,286,689	11,671,774	12,016,613	11,613,513	11,775,383
55 - Fringe Benefits	35,333,913	38,853,078	37,806,392	39,826,906	40,615,564
56 - Vacancy Savings	0	0	0	(10,272,476)	(8,434,665)
Salaries & Fringe Benefits	131,364,915	136,289,601	138,272,851	144,542,741	149,426,784
60 - Supplies & Materials	5,686,562	5,371,889	4,738,742	4,998,490	4,798,390
64 - Services & Other Expenses	1,291,227	1,226,689	1,190,025	1,393,585	1,152,505
66 - Professional & Contracted Services	7,061,925	7,228,947	7,266,629	8,578,704	9,067,250
67 - Rent, Utilities & Maintenance	3,538,575	3,723,180	3,300,657	3,515,652	3,396,628
68 - Interfund Services	504,978	996,058	855,646	601,630	778,608
70 - Capital Asset Acquistions	1,402,572	891,585	654,188	1,634,331	1,840,652
Operating & Maintenance	19,485,839	19,438,348	18,005,886	20,722,392	21,034,033
94 - Other Sources & Uses	0	(83)	(23,083)	0	0
Other Financing Sources	0	(83)	(23,083)	0	0
Expenditures	**150,850,754**	**155,727,866**	**156,255,654**	**165,265,133**	**170,460,817**
99 - Planned Use of Fund Balances	0	0	0	(248,809)	0
Planned Fund Balance Change	0	0	0	(248,809)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(248,809)**	**0**
96 - Operating Transfers In	(92,375)	(140,277)	(73,538)	(131,481)	(131,481)
Operating Transfers In	(92,375)	(140,277)	(73,538)	(131,481)	(131,481)
98 - Operating Transfers Out	52,885	74,245	13,102	12,780	13,165
Operating Transfers Out	52,885	74,245	13,102	12,780	13,165
Net Transfers	**(39,489)**	**(66,032)**	**(60,436)**	**(118,701)**	**(118,316)**
SUMMARY TOTAL	**143,828,443**	**149,884,243**	**150,610,616**	**159,727,123**	**165,284,001**

Prime Accounts
Sheriff Summary

Special Revenue Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
44 - Intergovernmental Revenues-Federal &	0	(24,905)	(39,879)	0	(40,000)
45 - Charges for Services	(123,164)	(243,395)	(125,302)	(205,000)	(195,000)
46 - Fines, Fees & Permits	(48,085)	(13,614)	(22,571)	(85,000)	(26,000)
47 - Other Revenue	(1,707,602)	(1,307,713)	(2,012,831)	(1,880,000)	(1,934,000)
48 - Investment Income	(20,341)	(9,733)	(6,384)	(21,000)	(13,000)
Revenue	**(1,899,193)**	**(1,599,360)**	**(2,206,966)**	**(2,191,000)**	**(2,208,000)**
52 - Salaries-Other Compensation	0	250,000	366,659	370,000	378,000
Salaries & Fringe Benefits	0	250,000	366,659	370,000	378,000
60 - Supplies & Materials	243,947	305,584	332,944	375,000	383,500
64 - Services & Other Expenses	276,169	400,459	415,828	655,920	344,000
66 - Professional & Contracted Services	193,096	191,931	211,559	286,000	188,000
67 - Rent, Utilities & Maintenance	475,548	473,823	446,527	566,136	478,560
68 - Interfund Services	343,492	310,631	224,682	305,000	117,200
70 - Capital Asset Acquistions	3,189,670	1,142,458	493,010	1,394,166	675,000
Operating & Maintenance	4,721,922	2,824,887	2,124,551	3,582,222	2,186,260
Expenditures	**4,721,922**	**3,074,887**	**2,491,210**	**3,952,222**	**2,564,260**
99 - Planned Use of Fund Balances	0	0	0	(1,761,222)	(356,260)
Planned Fund Balance Change	0	0	0	(1,761,222)	(356,260)
Planned Fund Balance Change	**0**	**0**	**0**	**(1,761,222)**	**(356,260)**
96 - Operating Transfers In	(54,521)	0	0	0	0
Operating Transfers In	(54,521)	0	0	0	0
Net Transfers	**(54,521)**	**0**	**0**	**0**	**0**
SUMMARY TOTAL	**2,768,208**	**1,475,527**	**284,244**	**0**	**0**

Prime Accounts
Sheriff Summary

Grant Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(478,978)	(380,485)	(298,147)	(561,718)	(167,889)
44 - Intergovernmental Revenues-Federal &	(1,476,602)	(413,876)	(1,131,725)	(6,843,106)	(5,544,052)
47 - Other Revenue	(123,913)	(38,040)	(12,185)	0	0
Revenue	**(2,079,493)**	**(832,400)**	**(1,442,058)**	**(7,404,824)**	**(5,711,941)**
51 - Salaries-Regular Pay	130,826	36,977	38,086	102,382	45,748
52 - Salaries-Other Compensation	510,049	397,870	280,059	454,581	208,827
55 - Fringe Benefits	28,403	14,025	13,823	18,502	19,720
Salaries & Fringe Benefits	669,278	448,871	331,967	575,465	274,295
60 - Supplies & Materials	106,418	38,571	48,823	237,903	56,987
64 - Services & Other Expenses	113,841	31,275	35,867	214,987	58,209
66 - Professional & Contracted Services	120,551	67,943	38,633	136,573	34,076
67 - Rent, Utilities & Maintenance	0	121,475	0	46,487	32,000
68 - Interfund Services	2,025	0	33,760	10,760	0
70 - Capital Asset Acquistions	389,752	30,099	930,611	6,079,839	5,138,058
Operating & Maintenance	732,587	289,362	1,087,694	6,726,549	5,319,330
Expenditures	**1,401,865**	**738,234**	**1,419,661**	**7,302,014**	**5,593,625**
96 - Operating Transfers In	(52,851)	(28,422)	(13,102)	(28,671)	(13,165)
Operating Transfers In	(52,851)	(28,422)	(13,102)	(28,671)	(13,165)
98 - Operating Transfers Out	10,746	140,277	73,538	131,481	131,481
Operating Transfers Out	10,746	140,277	73,538	131,481	131,481
Net Transfers	**(42,106)**	**111,855**	**60,436**	**102,810**	**118,316**
SUMMARY TOTAL	**(719,734)**	**17,688**	**38,040**	**0**	**0**

The Shelby County Sheriff's Office works to provide grant funding to augment current law enforcement and jail operations. The detail provided below offers a brief summary of grants funds appropriated to this office. Grant revenue for FY17 is $5.7 million, a reduction of $1.7 million from prior year. Grants that have been reduced include the following:

- Fund 264 – 911 CAD System - $1.2 million – timing of reimbursements.
- Fund 630 – Alcohol Enforcement - $130K – grant ending during FY17.
- Fund 642 – Safety & Justice - $150K – grant ended in FY16,

Sheriff Administration

- ***911 CAD System –*** Computer Aided Dispatch System (CAD) for Next Generation 911 (NG911), the new national standard. Funds have been provided by the Shelby County 9-1-1 District. This new system will be utilized by the Communication Centers for the Shelby County Sheriff's Office (SCSO) and the Shelby County Fire Department (SCFD). The NG911 system is faster, more resilient, accessible, and flexible. The system will allow 911 centers to keep up with the various forms of communication technology that are used by the public.

- ***Justice Assistance Grant*** – Provide active shooter simulation equipment for officers. Also provides funding for training to improve security at Juvenile Court (Law Enforcement Training Department).

Law Enforcement

- ***Tennessee Governors Highway Safety Office Network Coordinator*** – The Network Coordinator works with a network of other law enforcement and public service agencies in West Tennessee to increase public awareness of traffic and vehicle safety in an effort to decrease traffic related injuries and fatalities

- ***Office of Criminal Justice Programs –*** This grant provides funding to expand the Domestic Violence Team in the Fugitive Division.

- ***High Intensity Drug Trafficking Area -*** Funds allocated to Shelby County to disrupt the sale and transportation of illegal drugs and dismantle drug organizations.

- ***Tennessee Governor's Highway Safety Office Alcohol Countermeasures*** – Grant that allows the Metro DUI Unit to use overtime, training and equipment funds to conduct sobriety checkpoints, saturations and compliance checks throughout Shelby County with the goal of preventing and reducing crashes caused by impaired driving.

- ***Multiple Violations -*** The majority of this grant will provide overtime funds for the Shelby County Sheriff's Office to increase traffic enforcement activities and conduct traffic saturations with the goal of enhancing traffic safety and reducing vehicle related injuries and fatalities in Shelby County.

Jail

- ***State Criminal Alien Assistance –*** Provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens.

FUND	GRANT NAME	AMOUNT
	Department 6105: Information Systems	
195	Justice Assistance Grant - Active Shooter Simulation	$ 32,000
264	Next Generation 911 CAD System	5,133,265
	Department Total	**$ 5,165,265**
	Department 6202: Fugitive	
481	2016 OCJP STOP	$ 39,495
	Department Total	**$ 39,495**
	Department 6203: Detectives	
476	Sheriff 2014 Encourage Arrests	$ 18,360
	Department Total	**$ 18,360**
	Department 6204: Special Operations	
193	Justice Assistance Grant 2014	$ 10,065
200	2016 OCJP JAG-MGU	65,468
400	HIDTA 2014	76,542
401	HIDTA 2015	69,581
	Department Total	**$ 221,656**
	Department 6205: Uniform Patrol	
630	Alcohol Enforcement 2016	$ 71,444
650	FY16 GHSO Network Coordinator	7,849
	Department Total	**$ 79,293**
	Department 6208: Training	
195	Justice Assistance Grant -Juvenile Court security training	$ 56,391
	Department Total	**$ 56,391**
	Department 6301: Jail Administration	
751	State Criminal Alien Assistance Program	$ 131,481
	Department Total	**$ 131,481**
	DIVISION TOTAL	**$ 5,711,941**

CAD - Computer Aided Dispatch
GHSO = Governor's Highway Safety Office
HIDTA = High Intensity Drug Trafficking Areas
OCJP = Office of Criminal Justice Programs
MGU =Multi-Gang Unit

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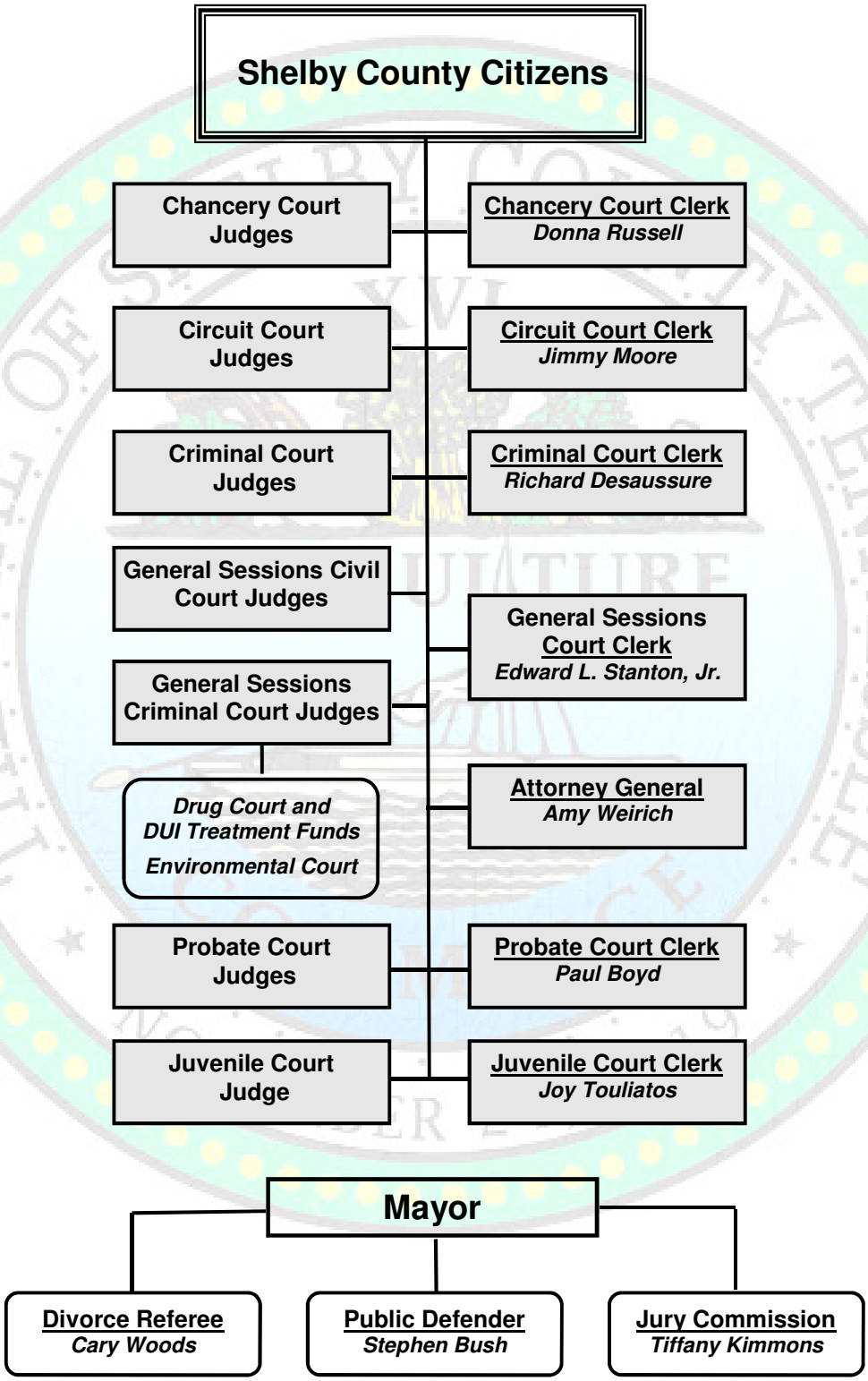
JUDICIAL DIVISION

FY17 ADOPTED BUDGET

JUDICIAL

Division Organizational Chart by Program



Division Overview for FY17

Judicial Division

DIVISION MISSION STATEMENT:

The Judicial Division is the functional reporting group for the various courts and related agencies that serve Shelby County. There is no centralized administration for this Division because multiple elected officials are included. Offices of the Judicial Division support the following County strategic goals:

Protect and Promote Public Safety and the Administration of Justice

[2-b] Administer equitable civil and criminal justice court systems.
[2-e] Support jail diversion programs for non-violent offenders with substance abuse or mental health issues to reduce detention costs.
[2-g] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

Provide Effective Governance and Sound Stewardship for County Resources

[6-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.
[6-d] Build trust and confidence in government through transparent, accessible, and responsive\ interactions with all internal and external customers.

DEPARTMENTAL MISSION/GOALS:

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

7011 Chancery Court – To provide efficient administration of courtroom operations and maintenance of all court records and documents for the three (3) divisions of Chancery Court, a court of equity..

7021 Circuit Court – To efficiently administer courtroom operations for nine (9) divisions of the thirtieth Judicial Circuit Court and to maintain all official records, documents and electronic filings from attorneys and pro se litigants.

7031 Criminal Court – To provide administrative support to the ten (10) Criminal Court divisions, to collect fines and fees as directed by the Tennessee Code Annotated, and to maintain all court records and documents.

7041 General Sessions Court – To provide judicial and administrative services for six (6) divisions of General Sessions Civil Court and nine (9) divisions of General Sessions Criminal Court.

7051 Probate Court – To administer estates, probate wills, appoint guardians and conservators for minors and incompetents, change names, approve the partition and sale of real estate, and file all petitions for judicial hospitalization under the Mental Health Law.

7061 Juvenile Court Judge – To protect, as well as correct and rehabilitate the child, to protect society, and to uphold the dignity of the law.

7071 Juvenile Court Clerk – To file all official documents for Shelby County Juvenile Court and to maintain the official court docket and journal.

Division Overview for FY17

7080 Public Defender – To provide independent and ethical client-centered representation to individuals who are unable to hire private counsel. Providing effective assistance of counsel is mandated under state and federal constitutions for individuals facing loss of liberty in adult and juvenile delinquency proceedings.

7085 Divorce Referee – To review and monitor all divorce complaints filed in Shelby County to assure compliance with local and state laws.

7087 Jury Commission – To maintain an optimal daily supply of eligible jurors allowing efficient court operations while minimizing service time spent by citizens and cost to Shelby County; to maintain accurate and complete records of jury service for the court, jurors and jurors' employers.

7090 Attorney General – To hold individuals accountable for their crimes and to deter future criminal behavior; to combat violent crime caused by gangs, guns, and drugs.

The Shelby County Courthouse at 140 Adams Street was recently renamed in honor of Judge D'Army Bailey. Listed on the National Register of Historic Places, the courthouse was built in 1909 with extensive renovations completed in 1991.

Judicial
Service Level Measurements

Service Levels	FY14 Actual	FY15 Actual	FY16 Estimated
Attorney General			
Caseload - New Cases	169,757	195,220	214,742
New Offenses in General Sessions Criminal Court	317,010	364,562	401,049
Chancery Court			
Docket Entries	60,255	63,000	63,000
Process Issued - Delinquent Tax Lawsuit	25,103	25,000	25,000
Process Issued - General Civil	4,714	5,000	5,000
New Lawsuits Filed	2,229	2,100	2,100
Circuit Court			
Docket entries	181,343	190,500	185,000
General receipt transactions	26,522	28,400	27,500
Hospital liens	4,236	3,100	4,100
New lawsuits filed	5,730	5,650	5,500
Criminal Court			
# of Cases Filed	21,206	20,245	20,245
# of Dispositions	23,953	24,108	24,108
Divorce Referee			
Circuit and Chancery Divorces Filed	2,720	2,751	2,729
Hearings on Modifications	2,901	1,343	1,792
General Sessions			
Civil:			
Civil Lawsuits - Leading Actions	63,207	73,013	78,854
Complete Filings	50,229	51,347	55,454
Emergency Mental Commitment Cases	4,949	5,179	5,593
Non-Leading Civil Actions	36,721	40,755	44,015
Non-Leading Processes	348,032	359,488	388,247
Post-Judgment Procedures (i.e. Garnishments)	36,756	37,029	39,991
Criminal:			
Arraignments	143,593	124,040	133,963
Driver's License Recovery Program	7,394	8,512	9,192
Escrow Skip Sessions	36,410	45,563	49,208
Misdemeanor Citations	47,251	42,876	46,306
Traffic Tickets	41,640	50,404	54,436
Jury Commission			
Average Number Days of Sequestered Cases	3.60	4.00	4.00
Average Number of Days of Juror Service	2.13	2.15	2.12
Cost of Grand Jury	$ 37,200	$ 38,000	$ 37,000
Cost of Sequestered Juries	$ 75,800	$ 80,000	$ 76,000
Cost Petit Jury Non-Sequestered	$ 305,600	$ 300,000	$ 300,000
Number of Jurors in Service	13,900	14,000	14,000
Number of Sequestered Trials	34	45	45
Number of Trials Requiring Jurors	349	340	340
Juvenile Court Clerk			
Court Orders	42,629	45,000	46,000
New Legal Files	8,679	8,900	9,100
Summons, Subpoenas and Scire Facias' Served	14,655	14,800	15,000
Juvenile Court Judge			
Number of Volunteers	744	950	950
Total Children's Cases	14,859	15,000	15,000
Children Admitted to the Detention Center	1,304	1,350	1,350
Children Committed to Youth Services	319	330	330
Referrals to Evaluation and Referral Bureau	755	800	800
Probate Court			
Cases Closed	3,219	3,250	3,225
New Cases	3,189	3,225	3,200
Public Defender			
Adult Services	35,734	31,159	32,375
Juvenile Services	219	480	510
Adult Services	67,579	58,947	62,702
Juvenile Services	334	816	867

FTE Position Count
Judicial Services — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget	FY17 Adopted	FY16-17 Change
GENERAL FUND								
010	7080	Public Defender *(a)*	95.5	123.5	124.0	130.0	135.0	5.0
010	7085	Divorce Referee (b)	5.5	5.5	5.5	5.5	6.5	1.0
010	7087	Jury Commission	5.0	5.0	5.0	5.0	5.0	-
032	7011	Chancery Court	23.0	23.0	23.0	22.5	22.5	-
033	7021	Circuit Court *(c)*	42.0	42.0	40.0	40.0	40.0	-
034	7031	Criminal Court	84.0	83.0	83.0	83.0	83.0	-
035	7041	General Sessions Court *(d)*	177.0	175.8	185.8	186.3	190.8	4.5
036	7051	Probate Court *(e)*	13.0	13.0	13.0	14.0	14.0	-
037	7061	Juvenile Court Judge *(f)*	217.7	221.7	222.7	136.7	131.7	(5.0)
037	7071	Juvenile Court Clerk *(g)*	82.0	81.0	81.0	58.0	58.0	-
038	7090	Attorney General *(h)*	107.0	108.0	109.0	111.0	118.2	7.2
TOTAL POSITIONS - GENERAL FUND			**851.7**	**881.5**	**892.0**	**792.0**	**804.7**	**12.7**
SPECIAL REVENUE FUND								
096	7041	General Sessions Drug Court	4.0	4.0	4.0	5.0	5.0	-
TOTAL POSITIONS - SPECIAL REVENUE FUND			**4.0**	**4.0**	**4.0**	**5.0**	**5.0**	**-**
GRANT FUNDS *(i)*			**53.3**	**44.1**	**44.6**	**45.7**	**46.1**	**0.4**
TOTAL POSITIONS - ALL FUNDS			**909.0**	**929.6**	**940.6**	**842.7**	**855.8**	**13.1**

Notable changes by department since FY13:

(a) ***Public Defender*** *- in prior years, added 28 new positions related to juvenile defense, 5.5 FTE converted from temp or PT status, one transfer from the Attny Gen. In FY17 added 5 positions as 75% match to Attny Gen.*

(b) ***Divorce Referee*** *- FY17 transferred 1 position from County Attorney to Divorce Referee.*

(c) ***Circuit Court*** *- FY15 deleted two FTE in relation to consolidation of Information Technology services.*

(d) ***General Sessions Court*** *- FY13-FY16 net addition of 9.3 FTE , due mainly to expansion of the Environmental Court. FY17 added 3 FTE for Veterans Court and 1.5 FTE Judicial Commissioners.*

(e) ***Probate Court*** *- added one Manager B in FY16 for separation of accounting duties.*

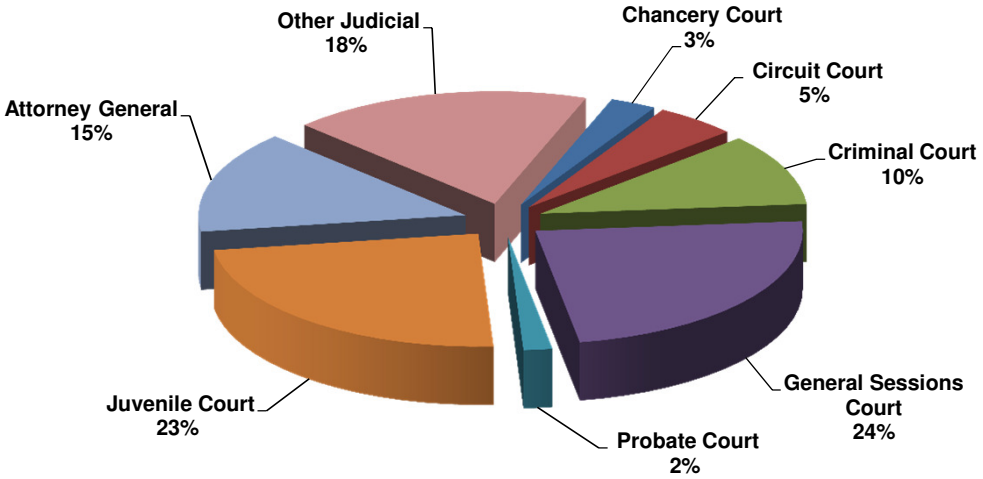
(f) ***Juvenile Court Judge*** *- FY16 transferred 90 FTE to Sheriff for Detention services; added 4 new positions. FY17 5 positions moved from JC to Support Services for building maintenance.*

(g) ***Juvenile Court Clerk*** *- transferred 23 FTE to Sheriff for Courtroom Security in FY16*

(h) ***Attorney General*** *- 4 FTE added since FY13 for caseload management. FY17 - 1.8 FTE moved to Grant Fund, added 9 new positions as part of the Commission approved increases.*

(i) ***Grant Funds*** *- FY17 - 1.8 moved from General Fund, decrease 1.4 FTE due to other grant start/end dates.*

FTE Positions by Department



JUDICIAL DIVISION

FINANCIAL SUMMARY REPORTS

Prime Accounts
Judicial

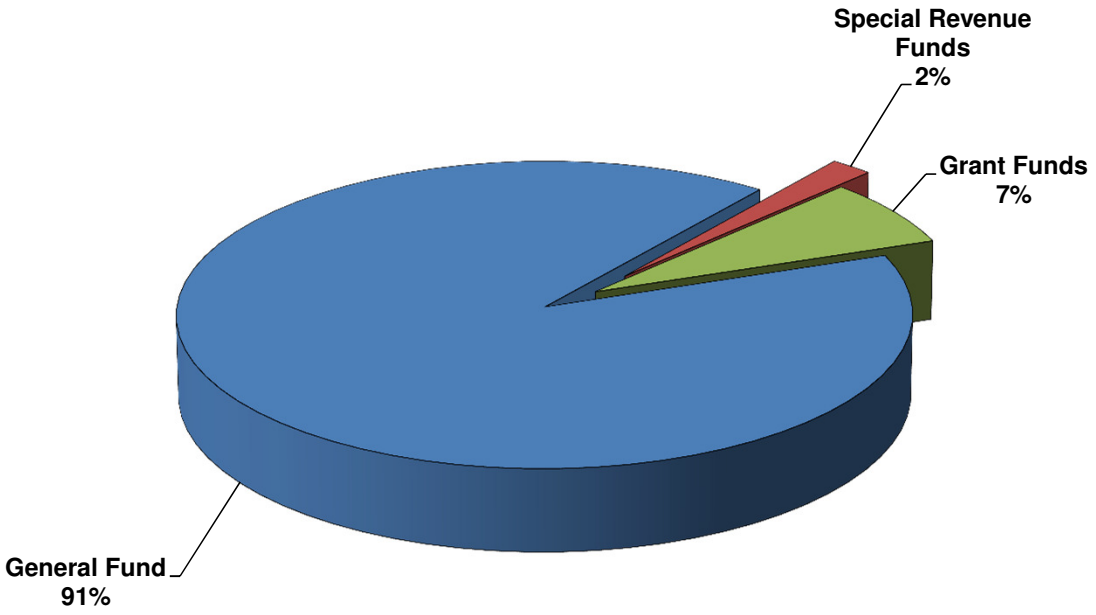
All Funds

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
41 - Other Local Taxes	(455,915)	(454,980)	(411,088)	(450,000)	(410,000)
43 - Intergovernmental Revenues-State of	(7,333,065)	(8,567,430)	(8,745,441)	(9,397,887)	(9,206,185)
44 - Intergovernmental Revenues-Federal &	(1,390,133)	(937,307)	(539,413)	(938,427)	(1,041,164)
45 - Charges for Services	(8,915)	(5,767)	(5,020)	0	0
46 - Fines, Fees & Permits	(22,237,792)	(22,629,911)	(21,984,173)	(22,490,800)	(21,548,800)
47 - Other Revenue	(391,203)	(374,416)	(512,128)	(448,486)	(397,897)
48 - Investment Income	(63,436)	(53,761)	(74,827)	(66,050)	(65,150)
Revenue	**(31,880,460)**	**(33,023,571)**	**(32,272,090)**	**(33,791,650)**	**(32,669,197)**
51 - Salaries-Regular Pay	44,757,026	44,943,031	46,193,382	47,015,816	47,820,931
52 - Salaries-Other Compensation	218,126	285,389	458,531	683,168	671,375
55 - Fringe Benefits	16,321,570	18,084,363	17,758,198	16,542,161	17,497,176
56 - Vacancy Savings	0	0	0	(2,302,184)	(2,231,571)
Salaries & Fringe Benefits	61,296,723	63,312,782	64,410,111	61,938,962	63,757,911
60 - Supplies & Materials	874,516	948,076	1,012,196	891,026	895,895
64 - Services & Other Expenses	1,369,456	1,500,329	1,756,868	1,958,556	2,120,665
66 - Professional & Contracted Services	2,302,202	3,056,570	2,986,534	3,088,750	3,577,701
67 - Rent, Utilities & Maintenance	931,309	887,593	938,618	1,284,355	220,316
68 - Interfund Services	1,120,366	1,242,570	1,280,715	1,607,167	1,593,473
70 - Capital Asset Acquistions	55,068	68,804	188,927	69,508	61,338
Operating & Maintenance	6,652,917	7,703,942	8,163,857	8,899,361	8,469,387
Expenditures	**67,949,639**	**71,016,725**	**72,573,968**	**70,838,323**	**72,227,299**
99 - Planned Use of Fund Balances	0	0	0	(416,402)	(641,563)
Planned Fund Balance Change	0	0	0	(416,402)	(641,563)
Planned Fund Balance Change	**0**	**0**	**0**	**(416,402)**	**(641,563)**
96 - Operating Transfers In	(1,257,743)	(325,830)	(315,738)	(423,750)	(436,827)
Operating Transfers In	(1,257,743)	(325,830)	(315,738)	(423,750)	(436,827)
98 - Operating Transfers Out	1,437,304	997,920	315,738	439,640	436,827
Operating Transfers Out	1,437,304	997,920	315,738	439,640	436,827
Net Transfers	**179,560**	**672,090**	**0**	**15,890**	**0**
Judicial Total	**36,248,740**	**38,665,244**	**40,301,878**	**36,646,161**	**38,916,539**

Sources and Uses by Fund Type
Judicial — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS			FY17 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	(5,536,700)	-	-	14,559,631	-	9,022,931	20%
032 - Chancery Court	(2,795,000)	-	-	1,568,107	-	(1,226,893)	2%
033 - Circuit Court	(2,748,000)	-	-	2,779,009	-	31,009	4%
034 - Criminal Court	(4,162,500)	-	-	4,998,666	-	836,166	7%
035 - Gen Sessions Court	(9,982,000)	-	-	15,005,895	-	5,023,895	21%
036 - Probate Court	(584,000)	-	-	1,290,010	-	706,010	2%
037 - Juvenile Court	(1,204,000)	(102,011)	-	14,751,285	334,816	13,780,090	21%
038 - Attorney General	-	-	-	10,743,330	-	10,743,330	15%
TOTAL GENERAL FUND	**(27,012,200)**	**(102,011)**	**-**	**65,695,934**	**334,816**	**38,916,538**	**91%**
SPECIAL REVENUE FUNDS							
084 - Gen Sess Clerk DP Fees	(306,850)	-	(313,284)	620,134	-	-	1%
085 - Criminal Clerk DP Fees	(22,100)	-	(93,700)	115,800	-	-	0%
094 - Veteran's Court	(50,000)	-	-	50,000	-	-	0%
095 - DUI Treatment Fines	(51,000)	-	-	51,000	-	-	0%
096 - Drug Court	(372,500)	-	(227,058)	599,558	-	-	1%
TOTAL SPECIAL REVENUE	**(802,450)**	**-**	**(634,042)**	**1,436,492**	**-**	**-**	**2%**
GRANT FUNDS	(4,854,547)	(334,816)	(7,521)	5,094,873	102,011	-	**7%**
TOTAL DIVISION - ALL FUNDS	**(32,669,197)**	**(436,827)**	**(641,563)**	**72,227,299**	**436,827**	**38,916,538**	**100%**

FY17 Uses by Fund



Net Expenditures By Department*
Judicial Division

All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
010	7080	Public Defender	6,173,325	5,674,399	6,551,047	7,346,386	7,758,358
010	7085	Divorce Referee	287,660	309,271	336,566	316,155	390,861
010	7087	Jury Commission	867,880	1,002,725	791,659	886,722	873,712
018	7041	General Sessions Drug Court **	639,200	-	-	-	-
032	7011	Chancery Court	(1,807,816)	(2,623,959)	(2,064,166)	(1,634,900)	(1,226,893)
033	7021	Circuit Court	(413,236)	(317,708)	(147,095)	(287,453)	31,009
034	7031	Criminal Court	616,730	1,099,531	371,910	901,944	836,166
035	7041	General Sessions Court	2,976,166	3,568,645	3,954,624	3,816,225	5,023,895
036	7051	Probate Court	543,825	591,883	598,996	690,428	706,010
037	7061	Juvenile Court Judge	15,205,466	15,890,313	16,052,045	11,787,287	10,922,047
037	7071	Juvenile Court Clerk	3,205,494	3,752,782	3,897,123	2,801,107	2,858,042
038	7090	Attorney General	9,442,233	9,742,400	9,734,892	10,022,258	10,743,330
GENERAL FUND TOTAL			**37,736,928**	**38,690,284**	**40,077,599**	**36,646,161**	**38,916,538**
SPECIAL REVENUE FUNDS							
084	7041	General Sessions Court DP Fees	(68,197)	9,632	359,228	-	-
085	7031	Criminal Court DP Fees	(18,176)	(19,064)	(17,171)	-	-
095	7041	DUI Treatment Fines	(361,051)	(25,262)	(10,179)	-	-
096	7041	General Sessions Drug Court	(729,068)	(67,386)	(84,949)	-	-
SPECIAL REVENUE FUND TOTAL			**(1,176,493)**	**(102,081)**	246,929	-	-
GRANT FUNDS TOTAL			**(311,695)**	**77,041**	**(22,650)**	**-**	**-**
TOTAL JUDICIAL - ALL FUNDS			**36,248,740**	**38,665,244**	**40,301,878**	**36,646,161**	**38,916,538**

Includes all Sources and Uses of Funds

***** Moved Drug Court from General Fund 018 to Special Revenue Fund 096 in FY13.***

Prime Accounts
Judicial

General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
41 - Other Local Taxes	(455,915)	(454,980)	(411,088)	(450,000)	(410,000)
43 - Intergovernmental Revenues-State of	(4,280,824)	(5,609,000)	(5,678,516)	(5,832,700)	(5,786,700)
44 - Intergovernmental Revenues-Federal &	(126,681)	(75,937)	(86,542)	(52,500)	0
45 - Charges for Services	(8,915)	(5,767)	(5,020)	0	0
46 - Fines, Fees & Permits	(21,524,729)	(21,886,433)	(21,227,661)	(21,744,000)	(20,752,000)
47 - Other Revenue	(18,154)	(5,539)	(51,769)	(7,000)	(4,000)
48 - Investment Income	(58,710)	(48,725)	(69,316)	(60,400)	(59,500)
Revenue	**(26,473,929)**	**(28,086,379)**	**(27,529,911)**	**(28,146,600)**	**(27,012,200)**
51 - Salaries-Regular Pay	42,335,494	42,651,702	43,865,905	44,329,035	45,106,657
52 - Salaries-Other Compensation	208,484	275,923	456,461	633,981	626,736
55 - Fringe Benefits	15,460,603	17,165,181	16,872,486	15,589,304	16,498,574
56 - Vacancy Savings	0	0	0	(2,238,970)	(2,217,666)
Salaries & Fringe Benefits	58,004,581	60,092,807	61,194,853	58,313,350	60,014,302
60 - Supplies & Materials	791,334	813,980	958,549	772,291	804,199
64 - Services & Other Expenses	1,148,126	1,219,695	1,206,883	1,490,579	1,492,683
66 - Professional & Contracted Services	1,108,088	1,843,750	1,959,188	1,443,167	1,855,227
67 - Rent, Utilities & Maintenance	921,712	884,535	933,904	1,268,807	195,445
68 - Interfund Services	888,336	1,033,696	1,072,530	1,240,813	1,299,078
70 - Capital Asset Acquistions	55,068	33,500	109,976	43,220	35,000
Operating & Maintenance	4,912,664	5,829,156	6,241,028	6,258,877	5,681,632
Expenditures	**62,917,245**	**65,921,963**	**67,435,881**	**64,572,227**	**65,695,934**
96 - Operating Transfers In	(71,621)	(71,610)	(72,054)	(101,608)	(102,011)
Operating Transfers In	(71,621)	(71,610)	(72,054)	(101,608)	(102,011)
98 - Operating Transfers Out	1,365,233	926,310	243,684	322,142	334,816
Operating Transfers Out	1,365,233	926,310	243,684	322,142	334,816
Net Transfers	**1,293,612**	**854,700**	**171,630**	**220,534**	**232,805**
Judicial Total	**37,736,928**	**38,690,284**	**40,077,599**	**36,646,161**	**38,916,539**

Prime Accounts
Judicial

Special Revenue Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
46 - Fines, Fees & Permits	(713,063)	(743,478)	(756,512)	(746,800)	(796,800)
47 - Other Revenue	0	0	(35,418)	0	0
48 - Investment Income	(4,726)	(5,037)	(5,512)	(5,650)	(5,650)
Revenue	**(717,790)**	**(748,515)**	**(797,442)**	**(752,450)**	**(802,450)**
51 - Salaries-Regular Pay	147,574	158,384	159,325	210,913	215,132
52 - Salaries-Other Compensation	0	0	0	3,409	3,409
55 - Fringe Benefits	64,236	70,552	64,265	77,988	76,215
Salaries & Fringe Benefits	211,810	228,936	223,591	292,310	294,756
60 - Supplies & Materials	45,685	66,350	41,195	51,225	53,225
64 - Services & Other Expenses	129,075	162,449	428,158	309,680	488,129
66 - Professional & Contracted Services	54,247	163,918	258,990	404,732	502,086
67 - Rent, Utilities & Maintenance	6,318	3,058	4,714	13,714	23,037
68 - Interfund Services	38,439	0	8,771	48,921	48,921
70 - Capital Asset Acquistions	0	21,724	78,951	19,338	26,338
Operating & Maintenance	273,764	417,499	820,780	847,610	1,141,736
Expenditures	**485,574**	**646,434**	**1,044,370**	**1,139,920**	**1,436,492**
99 - Planned Use of Fund Balances	0	0	0	(387,470)	(634,042)
Planned Fund Balance Change	0	0	0	(387,470)	(634,042)
Planned Fund Balance Change	**0**	**0**	**0**	**(387,470)**	**(634,042)**
96 - Operating Transfers In	(944,277)	0	0	0	0
Operating Transfers In	(944,277)	0	0	0	0
Net Transfers	**(944,277)**	**0**	**0**	**0**	**0**
Judicial Total	**(1,176,493)**	**(102,081)**	**246,929**	**0**	**0**

Fund 084 - General Sessions Court Clerk DP Fund

This fund accounts for fees collected by the General Sessions Court Clerk. The funds collected are earmarked for computer hardware purchases or replacement, but may also be used for other usual and necessary computer related expenses at the discretion of the clerk.

Fund 085 - Criminal Court Clerk DP Fees

This fund accounts for fees collected by the Criminal Court Clerk. These funds are reserved for the purchase or replacement of computer equipment, upgrades, imaging systems and related supplies and maintenance.

Fund 095 - DUI Treatment Fines

Under T.C.A. 55-10-451, an extra $100 fine is assessed by the courts for "driving under the influence" cases. The use of these funds is restricted for use in alcohol & drug treatment programs through services offered by certain qualified organizations. This fund is used to account for these revenues and the related expenditures.

This section was moved from the General Fund 013-480401 in Community Services to Special Revenue Fund in 095-704123 in General Sessions Court for FY13. DUI funds will be used in conjunction with services provided by the Shelby County Drug Court program.

Fund 094 (Veterans Treatment Fund) and Fund 096 (Drug Court Fund)

Under TCA 16-22-109 an additional $75 fine is assessed for certain drug related offenses. The County receives $70 of these fines collected by General Sessions and Criminal courts and by some municipal courts within the County. The General Sessions "Drug Court" also assesses fines under TCA 40-36-306 (f). The revenues are to be used exclusively for the creation and maintenance of state drug court treatment programs per TCA 16-22-104.

The Drug Court Program offers services intended to reduce the jail population by offering an alternative to incarceration to adult, non violent drug offenders. This is a minimum of a one year program in which clients obtain help through participation in a judicially supervised treatment program. Offenders who successfully complete the program and graduate may qualify to have their criminal record expunged. The Veterans Treatment Fund accounts for fines collected by General Sessions and Criminal Courts and the GS Drug Court to be used exclusively for the operation and maintenance of veterans treatment court programs.

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(3,052,241)	(2,958,429)	(3,066,925)	(3,565,187)	(3,419,485)
44 - Intergovernmental Revenues-Federal &	(1,263,452)	(861,370)	(452,872)	(885,927)	(1,041,164)
47 - Other Revenue	(373,048)	(368,878)	(424,941)	(441,486)	(393,897)
Revenue	**(4,688,741)**	**(4,188,677)**	**(3,944,737)**	**(4,892,600)**	**(4,854,547)**
51 - Salaries-Regular Pay	2,273,959	2,132,945	2,168,152	2,475,868	2,499,141
52 - Salaries-Other Compensation	9,642	9,465	2,069	45,779	41,231
55 - Fringe Benefits	796,731	848,630	821,447	874,869	922,386
56 - Vacancy Savings	0	0	0	(63,214)	(13,905)
Salaries & Fringe Benefits	3,080,332	2,991,040	2,991,668	3,333,302	3,448,853
60 - Supplies & Materials	37,497	67,746	12,452	67,510	38,471
64 - Services & Other Expenses	92,255	118,185	121,827	158,297	139,853
66 - Professional & Contracted Services	1,139,867	1,048,902	768,356	1,240,851	1,220,388
67 - Rent, Utilities & Maintenance	3,279	0	0	1,834	1,834
68 - Interfund Services	193,591	208,874	199,414	317,433	245,474
70 - Capital Asset Acquistions	0	13,580	0	6,950	0
Operating & Maintenance	1,466,489	1,457,288	1,102,049	1,792,874	1,646,020
Expenditures	**4,546,821**	**4,448,328**	**4,093,717**	**5,126,176**	**5,094,873**
99 - Planned Use of Fund Balances	0	0	0	(28,932)	(7,521)
Planned Fund Balance Change	0	0	0	(28,932)	(7,521)
Planned Fund Balance Change	**0**	**0**	**0**	**(28,932)**	**(7,521)**
96 - Operating Transfers In	(241,846)	(254,220)	(243,684)	(322,142)	(334,816)
Operating Transfers In	(241,846)	(254,220)	(243,684)	(322,142)	(334,816)
98 - Operating Transfers Out	72,071	71,610	72,054	117,498	102,011
Operating Transfers Out	72,071	71,610	72,054	117,498	102,011
Net Transfers	**(169,775)**	**(182,610)**	**(171,630)**	**(204,644)**	**(232,805)**
Judicial Total	**(311,695)**	**77,041**	**(22,650)**	**0**	**0**

The Judicial Division administers the following grants:

Criminal Court Clerk

- ***Spanish Interpreter Funds –*** The Administrative Office of the Courts grant funding for interpreters to assist with enabling Limited English Proficiency (LEP) persons to more fully participate in court proceedings.

General Sessions Court

- ***Adult Drug Court Enhancement Program -*** This grant is from the Bureau of Justice Assistance and provides gender-based mental health and substance abuse treatment counseling for adults with a co-occurring disorder and/or trauma.
- ***Residential Drug Treatment -*** This grant, offered by the State of Tennessee Office of Criminal Justice Programs, provides residential drug and alcohol treatment.
- ***Justice Assistance Grant (JAG) -*** The U.S. Department of Justice is the grantor for the Edward Byrne Justice Assistance Grant that provides support for the Drug and Veterans Court.

Juvenile Court

- ***Child Support Services -*** Tennessee Department of Human Services provides funding to Juvenile Court through two separate grants, for child support operations and advocacy services.
- ***Child and Family Intervention -*** Tennessee Department of Children's Services provides funding for child and family intervention services delivered by the Juvenile Court's Children's Bureau.
- ***Child Support IV-D -*** Funded by Tennessee Department of Human Services to handle all Title IV-D related process papers and subpoenas. *(Shared with Juvenile Court Clerk)*
- ***State Supplement Juvenile Court Improvement -*** Tennessee Commission on Children and Youth grant provides funding for improvement of Juvenile Court operations by supplementing salaries in support of the Court Appointed Special Advocates (CASA).
- ***Annie E. Casey Foundation -*** Juvenile Detention Alternatives Initiative (JDAI) provides funding to Juvenile Court for learning and teaching alternatives to detention for juvenile offenders.

Public Defender

- ***Justice Assistance Grant (JAG) -*** The U.S. Department of Justice is the grantor for the Edward Byrne Justice Assistance Grant that provides funding for the purposes of implementing crime prevention programs.

District Attorney General

- ***Victims of Crime Act Grant (VOCA) –*** This State funded grant provides services that directly improve the health and well-being of victims of crime with priority given to victims of child abuse, domestic violence, sexual assault and services for previously underserved victims
- ***Violence Against Women Grant -*** The U.S. Department of Justice is the grantor for The DAG Rape Arrest Grant, for programming to provide direct services to adult victims of sexual assault.
- ***Drug Enforcement Agency (DEA) Grant –*** This grant provides funding for a task force that disrupts illicit drug activity in the Greater Memphis Area by immobilizing targeted violators and trafficking organizations.
- ***Drug Task Force –*** Positions funded by drug seizures of the West Tennessee Violent Crime & Drug Task Force.

FUND	SECTION	GRANT PROGRAM	AMOUNT
		Department 7031: Criminal Court Clerk	
202	703101	Spanish Interpreter Funds	$ 113,220
		Department Total	**$ 113,220**
		Department 7041: General Sessions Criminal Court	
625	704122	Drug Court Grant	$ 250,000
850	704122	Residential Drug Treatment Grant	550,000
195	704122	JAG Drug Court	40,000
195	704124	JAG Veterans Court	93,366
		Department Total	**$ 933,366**
		Department 7061: Juvenile Court	
123	706152	Court Appointed Spec Advocate	$ 9,000
147	706152	DHS Advocacy Services	67,688
550	706153	J C Child Support Bureau - Title IV-D Grant	1,732,344
552	706153	J C Child Support Bureau - Child Advocacy Services	250,989
595	706151	Juvenile Detention Alternatives Initiative (JDAI) - Main	10,000
		Department Total	**$ 2,070,021**
		Department 7071: Juvenile Court Clerk	
163	707101	Title IV-D (Process Paper) Grant	$ 649,937
		Department Total	**$ 649,937**
		Department 7080: Public Defender	
191	708002	JAG Public Defender - Juvenile Cases	$ 50,000
193	708002	Justice Assistance Grant 2014	150,000
		Department Total	**$ 200,000**
		Department 7090: Attorney General	
307	709001	VOCA DAG Gang Hisp DV Victim	$ 46,307
475	709001	District Attorney General Rape Arrest Grant	286,538
477	709001	DEA Memphis Residence Task Force II	56,510
479	709001	Drug Task Force	498,647
		Department Total	**$ 888,002**
		DIVISION TOTAL	**$ 4,854,547**

JAG = Justice Assistance Grant

JUDICIAL

DEPARTMENTAL BUDGET HIGHLIGHTS

CHANCERY COURT

Donna Russell, Clerk and Master

FY17 Budget Highlights

DEPARTMENT MISSION:

To provide efficient administration of courtroom operations and maintenance all court records and documents for the three (3) divisions of Chancery Court, a court of equity. Pursuant to certain specific state statutes, Chancery Court also has concurrent jurisdiction with the Circuit Court.

DESCRIPTION OF ACTIVITIES:

- Maintaining records associated with filings and issuing various processes and notices.
- Preparing and certifying the record on all cases appealed from Chancery Court.
- Processing and conducting public auctions for delinquent real estate property taxes for Shelby County and all municipalities within the County, as well as monitoring post-sale activity.
- Receiving and processing garnishment and child support payments.

REVENUE SOURCES:

Revenue is primarily generated from the collection of fees provided for in T.C.A. 8-21-401 as well as fees and commissions for processes in the collection of delinquent property tax and sale of property. Fees from delinquent property tax and tax sales are collectively utilized by Chancery Court and Circuit Court.

GENERAL FUND 032 – DEPT 7011 Judges/Clerk and Master

Chancery Court	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(3,479,842)	(3,151,000)	(2,795,000)	356,000
Salaries	1,251,010	1,346,297	1,398,304	52,007
O&M	164,666	169,803	169,803	-
Net Expenditures	**(2,064,167)**	**(1,634,900)**	**(1,226,893)**	**408,007**
FTE Count	**23.0**	**22.5**	**22.5**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Revenue collected from fees has declined by about 30% (or $1.2 million) over the past five years. The decrease is primarily attributable to:
  - Recent statutory changes lowering the percentage of commissions collected from tax sales and the loss of jurisdiction for workers' compensation cases.
  - The sunset of collection of court revenue related to child support and pre-flat fee court cost collection.
- ***Salaries/FTE:*** FY16 FTE count decrease of .5 reflects a correction to the status of an Attorney from full time to part time. Salary expense includes reimbursement to Circuit Court for one shared FTE.
- ***O&M:*** No change to total O&M category; spending consistent with prior years.

BUDGETARY ISSUES/TRENDS:

Effective January 1, 2016, the Clerk's Commission on Tax Sales changed from a previous statutory 10% (capped at $600) to a flat 3% on the sales price at tax sale. Absent a substantial increase in parcels sold to private individuals, this is expected to negatively impact Chancery Court's revenue on commissions from tax sale.

OTHER:

- No other special revenue or grant funds; Data Processing fees are recorded in the General Fund.
- No Increase Requests were submitted for consideration.

CIRCUIT COURT

Jimmy Moore, Circuit Court Clerk

FY17 Budget Highlights

DEPARTMENT MISSION:

To efficiently administer courtroom operations for nine divisions of the Thirtieth Judicial Circuit Court, and to maintain all official records, documents and electronic filings from attorneys and pro se litigants.

DESCRIPTION OF ACTIVITIES:

- The Clerk provides support for nine Circuit Judges (paid by the State).
- Accepts all documents, prepares docket and maintains records associated with filings and issuing various processes and notices. .
- Attends all court sessions with the required records and records minutes of the court.
- Prepares and certifies the record on all cases appealed from Circuit Court.
- Receives and processes garnishment and child support payments.
- Additionally, this court of general jurisdiction handles complex legal research to expedite the processing of pending cases.

REVENUE SOURCES:

Revenue is generated from the collection of fees as stated primarily in T.C.A. 8-21-401 and County Ordinance. Additionally, the Court Clerk is paid fees for its processes in the collection of delinquent real estate property tax and personalty tax collected.

General Fund 033 – 7021 Judges and Clerk

Circuit Court	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(2,769,187)	(3,059,000)	(2,748,000)	311,000
Salaries	2,366,944	2,483,973	2,491,435	7,462
O&M	255,149	287,574	287,574	-
Net Expenditures	**(147,094)**	**(287,453)**	**31,009**	**318,462**
FTE Count	**40.0**	**40.0**	**40.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** has declined by about 16% ($500,000) over the past five years. Decrease is attributed primarily to continuing trend of reduced filings.
- ***Salaries/FTE:*** FTE count unchanged at 40 positions; Salaries include a reimbursement from Chancery Court for a shared FTE. Circuit Court Judges are funded by the state.
- ***O&M:*** No change to total O&M category; spending consistent with prior years.

OTHER:

- No special revenue or grant funds; Data Processing fees are recorded in the General Fund.
- No Increase Requests were submitted for consideration.
- No significant issues/trends with potential budgetary impact.

CRIMINAL COURT

Richard Desaussure, Criminal Court Clerk

FY17 Budget Highlights

DEPARTMENT MISSION:

To provide administrative support to the ten (10) Criminal Court divisions, to collect fines & fees as directed by the Tennessee Code Annotated, and to maintain all Court records and documents.

DESCRIPTION OF ACTIVITIES:

- Criminal Court Judges consists of ten (10) Criminal Judges that are state funded. The Judges hire six (6) law clerks on a part-time temporary basis to assist the judges with basic legal tasks and research.
- The Clerk's Office provides support for the Judges and prepares billings to the state, county, and defendants for costs. This office also collects amounts owed by the defendants and disburses the funds collected to the county agencies involved in the arrest and processing of the defendants.

REVENUE SOURCES:

- Felony fees billed to the State Department of Corrections for the reimbursement of certified costs incurred in felony prosecutions (main source of revenue)
- Misdemeanor fees billed to the county in the State of Tennessee that are responsible for the costs of these prosecutions
- Other fees generated by the in-house collections department, outside collection agency, the garnishment department and revenue derived as a result of claims filed in Bankruptcy Court on behalf of the Criminal Court of Shelby County.

GENERAL FUND Dept 7031 Clerk and Judges

Criminal Court	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(4,241,425)	(4,132,000)	(4,162,500)	(30,500)
Salaries	4,392,879	4,703,020	4,667,742	(35,278)
O&M	220,456	330,924	330,924	-
Net Expenditures	**371,910**	**901,944**	**836,166**	**(65,778)**
FTE Count	**83.0**	**83.0**	**83.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Trend has been fairly stable since FY13, with a small adjustment for FY17.
- ***Salaries/FTE:*** FTE count unchanged at 83 positions; budget reduction reflects removal of salary budgets in excess of actual rates.
- ***O&M:*** Expected to remain consistent with FY16 levels.

GRANT FUNDS:

- Grant funds of $113,000 budgeted for Spanish Interpreters program with 2 FTE and 10% general fund match.

SPECIAL REVENUE FUND 085 – Data Processing (DP) Fees:

- Data Processing Fund has annual revenue of about $20,000. Fund balance has doubled in past five years to current balance of $135,000.

Other:

- No Increase Requests were submitted for consideration.

GENERAL SESSIONS COURT CLERK

Edward L. Stanton, Jr., Clerk

FY17 Budget Highlights

DEPARTMENT MISSION:

To provide judicial and clerical/administrative support staffing and maintain court records for six (6) divisions of General Sessions Civil Court and nine (9) divisions of General Sessions Criminal Court.

DESCRIPTION OF ACTIVITIES:

- Staff and operate the Clerk's Office 24/7, creating and processing records of all persons booked into and released from the jail for all courts in Shelby County.
- Collection and disbursement of fines and fees for local, state and federal regulatory agencies.
- Maintain court records and documents for all divisions; assign cases to scheduled session slots and prepare files set for hearings.
- Provide foreign language interpreters for indigent clients and the deaf.

REVENUE SOURCES:

Fees collected by the General Sessions Court Clerk for cases held in General Sessions courts as per Tenn. Code Ann. § 8-21-401.

General Fund 035 – 704102

General Sessions Clerk	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(9,348,759)	(9,873,400)	(9,572,000)	301,400
Salaries	7,343,605	7,615,404	7,885,890	270,487
O&M	559,913	564,611	564,611	-
Net Expenditures	**(1,445,241)**	**(1,693,385)**	**(1,121,499)**	**571,887**
FTE Count	**149.0**	**149.0**	**149.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** FY 17 revenue budget adjusted to level of prior year actual collections.
- ***Salaries/FTE:*** FTE count is unchanged at 149 positions. Budget increase includes an adjustment to vacancy savings and the 2% general salary increase.
- ***O&M***: No change to total O&M category; spending consistent with prior year.

SPECIAL REVENUE FUND 084 – Data Processing (DP) Fees:

- Revenue collected for DP Fees averages about $300,000 per year.
- Current DP fund balance = $426,000 (Criminal and Civil Divisions)
- FY17 budget includes use of fund balance in the amount of $313,000 for software maintenance related to the iCJIS systems. Continued payment of all technology expenses from the DP Fund may deplete available resources within the next several years. As a result, additional General Fund support may be necessary for computer related expenses in the future.

OTHER:

- No grant funds.
- Funding requested for implementation of Driver Assistance program was approved immediately after budget adoption. This program establishes payment plans to reinstate drivers' licenses previously revoked for nonpayment of court fines. Expected increase to revenue collections will offset the additional personnel costs.

GENERAL SESSIONS COURT CRIMINAL JUDGES

FY17 Budget Highlights

Administrative Judge Loyce Lambert-Ryan

DEPARTMENT MISSION:

To serve the citizens of Shelby County and respond to the needs of local law enforcement through implementation of fair and expeditious delivery of justice to ensure the law is followed at all stages and the rights of all are protected.

DESCRIPTION OF ACTIVITIES:

The General Sessions Criminal Court consists of nine (9) Criminal Judges (paid by the County) that handle 100,000 cases per year, including misdemeanors and preliminary hearings on felonies, traffic and environmental cases.

- Designated Courts established by Statute include the Drug, Domestic Violence and Environmental Courts.
- Specialty Courts in this section include the Veterans and Mental Health Courts.

REVENUE SOURCES:

A local litigation tax is collected by the General Sessions Court Clerk on each case filed in General Sessions Court per Tenn. Code Ann. § 16-15-5006.

General Fund 035 – 704112

	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(111,025)	(110,000)	(110,000)	-
Salaries	3,870,455	3,949,688	4,462,839	513,151
O&M	475,847	526,893	595,826	68,933
Net Expenditures	**4,235,277**	**4,366,581**	**4,948,665**	**582,084**
FTE Count	**28.8**	**29.3**	**33.8**	**4.5**

CHANGES IN MAJOR CATEGORIES:

- ***Salaries/FTE:*** Increase requests were approved by the Commission to add 3 full time staff positions for Veterans' Court and also one full time and one part time Judicial Commissioner.
- ***O&M***: Increase requests were approved by the Commission to add funding for telecom and security equipment, computers, and training. O&M budget increased by Administration by $50,000 for furniture replacement.

GRANT FUNDS:

- Total Grant Revenue is $933,000 for FY17, including ongoing Justice Assistance Grant Funds (JAG) for Drug Court and Veterans Court. Grants employ 2 FTE.

SPECIAL REVENUE FUNDS:

- Fund 94 for Veteran Treatment and Fund 95 for DUI Treatment account for a small amount of fines collected in accordance with Public Chapter No. 453 TCA-16-22-104 (under $50,000 each).
- Fund 96 accounts for Drug Treatment Fees collected for operations of the Drug Court (about $375,000 annually) with 5 FTE. Fund Balance = $881,000, with $225,000 used annually.
- Effective February 2016 Veterans Treatment Court fees collected pursuant to TCA -16-22-109 (Veterans Court receives funds on every drug case conviction pursuant to TCA-16-22-109)

GENERAL SESSIONS COURT CIVIL JUDGES

FY17 Budget Highlights

Administrative Judge Deborah M. Henderson

DEPARTMENT MISSION:

To serve the citizens of Shelby County and respond to the needs of local law enforcement through implementation of fair and expeditious delivery of justice to ensure the law is followed at all stages and the rights of all are protected.

DESCRIPTION OF ACTIVITIES:

The General Sessions Civil Court consists of six (6) civil judges who preside over 65,000 new civil cases annually, with a jurisdictional limit of $25,000 and unlimited monetary jurisdiction for the recovery of property and rental amounts due under the terms and provisions of contracts. Other cases handled include:

- ✓ Emergency mental commitments
- ✓ Denial petitions for handgun permits
- ✓ Interpleaders
- ✓ Drug Dealer Eviction Program

REVENUE SOURCES:

A local litigation tax is collected by the General Sessions Civil Court Clerk on each civil case filed in General Sessions court. The maximum fee authorized by the State is $6 per case, per Tenn. Code Ann. § 16-15-5006.

General Fund 035 – 704102

General Sessions Civil Court Judges	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(300,063)	(340,000)	(300,000)	40,000
Salaries	1,433,717	1,432,869	1,446,569	13,700
O&M	30,934	50,160	50,160	-
Net Expenditures	**1,164,588**	**1,143,029**	**1,196,729**	**53,700**
FTE Count	**8.0**	**8.0**	**8.0**	**-**

ACTIVITY IN MAJOR CATEGORIES:

Revenue: Decreased to better align with actual collections.
Salaries/FTE: FTE count remains unchanged at 8 positions (6 judges and 2 support staff). All Judges are paid by the County, but received the State increase of .01% for FY17.
O&M: No change to this category as spending is consistent with prior year.

OTHER:

- No other funds or grants.
- No significant issues/trends with potential budgetary impact.

PROBATE COURT

Paul Boyd, Court Clerk

FY17 Budget Highlights

DEPARTMENT MISSION:

To administer estates, probate wills, appoint guardians and conservators for minors and incompetents, change names, approve the partition and sale of real estate, and file all petitions for judicial hospitalization under the Mental Health Law.

DESCRIPTION OF ACTIVITIES:

Two Probate Court Judges paid by the County oversee the following types of cases:

- ✓ Conservatorships
- ✓ Corrections to birth certificates
- ✓ Guardianships
- ✓ Judicial hospitalization under the Mental Health Law
- ✓ Name changes
- ✓ Wills and Estates

The Probate Court Clerk and staff administer the efficient operations of the courts and maintain all documents and records.

REVENUE SOURCES:

- Fees and commissions are collected from litigants in Probate Court.
- Data Processing (DP) Fees are collected and disbursed within the General Fund accounts.

General Fund 036 – 7051 Probate Judges and Clerk

Probate Court	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(581,977)	(584,000)	(584,000)	-
Salaries	1,119,715	1,204,742	1,220,324	15,583
O&M	61,258	69,686	69,686	-
Net Expenditures	**598,996**	**690,428**	**706,010**	**15,583**
FTE Count	**13**	**14**	**14**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Collections stable over past five years.
- ***Salaries:*** In compliance with the recommendations of Internal and External Auditors, an Accountant B position was approved by the Commission in FY16 to improve the segregation of duties. FTE count remains unchanged for FY17 at 14 positions. Also includes salaries for two judges.
- ***O&M***: No change to total O&M category; spending consistent with prior years.

OTHER:

- No increase requests were submitted for consideration.
- No other special revenue or grant funds.
- No significant issues/trends with potential budgetary impact.

JUVENILE COURT JUDGES

Judge Dan Michael

FY17 Budget Highlights

DEPARTMENT MISSION:

The mission of Juvenile Court is to protect, as well as correct and rehabilitate the child; to protect society; and to uphold the dignity of the law.

DESCRIPTION OF ACTIVITIES:

This court is responsible for all assessment screenings of all juveniles detained for serious offenses and evaluation referrals for youth affected by mental and health issues / substance abuse. Juvenile Court has eight courtrooms where juvenile and child support cases are heard. This court is also responsible for developing and supervising community-based programs for children in Shelby County that require supervision by the court.

REVENUE SOURCES:

Cafeteria sales, public telephone and vending machine sales.

General Fund 037 – Dept 7061

Juvenile Court Judge	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(178,737)	(7,000)	(4,000)	3,000
Salaries	13,670,236	9,580,445	9,550,157	(30,288)
O&M	2,625,666	2,281,530	1,443,578	(837,952)
Net Transfers	(65,120)	(67,688)	(67,688)	-
Net	**16,052,045**	**11,787,287**	**10,922,047**	**(865,240)**
FTE Count	**222.7**	**136.7**	**131.7**	**(5.0)**

CHANGES TO MAJOR CATEGORIES:

- **Salaries/FTE:**
  - FY17 changes: Transferred 5 FTE to Support Services for maintenance.
  - FY16 changes: Added 3 positions related to the Evening Reporting program; transferred 90 FTE to Sheriff for detention; transferred 1 position from CAO for temporary use as DOJ liaison; added 1 Magistrate by Resolution (February 2016); deleted 1 position to fund new hire
- **O&M**: FY17 reduction reflects $600,000 of maintenance expense items transferred to Support Services, $650,000 of non-recurring maintenance items added by resolution for FY16 only, and $417,000 of approved increases requested for various psychological assessment tools and services and support for detention alternative programs.

BUDGETARY ISSUES/TRENDS:

- Implementation of the Department of Justice recommendations has required changes to services with significant budgetary impact over the past four fiscal years.
- Juvenile detention and court security services were assumed by the Sheriff effective July 1, 2015 (FY16) with a transfer of 90 FTE and $6.2 million in personnel and operating budget.
- Building maintenance services were assumed by Support Services effective July 1, 2016 (FY17) with a transfer of 5 FTE and $600,000 in personnel and operating costs.

GRANT FUNDS:

- Total Grant Revenue is $2.1 million for FY17, consistent with prior years. Primary grant is the State Title IV-D child support grant which accounts for over 80% of all grant revenue.
- Grants employ 18.3 FTE.

JUVENILE COURT CLERK

Joy Touliatos, Court Clerk

FY17 Budget Highlights

DEPARTMENT MISSION:

To file all official documents for Shelby County Juvenile Court and maintain the official court docket and journal.

DESCRIPTION OF ACTIVITIES:

The Juvenile Court Clerk's Office is responsible for:

- Building and maintaining all the records for Juvenile Court.
- Collecting and processing all monies assessed and paid through the Juvenile Court system.
- Serving all legal documents that require an appearance in court.
- Recording all of the Court's proceedings and decisions and for preparing Court orders and entering those orders into the minutes, which serve as the permanent record of the Court.

REVENUE SOURCES:

- State reimbursement for services provided under the IV-D Child Support contract ($700,000).
- Fines & Fees levied against defendants; court costs associated with juvenile and adult proceedings ($500,000).

General Fund 037 – Dept 7071

Juvenile Court Clerk	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(1,135,794)	(1,250,000)	(1,200,000)	50,000
Salaries	4,442,539	3,334,107	3,370,654	36,547
O&M	355,059	431,182	386,895	(44,287)
Net Transfers	235,319	285,818	300,493	14,675
Net	**3,897,123**	**2,801,107**	**2,858,042**	**56,935**
FTE Count	**81.0**	**58.0**	**58.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Aligned FY17 revenue to actual revenue.
- ***Salaries/FTE:*** Transferred 23 positions to Sheriff for Juvenile Court security in FY16.
- ***O&M***: O&M reduction for FY17 is primarily the result of transferring the utilities budget to Support Services.

GRANTS:

- Title IV-D Child Support Program is the only grant under this section with total revenue of $650,000 for FY17 and a net transfer from the General Fund of $301,000. Includes 15 FTE.

PUBLIC DEFENDER

Stephen Bush, Chief Public Defender

FY17 Budget Highlights

DEPARTMENT MISSION:

To provide independent and ethical client-centered representation to individuals who are unable to hire private counsel. Providing effective assistance of counsel is mandated under state and federal constitutions for individuals facing loss of liberty in adult and juvenile delinquency proceedings.

DESCRIPTION OF ACTIVITIES:

- The Public Defender represents clients in criminal matters in the General Sessions, Juvenile, Criminal, and Circuit Courts of Shelby County. Additional services are provided for state charges initiated in the municipal city courts.
- The Department of Justice agreement created responsibility for supervision and oversight of juvenile delinquency representation and required the establishment of a specialized unit for juvenile defense.
- The Public Defender actively seeks access to treatment based alternatives to incarceration for clients with substance abuse and mental health disorders through the Jericho Program.

REVENUE SOURCES:

- State of Tennessee reimbursement accounts for 39% of the Public Defender budget
- Indigent Defense services for municipal courts within Bartlett, Collierville, Germantown, and Millington.

GENERAL FUND 010 – DEPT 7080

Public Defender	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(5,051,179)	(5,261,700)	(5,261,700)	-
Salaries	10,840,516	11,923,215	12,290,052	366,837
O&M	761,709	684,871	730,006	45,135
Net	**6,551,046**	**7,346,386**	**7,758,358**	**411,972**
FTE Count	**124.0**	**130.0**	**135.0**	**5.0**

CHANGES IN MAJOR CATEGORIES:

Budget increases for the Public Defender resulted from a required 75% match to increases approved by the Commission for the District Attorney General (DAG), as specified by TCA 16-2-518 to maintain equitable funding for prosecution and defense.

- **Salaries/FTE**: Added 5 full time FTE positions for FY17 as match to DAG funding. Six new positions were also approved by the Commission in FY16 to meet service capacity needs for juvenile defense. Since FY12 the staff has increased by 40 to achieve compliance with the Department of Justice requirements for Juvenile Defense.
- **O&M:** Change to total O&M category also reflects DAG matching funds.

GRANT FUNDS:

- Justice Assistance Grant (JAG) funds budgeted in FY17 ($200K) for the University of Memphis Children's Defense Clinic will be used to support efforts of meeting juvenile defense obligations required by the DOJ agreement.

OTHER:

- Renovations to the 4th Floor of 150 Washington with CIP funding are in progress to provide more space for the expanded staff.

DIVORCE REFEREE

Cary C. Woods, Divorce Referee

FY17 Budget Highlights

DEPARTMENT MISSION:

To review and monitor all divorce complaints filed in Shelby County to assure compliance with local and state laws.

DESCRIPTION OF ACTIVITIES:

- Accepts and approves service of process on every Divorce Complaint, Complaint for Separate Maintenance, and Complaint for Annulment filed in Shelby County.
- Conducts hearings on pending and post-divorce issues (i.e. Child support, alimony).
- Coordinates all activity with Judges, Attorneys, and service providers.
- Assists the Mediation section of the Memphis Bar Association by referring cases for mediation.
- Divorce referees do not represent or provide legal advice to either party in a divorce action. About 2700 divorce filings and 1500 modification hearings are handled annually.

REVENUE SOURCES:

The Divorce Referee's revenue sources are from fees charged at the time of filing the divorce through Circuit and Chancery Court (revenues are recorded in either accounts 4605 Chancery Court Fees or 4610 Circuit Court Clerk Fees). A fee of $115.00 is included with the filing fee for a divorce; a fee of $10.00 is for filing a Motion Pendente lite or a Motion to the Divorce Referee.

General Fund 010 – Dept 7085

Divorce Referee	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(254,993)	(280,000)	(275,000)	5,000
Salaries	588,565	590,576	660,282	69,706
O&M	2,994	5,579	5,579	-
Net Expenditures	**336,566**	**316,155**	**390,861**	**74,706**
FTE Count	**5.5**	**5.5**	**6.5**	**1.0**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Projected revenue from divorce filing fees in Chancery and Circuit Courts is consistent with prior years.
- ***Salaries/FTE***: 1 FTE transferred from County Attorney.
- ***O&M:*** No change to total O&M category.

OTHER:

- No other special revenue or grant funds; data processing fees are recorded in the General Fund.
- No Increase Requests were submitted for consideration.
- No significant issues/trends with potential budgetary impact.

JURY COMMISSION

Tiffany Kimmons, Jury Coordinator

FY17 Budget Highlights

DEPARTMENT MISSION:

To maintain an optimal daily supply of eligible jurors allowing efficient court operations while minimizing service time spent by citizens and cost to Shelby County; to maintain accurate and complete records of jury service for the court, jurors, and jurors' employers.

DESCRIPTION OF ACTIVITIES:

The Jury Commission is responsible for providing jurors to the three (3) Chancery Courts, nine (9) Circuit Courts, ten (10) Criminal Courts, and two (2) Probate Courts of Shelby County and maintaining all records concerning jurors such as summons, attendance, payment and scheduling. Approximately 300 to 400 jurors are on-site each week. About 350 trails are conducted each year that require jurors.

General Fund 010 – Dept 7087

Jury Commission	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Salaries	317,332	331,156	318,146	(13,010)
O&M	474,327	555,566	555,566	-
Net Expenditures	**791,659**	**886,722**	**873,712**	**(13,010)**
FTE Count	**5.0**	**5.0**	**5.0**	**-**

CHANGES IN MAJOR CATEGORIES:

- ***Salaries:*** Personnel cost reduction reflects budget adjustment to level of actual salaries.
- ***O&M***: Budget includes jury costs which can fluctuate significantly depending on the need for sequestered jury trials.

OTHER:

- No other funds or grants.
- No Increase Requests were submitted for consideration.
- No significant issues/trends with potential budgetary impact.

ATTORNEY GENERAL

Amy Weirich, Attorney General

FY17 Budget Highlights

DEPARTMENT MISSION:

To hold individuals accountable for their crimes and to deter future criminal behavior; to combat violent crime caused by gangs, guns, and drugs.

DESCRIPTION OF ACTIVITIES:

Prosecution of crimes against the State of Tennessee that occur within Shelby County. Funding for operations is shared as follows: Shelby County 51%; State 41%; Data Processing/Escrow Property Account Fund 8%.

GENERAL FUND 038-7090

Attorney General	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(76,931)	(98,500)	-	98,500
Salaries	9,557,340	9,817,856	10,251,906	434,050
O&M	253,052	300,498	491,424	190,926
Net Transfers	1,431	2,404	-	(2,404)
Net Expenditures	**9,734,892**	**10,022,258**	**10,743,330**	**721,072**
FTE Count	**109.0**	**111.0**	**118.2**	**7.2**

CHANGES IN MAJOR CATEGORIES:

- **Revenue:** Reductions to the Revenue and Salary categories are related:
  - 100% of the cost and revenue reimbursement for one position was moved from the General Fund to the Grant Fund for the Drug Enforcement Agency Task Force.
  - 80% of the cost and offsetting salary reimbursement for another position was moved from the General Fund to the VOCA Grant; remaining 20% funded by General Fund in accordance with the Victims of Crime Act agreement.
- **Salaries/FTE**: Reclassifications from General Fund to grants reduced FTE count by 1.8; 9 new positions were approved by the Commission for a net change of 7.2 FTE.
- **O&M:** Commission approved increase of $190,926 for operational contract services.

BUDGETARY ISSUES/TRENDS:

- Equalization of County and State salary scale for attorneys is currently under review.
- Caseload is expected to increase substantially due to processing of the backlog of sexual assault kits.
- The implementation of body worn and in-car camera videos will result in the need for additional staff, equipment and technology.

GRANT FUNDS:

Total Grant Revenue is $888,000 for FY17; changes include:

- Fund 192 will not continue in FY17
- Fund 477 new for FY17 established per the DEA Agreement
- Fund 307 new for FY17 established per the VOCA Agreement

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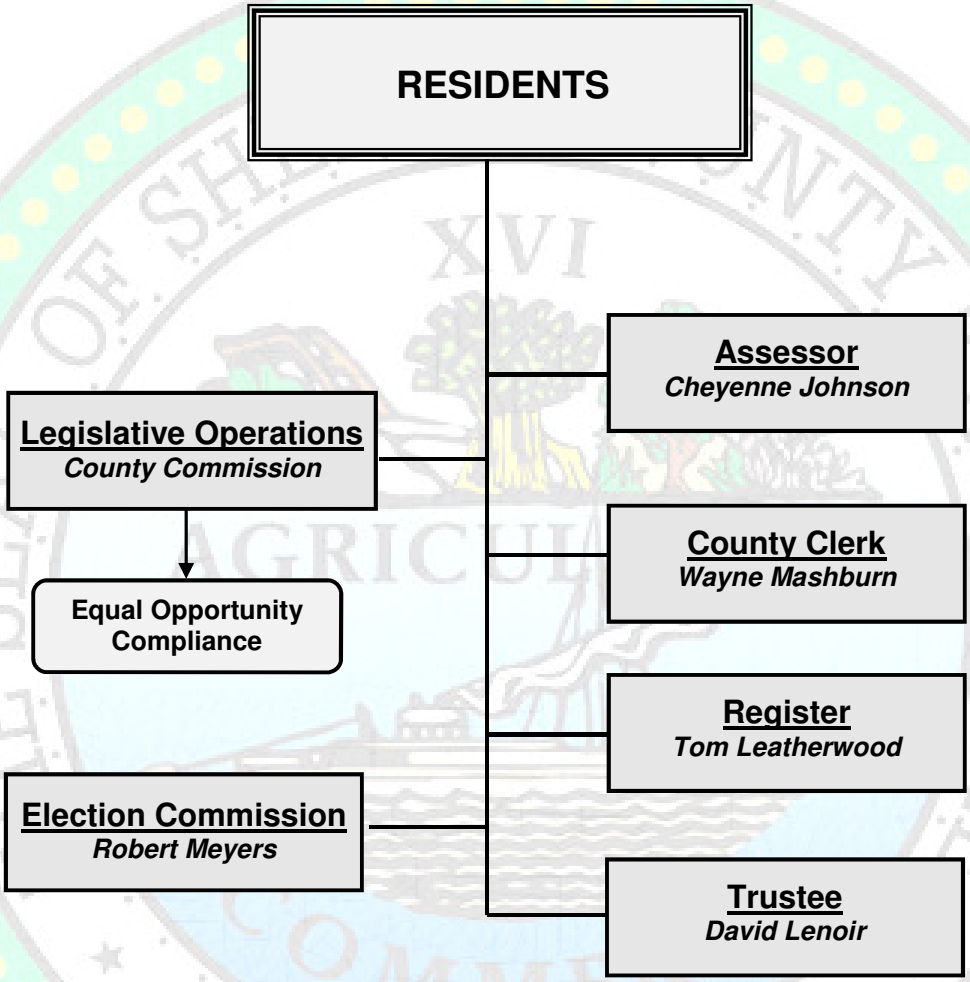
OTHER ELECTED OFFICIALS

FY17 ADOPTED BUDGET

OTHER ELECTED OFFICIALS

Division Organizational Chart by Program



DIVISION MISSION STATEMENT:

"Other Elected Officials" is the functional reporting group for offices of Elected Officials other than the Mayor, Sheriff and Court Clerks. There is no centralized administration for this group. These offices support the following County goals:

Provide Effective Governance and Sound Stewardship for County Resources

[6-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.

[6-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.

DEPARTMENTAL MISSION/GOALS:

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

8001 Commissioner's Contingency – To provide undesignated contingency funds for various non-budgeted expenses that are deemed necessary and approved by the Shelby County Commissioners.

8002 Legislative Operations – To ensure that the Board of County Commissioners – the Legislative Branch of Shelby County Government – are provided the necessary operational support to effectively carry out the legislative powers vested to this body by the State Constitution, general laws of the State of Tennessee and the Shelby County Charter.

8003 Equal Opportunity Compliance – To foster a non-discriminatory work environment within Shelby County Government (SCG), to encourage locally owned small business participation in the procurement process of SCG, and to keep accurate employment statistics for SCG.

8004 Assessor – To classify and assess all taxable property in Shelby County as prescribed by law without fear, favor, or affection to the best of her knowledge and ability.

8006 County Clerk – To provide the citizens of Shelby County an efficient and accessible system in which to purchase the necessary Titles, Licenses, and Permits provided by this office.

8007 County Register – To serve as the official record keeper of the County; record, scan and index documents of public record in an orderly and timely manner into a permanent and secure system for retrieval purposes and to collect and report all forms of income to the appropriate state and county agencies.

8008 Trustee – To serve as banking agent for Shelby County; to account for, properly apportion and disburse county funds as mandated and invest idle funds within statutory guidelines as promulgated by TCA 5-8-301.

8009 Election Commission - To administer all public elections in Shelby County in accordance with applicable laws. This Commission is comprised of five (5) members appointed by the Tennessee State Election Commission.

Other Elected Officials
Service Level Measurements

Service Levels	FY14 Actual	FY15 Actual	FY16 Estimated
Assessor			
Abstract Transfers	32,141	33,401	34,500
Appeals - Real and Personal Property	15,709	12,726	11,600
Exemptions Approved	1,891	837	840
Personal Property Accounts	34,864	35,839	38,131
Real Estate Parcels Assessed	351,326	351,242	351,163
Legislative Operations			
Number of Resolutions Processed	471	563	560
Number of Ordinances Processed	14	20	20
Numbers of Committee and Commission Meetings	51	46	50
"County Commission in Action" TV Broadcasts	*3	12	12
Equal Opportunity Compliance			
Number of businesses certified to bid	1,882	2,100	2,350
Number of complaints filed by employee/applicant to Federal EEOC	35	45	50
Numbers of contacts required to investigate complaints	1,489	1,500	1,575
Number of complaints received by County EOC with findings delivered	115	150	175
County Clerk			
Wheel Tax Collected	$ 33,587,594	$ 34,314,449	$ 35,086,540
Hotel/Motel Tax Collected	$ 14,631,197	$ 15,897,648	$ 16,917,488
Car Rental Tax Collected	$ 2,053,273	$ 2,016,992	$ 2,122,093
Auto License Revenue Collected	$ 1,758,643	$ 1,790,255	$ 1,790,564
Auto Title Revenue Collected	$ 1,053,317	$ 1,071,098	$ 1,083,712
Motor Vehicle Renewals Mailed Out*	595,373	624,000	630,000
Register			
Number of Powers of Attorney Filed	2,234	2,141	2,100
Number of Tax Liens Filed	4,337	3,274	4,400
Trustee			
Current Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	$ 721,010,309	$ 730,535,948	$ 729,790,000
Delinquent Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	$ 25,002,310	$ 30,938,729	$ 26,000,000
Payment in Lieu of Taxes Net Collections	$ 7,175,202	$ 8,980,674	$ 8,000,000
Number of Open Bankruptcy Cases at End of Year	2,193	1,768	1,900
Number of Taxpayers that Applied and Received Tax Freeze Benefits	8914/7829	8031/7552	9200/8200
Total Investment Earnings	$ 1,255,723	$ 1,346,211	$ 1,400,000
Election Commission			
Number of registered voters	610,000	600,000	550,000
Number of participating voters	128,100	240,000	220,000
% of participating voters	21%	40%	40%
Number of applications processed/changed	80,000	60,000	75,000
Voting machines prepared for each election	1,250	1,500	1,500

OTHER ELECTED OFFICIALS

FINANCIAL SUMMARY REPORTS

Prime Accounts
Other Elected Officials

All Funds

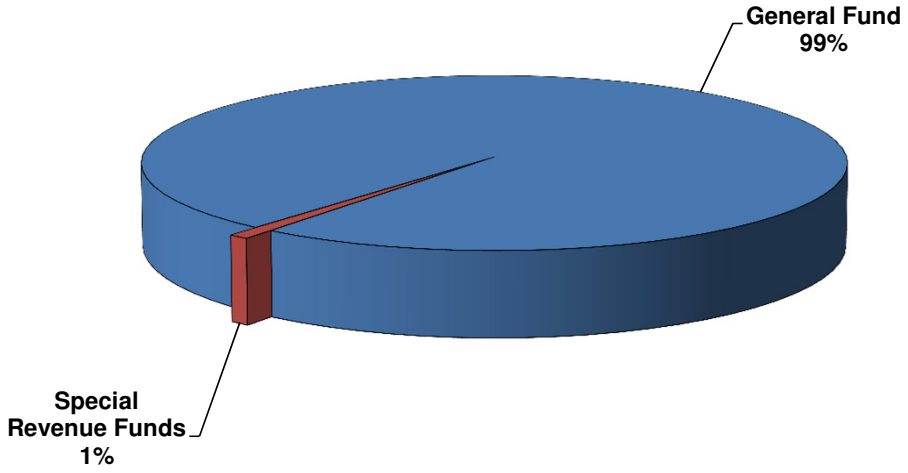
Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(77,103)	(39,579)	(34,628)	(1,171,898)	(33,500)
44 - Intergovernmental Revenues-Federal &	(892,545)	(5,456,125)	(1,442,699)	(2,234,307)	(1,637,890)
45 - Charges for Services	(14,824)	(17,684)	(15,274)	(20,845)	(21,345)
46 - Fines, Fees & Permits	(35,708,237)	(36,424,415)	(36,645,519)	(35,963,300)	(36,941,655)
47 - Other Revenue	0	(2,615)	0	0	0
48 - Investment Income	(29,991)	(33,404)	(31,512)	(33,300)	(39,900)
Revenue	**(36,722,700)**	**(41,973,821)**	**(38,169,632)**	**(39,423,650)**	**(38,674,290)**
51 - Salaries-Regular Pay	17,228,458	16,039,464	16,857,980	18,645,703	19,235,852
52 - Salaries-Other Compensation	396,495	153,741	296,199	407,122	507,122
55 - Fringe Benefits	6,339,635	6,568,292	6,421,409	6,654,161	7,026,177
56 - Vacancy Savings	0	0	0	(896,984)	(1,122,451)
Salaries & Fringe Benefits	23,964,588	22,761,498	23,575,588	24,810,003	25,646,701
60 - Supplies & Materials	394,801	656,307	422,269	562,212	511,044
64 - Services & Other Expenses	1,874,323	1,849,043	1,717,667	1,998,282	2,387,905
66 - Professional & Contracted Services	2,317,836	1,306,177	1,582,230	2,536,619	1,897,435
67 - Rent, Utilities & Maintenance	1,155,138	915,287	942,678	1,089,664	1,035,840
68 - Interfund Services	977,937	908,331	1,051,506	1,160,652	1,218,979
70 - Capital Asset Acquistions	41,352	159,504	165,511	50,407	18,757
Operating & Maintenance	6,761,387	5,794,649	5,881,863	7,397,836	7,069,960
95 - Contingencies & Restrictions	0	0	0	0	200,000
Contingencies & Restrictions	0	0	0	0	200,000
Expenditures	**30,725,974**	**28,556,147**	**29,457,451**	**32,207,839**	**32,916,661**
99 - Planned Use of Fund Balances	0	0	0	(213,238)	1,532
Planned Fund Balance Change	0	0	0	(213,238)	1,532
Planned Fund Balance Change	**0**	**0**	**0**	**(213,238)**	**1,532**
98 - Operating Transfers Out	501,368	901,043	0	0	0
Operating Transfers Out	501,368	901,043	0	0	0
Net Transfers	**501,368**	**901,043**	**0**	**0**	**0**
Other Elected Officials Total	**(5,495,357)**	**(12,516,631)**	**(8,712,182)**	**(7,429,049)**	**(5,756,097)**

Sources and Uses by Fund Type
Other Elected Officials — All Funds

FUND NAME:	FY17 SOURCES OF FUNDS		FY17 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
GENERAL FUND							
010 - Election Commission	(22,500)	-	4,098,746	-	-	4,076,246	12%
016 - MVR Supplies Fund*	(65,000)	-	65,000	-	-	-	0%
040 - County Clerk	(10,820,000)	-	5,312,736	-	-	(5,507,264)	16%
041 - Register	(3,604,000)	-	1,807,893	-	-	(1,796,107)	5%
042 - Trustee	(23,852,890)	-	7,165,502	-	-	(16,687,388)	22%
043 - Assessor	(21,500)	-	10,714,210	-	-	10,692,710	33%
044 - County Commission	-	-	3,465,706	-	-	3,465,706	11%
TOTAL GENERAL FUND	**(38,385,890)**	**-**	**32,629,793**	**-**	**-**	**(5,756,097)**	**99%**
SPECIAL REVENUE FUND							
076 - Register DP Fees	(288,400)	-	286,868	-	1,532	**-**	**1%**
ALL FUNDS TOTAL	**(38,674,290)**	**-**	**32,916,661**	**-**	**1,532**	**(5,756,097)**	**100%**

** Motor Vehicle Registration Supplies Fund reported with the County Clerk's office.*

FY17 Uses by Fund



The primary source of funding for Other Elected Officials is the General Fund

Net Expenditures By Department*
Other Elected Officials — All Funds

Fund	Dept	Dept Description	FY13 ACTUAL	FY14 ACTUAL	FY15 ACTUAL	FY16 AMENDED	FY17 ADOPTED
GENERAL FUND							
044	8001	Commissioner's Contingency	-	-	67,092	213,523	350,000
044	8002	Legislative Operations	2,743,096	2,167,935	2,065,161	2,275,047	2,366,455
044	8003	Equal Opportunity Compliance	676,403	633,838	667,364	715,511	749,251
043	8004	Assessor	10,117,684	6,823,543	9,541,739	10,510,514	10,692,710
040	8006	County Clerk**	(4,929,914)	(5,486,922)	(5,843,779)	(5,308,978)	(5,507,264)
041	8007	Register	(2,568,239)	(2,031,672)	(1,707,763)	(1,561,615)	(1,796,107)
042	8008	Trustee	(15,332,526)	(16,723,809)	(17,084,707)	(15,908,457)	(16,687,388)
010	8009	Election Commission	3,928,878	2,203,270	3,702,042	1,635,406	4,076,246
GENERAL FUND TOTAL			**(5,364,618)**	**(12,413,816)**	**(8,592,850)**	**(7,429,049)**	**(5,756,097)**
SPECIAL REVENUE FUND							
076	8007	Register DP Fees	(130,739)	(102,815)	(119,332)	-	-
SPECIAL REVENUE FUND TOTAL			**(130,739)**	**(102,815)**	**(119,332)**	**-**	**-**
OTHER ELECTED OFFICIALS TOTAL			**(5,495,357)**	**(12,516,631)**	**(8,712,182)**	**(7,429,049)**	**(5,756,097)**

**Includes all Sources and Uses of Funds*

***Includes restricted Fund 016 - Motor Vehicle Registration Supplies Fund*

FTE Position Count
Other Elected Officials — All Funds

Fund	Dept	Dept Description	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Actual	FY17 Adopted	FY16-17 Change
GENERAL FUND								
044	8002	Legislative Operations	24.0	24.0	24.0	25.0 [a]	26.0 [k]	1.0
044	8003	Equal Opportunity Compliance	11.0	11.0	11.0	10.0 [b]	9.0 [c]	(1.0)
043	8004	Assessor	137.0	138.0 [d]	143.0 [e]	143.0	143.0	-
040	8006	County Clerk	91.0	91.0	91.0	91.0	91.0	-
041	8007	Register	24.0	24.0	24.0	24.0	24.0	-
042	8008	Trustee	72.0	72.0	70.5 [f]	68.5 [g]	68.5	-
010	8009	Election Commission	24.0	21.0 [h]	21.0	20.5 [i]	21.5 [j]	1.0
TOTAL POSITIONS - GENERAL FUND			**383.0**	**381.0**	**384.5**	**382.0**	**383.0**	**-**

Legislative Operations:

a) FY16 Transferred one (1) Legislative Specialist from Equal Opportunity Compliance

k) FY17 Added one (1) FTE for a Clerical Specialist position (budget Increase Request)

Equal Opportunity Compliance:

b) FY16 Transferred one (1) Legislative Specialist to Legislative Operations

c) FY17 Deleted Deputy Administrator position

Assessor:

d) FY14 Converted temporary position to permanent position

e) FY15 Moved five (5) positions from Board of Equalization, Division of Admin & Finance

Trustee:

f) FY15 Corrected three (3) attorney positions from permanent to part-time status (.5 each =1.5 FTE)

g) FY16 Transferred two (2) positions to Information Technology Services

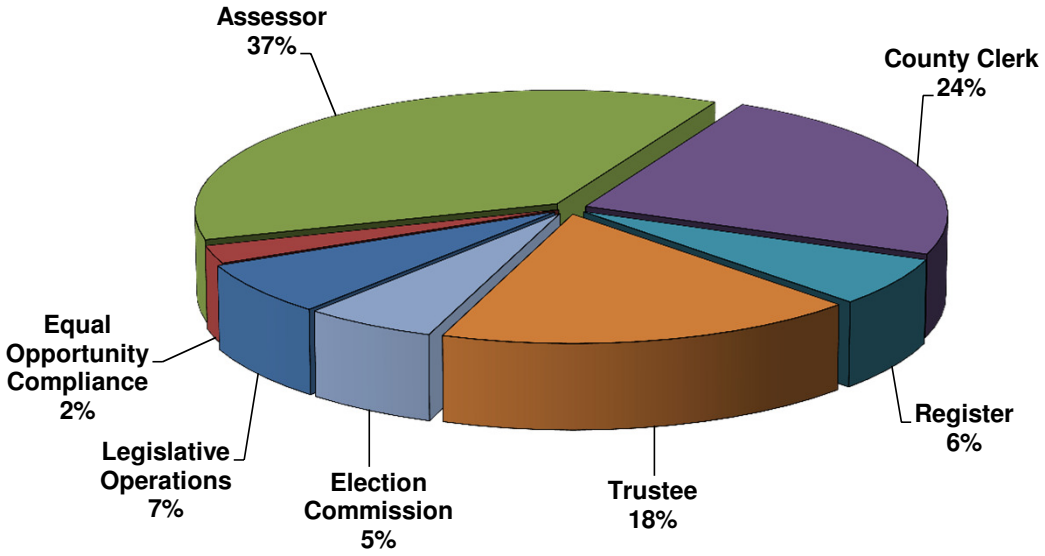
Election Commission:

h) FY14 Transferred three (3) positions to Information Technology

i) FY16 Clerical Specialist position converted from full to part-time position

j) FY17 one (1) Tech Specialist added.

FTE Positions by Department



Prime Accounts
Other Elected Officials — General Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
43 - Intergovernmental Revenues-State of	(77,103)	(39,579)	(34,628)	(1,171,898)	(33,500)
44 - Intergovernmental Revenues-Federal &	(862,545)	(5,456,125)	(1,442,699)	(2,234,307)	(1,637,890)
45 - Charges for Services	(11,203)	(12,132)	(11,226)	(10,000)	(10,500)
46 - Fines, Fees & Permits	(35,403,525)	(36,146,935)	(36,394,051)	(35,675,000)	(36,665,000)
47 - Other Revenue	0	(2,615)	0	0	0
48 - Investment Income	(29,744)	(33,000)	(30,791)	(33,000)	(39,000)
Revenue	**(36,384,120)**	**(41,690,385)**	**(37,913,396)**	**(39,124,205)**	**(38,385,890)**
51 - Salaries-Regular Pay	17,228,458	16,039,464	16,857,980	18,645,703	19,235,852
52 - Salaries-Other Compensation	396,495	153,741	296,199	407,122	507,122
55 - Fringe Benefits	6,339,635	6,568,292	6,421,409	6,654,161	7,026,177
56 - Vacancy Savings	0	0	0	(896,984)	(1,122,451)
Salaries & Fringe Benefits	23,964,588	22,761,498	23,575,588	24,810,003	25,646,701
60 - Supplies & Materials	392,383	655,143	422,269	551,877	504,259
64 - Services & Other Expenses	1,774,689	1,791,232	1,649,753	1,847,743	2,233,860
66 - Professional & Contracted Services	2,317,836	1,306,177	1,582,230	2,532,119	1,897,435
67 - Rent, Utilities & Maintenance	1,068,906	839,490	884,226	993,915	938,997
68 - Interfund Services	977,937	897,793	1,040,968	1,150,114	1,208,541
70 - Capital Asset Acquistions	21,796	124,194	165,511	35,200	0
Operating & Maintenance	6,553,546	5,614,028	5,744,958	7,110,968	6,783,092
95 - Contingencies & Restrictions	0	0	0	0	200,000
Contingencies & Restrictions	0	0	0	0	200,000
Expenditures	**30,518,134**	**28,375,526**	**29,320,546**	**31,920,971**	**32,629,793**
99 - Planned Use of Fund Balances	0	0	0	(225,815)	0
Planned Fund Balance Change	0	0	0	(225,815)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(225,815)**	**0**
98 - Operating Transfers Out	501,368	901,043	0	0	0
Operating Transfers Out	501,368	901,043	0	0	0
Net Transfers	**501,368**	**901,043**	**0**	**0**	**0**
Other Elected Officials Total	**(5,364,618)**	**(12,413,816)**	**(8,592,850)**	**(7,429,049)**	**(5,756,097)**

OTHER ELECTED OFFICIALS

DEPARTMENTAL BUDGET HIGHLIGHTS

FY17 Budget Highlights

COMMISSION CONTINGENCY: General Fund 044-8001

Contingency	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Summer Interns	67,092	213,523	150,000	(63,523)
Contingency	-	-	200,000	200,000
Net Operations	**67,092**	**213,523**	**350,000**	**136,477**

- The Summer Intern Program has been funded for FY17 with an additional $150,000 - in addition to the annual budget amount of $200,000 for the Commission Contingency fund.

LEGISLATIVE OPERATIONS: General Fund 044-8002

Legislative Operations	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Total Personnel	1,370,223	1,475,104	1,566,512	91,408
O&M	694,938	799,943 *	799,943	-
Net Operations	**2,065,161**	**2,275,047**	**2,366,455**	**91,408**
FTE Count	**24.0**	**25.0**	**26.0**	**1**

** Adjusted by $214,970 for FY15 carry-forwards*

- Personnel increase reflects county-wide 2% raise and fringe benefits, addition of one Clerical Specialist position and increase in temporary labor hours.
- FTE count increased in FY16 by one position for Legislative Liaison transferred from Equal Opportunity Compliance; FY17 increased by one position for Clerical Specialist.

EQUAL OPPORTUNITY COMPLIANCE: General Fund 044-8003

EOC Office	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Total Personnel	631,930	625,996	659,736	33,740
O&M	35,435	89,515	89,515	-
Net Operations	**667,365**	**715,511**	**749,251**	**33,740**
FTE Count	**11.0**	**10.0**	**9.0**	**(1)**

- FY16 - one position transferred to Legislative Operations.
- FY17 – one position deleted – Deputy Director with offsetting reduction to Vacancy Savings credit (net impact = $0).
- Remaining Vacancy Savings transferred to Central Ops general restriction (with resulting budget increase = $39,691).

GRANTS TO NON-PROFITS: General Fund 010-2013

Grants to Non Profits	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
SEEDCO	-	175,000	-	(175,000)
Map South	50,000	-	-	-
Memphis Health Center	-	290,000	-	(290,000)
All Others	-	1,300,000	1,300,000	-
Net Operations	**50,000**	**1,765,000**	**1,300,000**	**(465,000)**

ASSESSOR

Cheyenne Johnson, Assessor

FY17 Budget Highlights

DEPARTMENT MISSION:

To fulfill her sworn duty to assess all taxable property in Shelby County as far as ascertainable, to the true owners thereof, and determine the classification and assessed valuation of all taxable property as prescribed by law without fear, favor, or affection to the best of her knowledge and ability. Additionally, the Assessor has pledged to use all the technology and human resources available to increase accuracy, reduce costs and maximize efficiency to provide excellent customer service to the citizens of Shelby County.

DESCRIPTION OF ACTIVITIES:

The Assessor's office identifies and appraises real and personal property according to Tennessee State Constitution and laws, performs reappraisal for changes in property market value over time, list current property ownership, map parcels, and provide descriptions of land and improvements, such as dwellings and other building types.

BUDGETARY ISSUES/TRENDS:

- Reimbursements from the municipalities and the City of Memphis for reappraisal services provided by the Assessor will be collected in FY18 (estimated at $3 million).
- Use of available technology has allowed the Assessor to manage the growth in properties and appeals without an increase to staffing level.

General Fund 043 – Dept 8004

Assessor	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(26,445)	(22,000)	(21,500)	500
Salaries	8,507,341	9,252,511	9,168,548	(83,963)
O&M	1,060,843	1,290,848	1,545,662	254,814
Net Operationss	**9,541,739**	**10,521,359**	**10,692,710**	**171,351**
FTE Count	**143**	**143**	**143**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue***: Includes reimbursements from State for employee certification pay
- ***Salaries/FTE:*** Overall reduction to salaries reflects the removal of excess salary budgets and an increased allowance for vacancy savings. No change to FTE count of 143 positions.
- ***O&M:*** Includes the following increases recommended by the Administration:
  a) $206,000 for the cost of postage and printing associated with the reappraisal
  b) $59,000 contractual increase for the personal property audit

OTHER:

- No grants or other special revenue funds
- No Increase Requests submitted to the Commission for consideration

COUNTY CLERK

Wayne Mashburn, County Clerk

FY17 Budget Highlights

DEPARTMENT MISSION:

The County Clerk's Office provides the citizens of Shelby County an efficient and accessible system in which to purchase the necessary titles, licenses, and permits provided by this office.

DESCRIPTION OF ACTIVITIES:

The County Clerk issues motor vehicle titles and registrations, driver's license renewals, marriage licenses as well as collecting various State, County and local taxes (Wheel Tax and Sales Tax). The Business Tax division collects the Hotel/Motel Tax, Car Rental Tax and processes a wide variety of business license applications and fees.

REVENUE SOURCES:

Fees are received from the sale of motor vehicle titles, replacement titles, registration, and sales tax transactions; marriage licenses; business licenses for Memphis and Shelby County; driver's licenses; notary public commissions; hotel/motel taxes for Shelby County and the City of Lakeland; car rental taxes; and motor vehicle wheel taxes. In addition, they collect motor vehicle fees for municipalities of Memphis, Bartlett, Collierville, Germantown, and Millington.

General Fund 040 – Dept 8006

County Clerk	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(10,661,149)	(10,313,000)	(10,820,000)	(507,000)
Salaries	4,259,362	4,424,240	4,732,954	308,714
O&M	567,268	579,782	579,782	-
Net Operations	**(5,834,519)**	**(5,308,978)**	**(5,507,264)**	**(198,286)**
FTE Count	**91**	**91**	**91**	**-**

BUDGETARY ISSUES/TRENDS:

The County Clerk has continued to see revenue growth due to record car sales over the last four years and an increase in the gross receipt tax this past year as the economy begins to improve.

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** projected to increase in Fines & Fees by over $500,000 or 5% over prior year. Revenue collections have increased by 11% over a five year period.
- ***Salaries/FTE:*** Base salaries have been adjusted for some job classifications per market study results to improve recruitment and retention. FTE count unchanged at 91 positions.
- ***O&M:*** No change to total O&M category; spending consistent with prior years.
- ***No Increase Requests were submitted for consideration.***

OTHER FUNDS:

- Restricted use Motor Vehicle Registration Supplies Fund (MVR), with revenue and expenses = $65,000K (within General Fund)
- Data processing fees are credited directly to Information Technology Services
- No grant or other special revenue funds

REGISTER

Tom Leatherwood, Register

FY17 Budget Highlights

DEPARTMENT MISSION:

The Register is the official record keeper for Shelby County. The Register's mission is to record, scan and index documents of public record in an orderly and timely manner into a permanent and secure system for retrieval purposes, to collect and report all forms of income to the appropriate state and county agencies, and to provide the highest levels of customer service while maintaining economical and efficient operations.

DESCRIPTION OF ACTIVITIES:

The most common documents filed by the Register as permanent records for public notice include tax liens (State and Federal), property titles, mortgages, bankruptcy documents, marriage settlements, contracts, powers of attorney, real estate conveyances, armed forces discharges and affidavits.

REVENUE SOURCES:

The Register collects fines, fees, and permits for recording public records such as tax liens, property titles, mortgages, bankruptcy documents, marriage settlements, contracts, powers of attorney, real estate conveyances, armed forces discharges, affidavits, and data processing fees.

General Fund 041 - Dept 8007

Register	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(3,427,063)	(3,302,000)	(3,604,000)	(302,000)
Salaries	1,611,849	1,615,494	1,683,002	67,508
O&M	107,450	124,891	124,891	-
Net Operations	**(1,707,764)**	**(1,561,615)**	**(1,796,107)**	**(234,492)**
FTE Count	**24**	**24**	**24**	**-**

BUDGETARY ISSUES/TRENDS:

- Stronger real estate market is generating increased volume of documents recorded.
- Operating cost of this office is completely covered by customer fees; no property taxes are required for support.

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** projected to increase by $300,000 over current year budget; projected revenue will exceed operating costs by $1.8 million
- ***Salaries:*** FTE count unchanged at 24 positions
- ***O&M:*** No change to O&M category; spending consistent with prior years
- ***No Increase Requests were submitted for consideration***

Data Processing Fund 076

The Register's Data Processing Fund (DP Fund) was created by the State with the requirement that a $2.00 fee be collected on every document recorded. This Special Revenue Fund is designated for the acquisition of computer equipment and software necessary to operate and maintain a data processing system within the Register's Office.

- Revenue has exceeded expenses by at least $100,000 for the past three years.
- Fund is used primarily for software service and maintenance agreements.
- Fund Balance is $482,000

TRUSTEE

David Lenoir, Trustee

FY17 Budget Highlights

DEPARTMENT MISSION:

The Trustee serves as the banking agent responsible for the receipt, disbursement, and investment of County funds.

DESCRIPTION OF ACTIVITIES:

The Trustee bills and collects current and delinquent ad valorem property taxes for the County, Millington, and Arlington. Delinquent taxes only have been collected for Bartlett, Germantown, Collierville, and the City of Memphis.

REVENUE SOURCES:

- The Trustee retains a commission of 2% on current property tax collections and 1% on delinquent collections and fees for State and Local revenues received/disbursed.
- Reimbursements from City of Memphis and other municipalities for tax collection services.

General Fund 042 – Dept 8008

Trustee	FY15 Actual	FY16 Amended	FY17 Adopted	FY17-16 Var
Revenue	(23,686,364)	(23,273,000)	(23,852,890)	(579,890)
Salaries	4,704,869	4,978,724	5,012,103	33,379
O&M	1,896,788	2,385,819	2,153,399	(232,420)
Net Operations	**(17,084,707)**	**(15,908,457)**	**(16,687,388)**	**(778,931)**
FTE Count	**70.5**	**68.5**	**68.5**	**-**

BUDGETARY ISSUES/TRENDS:

Over the past five years the Trustee's Office has shown a continued increase in Property Tax collection percentages from 92.39% for 2011 to 94.72% for 2015 tax year. As the higher rate of current tax collections stabilizes, collections of delinquent taxes are expected to decline.

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** Reflects commissions on higher value of collections.
- ***Salaries:*** FTE count remains at 68.5 positions; two positions were transferred to Information Technology Services in FY16.
- ***O&M***: budget reduced by $232,000, including changes in advertising, software, contracted services and movement to county telephone and copier services.

OTHER:

- No other special revenue or grant funds
- No Increase Requests were submitted for consideration

ELECTION COMMISSION

Linda Phillips, Administrator

FY17 Budget Highlights

DEPARTMENT MISSION:

The mission of the Shelby County Election Commission is to administer all public elections in Shelby County, Tennessee, in accordance with applicable laws.

DESCRIPTION OF ACTIVITIES:

The Election Commission administers elections conducted for the Federal Government, State of Tennessee, City of Memphis, Shelby County, and other municipalities within Shelby County.

REVENUE SOURCES:

Revenue is generated from reimbursements from the State, City, and other municipalities within Shelby County and from sales of voter registration data to the public.

GENERAL FUND 010 – Dept 8009

Election Commission	FY13 Actual*	FY16 Amended	FY17 Adopted	FY17-16 Var	FY17-13 Var
Revenue	(65,891)	(2,139,205)	(22,500)	2,116,705	43,391
Total Personnel	2,493,051	2,224,411	2,673,846	449,435	180,795
O&M	1,501,718	1,550,200	1,424,900	(125,300)	(76,818)
Net Operations	**3,928,878**	**1,635,406**	**4,076,246**	**2,440,840**	**147,368**
FTE Count	**24.0**	**20.5**	**21.5**	**1.0**	**(3)**

**Using FY13 actuals to compare with same election cycle in FY17.*

**Added 1 FTE in the amount of $58,216 and $146,000 in O&M by increase requests*

BUDGETARY ISSUES/TRENDS:

The four year cycle of elections can have a significant budget impact, depending on the type of election and reimbursements to the County within a fiscal period.

- Two major non-reimbursable elections are scheduled for FY17:
  - August 2016 - State and Federal Primary & Shelby County General ($940,000)
  - November 2016 - State and Federal General Election ($1.4 million)
- FY16 elections costs were reimbursed at 100% by the State and City of Memphis.

Requirements for extended early voting period, additional poll workers, and restrictions placed on overtime hours for temporary labor present challenges to containing election costs. One additional poll worker per 166 precincts is required during the Presidential Election.

CHANGES TO MAJOR CATEGORIES:

- Administration O&M budget includes the cost of security cameras at election commission offices at 150 Washington Avenue and 980 Nixon Drive, participation in the county vehicle replacement program, and training for Officer Certification.
- Administration FTE decrease of 3.5 since FY13 reflects transfer of 3 FTE to Information Technology Services in FY14 and the reduction of one full time position to part time status to fund other salary increases. Added one (1) FTE for Tech Specialist in FY17.
- FY17 revenue decreased $2,100,000 due to the cyclical shift from reimbursable to non-reimbursable elections, as noted above.
- Election costs have been contained in comparison to the FY13 cycle, as shown below:

	FY13 Actual	FY17 Proposed	Variance
November State/Federal Elections	1,235,917	1,404,328	168,411
August State Primary/Cnty General Election	940,693	940,145	(548)
	2,176,610	2,344,473	167,863

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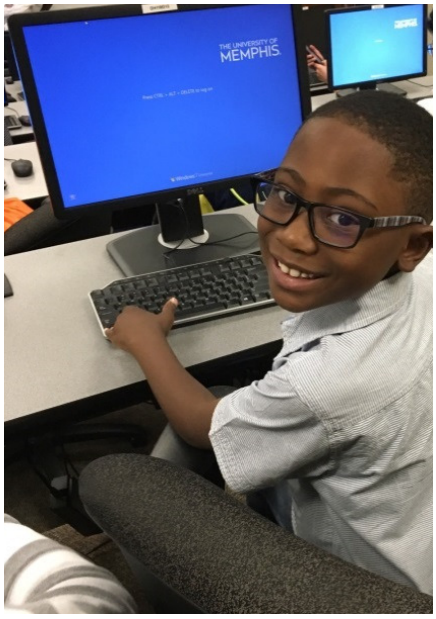
EDUCATION FUND

FY17 ADOPTED BUDGET



The **EDUCATION FUND** accounts for taxes collected and allocated for all public school operations within Shelby County. Education is clearly the number one priority for the County and its primary expenditure challenge. The current budget reflects the impact of significant changes to the structure and funding for education within Shelby County that have occurred over the past several years. The County remains committed to providing excellent educational opportunities for every child.

Background of Structural Changes to County Schools

As a result of the Memphis City School Board's decision to surrender its charter in 2011, the Memphis City School (MCS) system merged with the Shelby County School (SCS) system effective July 1, 2013. On July 16, 2013, the six municipalities surrounding the City of Memphis within Shelby County voted to create independent school districts. Those districts began operations on July 1, 2014. The SCS consolidated district existed only for Fiscal 2014 and received 100% of all school funding from the County. Beginning with FY15, county education funds are allocated to all seven districts, as determined by the State of Tennessee attendance ratios.

Achievement School District (ASD) and Charter Schools

ASD and charter schools continue to shape the funding provided to Shelby County Schools. The ***Achievement School District (ASD)*** is a State operated school district created to transform the bottom 5% of schools with continually low performance into the top 25% of schools within five years. ***Charter Schools*** are public schools operated by independent, non-profit governing bodies. Tennessee state laws[1] require that the per pupil funding amount follows the student as the student transfers to other districts or public charter schools. In addition, state law[2] has loosened restrictions related to family income and caps on the number of charter schools permitted in a district, leading to increased enrollment in charter schools over the past 10 years. As a result, Shelby County Schools has experienced a declining enrollment trend as the ASD and charter school enrollments have increased. Effectively, funding provided to SCS is less than prior years as funding is diverted to ASD and charters.

Soulsville Charter School

Annual Budget Development and Approval

The County has taxing authority for education funding and responsibility for approving the total amount of County funds provided for all public schools within Shelby County. The total funding level for education is included in the County's annual adopted operating budget. The School Board for each school district determines how the funds will be used to best accomplish their mission of educating students.

[1] T.C.A. 49-13-112 and T.C.A. 49-1-614
[2] T.C.A. 49-13-113

The annual budget for the Shelby County School system is developed, reviewed and approved by the Shelby County Schools Board of Education, and then submitted to the Shelby County Commission for funding review and approval. The Shelby County government does not review or approve the individual budgets for the six municipal school districts; the governing body of each municipality provides budget reviews and approval for that school district.

Funding Sources for Education

State Funding

The State of Tennessee contributes the majority of funding for the Shelby County Schools and municipal district budgets through the Basic Education Program (BEP). BEP is a Tennessee state funding formula used to calculate and distribute funding to the local education agency (LEA) for each school district on a per pupil amount based on prior year enrollment. Tennessee law [T.C.A. 49-13-112 and T.C.A. 49-1-614] requires LEAs to allocate a per pupil amount of all local, state, and federal funding received to charter schools and the Achievement School District (ASD), respectively. The distribution of state BEP funds to charter schools passes through SCS, except for their capital outlay. ASD receives BEP directly from the State.

Local Funding

The amount appropriated in the Education Fund is the total amount that will be paid to all school systems within Shelby County for operations during the fiscal year. Approved FY17 funding of $419,471,000 represents about 34% of total countywide expenditures. This is an increase of $28,183,000 (7.2%) over the prior year funding level.

Education currently receives almost 63% of all current and delinquent **Property Taxes** collected by Shelby County, based on FY17 allocations of the total tax rate of $4.37:

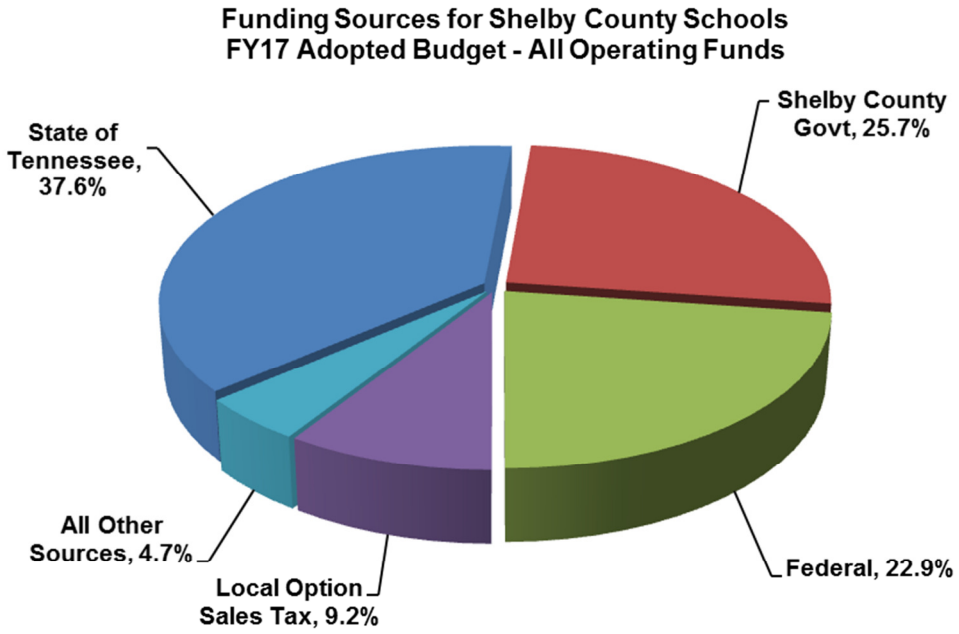
Property Taxes Allocated to Schools

	Tax Rate	% of Total
School Operations	$2.14	49.0%
School Debt	0.60	13.8%
Total School Funding	$2.74	62.8%

In addition to property taxes, the schools receive the following Shelby County tax revenues as a funding source:

- **Wheel Tax -** 100% of the Wheel Tax has been designated for school operating costs for FY17. This is a change from prior years when up to 50% was designated for operations with the remainder used for repayment of school debt.
- **In Lieu of Taxes** - collected from MLG&W and other property tax exempt entities; allocated on same basis as property taxes.
- **Marriage License Privilege Tax** –fee collected for issuance of marriage licenses; 100% is allocated to education.
- **County Local Option Sales Tax** - the first one-half of the 2.25% rate collected is designated for Education, as required by State law. This revenue is received by the Trustee and paid directly to the schools; it is not reflected in the Education Fund budget.

The graph below shows state and other funding sources for SCS:



Weighted Full-time Equivalency Average Daily Attendance (WFTEADA) Allocation

Weighted full-time equivalency average daily attendance or "WFTEADA", serves as the basis for allocation of education funds within the county. This is a calculation of the average of the highest two months of the first three months of attendance for grades K-12, multiplied times a unique weight for each grade level as provided by the State Department of Education.

Prior to the merger effective in FY14, the total amount budgeted for education by Shelby County was distributed only between the City and County school systems based upon the weighted ADA ratio. Beginning with FY15, county education funds are now distributed to seven independent school districts based on weighted attendance. These ratios are reviewed annually each spring and certified by the Tennessee State Department of Education. The budgeted allocation to each school system is based on the rate in effect at the time of proposed budget development. When the actual weighted ADA ratios are determined near the end of the school year, actual payments are adjusted to July 1 of the current year based on that revised rate.

Historical weighted ADA allocation data for the past four years is provided in the following table, reflecting the structural changes since 2014:

Weighted Average Daily Attendance Allocations

Fiscal Year	ADA Attendance	Memphis Schools	County Schools	Municipal Schools	Total
2016	2015	0.0%	78.62%	21.38%	100.00%
2015	2014	0.0%	79.25%	20.75%	100.00%
2014	2013	0.0%	100.00%	N/A	100.00%
2013	2012	68.00%	32.00%	N/A	100.00%

Since FY15, weighted ADA distributions have been calculated for the seven independent school districts on the basis of attendance. Distributions since FY15 are shown below:

Weighted ADA Allocations to School Districts within Shelby County (1)

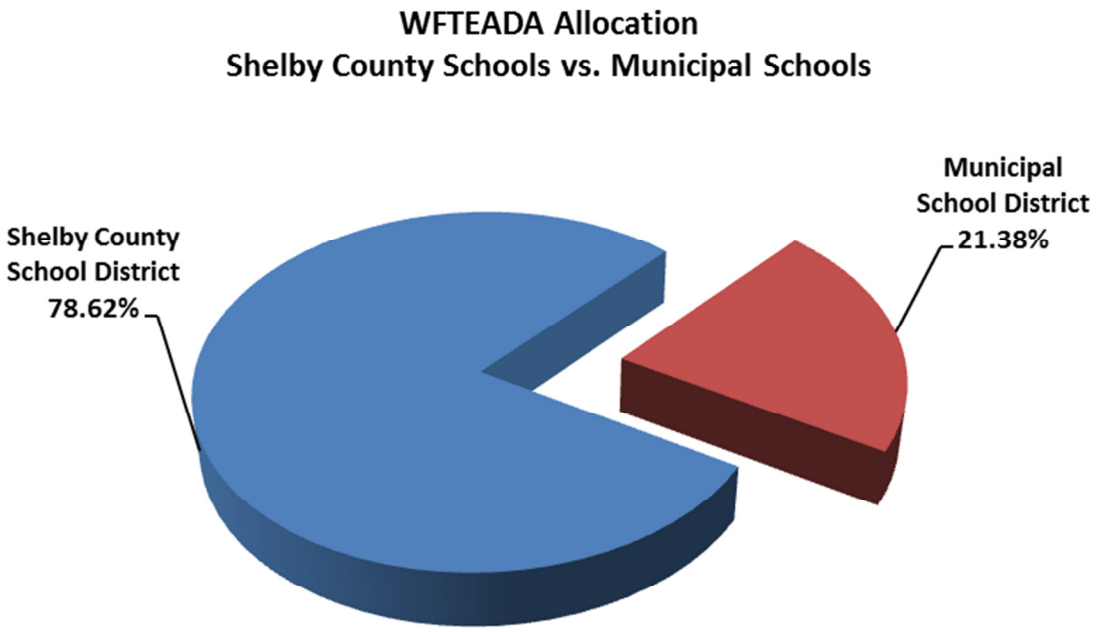
District:	FY15 Actual Amount	FY15 Actual ADA %	FY16 Actual Amount	FY16 Actual ADA %	FY17 Budget (2) Amount	FY17 Budget (2) ADA %
Shelby	303,597,240	79.25%	307,630,626	78.62%	329,788,100	78.62%
Arlington	12,910,066	3.37%	13,812,466	3.53%	14,807,326	3.53%
Bartlett	21,567,854	5.62%	22,890,348	5.85%	24,539,054	5.85%
Collierville	20,456,899	5.34%	21,559,969	5.51%	23,112,852	5.51%
Germantown	15,285,211	4.00%	15,964,550	4.08%	17,114,417	4.08%
Lakeland	2,145,293	0.56%	2,347,728	0.60%	2,516,826	0.60%
Millington	7,125,437	1.86%	7,082,313	1.81%	7,592,425	1.81%
TOTAL	**383,088,000**	**100.00%**	**391,288,000**	**100.00%**	**419,471,000**	**100.00%**

Total Allocations to SCS and Municipal Schools

Shelby	303,597,240	79.25%	307,630,626	78.62%	329,788,100	78.62%
Municipal	79,490,760	20.75%	83,657,374	21.38%	89,682,900	21.38%
TOTAL	**383,088,000**	**100.00%**	**391,288,000**	**100.00%**	**419,471,000**	**100.00%**

(1) Weighted full-time equivalency of average daily attendance (WFTEADA) as certified by State

(2) FY16 Final WFTEADA is the basis for the FY17 budget estimates. Actual FY17 payments will be based on ADA rates as certified by the State in the spring of 2017.



Maintenance of Effort

As specified by Tennessee Code Annotated (TCA) Section 49-3-314, the County is required to maintain a level of funding to schools that is at least equal to the amount provided in the prior year – on either a total budget or per pupil basis. A period of three years is allowed for a post-merger funding level re-set of this "Maintenance of Effort" (MOE) requirement. The baseline year for MOE funding is FY2015; therefore, FY2017 funding establishes the MOE standard for future years.

County Funding for Education
FY2005 - 2017

Fiscal Years	Amount	Increase from Prior	%	Other Funding
FY2005	$325,859,655			
FY2006 - FY2007	$360,019,604	$ 34,159,949	10.5%	
FY2008 - FY2013	$361,288,000	$ 1,268,396	0.4%	
FY2014	$381,288,000	$ 20,000,000	5.5%	$ 3,476,432 [1]
FY2015	$381,288,000	$ -	0.0%	$ 1,800,000 [2]
FY2016	$391,288,000	$ 10,000,000	2.6%	
FY2017	$419,471,000	$ 28,183,000	7.2%	

[1] *Non-recurring appropriation for "Life Safety" capital expenditures from MLG&W settlement funds. ADA distribution not applicable for FY14 (single school district).*

[2] *Non-recurring appropriation for a Facilities Study from General Fund Balance. ADA distribution applied for all seven districts.*

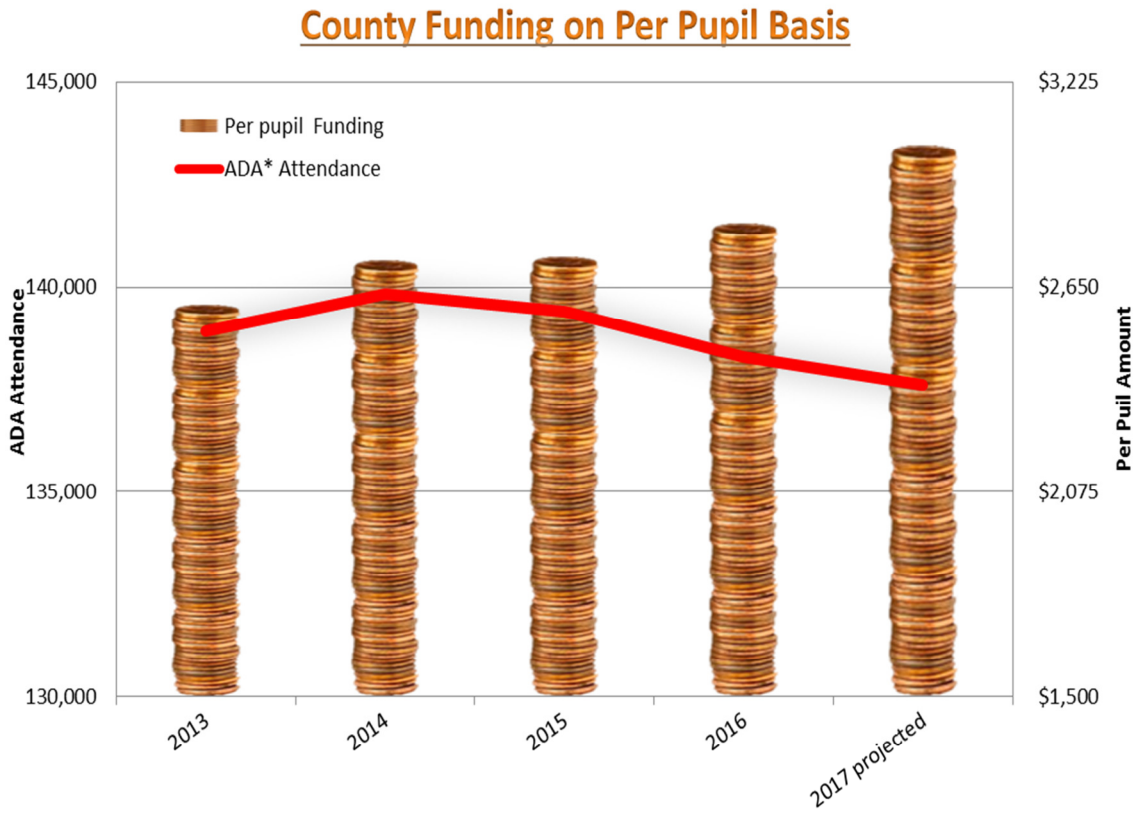
Shelby County Funding for Education
ADA Per Pupil Basis 2013-2017

Fiscal Year	ADA* Attendance	% change from prior	Shelby County Funding	Per pupil Funding	% change from prior
2013	138,932	-1.2%	$ 361,288,000	$ 2,600	1.2%
[1] 2014	139,834	0.6%	$ 381,288,000	$ 2,727	4.9%
[2] 2015	139,404	-0.3%	$ 381,288,801	$ 2,735	0.3%
2016	138,302	-0.8%	$ 391,288,000	$ 2,829	3.4%
[3] 2017 projected	137,614	-0.5%	$ 419,471,000	$ 3,048	7.7%
Avg % change over 5 yrs		***-0.9%***			***17.2%***

[1] Excludes one time funding of $3,476,432 appropriated for life safety equipment

[2] Excludes non-recurring appropriation for a Facilities Study from General Fund Balance.

[3] Projected ADA based on average decline of .5% for past two years



Attendance declined by -0.9% per pupil while County funding increased by 17.2% per pupil

**ADA is unweighted Average Daily Attendance; includes ASD attendance beginning 2014*

Capital Improvement (CIP) Funding

Funding for Capital Improvement Projects was deferred during the transitional years of school consolidation followed by the "de-merger" of the County into seven independent districts. A request by the consolidated Shelby County School District (SCS) for capital improvements was appropriated by the County Commission in FY14 in the amount of $52,161,500 that included projects for schools that would later become part of the municipal districts. CIP funds were not appropriated for FY15, pending the results of a facilities assessment of all schools in the SCS district with a long term plan for repairs and potential school closures as requested by the Shelby County Commission. Upon the completion of the facilities assessment in FY16, the Shelby County Commission appropriated additional CIP funding in the total amount of $33,013,635. In FY17, Shelby County School District did not request capital improvement funding.

Shelby County generally issues debt for capital improvements for schools. The majority of the County's current long term debt obligations are related to school construction required to accommodate growth in eastern Shelby County during the 1990s. For FY17 the County expects to spend about $116 million for debt service related to schools – an amount that represents 13.8% of the total property tax rate.

Funds for CIP expenditures are allocated to the school districts according to prior year ADA ratios. Those amounts are distributed directly to the municipal school districts without Shelby County Government project approval; the governing body of each municipality provides CIP project approval for that school district. SCS CIP funds are distributed on a reimbursement basis for approved projects.

The original Westhaven Elementary School was demolished to prepare for the construction of a new $13 million dollar facility opened in the fall 2016 school year.

Education

Acct Description	FY 13 Actual	FY 14 Actual	FY 15 Actual	FY 16 Amended Budget	FY 17 Adopted Budget
4001 - Property Taxes-Current	(330,287,991)	(353,566,680)	(358,788,390)	(357,380,000)	(364,228,000)
4002 - Property Taxes-Delinquent	(11,045,412)	(10,288,629)	(13,873,640)	(12,732,000)	(11,753,000)
4016 - Uptown Redevelopment Incremental Taxes	(83,290)	(71,468)	(94,547)	(77,000)	(100,000)
40 - Property Taxes	(341,416,693)	(363,926,777)	(372,756,577)	(370,189,000)	(376,081,000)
4105 - MLG&W In Lieu Of Taxes	(2,511,104)	(6,187,158)	(2,911,771)	(3,085,000)	(3,673,000)
4108 - Exempt Property In Lieu Of Taxes	(3,337,350)	(3,515,262)	(4,396,777)	(4,652,000)	(4,162,000)
4130 - Marriage License Privilege Tax	0	(51,897)	(51,305)	(55,000)	(55,000)
4160 - Wheel Tax	(14,022,852)	(11,083,339)	(1,171,569)	(13,307,000)	(33,000,000)
41 - Other Local Taxes	(19,871,307)	(20,837,655)	(8,531,423)	(21,099,000)	(40,890,000)
Revenue	**(361,288,000)**	**(384,764,432)**	**(381,288,000)**	**(391,288,000)**	**(416,971,000)**
8943 - Arlington Municipal Schools	0	0	12,910,066	13,812,467	14,807,326
8944 - Bartlett Municipal Schools	0	0	21,567,854	22,890,348	24,539,054
8945 - Collierville Municipal Schools	0	0	20,456,899	21,559,969	23,112,852
8946 - Germantown Municipal Schools	0	0	15,285,211	15,964,550	17,114,417
8947 - Lakeland Municipal Schools	0	0	2,145,293	2,347,728	2,516,826
8948 - Millington Municipal Schools	0	0	7,125,437	7,082,313	7,592,425
8954 - Memphis City Schools	249,122,187	0	0	0	0
8955 - Shelby County Schools	112,165,813	384,764,432	303,597,240	307,630,625	329,788,100
89 - Affiliated Organizations	361,288,000	384,764,432	383,088,000	391,288,000	419,471,000
Affiliated Organizations	**361,288,000**	**384,764,432**	**383,088,000**	**391,288,000**	**419,471,000**
Expenditures	**361,288,000**	**384,764,432**	**383,088,000**	**391,288,000**	**419,471,000**
9601 - Transfer From General Fund	0	0	(1,800,000)	0	(2,500,000)
96 - Operating Transfers In	0	0	(1,800,000)	0	(2,500,000)
Operating Transfers In	**0**	**0**	**(1,800,000)**	**0**	**(2,500,000)**
Net Transfers	**0**	**0**	**(1,800,000)**	**0**	**(2,500,000)**
Education Total	**0**	**0**	**0**	**0**	**0**

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DEBT SERVICE FUND

FY17 ADOPTED BUDGET

DEBT MANAGEMENT POLICY

Shelby County has adopted and maintains an updated debt management policy to provide written guidance related to the purpose and use of debt to fund the County's capital needs and the process of issuance of the County's debt obligations. The debt policy is intended to assist in maintaining the County's ability to incur debt and other long-term obligations at favorable interest rates and to repay debt responsibly without impairing other resources. Responsible issuance of debt for capital needs provides an investment in our community and makes these capital expenditures affordable to current users while allowing capital costs to be more equitably distributed to both current and future users.

The debt policy formally establishes the parameters for issuing debt in consideration of the County's ability to repay financial obligations within the context of legal, economic, financial and debt market conditions. It is intended to provide guidance in debt issuance decisions, to promote sound financial management, to protect and enhance the County's credit rating, to ensure the legal use of debt proceeds and to provide for the evaluation of debt issuance options. Specific guidelines in the policy address the types of acceptable investments, diversification, interest structure, the use of derivatives, and debt refunding.

The Debt Management Policy for Shelby County was first established by resolution in 2002 and updated in 2005 and 2011. The current Debt Management Policy was updated and adopted by resolution in 2014.

USE AND PURPOSE OF DEBT

Debt is issued primarily for school construction and for major capital improvements to County facilities, roads and equipment with a cost in excess of $100,000. A five-year Capital Improvement Plan is developed and updated annually as a part of the budget process. The plan includes consideration of all funding sources and the timing of the capital projects identified in the operating and capital budgets. During the annual budgeting process, the current year proposed capital improvement projects are reviewed and prioritized to ensure consistency with the County's goals and objectives.

The County's share of allocations in the Capital Improvement Plan is limited to approximately $75 million each year. To the extent practical, no more than $55 million will be funded by debt each year. About 77% of the County's total expenditure for Debt is related to schools.

CAPITAL FINANCING

Decisions regarding the use of capital financing are based in part on the long-term needs of the County versus the amount of other funding resources dedicated in a given fiscal year to capital outlay on a "Pay-As-You-Go" basis, as defined below. It is the County's preference to provide capital outlay on a Pay-As-You-Go basis, except for Education capital funding and for projects in excess of $5 million. The County also includes Pay-As-You-Go funding in the Operating Budget for smaller asset acquisitions and improvements each year rather than in the Capital Improvement Budget. These capital expenditures are detailed in the CIP section of this book. The Capital Improvement Plan identifies the projects intended to be financed by the issuance of debt.

Capital financing typically includes two types of funding: Pay-As-You-Go and Debt financing:

Pay-As-You-Go financing is defined as all sources of funding other than debt issuance, i.e. fund balance, contributions, investment earnings and grants. To the extent available, this form of financing will be used for:

- Projects that do not constitute assets of the County
- Smaller projects or those with a shorter useful life
- Other non-school related projects

Debt Financing is generally obtained through a short term borrowing program or the issuance of long term general obligation debt. A short term borrowing program may be established each fiscal year to cover the estimated amount of current year payments for projects authorized in that year as well as the payments expected from projects appropriated in previous fiscal years and continuing into the current year. When short term borrowing is used, it is converted to long term general obligation debt within two years after the initial sale.

BOND RATINGS

Credit ratings issued by the bond rating agencies are a major factor in determining the cost of borrowed funds in the municipal bond market. Determination of a credit rating by a rating agency is based on the rating agency's assessment of the credit worthiness of an issuer with respect to a specific obligation. To make this judgment, the rating agencies analyze the issuer in four broad areas: economic base, debt burden, administrative management and fiscal management. In an effort to maintain the ability to access the municipal markets at the lowest cost, Shelby County intends to maintain or increase the current ratings assigned by the nation rating agencies.

Current bond ratings:	Moody's	AA1
	S&P/Fitch	AA+

DEBT LIMIT

Debt may generally be issued without regard to any limit on indebtedness. However, the Debt Management Policy stipulates that General Obligation Bonds and Notes should be maintained at a level considered manageable by the rating agencies based upon current economic conditions such as population, per capita income and assessed valuation. Several debt affordability target ratios were established for this purpose. The County conducts its finances so that the amount of general obligation debt does not exceed 12% of the County's taxable assessed valuation or 5% of the appraised valuation. On a per capita basis, debt should be maintained at a level below 6% of the personal income of County residents. Comparisons of actual performance versus standards established by the current County Debt Management Policy are shown on the following page.

Shelby County's tax-supported debt level peaked in fiscal year 2007 at $1.85 billion and has been declining since then. It is the County's intent to consistently reduce its outstanding debt over time until debt reaches a level of approximately $700 million.

Debt Affordability Targets:

Debt to Appraised Property Value Percentage	Under 5%
Debt to Assessed property Value Percentage	Under 12%
Debt to Per Capita Personal Income Percentage	Under 6%
Principal Debt Percent Retired in Ten Years	Over 50%
Debt Service as Percent of Non-Capital Expenditures	Under 20%
Debt per Capita	Under $2,000

BONDED DEBT RATIO ANALYSIS
(in thousands)

		2012	2013	2014	2015
Appraised Property Valuation		$ 64,287,974	$ 63,834,912	$ 60,586,935	$ 59,884,234
Assessed Valuation		18,999,484	18,847,861	18,165,887	17,966,889
Total General Fund Revenue		362,350	368,929	380,460	381,887
Total General Obligation Debt		1,455,753	1,374,036	1,269,191	1,143,350
Debt Ratio Targets	Goal				
Debt to Appraised Valuation %	< 5%	2.26%	2.15%	2.09%	1.91%
Debt to Assessed Property Valuation %	< 12%	7.66%	7.29%	6.99%	6.36%
Debt Per Capita	< $2,000	1,598	1,483	1,375	1,331
Debt to Per Capita Personal Income %	< 6%	3.92%	3.50%	3.24%	3.08%
Principal Debt % Retired in 10 Years	> 50%	63.29%	65.93%	70.78%	76.84%
Debt Service as % of Non-Capital Expenditures	< 20%	15.65%	16.29%	16.07%	15.93%
Fund Balance Targets:					
General Fund - Unassigned as % of annual revenue (preferred balance > 25%)	20 - 30%	25.28%	25.73%	26.93%	28.22%
Debt Service Fund -Committed as % of annual revenue (preferred balance > 25%)	20 - 30%	54.05%	47.55%	45.14%	44.17%

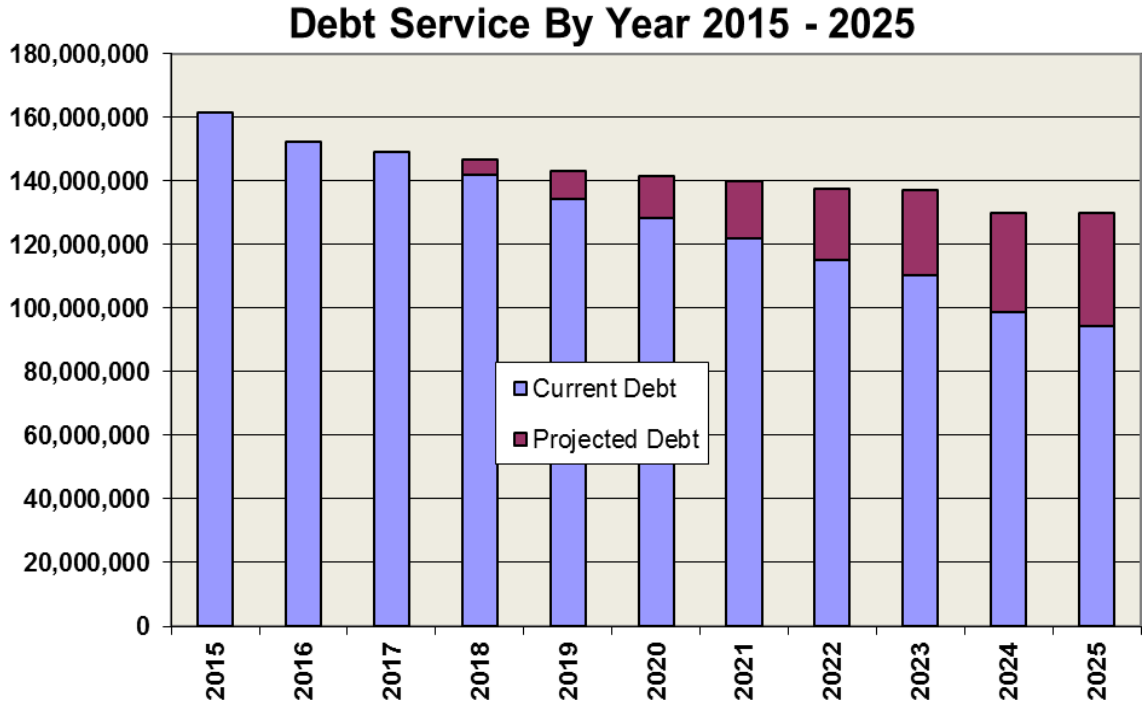
Shelby County's debt obligations are within the stated affordability targets, with favorable trends achieved over the past four years.

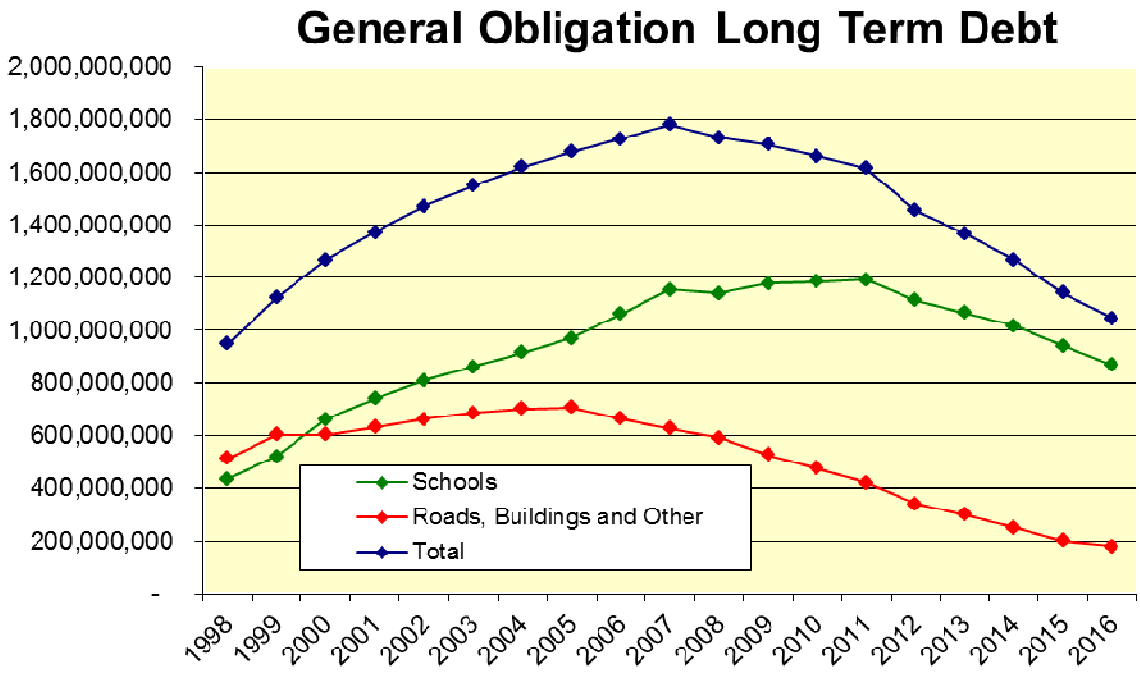
OUTSTANDING DEBT OBLIGATIONS
As of June 30, 2016

	Debt Outstanding at 6/30/16	FY17 Payment Requirement			
		Principal	Interest	Total	
Schools	824,106,880	73,163,181	42,918,841	116,082,022	
County Infrastructure	173,953,731	18,555,897	12,119,645	30,675,542	
Total Bonds and Notes Payable	**998,060,611**	**91,719,078**	**55,038,486**	**146,757,564**	
Projected Commercial Paper	60,000,000	0	2,000,000	2,000,000	[1]
Capital Leases - Forensic Center	5,762,440	364,972	122,621	487,593	
TOTAL DEBT OUTSTANDING	**1,063,823,051**	**92,084,050**	**57,161,107**	**149,245,157**	

	Schedule of Outstanding Bonded Debt at 6/30/16			
	FY Ended June	Bonds Payable	Interest Payable	Fiscal Total
FY17 Budgeted Debt Payments	**2017**	**91,719,078**	**55,038,486**	**146,757,564**
	2018	96,331,321	43,344,823	139,676,144
	2019	92,601,321	39,179,584	131,780,905
	2020	90,691,321	35,090,688	125,782,009
	2021	88,523,821	31,061,183	119,585,004
	2022	85,666,321	27,239,686	112,906,007
	2023	84,471,321	23,777,167	108,248,488
	2024	76,241,321	20,283,914	96,525,235
	2025	75,191,321	17,034,008	92,225,329
	2026	65,451,321	13,727,282	79,178,603
	2027	43,670,604	10,332,436	54,003,040
	2028	21,559,040	5,311,107	26,870,147
	2029	19,482,500	4,195,522	23,678,022
	2030	13,125,000	3,340,331	16,465,331
	2031	26,645,000	2,536,778	29,181,778
	2032	7,687,500	1,480,588	9,168,088
	2033	8,017,500	1,046,825	9,064,325
	2034	8,367,500	594,500	8,962,000
	2035	1,277,500	122,500	1,400,000
	2036	1,340,000	58,625	1,398,625
	TOTAL	**998,060,611**	**334,796,033**	**1,332,856,644**

[1] *Debt Service on EMPC Notes included in CIP Fund*


Debt Service By Year 2015 - 2025
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
Current Debt
Projected Debt
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025


General Obligation Long Term Debt
2,000,000,000
1,800,000,000
1,600,000,000
1,400,000,000
1,200,000,000
1,000,000,000
800,000,000
600,000,000
400,000,000
200,000,000
-
Schools
Roads, Buildings and Other
Total
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016

Prime Accounts
Summary

Debt Service Fund

Acct Description	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Amended	FY17 Adopted
40 - Property Taxes	(137,625,912)	(138,029,247)	(136,836,915)	(135,626,000)	(137,960,000)
41 - Other Local Taxes	(29,209,204)	(35,195,484)	(47,942,527)	(31,389,000)	(12,268,000)
43 - Intergovernmental Revenues-State of	0	(67,436)	0	0	0
44 - Intergovernmental Revenues-Federal &	(1,304,602)	(1,204,036)	(1,115,919)	(1,218,514)	(1,109,586)
45 - Charges for Services	(156,625)	(225,749)	(225,750)	(225,750)	(225,750)
47 - Other Revenue	(742,827)	(717,739)	(614,371)	(563,000)	(531,700)
48 - Investment Income	(822,927)	(1,058,206)	(1,306,292)	(293,300)	(500,000)
Revenue	**(169,862,097)**	**(176,497,897)**	**(188,041,774)**	**(169,315,564)**	**(152,595,036)**
64 - Services & Other Expenses	302,450	271,500	267,565	400,000	350,000
66 - Professional & Contracted Services	142,502	141,625	134,579	278,723	190,000
Operating & Maintenance	444,952	413,125	402,144	678,723	540,000
80 - Debt Service Expenditure	174,302,871	167,300,827	161,410,530	158,683,484	149,245,157
Debt Services	174,302,871	167,300,827	161,410,530	158,683,484	149,245,157
94 - Other Sources & Uses	0	0	17,827,758	44,578,189	0
Other Financing Sources	0	0	17,827,758	44,578,189	0
Expenditures	**174,747,823**	**167,713,952**	**179,640,432**	**203,940,396**	**149,785,157**
99 - Planned Use of Fund Balances	0	0	0	(39,056,330)	(3,870,121)
Planned Fund Balance Change	0	0	0	(39,056,330)	(3,870,121)
Planned Fund Balance Change	**0**	**0**	**0**	**(39,056,330)**	**(3,870,121)**
96 - Operating Transfers In	(5,381,981)	0	(2,248,502)	(2,248,502)	0
Operating Transfers In	(5,381,981)	0	(2,248,502)	(2,248,502)	0
98 - Operating Transfers Out	6,800,000	6,280,000	6,508,000	6,680,000	6,680,000
Operating Transfers Out	6,800,000	6,280,000	6,508,000	6,680,000	6,680,000
Net Transfers	**1,418,019**	**6,280,000**	**4,259,498**	**4,431,498**	**6,680,000**
SUMMARY TOTAL	**6,303,745**	**(2,503,945)**	**(4,141,844)**	**0**	**0**

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CAPITAL IMPROVEMENT PLAN

Fiscal Years 2017 through 2021

CIP BUDGET INDEX

CAPITAL IMPROVEMENT PLAN

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Capital Assets/Projects Budgeted in Other Funds…… 5
CIP Summary…… 6
FY17 Allocations…… 7
FY17 Summary of Projects…… 8

PROJECT SUMMARIES*

Buildings and Property Summary…… 12
Information Technology Services Summary…… 13
Roads and Bridges Summary…… 14
Community Property and Contingency Summary…… 15

* *All projects for FY17-21 are listed individually within the appropriate category on the project allocation summary sheet pages. Project descriptions are provided only for the projects approved to begin or continue in FY17. Descriptions for projects allocated in FY18 - FY21 are provided in the "CIP Project Detail" section available on the Shelby County website.*

CIP Process

The County annually prepares a five year Capital Improvement Plan (CIP) for capital expenditures, as defined below. Each elected official and division director is asked to evaluate their capital needs for the next five years and to submit their requests for inclusion in the Capital Improvement Plan. Projects are prioritized based on the urgency of the need, as described in the request, with consideration also given to whether the project was included in the prior year CIP. A major factor in determining priorities is whether the project improves the efficiency and effectiveness of County government and provides cost savings to the County. Other factors considered in prioritizing projects include compliance with safety, health or regulatory requirements, public health or safety, economic development, infrastructure preservation and environmental impact. Any projects related to information technology purchases or upgrades are reviewed and rated by the Information Technology Steering Committee. Their recommendations and priorities are reflected in this plan.

Although the five-year Capital Improvement Plan is approved in total, only the budget for the first year is actually adopted as the CIP Budget. This budget is an allocation or indication of intent by the County Commission. The remaining four years are approved as the plan for the subsequent years. All projects in the approved Capital Improvement Budget are subject to subsequent appropriation by the Board of Commissioners. Each project must be approved by a resolution to appropriate the amount for the project and to approve the contract or purchase within the scope of the project. Because it is impossible to plan every asset acquisition need in advance, a contingency has also been provided within the CIP budget for those unexpected items.

CIP Definition

A Capital Improvement Project is defined to encompass those steps required to design and construct or purchase a self-contained capital asset, or the acquisition of land regardless of cost. All costs which represent items that are physically a part of a project qualify if the project exceeds a cost of $100,000, with at least one major component with a cost in excess of $25,000. Only buildings and property that are directly associated with Shelby County Government and related agencies qualify for receipt of CIP funds; financial assistance provided to other entities for capital projects would be considered grants from the County.

Projects included in the Capital Improvement Plan that cost in excess of $100,000 must have a useful life of at least ten years, except for computer projects that must have a life of at least five years. For the past several years, the County has provided pay-as-you-go funding for smaller and shorter life projects, reducing our dependence on debt. Planned asset acquisitions that do not meet these definitions are requested as a part of the operating budget.

CIP Funding and Schools

As part of the County's "Debt Management Plan" the County has established $75 million as the maximum annual CIP amount from County funds (debt and pay-as-you-go). About two-thirds of this amount has traditionally been designated on an annual basis for school project funding. However, since 2010 the amount has varied depending on the demonstrated needs of the Shelby County Schools (SCS). An assessment of all SCS facilities was completed in 2015. That report, along with current utilization and projected enrollments, will serve as the basis for development of a long term facility plan and determination of priorities for approval of future capital requests. This plan, therefore, does not include CIP funding for the schools.

Funding for the county's portion of the CIP Budget is generally obtained through a short term borrowing program or the issuance of long term general obligation debt. A short term borrowing program may be established each fiscal year to cover the estimated amount of current year payments for projects authorized in that year as well as the payments expected from projects appropriated in previous fiscal years and continuing into the current year. When short term borrowing is used, it is converted to long term general obligation debt within approximately two years after the initial sale.

If a short term borrowing program is utilized, then in addition to establishing the borrowing program size, the County Commission must approve and adopt an initial authorizing bond resolution that provides the funding for the current fiscal year's capital plan. The amount to be authorized in this resolution is based on the assumption that all allocations in the current fiscal year's plan will be appropriated. Any unused prior year authorization may carry forward and be netted against the current year's requirement.

The County provides some funding to CIP for pay-as-you-go rather than debt issuance. Pay-as-you-go funds, to the extent available, will generally be used for smaller projects, projects that have a shorter useful life, and other non-school projects. Debt will be used for schools, large projects and when pay-as-you-go funds are not available. The County intends to develop an ongoing pay-as-you-go program to the extent that funding can be identified.

To provide a more complete overview of total County resources invested in capital assets, any projects funded outside the CIP budget are also listed for reference within this section. Special Revenue, Enterprise or Grant fund sources are utilized for eligible capital projects before CIP funds. Planned capital acquisitions that do not meet the minimum criteria for inclusion in the Capital Improvements Plan based on cost or expected life are also listed.

Impact of CIP on Operating Costs

All projects submitted for consideration in the CIP plan include an analysis of any estimated current or future impact on the annual operating budget. Anticipated revenues, expenditures (or savings) for personnel costs, maintenance or repairs, or other operating costs are disclosed and quantified for evaluation. Recurring annual expenditures associated with capital projects are excluded from CIP funding and included in the operating budget, if necessary. In cases of cost or risk avoidance as the primary impact factor, the nature of the risk or potential cost is identified and assessed. Any additional operating expenditures or anticipated savings related to new capital projects are noted in the project detail.

CIP Project Detail

Detailed project request forms submitted for each capital project are available for review by the County Commissioners and the public on the Finance website. Project summaries are included in the Proposed Budget Summary to provide an overview of the project scope and cost for all projects allocated for FY17 – FY21.

For the individual projects listed, the amounts reflected for "prior year" are only for the project being approved. Any past projects that have been completed will no longer have their related cost listed as "prior year" and will not be a part of the presented budget package. Year one of the CIP Budget establishes the specific projects and the maximum amount of contracts that may be awarded and approved for the fiscal year. Projects may be completed and contractors paid within the fiscal year or construction may continue into one or more future years.

Capital Assets/Projects Budgeted In Other Funds in FY17

Listed below are capital asset acquisitions or construction projects that have been budgeted for FY17 but will not be funded from CIP. The specific fund and nature of the expenditure is indicated for each.

Amount	Division/Fund	Description of Planned Expenditures:
60,600	Information Technology Svcs	Exagrid Backup expansion
84,400	Public Works	Heavy & Other Equip., Infrastructure
17,000	Health Services	Electronics & Other Equipment
1,840,652	Sheriff	Vehicle Maintenance, Electronic & Comp. Equip.
35,000	Juvenile Court	Youth Services Passenger Vehicles (Vans)
$ 2,037,652	**Total General Fund**	
64,900	Roads & Bridges Fund	Utility/Other Vehicles, Land, & Right of Way
4,725,600	Roads & Bridges Fund	Asphalt Paving - Infrastructure
18,757	Register DP Fund	Electronic & Computer Equipment
224,000	Vector Control Fund	Utility Vehicles
11,338	General Sessions Criminal	Electronic & Computer Equipment
15,000	Criminal Court Clerk	Electronic & Computer Equipment
30,000	Sheriff ALERT Fund	Passenger Vehicles & Utility Vehicles
645,000	Sheriff Narcotics Fund	Electronic & Computer Equipment, Vehicles
300,000	Storm Water Fund	Construction Contracts
$ 6,034,595	**Total Special Revenue Fund**	
25,000	CAO - Office of Preparedness	Electronic & Computer Equipment, Other equipment for Homeland Security
370,000	Planning & Development	Bicycle/Pedestrian automated counters, Electronic & Computer Equipment, and Land Improvements
12,650,000	Public Works	Congestion Management Projects (CMAQ Grants)
1,846,535	Public Works	Roads & Bridges Maintenance Grant 766 (Paving)
485,000	Public Works	STP Resurfacing Projects (Raleigh LaGrange, Macon, Houston Levee, Pisgah)
1,000,000	Public Works	Chickasaw Basin Authority Fund 863
5,138,058	Sheriff	Next Generation 911 CAD System Fund 264, Justice Assistance Grant (Homeland Security)
226,500	Health Services	Electronic & Computer Equipment, Air Pollution Grants
$ 21,741,093	**Total Grant Funds**	
140,000	Fire Department	4 New Vehicles, Utility/Other Vehicles
400,000	Fire Department	Fire Station 61 & 62 Renovations/Major Repairs
366,000	Corrections	Vehicles, Heavy Equip., Electronic & Comp. Equip.
2,000,000	Corrections	Main Entrance Building & Women's Building Roofs
$ 2,906,000	**Total Enterprise Funds**	
391,600	Fleet Vehicle Replacement Fund	Utility/Other Vehicle Purchases
$ 391,600	**Total Internal Service Funds**	
$ 33,110,940	**Total Capital Asset Acquisitions/Projects Not Funded from CIP**	

Shelby County Capital Improvement Plan
Summary of Project Allocations and Funding FY 2017-2021

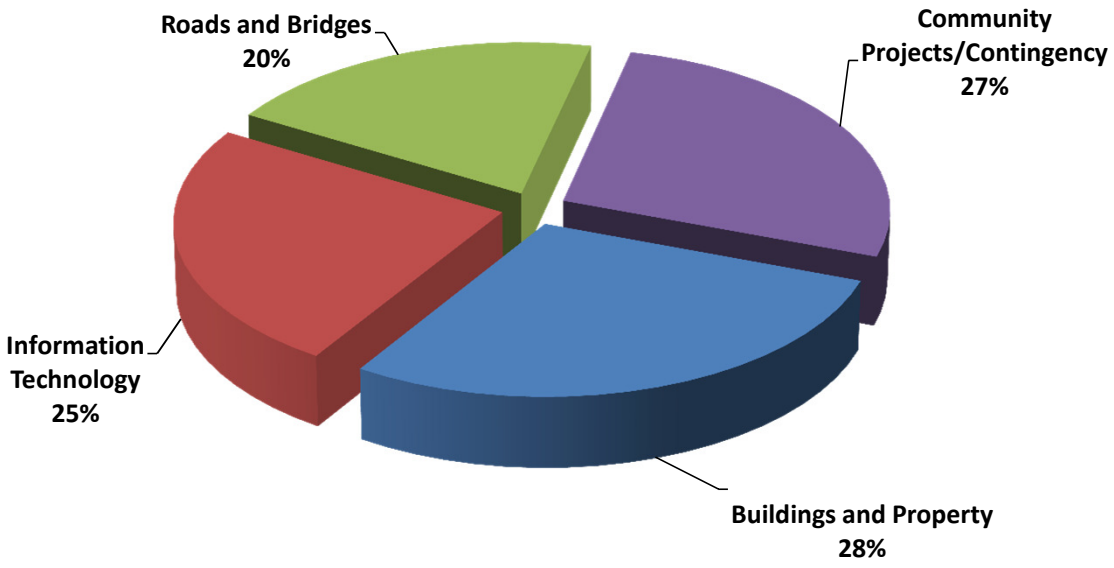
Funding Sources:	FY2017	FY2018	FY2019	FY2020	FY2021	Five Year Total
Federal Funding	4,125,000	1,500,000	14,850,000	8,867,500	31,012,500	60,355,000
Other Government Reimbursements	-	-	-	2,160,000	-	2,160,000
Transfer from Debt Service	6,680,000	6,746,800	6,814,268	6,882,411	6,951,235	34,074,713
County Funding	17,536,585	24,396,700	45,205,732	18,340,089	25,471,647	130,950,754
Total Funding Sources	**$ 28,341,585**	**$ 32,643,500**	**$ 66,870,000**	**$ 36,250,000**	**$ 63,435,382**	**$ 227,540,467**

Project Type Summary:	FY2017	FY2018	FY2019	FY2020	FY2021	Five Year Total
Buildings and Property	7,775,000	16,243,500	42,070,000	10,250,000	17,685,382	94,023,882
Information Technology	6,691,585	4,600,000	-	6,500,000	-	17,791,585
Roads and Bridges	5,500,000	2,000,000	19,800,000	14,500,000	40,750,000	82,550,000
Community Projects/Contingency	7,375,000	8,800,000	4,000,000	4,000,000	4,000,000	28,175,000
EMCP Interest & Issuance Expense	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total Projects	**$ 28,341,585**	**$ 32,643,500**	**$ 66,870,000**	**$ 36,250,000**	**$ 63,435,382**	**$ 227,540,467**

County Allocation Share:*	FY2017	FY2018	FY2019	FY2020	FY2021	Total
County Infrastructure	24,216,585	31,143,500	52,020,000	25,222,500	32,422,882	165,025,467
Total County Allocations	**$ 24,216,585**	**$ 31,143,500**	**$ 52,020,000**	**$ 25,222,500**	**$ 32,422,882**	**$ 165,025,467**

**County Share of Allocations excludes Federal, State, & Other Government Reimbursements.*

FY17 CIP Budget Allocations



Summary of FY17 CIP Allocations by Project

Project Number	Project Name	Total Project	County Share
BUILDINGS & PROPERTY:			
ADMIN BUILDINGS & PUBLIC WORKS			
307375	ADA - Title 2 Compliance: Building Upgrades	250,000	250,000
201280	160 N. Main Roof Replacement (Vasco A Smith)	40,000	40,000
307397	1075 Mullins Station Office Renovation (PEAB)	160,000	160,000
201471	Total Health Wellness On-Site Health Clinic	175,000	175,000
307395	1060 Madison Renovation	3,200,000	3,200,000
		3,825,000	**3,825,000**
CRIMINAL JUSTICE			
610177	Land/Mobile Radio for City/County	1,000,000	1,000,000
630173	Jail Roof Replacement (A&E)	25,000	25,000
610573	Radio Shop Expansion	275,000	275,000
		1,300,000	**1,300,000**
COURTS			
706173	Roof Replacement - Juvenile Court	450,000	450,000
		450,000	**450,000**
HEALTH			
307386	814 Jefferson Renovation	1,200,000	1,200,000
400375	Health Admin Relocation	1,000,000	1,000,000
		2,200,000	**2,200,000**
	Total Buildings and Property	**7,775,000**	**7,775,000**
INFORMATION TECHNOLOGY:			
250280	Out of Region Disaster Recovery Warm Site	500,000	500,000
800971	ESM Voter Registration System Replacement	1,000,000	1,000,000
250282	Countywide Planimetric Digital Data	1,100,000	1,100,000
610572	Sheriff - Body/Vehicle Camera and Vehicle Locators	2,500,000	2,500,000
250281	Single Sign On Management	350,000	350,000
400376	JC - Electronic Medical Records System	350,000	350,000
400377	Lodox Body Imaging System	441,585	441,585
250278	Enhanced Data Encryption	200,000	200,000
250279	Security Incident & Event Management	250,000	250,000
		6,691,585	**6,691,585**
ROADS AND BRIDGES SUMMARY:			
301082	Walnut Grove	1,000,000	250,000
301084	Houston Levee	1,500,000	375,000
301083	Macon Road	1,500,000	375,000
301089	Hacks Cross	1,500,000	375,000
		5,500,000	**1,375,000**
COMMUNITY PROJECTS AND CONTINGENCY:			
201281	FedEx Forum Maintenance	2,000,000	2,000,000
201278	Veteran's Home	2,000,000	2,000,000
201279	HVAC Retrofit & Replacement for Agricenter	2,250,000	2,250,000
201282	Shelby Farms Conservancy Storage Building	125,000	125,000
201299	Contingency	1,000,000	1,000,000
		7,375,000	**7,375,000**
DEBT ISSUANCE EXPENSE			
201299	EMCP Interest & Issue Expense	1,000,000	1,000,000
		1,000,000	**1,000,000**
	TOTAL FY17 CIP ALLOCATIONS	**$ 28,341,585**	**$ 24,216,585**

Buildings and Property Projects

ADA - Title 2 Compliance: Building Upgrades: $250,000 ($250,000/yr for subsequent years, FY18-FY21)

In a proactive effort to avoid potential litigation, SCG is systematically addressing ADA non-compliance in all SCG buildings. This is a multi-year project to upgrade existing facilities and to achieve compliance with ADA Title II building codes. The SCG building inventory will be surveyed to determine extent of need, and implementation will be prioritized accordingly.

160 N. Main Roof Replacement (Vasco A. Smith): $40,000 (FY18 - $260,000)

The roof of the Vasco A. Smith, Jr. Administration Building is near the end of the manufacturer's recommended useful life and needs to be replaced. The existing roof was installed in 1998 with 18 years of wear. When it was installed, the roof came with a 10 year warranty, which has expired. Support Services has been patching the roof several times each year ever since.

1075 Mullins Station Office Renovation (PEAB): $160,000 (FY18 - $2,200,000)

The Peggy Edmiston Building (PEAB) was built in 1935 and originally housed the old Shelby County Health Care Center which was closed in 2001 and subsequently converted to administrative offices. During the past 10 years, the County has invested over $2.5 million in redeveloping the PEAB, however most of the projects addressed site and structural improvements, and mechanical systems (i.e. parking lot improvement, roofing and HVAC). This project addresses building improvements within the east-wing of the complex which houses the Office of the Shelby County Assessor and consists of redesigning public service counters, restroom renovations, replacing flooring, painting and modular workstations. Additional work includes HVAC ductwork replacement and control upgrades, additional lighting, and electrical upgrades.

Total Health Wellness On-Site Health Clinic: $175,000

Buck Consultants performed a data analysis utilizing the County's claims experience from 1/13 through 9/15 to identify the feasibility and cost effectiveness of providing a worksite medical clinic for Shelby County employees. The analysis indicated a potential for a positive return on investment for a full service on-site clinic within two (2) years. Buck anticipates that in year 1 the Shelby County clinic will experience a loss of approx. $433K due to the initial investment required including for build-out and implementation costs. The group health insurance plan could reduce this loss in year 1 by including the initial build out of the clinic as part of the Capital Improvement Budget. Clinics generally range from 200 ft^2 to as much as 25,000 ft^2. Most are 500 to 2000 ft2. This proposal is for 1000 ft^2 at an estimated cost of $175/$ft^2$ build out within the Peggy Edmiston Administration Building (PEAB) located at 1075 Mullins Station Rd.

1060 Madison Renovation: $3,200,000

The building located at 1060 Madison Ave. is the former Shelby County Forensic Center. The forensic function was relocated to the new West Tennessee Regional Forensic Center on Poplar in 2013. The building has been vacant since then, with the exception of an 9-month stint, when it was partially occupied by the Corrections Re-Entry Program. The building was originally constructed in the 1920s and an autopsy suite was added to the north side later. The combination of age and neglect over the years have resulted in the need for complete renovation. Community Services currently operates functions in leased space, and will move into 1060 Madison after renovation in order to reduce operating expenses. An A/E consultant was hired in FY16 to design the renovation of the building. This project represents implementation of design via construction. This project was originally included in the Health Department Master Plan (# 307386) but was separated in FY16.

Land/Mobile Radio for City/County: $1,000,000 (FY18 - $8,000,000; FY19 - $12,000,000)

The current radio system is co-owned by the City of Memphis (60%) and Shelby County (40%) and reaches end of life for continued support in 2017. The systems are currently housed on 9 radio towers providing county-wide coverage for approximately 16,000 local government and public safety radios. The FCC mandates that our system be P-25 compliant by the year 2017 and our current system only partially complies; the only reusable infrastructure will be the physical tower sites. All vehicle and hand-held radios will have to be replaced as well as software and other hardware components. This project outlines only our portion of the project expense.

Jail Roof Replacement (A&E): $25,000 (FY18 - $275,000)

The roof for the old Jail has to be patched and/or repaired numerous times each year due to exposure to extreme weather conditions. The warranty for this roof is near its expiration date.

Radio Shop Expansion: $275,000

This project provides for the redesign and expansion of an existing structure located at 11670 Memphis-Arlington Road, Building B. The construction will increase the square footage of existing storage bay demolition of the north wall and expand the building into an area currently used as a small fenced lot. The interior will be renovated by demolition of existing walls that separate bay space and opening the footprint to allow a large open area for radio technicians to install, repair and train. The work will also add a small restroom and will be upfitted for compatibility with NextGen radio systems repairs and services.

Juvenile Court Roof Replacement: $450,000

As evidenced by several years of unsuccessful roof repair projects, the building needs installation of a replacement roof. Major leaks in a number of locations throughout the building pose safety risk for clients and staff, and could result in damage to interior surfaces, materials, furnishings and equipment.

814 Jefferson Renovation: $1,200,000 (FY19 - $19,900,000)

The Shelby County Health Department facility is located at 814 Jefferson. The facility is comprised of three buildings: the original two-story building constructed in the 1950s, the six-story addition constructed in 1971, and the auditorium also constructed in 1971. Due to the age of the buildings, major expenditures are necessary to correct and/or repair building deficiencies, infrastructure problems and code compliance issues. Corrective action is required to address the following issues, as a minimum: brick façade repairs, asbestos abatement, roof replacement, HVAC replacement, electrical system grounding, ADA Title 2 compliance, and interior refurbishment. Preliminary cost estimates total several million dollars. In FY2013, Allen & Hoshall was selected to conduct a comprehensive analysis of Health Department facility needs and determine the feasibility of significant investment in the current facility or alternative locations. Pending the recommendations from consultants in FY2016 regarding renovation or alternate locations, design work and planning will commence in FY17.

Health Admin Relocation: $1,000,000

Relocation of some Health Department employees to 160 N. Main will be necessary to complete renovations at the current 814 Jefferson building. These funds will provide for the necessary office construction or cubicle partitions and furniture.

Information Technology Projects

Out of Region Disaster Recovery Warm Site: $500,000

The County currently performs data backup operations for computer systems in each of its two datacenters. Copies of the entire backup data are stored at both datacenters to facilitate off-site recovery of County data, should disaster strike one of the datacenters. The County's current data recovery preparations are insufficient for recovery of computer services in the event of a massive earthquake, or other regional disaster. The warm recovery site for these critical County systems will be a disaster resistant facility, located more than 100 miles away from Shelby County, and be powered by an electrical power grid different from the County's TVA supplied grid. The site will receive daily updates of the County's backup data, and have sufficient available, Internet accessible computer server resources for hosting the critical County systems when needed.

ESM Voter Registration System Replacement: $1,000,000

The Shelby County Election Commission's voter registration system software is Election System Management (ESM). ESM is one of a five part election delivery system infrastructure. The ESM voter registration system is a critical system that is operating without vendor support or maintenance and therefore presents a critical risk with exceptionally high consequence. This also presents security risks. The main objective of this project is risk mitigation. While ESM is generically referred to as the 'voter registration system' as it manages the Shelby County voter registration database, it serves numerous other functions such as voter history update, ballot build, voting, redistricting, reporting, etc. Replacement for ESM would require one or more systems that replicates all of the current ESM functionality.

Countywide Planimetric Digital Data: $1,100,000

Shelby County has not procured a County-wide set of accurately mapped features since the never-completed CAMAS project was dropped in 1978. It would prove beneficial to acquire a comprehensive set of digital features derived from highly accurate aerial imagery that can be shared among all the local government agencies using a single source technical vendor to ensure a commonality of feature attributes, naming conventions, data descriptions, etc. This comprehensive data set would form the nucleus of a publicly-accessible base map for all or most of the websites within the County who publish geospatial information.

Sheriff - Body/Vehicle Camera and Vehicle Locators: $2,500,000

This project is to develop, install and provide maintenance for a single-source solution that provides an integrated body-worn camera, vehicle camera and automated vehicle locator system that will be used by our officers in the field and interact with our CAD system.

Single Sign On Management: $350,000

The need for increased security has resulted in the use of multiple User ID and Passwords to sign on to many applications. The rules for creating User Id and Password is different from one software application to another has created the situation where a user has to remember multiple User Ids and the corresponding passwords. We are seeking to simplify the sign on process by employing Single Sign-on Management Software.

Juvenile Court - Electronic Medical Records System: $350,000

Under the supervision of the Department of Justice, Juvenile Court Detention Services (JCDS) contracts for detainee medical services with Correct Care Solutions (CCS). Part of the medical service delivery system includes the implementation of an Electronic Medical Record (EMR) system, NextGen, that is currently being used for the Jail, Jail East and Shelby County Division of Corrections. This project will include the purchase of the NextGen licenses, software implementation, testing, training, and the placing of the EMR into service. Furthermore, an audit system will be implemented, as well as a historical conversion of current health records, and patient synch software.

Lodox Body Imaging System: $441,585

There is currently only one functioning x-ray unit at the Forensics Center. This unit is very old and our ability to function will be greatly impaired should this unit become disabled. The Lodox Stats is technology that obtains high quality full-body radiographic images in a very short period of time. It has been proven to complete 7 full-body scans in the time to do 1 using the traditional technology. It is particularly helpful in foreign body detection in gunshot cases, and fracture detection in abuse/trauma cases with children and elder adults. Although the Lodox system quoted is self contained, it is recommended that an imaging storing system PACS also accompany the Lodox. Currently the WTRFC has no imaging server and stored images are only backed up if they are placed on the Forensic Center DIDI System. The Lodox System and the PACS storage system will revolutionize how the forensic center does business and will place them on a path to excellence.

Enhanced Data Encryption: $200,000

The purpose of this CIP project is to provide for the encryption of sensitive data including Protected Health Information (PHI) and Card Holder Data (CHD) which is stored and transmitted on, or from, Shelby County Government systems. The ideal solutions will allow for the centralized management of an encryption solution for storage (on servers, workstations, laptops, and removable drives), SCG County email (allowing the sending and receiving of sensitive information), and County-issued mobile smart phone devices. The FY15 HIPAA and HITECH Act risk assessment, covering Health Services, Corrections, the Aging Commission, and ITS identified lack of encryption solutions as a significant risk and recommends the implementation of improved encryption to reduce the risk of data breach under HIPAA requirement §164.312(a)(2)(iv) for all areas mentioned.

Security Incident & Event Management: $250,000

A Security Incident and Event Management system for Shelby County Government (SCG) provided resources will provide for much better visibility, live alerting, and response while also greatly enhancing data mining capabilities for response to data breaches. This will allow for more efficient identification of and response to threats affecting SCG ITS provided and maintained systems and users. The current solution scope includes the network ingress and egress points, primary routers and firewalls, and the servers and workstations which are current in scope for the County's identified departments handling Protected Health Information (PHI) and Card Holder Data (CHD). The ideal solution will allow for the centralized management of logs from network, server, and workstation devices and easy scaling to new devices as they are determined to transmit, process, or store sensitive data.

Roads and Bridges Projects

Walnut Grove: $250,000 - County Share (FY18 - $250,000; FY20 - $2,862,500 - County Share)

This project improves a 1.0 mile of segment of Walnut Grove Road by widening the existing roadway from two to four lanes, correcting geometry, adding bicycle and pedestrian facilities for improved mobility and widening the bridge over Grays Creek. This project includes improvements at the intersection of Houston Levee Road and Walnut Grove. This route provides one of only two east-west crossings of Grays Creek. $1 million has been allocated in FY17 for preliminary engineering and right of way phase for design and $1 million in FY18 for the final design and ROW purchase.

Houston Levee: $375,000 - County Share (FY21 - $3,600,000 - County Share)

This project improves Houston Levee Road by widening the segment from Walnut Grove to the Wolf River Bridge from two to four lanes. The roadway segment will include a median with pedestrian and bicycle facilities and landscaping. Length (miles) 1.67. This project improves emergency vehicle access along a major north-south corridor in Shelby County.

Macon Road: $375,000 - County Share (FY19 - $450,000; FY21 - $4,337,500 - County Share)

This project provides 1.73 miles of roadway improvements by widening of Macon Road from two to four lanes from Berryhill Road to Houston Levee Road, addition of pedestrian and bicycle facilities, and construction of a new bridge over Gray's Creek. Intersection improvements will be made at Berryhill Road, Lenow Road, Rebel Drive, Big Orange, Far Road, and Houston Levee Road.

Hacks Cross: $375,000 - County Share (FY18 - $250,000; FY19 - $4,500,000 - County Share)

This project improves a 1.8-mile segment of Hacks Cross Road from Shelby Drive to Stateline Road by widening the roadway from two to seven lanes. The improvements will include pedestrian and bicycle facilities and landscaping. This corridor is a major north-south connector that is highly congested with traffic traveling through Unincorporated Shelby County, the City of Memphis and north Mississippi. Hacks Cross Road has an interchange at State Route 385 which is a significant traffic generator.

Community Projects

FedEx Forum Maintenance: $2,000,000 ($3,000,000/yr for subsequent years, FY18-FY21)

The FedEx Forum is now in its 11th year of operation and the capital needs are increasing. The agreements with the Memphis Grizzlies provide that they will manage the FedEx Forum and the City of Memphis and Shelby County are responsible for the capital needs of the facility to maintain it as a first class NBA Arena. The original financing of the facility included a $10 million Capital Reserve Fund. This fund has been used judiciously during the first eleven years but is expected to be exhausted within the next two years. The Memphis Grizzlies have had a facility assessment prepared that indicates substantial capital needs going forward as the building ages. Over the next few months, we will be working closely with the Memphis Grizzlies to assess projected needs.

Veteran's Home: $2,000,000

Shelby County will contribute a $2 million share toward construction of a $30.1 million, 140 bed facility that would care for veterans who reside in West Tennessee. Sixty-five percent (65%) of the cost will be funded by the Veteran's Administration and thirty-five percent (35%) will be funded by the State of Tennessee, Private Donations and Shelby County. Forty (40) acres will be required for the facility.

HVAC Retrofit & Replacement for Agricenter: $2,250,000

The project is to replace 31 Rooftop units which were installed in 1985 and make modifications to the installation to be code compliant with new mechanical and plumbing codes. The new units will be high efficiency units with night setback controls and proper ventilation rates to meet ASHRAE standards. The existing air distribution system in the facility will be modified to maintain space setpoints in the dome area. The existing gas piping on the roof will be braced to meet the seismic requirements of the Code. The existing condensate drains, which presently drain directly on the roof will be modified to drain the condensate into the sewer system per code. A new DDC energy management control system will be install to monitor and schedule the HVAC system. The new system with the high efficiency units and control system will reduce the energy use by approximately $30,000 per year.

Shelby Farms Conservancy Storage Building: $125,000 (FY18 - $1,300,000)

The Shelby Farms Park Conservancy currently utilizes an old barn on Haley Road to store maintenance vehicles and equipment and displays from "Starry Nights" and other park attractions. The barn is a wooden structure that is over 75 years old. The barn is in extreme disrepair: the roof has failed, the walls have warped beyond repair; most windows are broken. The building has no insulation and is unsafe for the employees. This project involves demolition of the existing barn, architectural/engineering consultant services for design of a new structure at the current location, and construction of a new insulated metal building to accommodate the maintenance and storage needs of the Conservancy. The warehouse is approximately 6,800 ft. with cost per square foot is approximately $190/ft due to a building height of 20 feet to accommodate the “Starry Nights” exhibits, jib crane, equipment lift, multi-process welder, 1/3 of building is fully conditioned with ADA compliant restrooms for maintenance staff. Plus, the total cost includes new paving around the perimeter of the building.

Contingency: $1,000,000 - Included for all years.

Shelby County Capital Improvement Plan
Buildings and Property Project Summary

FY 2017-2021

PROJECT ALLOCATIONS BY YEAR

PROJECT TITLE:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Admin Buildings and Public Works						
ADA - Title 2 Compliance: Building Upgrades	250,000	250,000	250,000	250,000	250,000	1,250,000
ADA - Title 2 Compliance: Sidewalks	-	100,000	-	-	-	100,000
160 N Main Roof Replacement (Vasco A Smith)	40,000	260,000	-	-	-	300,000
Relocation of Election Commission & Archives	-	-	-	-	1,700,000	1,700,000
Employee Parking Garage/Area	-	-	1,500,000	-	15,000,000	16,500,000
1075 Mullins Station Office Renovation (PEAB)	160,000	2,200,000	-	-	-	2,360,000
Total Health Wellness On-Site Health Clinic	175,000	-	-	-	-	175,000
1060 Madison Renovation	3,200,000	-	-	-	-	3,200,000
Criminal Justice						
Land/Mobile Radio for City/County	1,000,000	8,000,000	12,000,000	-	-	21,000,000
Training Academy Expansion	-	-	200,000	2,000,000	-	2,200,000
Interior Renovation of Criminal Justice Center	-	5,000,000	5,000,000	5,000,000	-	15,000,000
Jail Roof Replacement	25,000	275,000	-	-	-	300,000
Sheriff Ceremony & Parade Field	-	-	-	-	200,000	200,000
Radio Shop Expansion	275,000	-	-	-	-	275,000
Courts						
Juvenile Court (JC) Gymnasium Expansion	-	-	220,000	3,000,000	-	3,220,000
Courthouse Restoration (140 Adams)	-	-	-	-	225,000	225,000
Replacement Roof (JC)	450,000	-	-	-	-	450,000
Renovation to Centralized Records/Court Files	-	-	-	-	310,382	310,382
Health						
Raleigh/Frayser Community Wellness Center	-	158,500	3,000,000	-	-	3,158,500
814 Jefferson Renovation	1,200,000	-	19,900,000	-	-	21,100,000
Health Admin Relocation	1,000,000	-	-	-	-	1,000,000
Project Totals	**$ 7,775,000**	**$ 16,243,500**	**$ 42,070,000**	**$ 10,250,000**	**$17,685,382**	**$ 94,023,882**

FUNDING SOURCES AND ALLOCATION TYPES

PROJECT ALLOCATIONS:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
7003 Electronic & Computer Equip.	-	-	250,000	-	-	250,000
7009 Other Equipment	-	-	250,000	-	-	250,000
7011 Buildings & Improvements	1,275,000	2,200,000	2,500,000	-	16,050,000	22,025,000
7072 CIP-Architectural & Eng Svcs	225,000	418,500	1,920,000	-	225,000	2,788,500
7075 CIP-Demolition & Site Preparation	-	-	-	-	75,000	75,000
7076 CIP-Construction Contracts	5,275,000	5,625,000	25,150,000	10,250,000	1,100,000	47,400,000
7077 CIP-Major Equip/Components	1,000,000	8,000,000	12,000,000	-	171,273	21,171,273
7081 CIP-Supplies and Materials	-	-	-	-	64,109	64,109
Total Project Cost	**$ 7,775,000**	**$ 16,243,500**	**$ 42,070,000**	**$ 10,250,000**	**$17,685,382**	**$ 94,023,882**
Other	-	-	-	-	-	-
County Funding	$ 7,775,000	$ 16,243,500	$ 42,070,000	$ 10,250,000	$17,685,382	94,023,882
Total Project Funding	**$ 7,775,000**	**$ 16,243,500**	**$ 42,070,000**	**$ 10,250,000**	**$17,685,382**	**$ 94,023,882**
County Share of Allocations:	**$ 7,775,000**	**$ 16,243,500**	**$ 42,070,000**	**$ 10,250,000**	**$17,685,382**	**$ 94,023,882**

Shelby County Capital Improvement Plan
Information Technology Projects Summary — FY 2017-2021

PROJECT ALLOCATIONS BY YEAR

PROJECT TITLE:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Voting Machines	-	-	-	1,200,000	-	$ 1,200,000
ERP Replacement	-	-	-	3,000,000	-	3,000,000
iCJIS - Electronic Filing-System Enhancements	-	350,000	-	-	-	350,000
Renovations at East Data Center	-	3,000,000	-	-	-	3,000,000
Out of Region Disaster Recovery Warm Site	500,000	-	-	-	-	500,000
Countywide Planimetric Digital Data	1,100,000	-	-	-	-	1,100,000
Single Sign On Management	350,000	-	-	-	-	350,000
Core Infrastructure Refresh	-	-	-	2,000,000	-	2,000,000
JC - Electronic Medical Records System	350,000	-	-	-	-	350,000
Sheriff - Body/Vehicle Cameras and Vehicle Locators	2,500,000	-	-	-	-	2,500,000
Courtroom Technology Upgrades	-	750,000	-	-	-	750,000
Lodox Body Imaging System	441,585	-	-	-	-	441,585
Data Governance: Risk & Management Compliance	-	-	-	300,000	-	300,000
Data Governance: System Access Control	-	300,000	-	-	-	300,000
Enhanced Data Encryption	200,000	-	-	-	-	200,000
Security Incident & Event Management	250,000	-	-	-	-	250,000
Jail Fiber-Optic Cable	-	200,000	-	-	-	200,000
ESM Voter Registration System Replacement	1,000,000	-	-	-	-	1,000,000
Project Totals	**$ 6,691,585**	**$4,600,000**	**$ -**	**$ 6,500,000**	**$ -**	**$ 17,791,585**

FUNDING SOURCES AND ALLOCATION TYPES

PROJECT ALLOCATIONS:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
7003 Electronic & Computer Equip.	6,226,585	650,000	-	6,500,000	-	$ 13,376,585
7009 Other Equipment	415,000	-	-	-	-	415,000
7024 - Infrastructure-Other	-	200,000	-	-	-	200,000
7072 CIP-Architectural & Eng Svcs	-	220,000	-	-	-	220,000
7074 CIP-Other Pro & Tech Svcs	50,000	-	-	-	-	50,000
7076 CIP-Construction Contracts	-	2,780,000	-	-	-	2,780,000
7077 CIP - Major Equipment/Components	-	750,000	-	-	-	750,000
Total Project Cost	**$ 6,691,585**	**$4,600,000**	**$ -**	**$ 6,500,000**	**$ -**	**$ 17,791,585**

PROJECT FUNDING SOURCES:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Other	-	-	-	-	-	$ -
County Funding	$6,691,585	$4,600,000	-	6,500,000	-	17,791,585
Total Project Funding	**$ 6,691,585**	**$4,600,000**	**$ -**	**$ 6,500,000**	**$ -**	**$ 17,791,585**
County Share of Allocations:	**$ 6,691,585**	**$4,600,000**	**$ -**	**$ 6,500,000**	**$ -**	**$ 17,791,585**

Shelby County Capital Improvement Plan
Roads and Bridges Project Summary — FY 2017-2021

PROJECT ALLOCATIONS BY YEAR

PROJECT TITLE:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Holmes Road	$ -	$ -	$ -	$ 350,000	$ 9,000,000	$ 9,350,000
Walnut Grove Road Expansion	1,000,000	1,000,000	-	11,450,000	-	13,450,000
Macon Road	1,500,000	-	1,800,000	-	17,350,000	20,650,000
Houston Levee	1,500,000	-	-	-	14,400,000	15,900,000
Hacks Cross	1,500,000	1,000,000	18,000,000	-	-	20,500,000
Benjestown Road	-	-	-	2,700,000	-	2,700,000
Project Totals	**$ 5,500,000**	**$ 2,000,000**	**$ 19,800,000**	**$ 14,500,000**	**$ 40,750,000**	**$ 82,550,000**

FUNDING SOURCES AND ALLOCATION TYPES

PROJECT ALLOCATIONS:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
7071 CIP-Land & Right-of-Way	$ -	$ -	$ 1,800,000	$ 350,000	$ -	$ 2,150,000
7072 CIP-Architectural & Eng Svcs	5,500,000	1,000,000	-	-	9,000,000	15,500,000
7076 CIP-Construction Contracts	-	-	18,000,000	14,150,000	31,750,000	63,900,000
7012 Land	-	$ 1,000,000	$ -	$ -	$ -	$ 1,000,000
Total Project Cost	**$ 5,500,000**	**$ 2,000,000**	**$ 19,800,000**	**$ 14,500,000**	**$ 40,750,000**	**$ 82,550,000**

PROJECT FUNDING SOURCES:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Federal Funding	4,125,000	1,500,000	14,850,000	8,867,500	31,012,500	$ 60,355,000
Other:	-	-	-	2,160,000	-	$ 2,160,000
County Funding	1,375,000	500,000	4,950,000	3,472,500	9,737,500	$ 20,035,000
Total Project Funding	**$ 5,500,000**	**$ 2,000,000**	**$ 19,800,000**	**$ 14,500,000**	**$ 40,750,000**	**$ 82,550,000**
County Share of Allocations:	**$ 1,375,000**	**$ 500,000**	**$ 4,950,000**	**$ 3,472,500**	**$ 9,737,500**	**$ 20,035,000**

Shelby County Capital Improvement Plan
Community Projects Summary

FY 2017-2021

PROJECT ALLOCATIONS BY YEAR

PROJECT TITLE:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Veteran's Home Project	2,000,000	-	-	-	-	2,000,000
Show Place Arena Renovations	-	3,500,000	-	-	-	3,500,000
FedEx Forum Maintenance	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	14,000,000
HVAC Retrofit & Replacement for Agricenter	2,250,000	-	-	-	-	2,250,000
Shelby Farms Conservancy Storage Building	125,000	1,300,000	-	-	-	1,425,000
Contingency	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Project Totals	**$ 7,375,000**	**$ 8,800,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 28,175,000**

FUNDING SOURCES AND ALLOCATION TYPES

PROJECT ALLOCATIONS:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
7071 CIP-Land & Right-of-Way	-	-	-	-	-	-
7072 CIP-Architectural & Eng Svcs	2,275,000	3,000,000	3,000,000	3,000,000	3,000,000	14,275,000
7076 CIP-Construction Contracts	4,100,000	4,800,000	-	-	-	8,900,000
7079 CIP-Other Project Costs	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total Project Cost	**$ 7,375,000**	**$ 8,800,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 28,175,000**

PROJECT FUNDING SOURCES:	FY2017	FY2018	FY2019	FY2020	FY2021	5 Year Total
Federal Funding	$ -	$ -	$ -	$ -	$ -	$ -
County Funding	7,375,000	8,800,000	4,000,000	4,000,000	4,000,000	28,175,000
Total Project Funding	**$ 7,375,000**	**$ 8,800,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 28,175,000**
County Share of Allocations:	**$ 7,375,000**	**$ 8,800,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 4,000,000**	**$ 28,175,000**

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Government

Shelby County was incorporated in 1819. Since the implementation of the Restructure Act in 1976, the County has operated under the Mayor-Commission form of government. The County is divided into five districts, with 13 elected representatives on the County Board of Commissioners. Other Elected Officials include the Sheriff, County Clerk, Court Clerks (5), Assessor, Register, and Trustee. All elected officials serve four year terms.

The County Seal

As with most counties in Tennessee, the Shelby County seal was adapted as a variation of the Tennessee state seal. The date shown is the date that Shelby County was established. The upper half of the seal features a tobacco plant, a plow, a sheaf of wheat, a cotton plant and an iris (state flower) as representations of "Agriculture." The lower half depicts a flatboat and sail with the word "Commerce".

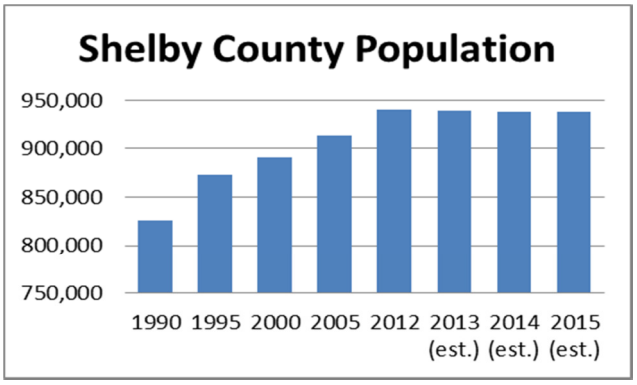
Geographics

Land Area	755 square miles
Water Area	29 square miles
Elevation	331 feet
Average precipitation	54.65 inches
Average annual temperature	62.0
Freeze free period	230 days

Adjacent Counties:

North	Tipton County
East	Fayette County
Southeast	Marshall County, Mississippi
South	DeSoto County, Mississippi
West	Crittenden County, Arkansas

Demographics



Population Density *(sq. mile)*:

Shelby County	1,216
Nashville-Davidson County	1,265
Atlanta Metro	3,154
New York City	27,013

Municipalities within Shelby County:

Memphis	655,770
Arlington	11,625
Bartlett	58,579
Collierville	48,863
Germantown	39,240
Lakeland	12,553
Millington	11,027
Unincorporated Area	100,412

(70% of County residents live within the City of Memphis)

Source: *census.gov QuickFacts*

Racial Mix:

Black	52.6%
White	37.1%
Hispanic	6.0%
Asian	2.4%
All Other	1.9%

Sex:

Male	48.0%
Female	52.0%

Age Characteristics:

Ages 0 to 19	28.3%
Ages 20 to 39	28.2%
Ages 40 to 69	36.1%
Age 70 and over	7.4%
Median age	35 years

Source: *censusreporter.org*

Education

Public School Enrollment (ADM basis):

2010	150,935
2011	149,047
2012	146,746
2013	143,849
2014	141,680
2015	138,820

SCS District Funding Source:

Local	34.9%
State	37.6%
Federal/Other	27.5%

Source: TN Department of Education data downloads

Community Education Level:
(in population 25 years or older)

High School grad (includes equivalency)	28.3%
Associates' degree	5.8%
Some College no degree	23.1%
Bachelor's degree	18.0%
Graduate degree	12.0%
Less than High School diploma	8.2%

Source: *US Census Bureau American Fact Finder – Educational Attainment 2015 American Community Survey 1-Year Estimates*

Economics

Unemployment Rates:

Memphis City*	7.3%
Shelby County	6.6%
Tennessee	5.8%
United States	5.3%

Source: *tn.gov/workforce; * Bureau of Labor Statistics*

Median Household Income:

Memphis	$36,908
Shelby County	$47,083
Tennessee	$47,275
United States	$55,775

Families below poverty level:

Memphis	20.8%
Shelby County	15.2%
Tennessee	12.3%
United States	10.6%

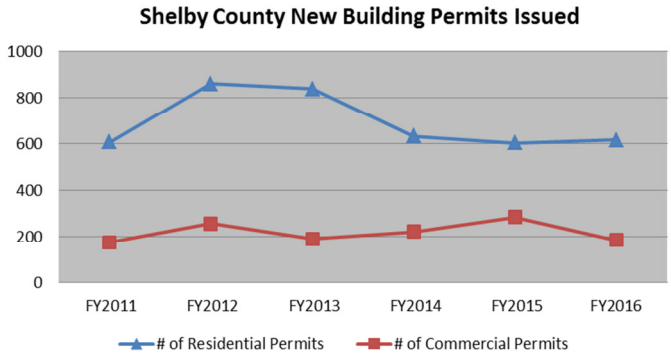
Median Home Values:

Memphis	$94,400
Shelby County	$135,800
Tennessee	$150,600
United States	$194,500

Source: *census.gov American Fact Finder Guided Search 2015 American Community Survey 1-Year Estimates*

New Building Permits Issued in Shelby County:

	# of Residential Permits	# of Commercial Permits
FY2011	606	176
FY2012	860	256
FY2013	838	190
FY2014	632	221
FY2015	603	284
FY2016	615	185



New Building Valuations in Shelby County:

	Residential Valuation	Commercial Valuation
FY2011	$127,776,387	$186,429,217
FY2012	$174,502,914	$438,186,496
FY2013	$186,468,149	$127,671,634
FY2014	$149,651,542	$327,645,118
FY2015	$149,282,660	$355,451,694
FY2016	$158,822,753	$267,853,737

Sales Tax Rates:
(Arlington, Bartlett, Collierville, Germantown, Lakeland, and Millington add .50% for a total of 9.75%)

Local	2.25%
State	7.00%
Total	9.25%

Property Tax Rates for FY 2017 (*Tax year 2016*):
(Per $100 assessed value)

Shelby County	$4.37
Memphis City	$3.40
Arlington	$1.15
Bartlett	$1.62
Collierville	$1.78
Germantown	$1.93
Lakeland	$1.40
Millington	$1.53

Source: *Shelby County Assessor Website (2016 Property Tax Calculator)*

Top 10 Employers for Shelby County, Tennessee

Rank	Employer	Type of Business	Number of Local Employees	Percentage of Total Employment
1	Federal Express Corporation	Transportation	30,000	4.8%
2	Shelby County Schools	Public School System	14,500	2.3%
3	United State Government	Federal Government	13,100	2.1%
4	Tennessee State Government	State Government	12,700	2.0%
5	Methodist Le Bonheur Healthcare	Health Care	10,784	1.7%
6	Naval Support Activity Mid South	Military Installation	7,500	1.2%
7	Baptist Memeorial Health Care	Health Care	6,654	1.1%
8	City of Memphis	City Government	6,476	1.0%
9	Wal-Mart Stores Inc.	Retail Operations	5,300	0.9%
10	Shelby County Government	County Government	5,194	0.8%
	Total Employed by Top 10		112,208	18.1%
	Total Employed by Other Employers		507,792	81.9%
	Total Shelby County Employment		620,000	100.0%

Source: *Largest employer data is taken from the Memphis Business Journal Book of Lists 2015-2016 published Dec. 25, 2015. Total employment data is included in the Book of Lists 2015-2016.*

Principal Property Tax Payers for Shelby County, Tennessee

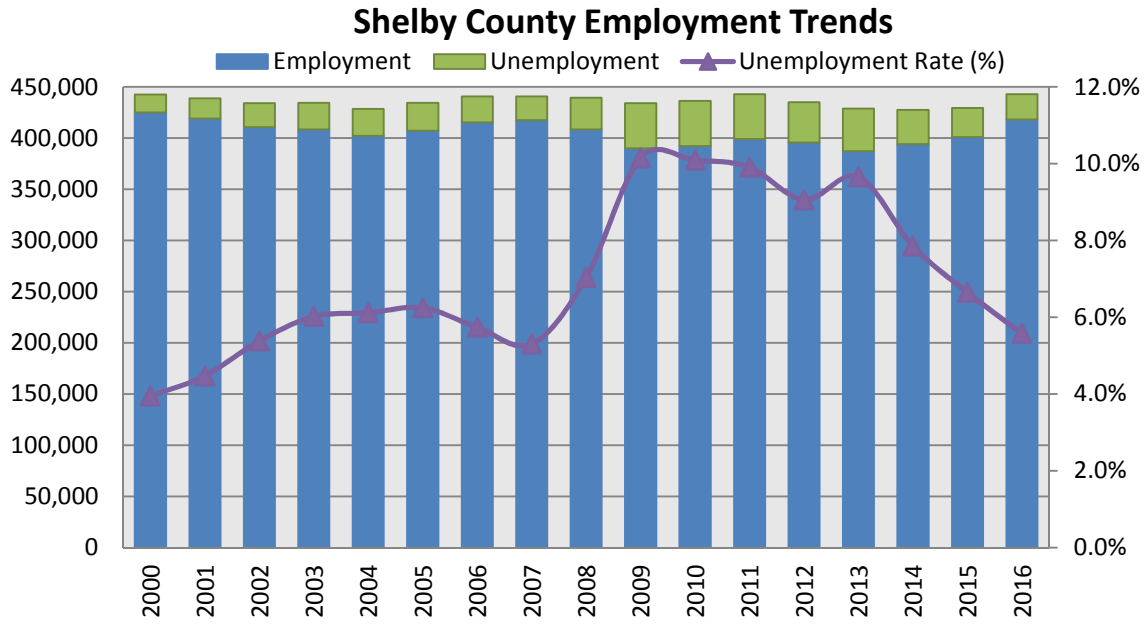
Rank	Name of Taxpayer	Type of Business	Taxable Assessed Value	Percentage of Total Assessed Value
1	Federal Express Corporation	Transportation	$ 734,388,695	4.09%
2	Bellsouth Telecommunications Inc.	Telecommunications	120,490,733	0.67%
3	AT&T Mobility LLC	Telecommunications	65,960,941	0.37%
4	Belz Investco GP	Real Estate	63,567,345	0.35%
5	AMISUB (SFH) Inc.	Health Care	64,702,465	0.36%
6	G&I VII Retail Carriage LLC	Retail Operations	60,166,600	0.33%
7	Kroger Companies	Grocery Retailers	58,437,820	0.33%
8	Galleria at Wolfchase LLC	Retail Operations	58,329,440	0.32%
9	Lightman Michael A	Commercial Real Estate	55,338,335	0.31%
10	Boyle Investment Co.	Commercial Real Estate	46,110,715	0.26%
	Total Assessed Valuation of Top 10 Taxpayers		1,327,493,089	7.39%
	Balance of Assessed Valuation		16,639,396,171	92.61%
	Total Assessed Valuation		$17,966,889,260	100.00%

Source: *Shelby County Assessor and Trustee Offices, Fiscal 2015.*

Demographic/Economic Trends Shelby County, Tennessee

Year	County Population	Personal Income	Per Capita Income	Unemployment Rate
2000	898,211	$ 27,941,148	$ 31,108	3.9%
2001	899,345	$ 29,824,183	$ 33,162	4.5%
2002	902,634	$ 30,688,100	$ 33,998	5.4%
2003	906,733	$ 31,504,263	$ 34,745	6.0%
2004	909,643	$ 33,095,510	$ 36,383	6.1%
2005	913,201	$ 34,129,205	$ 37,373	6.2%
2006	920,106	$ 36,103,204	$ 39,238	5.7%
2007	921,119	$ 37,635,149	$ 40,858	5.3%
2008	920,685	$ 37,507,530	$ 40,739	7.0%
2009	922,541	$ 35,634,694	$ 38,627	10.1%
2010	928,792	$ 36,813,844	$ 39,630	10.1%
2011	934,405	$ 38,116,646	$ 40,763	9.9%
2012	940,764	$ 39,896,975	$ 42,409	9.1%
2013	939,465	$ 40,594,551	$ 43,210	9.7%
2014	938,803	$ 41,968,752	$ 44,705	7.9%
2015	938,069	N/A	N/A	6.6%

Source: *Popoulation and personal income data provided by the U.S. Bureau of the Census Through Bureau of Economic Analysis (BEA). Unemployment rates provided by Tennessee Department of Labor and Workforce Development.*



Source: *Jobs4tn.gov –Labor Market Information - Historical Data Analysis – Labor Force Employment and Wage Data.*

Assessed and Estimated Values of Taxable Property

Fiscal Year	Tax Year	Total Direct Tax Rate	Total Taxable Assessed Value (a)	Estimated Actual Taxable Value	Assessed Value as % of Actual Value (b)	Assessed Values by Source % Residential Property	% Commercial Property	% Personal Property	% Public Utilities
2002	2001	3.79	15,119,655,559	49,858,145,639	30.33%	50.8%	33.9%	8.6%	6.7%
2003	2002	3.79	15,226,786,429	50,347,238,284	30.24%	51.1%	33.8%	8.9%	6.3%
2004	2003	4.04	15,113,967,063	50,379,365,307	30.00%	52.8%	32.8%	8.6%	5.8%
2005	2004	4.04	15,185,856,085	50,841,730,464	29.87%	54.1%	31.8%	8.1%	6.0%
2006	2005	4.04	17,220,258,313	57,726,276,478	29.83%	54.7%	31.8%	7.5%	6.0%
2007	2006	4.04	17,502,758,132	58,862,669,304	29.73%	55.4%	31.1%	7.6%	5.9%
2008	2007	4.04	17,720,591,975	59,900,899,755	29.58%	56.5%	30.7%	7.3%	5.5%
2009	2008	4.04	18,089,304,129	61,383,315,080	29.47%	56.7%	30.6%	7.8%	5.0%
2010	2009	4.02	19,657,378,625	66,374,654,928	29.62%	55.7%	32.0%	7.5%	4.8%
2011	2010	4.02	18,942,064,619	64,183,574,936	29.51%	57.8%	33.2%	7.3%	5.3%
2012	2011	4.02	18,999,484,095	64,287,973,983	29.55%	56.4%	30.7%	7.3%	5.6%
2013	2012	4.02	18,847,860,547	63,834,911,731	29.53%	56.5%	30.0%	7.6%	5.8%
2014	2013	4.38	18,165,887,331	60,586,935,365	29.98%	52.8%	32.6%	8.4%	6.2%
2015	2014	4.37	17,966,889,260	59,884,233,964	30.00%	53.2%	31.4%	8.2%	7.2%
2016	2015	4.37	17,939,879,870	59,897,289,027	29.95%	53.5%	31.8%	8.0%	6.8%

(a) ***Public Utilities information is based on information received from the State of Tennessee Comptroller of the Treasury assessments.***

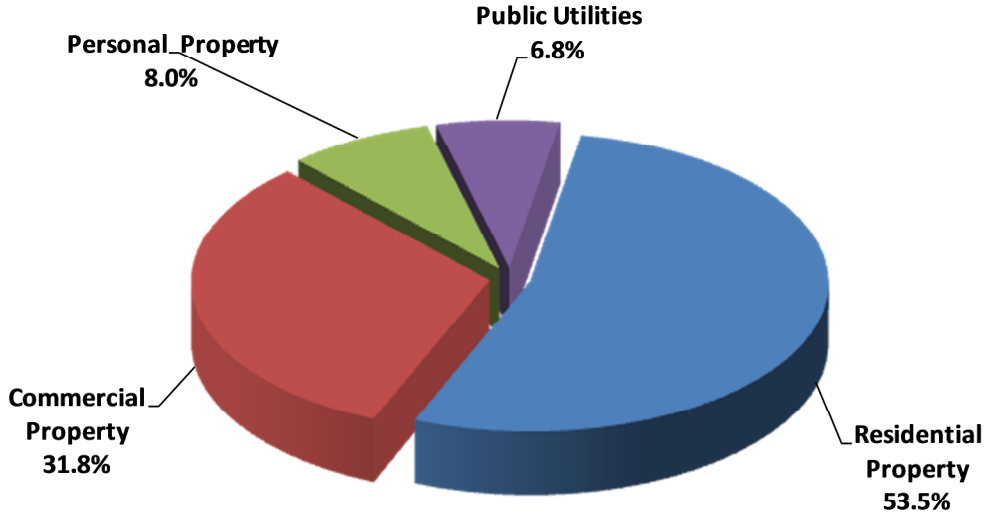
(b) ***Assessed value is the most current tax year value prepared by the County Assessor of Property as of April 20 prior to the beginning of each fiscal year.***

(c) ***The State of Tennessee tax statues classify 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***

(d) ***The effect of property reappraisals are reflected in FY 2006, 2010 and 2014 amounts.***

Assessed Values by Source



Direct and Overlapping Property Tax Rates Trends

FISCAL YEAR	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
DIRECT TAX RATES: (a)													
General Fund	1.31	1.22	1.22	1.22	1.22	1.23	1.33	1.36	1.36	1.45	1.45	1.45	1.45
Education (b)	2.03	2.02	2.02	2.02	2.02	1.98	1.90	1.91	1.91	2.14	2.14	2.14	2.14
Debt Service	0.70	0.80	0.80	0.80	0.80	0.81	0.79	0.75	0.75	0.79	0.78	0.78	0.78
Total Direct Rate	**4.04**	**4.04**	**4.04**	**4.04**	**4.04**	**4.02**	**4.02**	**4.02**	**4.02**	**4.38**	**4.37**	**4.37**	**4.37**
Rural School Bonds (c)	0.05	0.05	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	-	-	-
Total Tax Rate	**4.09**	**4.09**	**4.09**	**4.09**	**4.09**	**4.06**	**4.06**	**4.06**	**4.06**	**4.42**	**4.37**	**4.37**	**4.37**
OVERLAPPING RATES: (d)													
Memphis (e)	3.23	3.43	3.43	3.43	3.25	3.20	3.20	3.20	3.20	3.40	3.40	3.40	3.40
Arlington	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.15	1.15	1.15	1.15
Bartlett	1.38	1.31	1.31	1.54	1.54	1.49	1.49	1.49	1.49	1.62	1.62	1.62	1.62
Collierville	1.47	1.47	1.28	1.28	1.28	1.18	1.18	1.43	1.43	1.43	1.53	1.78	1.78
Germantown	1.70	1.54	1.54	1.54	1.54	1.43	1.43	1.49	1.49	1.93	1.93	1.93	1.93
Millington	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.53	1.53	1.53	1.53
Lakeland (f)	-	-	-	-	-	-	-	-	-	0.85	0.85	1.40	1.40

(a) Direct rates apply to all property owners within Shelby County

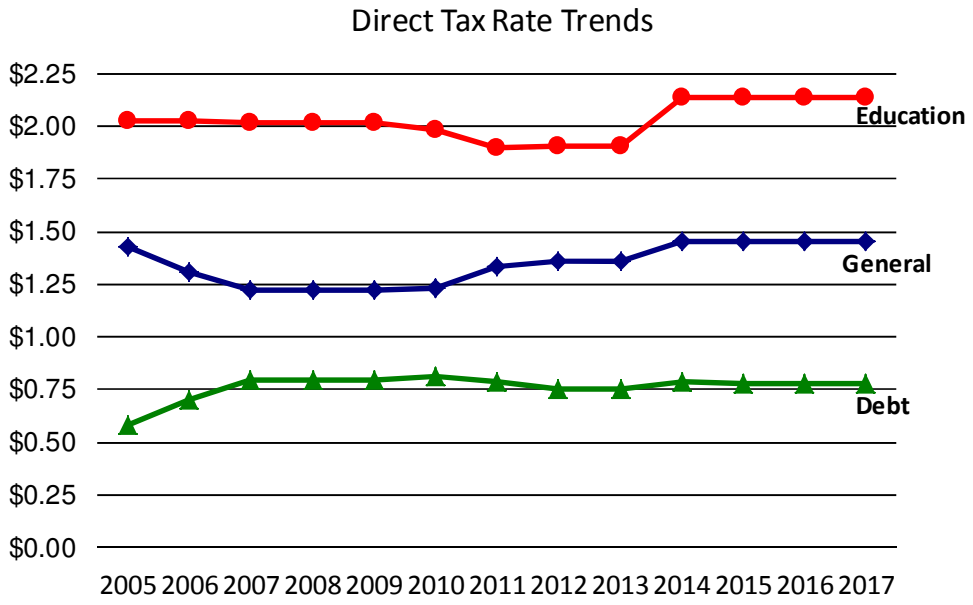
(b) The portion of property taxes designated for education is allocated among the Shelby County Board of Education and the municipal school districts based on the average daily attendance.

(c) Beginning in 2003 an additional tax rate was established to fund Rural School Bonds and was applied only to taxpayers living outside the City of Memphis (about 30% of the county population). That rate was discontinued effective July 1, 2014.

(d) Overlapping rates are those that apply only to property owners within the named municipality. These rates are in addition to the Direct rates for those areas.

(e) Approximately 70% (or over two-thirds) of the County's population resides in the City of Memphis.
Note: Tax rate changes in 2010 and 2014 reflect the results of countywide reappraisals.

(f) Prior to FY 2014 the City of Lakeland did not have a property tax.



ACA	Affordable Care Act
ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
CAFR	Comprehensive Annual Financial Report
CAO	Chief Administrative Officer
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPA	Certified Public Accountant
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CPI	Consumer Price Index
DOT	Department of Transportation
EDA	Economic Development Administration
EEO	Equal Employment Opportunity
EPA	Environmental Protection Agency
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GARF	Grant Accounting Report Form
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GOB	General Obligation Bonds
GFOA	Government Finance Officers Association
HUD	Federal Department of Housing and Urban Development
HVAC	Heating, Ventilation & Air Conditioning
IT	Information Technology
LAN	Local Area Network
MATA	Memphis Area Transit Authority
MHA	Memphis Housing Authority
MLG&W	Memphis Light, Gas & Water
MSARC	Mid-South Area Sexual Assault Resource Center
OJI	On the Job Injury
OPD	Office of Planning & Development
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
O&M	Operating & Maintenance
PILOT	Payment In Lieu of Taxes
RFP	Request for Proposal (bid)
SWAT	Special Weapons and Tactics
TCA	Tennessee Code Annotated
TDZ	Tourist Development Zone
TVA	Tennessee Valley Authority
WFTE	Weighted Full Time Equivalent

Accrual Basis of Accounting – Recognizes revenues in the period earned and expenses in the period incurred, regardless of when the cash is actually received or spent.

Actual – Expenditures and/or revenues realized in the past.

Adopted Budget – A plan of financial operation, legally approved by the Commission, to provide an estimate of expenditures for a given fiscal year and a proposed means of financing them.

The Patient Protection and Affordable Care Act (**PPACA)** – Federal law enacted in 2010 intended to extend health coverage to more Americans and to control costs within the health care system.

Allocation – Funds set aside or designated for specific purposes. An allocation does not authorize the expenditure of funds.

Annual Budget – A budget developed and enacted to apply to a single fiscal year.

Appropriation – An authorization by the Commission that permits the County to incur obligations and to make expenditures of governmental resources. An appropriation is usually limited in amount and duration.

Assessed Value – The fair market value of real estate and personal property as determined by the Assessor's Office as a basis for levying property taxes.

Assessment – An assessment is a percentage of the appraised value used to calculate property taxes.

Asset – Any tangible or intangible item to which a value can be assigned. An asset can be durable such as machinery or financial such as cash, accounts receivable, due from a primary government or investments.

Asset Acquisition – An operating expense used for the procurement of capital expenditures such as land, buildings, equipment, infrastructure and vehicles.

Balanced Budget – A budget developed wherein estimated revenues, including budgeted fund balance, meet or could exceed budgeted expenditures.

Base (Baseline) Budget – An estimate of the funding required to continue existing programs at the currently budgeted level of service from one fiscal year to the next.

Biennial Budget – A budget developed and enacted to apply to two consecutive fiscal years.

Bond – A written promise to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate.

Bond Rating – An evaluation of creditworthiness performed by an independent rating service**.**

Budget Amendment – A revision to the adopted budget during the fiscal year as achieved by line item transfer or by resolution as approved by the Mayor and the Clerk of the County Commission.

Budget Calendar – A schedule of certain steps to be followed in the budgetary process and the dates by which each step must be completed.

CAFR (Comprehensive Annual Financial Report) – The audited annual financial report of the government, showing financial position and results of operations for the fiscal year, along with schedules detailing other financial matters.

COLA – Cost of Living Adjustment; An increase in salaries to offset the adverse effect of inflation on compensation.

Capital Budget – A five-year budget for capital expenditures. A capital improvement includes only those items constructed or purchased for one hundred thousand ($100,000) dollars or more or involve the acquisition of land, regardless of cost.

Capital Expenditures – Expenditures related to the purchase of equipment, facility modifications, land, or other fixed assets not included in the CIP.

Capital Improvement Program (CIP) – A multi-year plan for the acquisition, expansion or rehabilitation of any element of the County's infrastructure and the proposed methods for financing the projects.

Carry Forward Encumbrance – Appropriations brought forward from a previous year to continue or complete a specific project, program or activity.

Certified Tax Rate – Rate which will yield the taxing entity the same property tax revenue that it budgeted in the previous year, excluding new growth.

Component Unit – An organization that is legally separate from the County, but for whom the County has shared financial responsibility, such as the MED.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Credit Rating Agencies – Independent organizations that assess the credit worthiness of debt. Three major rating agencies are Standard & Poor's, Moody's Investor Service and Fitches Ratings.

Debt – An obligation to repay an amount owed; debt securities, such as bonds are forms of debt that bind the county to repay the security holder. Debts are also known as liabilities.

Debt Service – Payment of principal and interest on bonds and other debt instruments according to a predetermined payment schedule.

Debt Service Fund – A fund used to account for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs (except for bonds issued for Proprietary Funds, which are reported as liabilities of the respective Proprietary Fund).

Deficit – The excess of expenditures over revenues within a given fund during a defined accounting period.

Department – The second largest organizational unit within County government; several departments may comprise a single division.

Depreciation – The decrease in value of physical assets due to use and passage of time.

Distinguished Budget Presentation Award - The GFOA established the Distinguished Budget Presentation Awards to encourage state and local governments to prepare budget documents that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting.

Division – Identifies the largest organizational unit within the County; usually comprised of several departments.

Effectiveness Measures – The results and outcomes of an activity; they assist in managing resources effectively and define what resulted from a job task**.**

Efficiency Measures – The relationship between business performance and resources such as manpower; these measures assist in managing whether a task was completed with the minimum expenditure of time and effort.

Employee Benefits – May include health, life and long term disability insurance; and may include payments to which employees or former employees may be entitled under a pension plan, including death and unemployment benefits.

Encumbrance – Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed through user fees in a manner similar to private business. Rate schedules are established to ensure that the revenues generated are adequate to meet all necessary costs of operations.

Equity – In the statement of net assets, equity is equal to assets minus liabilities or total net assets. The equity component of modified accrual fund-based financial statements is reported as fund balance rather than net assets, which is used in the full accrual statement.

Excise Tax – Form of consumption tax; it is levied on the consumption of a particular type of good or participation in a certain type of activity. Whereas general sales taxes are broad-based, excise taxes are more narrowly targeted.

Expenditure – The incurrence of an actual liability in accordance with Shelby County Government authority**.**

Expense Recoveries – Funds paid to a County division to cover the cost of services performed for another division.

FASB – The Financial Accounting Standards Board that defines GAAP for private sector entities. Occasionally, GASB and FASAB make FASB standards applicable to national, state or local government.

Fair Labor Standards Act (FLSA) – A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria for non-exempt employees, including government employees.

Family and Medical Leave Act (FMLA) – Federal legislation that states that eligible employees are entitled to 12 work weeks of leave during any 12 month period of time for health-related reasons for either the employee of their family.

Fiduciary Fund – Fund that is used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

Fiscal Year – A consecutive twelve (12) month period designated as the operating year by an entity. For Shelby County, the fiscal year begins July 1 and ends June 30 of the following calendar year.

Fixed Assets – Assets with a useful life in excess of one year and an initial cost exceeding $5000. Classifications include land, buildings, machinery, furniture, equipment and construction in progress.

Full-Time Equivalent (FTE) – A measure of the effective number of authorized positions, indicating the percentage of time a position or group of positions is funded. An FTE of 1.00 is usually equal to 2,080 hours of work per year. FTE = (hours worked per week/40) x (months funded/12).

Fund - An accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for specific activities or objectives.

Fund Balance – A term used to express the equity (excess of assets minus liabilities) of governmental fund types and trust funds.

Fund Transfers – Interfund activity with and among fund categories, typically a legally authorized transfer from a fund receiving revenue to another fund through which the resources are to be expended. The budget treats the transfer as an expenditure of the first fund and revenue to the second fund.

GAAP (Generally Accepted Accounting Principles) – Nationally recognized uniform principles, standards, and guidelines for financial accounting and reporting, governing the form and content of financial statements of an entity.

GASB (Governmental Accounting Standards Board) – The oversight body that establishes governmental GAAP, equivalent to the private sector FASB.

GFOA (Government Finance Officers Association) – The professional association of state/provincial and local finance officers in the United States and Canada.

General Fund – A fund used to account for all monies received and disbursed for general municipal government purposes including all assets, liabilities, reserves, fund balances, revenues and expenditures which are not accounted for in any other fund.

General Obligation (GO) debt – Bonds and notes used to borrow money, backed by the full faith, credit, and taxing power of the County Government.

Goal – The underlying reason for the provision of County services.

Governmental Fund – A fund with the objective of having sufficient resources available to provide services to the public, with the exception of those resources accounted for in proprietary and fiduciary funds. A governmental fund's measurement focus is on the determination of financial position and changes in financial position. The four types of governmental funds used in the County are the General Fund, Special Revenue Funds, Debt Service Fund and Capital Improvements Fund.

Grant – A contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are made to local governments from the State and Federal governments for a specified purpose.

Grant Match – Costs or in-kind services required to match the grantor share of grant program costs.

In Lieu of Taxes – A payment made to compensate the county for a portion or all of the tax revenue it loses because of the nature of the ownership or use of certain real property; it usually relates to foregone property tax revenue**.**

Independent Audit – An audit conducted by certified public accounting (CPA) auditors who are independent of the government.

Infrastructure – The underlying foundation and facilities on which the continuance and growth of a jurisdiction depends, such as streets, roads, bridges, sewers, and water systems.

Interfund Transfers – Amounts transferred from one fund to another.

Internal Control – The development and management of the accounting system regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Internal Service Fund – A fund established to finance and account for services and commodities furnished by one department to another department within the same governmental unit on a cost reimbursement basis.

Investment – Securities and real estate purchased and held for the production in income in the form of interest, dividends, rentals or base payments.

Lapse Restriction – An account that reduces appropriated salary funds by the amount of expected or realized savings related to vacant positions.

Legal Level –The numbered organizational level at which an operating budget has been adopted by the Commission.

Liability – Debt or other legal obligations resulting from past transactions which must be liquidated, renewed or refunded at some future date.

Limited Obligation Debt – Debt secured by a pledge of the collections from a specified tax rather than by all general revenues.

Line Item – An account for recording specific revenues or expenditures within a fund or department; several "line item" accounts may be summarized in an expenditure category or "account pool".

Line Item Transfers – A transfer of an unused portion of an appropriation to another department/section within a division's budget.

Long-Term Debt – Debt that matures more than one year after issue.

Major Funds – Funds that include more than 10% of total appropriated revenues.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

The Med – The Regional Medical Center at Memphis, also known as the Med, is an acute care teaching hospital that serves a six-state region within 150 miles of Memphis, Tennessee. It is a component unit of the county.

Memorandum of Understanding (MOU) – A negotiated agreement between the County and various bargaining units regarding policies, procedures or labor compensation.

Mission – A clear, concise statement of broad purpose for a division or department.

Modified Accrual Accounting – A basis of accounting, required for use by governmental funds, in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Municipality – A political unit, such as a city or town or village, incorporated for local self-government; a body of officials appointed to manage the business of a local political unit.

Note – A form of debt that is shorter in term than bonds, and often used for short-term capital project financing in anticipation of a future bond package with terms more advantageous for the government.

OPEB (Other Post Employment Benefits) – retired employees of the county and former employees receiving long-term disability benefits through the county's program may participate in post-employment benefits through the Shelby County OPEB Trust. The Trust is a single-employer defined benefit plan**.**

OSHA (Occupational Safety and Health Administration) – Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

Object class – A budget or accounting category that defines the resources to be applied to specific types of inputs such as personnel, travel, tools or supplies.

Objective – A measurable statement of the actual results that a program expects to achieve in support of a stated goal.

Operating Budget – A plan of current expenditures and the proposed means of financing them; the annual appropriation to maintain the provision of County services to the public.

Ordinance – Legislation that is approved on three readings by the Commission and signed by the Mayor.

Operating Transfer In – Transfer (payment) from other funds which are not related to rendering of services.

Pay-As-You-Go – A term used to describe a policy of financing capital outlays from current revenues rather than through issue of debt instruments.

Performance Measures – Data collected to determine how well a service center or program is achieving its goals and objectives.

Position Control Budget – The number of authorized positions funded by the Operating Budget, including full-time, part-time, and seasonal (durational) employees.

Program – A specific and distinguishable unit of work or service performed.

Property Tax – An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Proposed Budget – The Operating Budget presented and recommended by the Mayor to the Commission for further review/revision before adoption.

Proprietary Funds – These funds call for the services rendered under these accounts to be paid for by their patrons who use them, basically working like a business. Examples include enterprise funds and internal service funds.

Reserve – An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.

Resolution – An official enactment by the Commission to establish legal authority for County officials to obligate and expend funds.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue – Funds that the government receives as income to support expenditures.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Risk Management – The group manages a program for Shelby County employees that may have been injured or become ill because of their jobs. Other functions include administration and enforcement of OSHA regulations.

Section – Identifies the third highest level of organization within the County government associated with a specific activity or function. Several sections may together comprise one department.

Single Audit Act – The federal law requiring a comprehensive government-wide audit of all federal financial assistance.

Special Funded Projects – Ones that are either jointly governed with the county and other participants, part of a joint venture or related to

the county such as the Med, which is a component unit of the county. In many cases, there is some type of financial accountability related to these projects.

Special Revenue Funds – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (such as education or roads).

Statute – A written law passed by the state legislature enacted to prescribe conduct, appropriate public monies, and in general promote the public welfare.

Supplies – The account class that includes articles and items that are consumed or materially altered when used by operating activities, such as office supplies, maintenance parts and minor equipment.

The Tennessee Valley Authority – A federally owned corporation created to provide electricity generation, flood control, manufacturing and economic development in the Tennessee Valley. The TVA's jurisdiction covers most of Tennessee.

Unincorporated Area – Areas of Shelby County not incorporated into a city, for example areas placed on an annexation reserve such as the Memphis annexation reserve.

Workload/Performance Indicators – Specific quantitative measures of work performed within an activity or program (i.e. total miles of roads paved) to measure demand, workload, efficiency, effectiveness, quality, achievement or outcomes.

Yield – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

SHELBY COUNTY ADMINISTRATION BUILDING	160 N. Main St., Suite 1134, Memphis, TN 38103	
SHELBY COUNTY WEBSITE	http://www.shelbycountytn.gov	

MAYOR

MAYOR	**Mark H. Luttrell, Jr.**	160 N. Main St., Suite 1134, Memphis, TN 38103	222-2000

BOARD OF COMMISSIONERS

CHAIRMAN	**Terry Roland**	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
CHAIRMAN PRO TEMPORE	**Van Turner**	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
ADMINISTRATOR	**Qur'an Folsom**	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000

OTHER ELECTED OFFICIALS

SHERIFF	**Bill Oldham**	201 Poplar Ave., Suite 902, Memphis, TN 38103 http://www.shelby-sheriff.org	222-5000
ASSESSOR OF PROPERTY	**Cheyenne Johnson**	1075 Mullins Station Rd., Memphis, TN 38134 http://www.assessor.shelby.tn.us	222-7001
COUNTY CLERK	**Wayne Mashburn**	150 Washington Ave., Memphis, TN 38103	222-3000
COUNTY REGISTER	**Tom Leatherwood**	1075 Mullins Station Rd., Suite 165 Memphis, TN 38134 http://register.shelby.tn.us	222-8100
COUNTY TRUSTEE	**David Lenoir**	157 Poplar Ave., Suite 200, Memphis, TN 38103 http://www.shelbycountytrustee.com	432-4829

JUDICIAL OFFICERS

ATTORNEY GENERAL	**Amy P. Weirich**	201 Poplar Ave., Memphis, TN 38103 http://www.scdag.com	222-1300
CHANCERY COURT CLERK	**Donna Russell**	140 Adams Ave., Suite 308, Memphis, TN 38103 http://chancerycourt.co.shelby.tn.us/	222-3903
CIRCUIT COURT CLERK	**Jimmy Moore**	140 Adams Ave., Room 324, Memphis, TN 38103 www.circuitcourt.co.shelby.tn.us	222-3802
CRIMINAL COURT CLERK	**Richard DeSaussure**	201 Poplar Ave., Room 4-01, Memphis, TN 38103 http://www.criminalcourt.co.shelby.tn.us	222-3200
GENERAL SESSIONS COURT CLERK	**Edward L. Stanton, Jr.**	140 Adams Ave., Suite 137, Memphis, TN 38103 www.generalsessionscourt.co.shelby.tn.us	222-1390
JUVENILE COURT CLERK	**Joy Touliatos**	616 Adams Ave., Memphis, TN 38105	405-8843
PROBATE COURT CLERK	**Paul Boyd**	140 Adams Ave., Room 124, Memphis, TN 38103 http://www.shelbyprobate.com	222-3750

Appendix C Current Shelby County Contact Information

DIVISION ADMINISTRATIVE OFFICES

CHIEF ADMINISTRATIVE OFFICE		
Harvey Kennedy, CAO	160 N. Main St., Suite 1122, Memphis, TN 38103	222-2050
Kim Hackney, Deputy CAO	160 N. Main St., Suite 1124, Memphis, TN 38103	222-2053
COUNTY ATTORNEY		
Kathryn Pascover, County Attorney	160 N. Main St., Suite 9500, Memphis, TN 38103	222-2100
ADMINISTRATION & FINANCE		
Michael A. Swift, Director	160 N. Main St., Suite 1128, Memphis, TN 38103	222-2249
INFORMATION TECHNOLOGY SERVICES		
John Halbert, Chief Information Officer	160 N. Main St., Suite 1125, Memphis, TN 38103	222-2095
PLANNING & DEVELOPMENT		576-7197
Richard Copeland, Director	125 N. Main St., Room 468, Memphis, TN 38103 http://www.dpdgov.com	
PUBLIC WORKS		
Tom Needham, Director	160 N. Main St., Suite 1127, Memphis, TN 38103	222-2036
CORRECTIONS		
William Gupton, Director	1045 Mullins Station Rd., Memphis, TN 38134	222-8906
HEALTH SERVICES		
Alisa Haushalter, Director	814 Jefferson Ave., Memphis, TN 38103	222-9000
COMMUNITY SERVICES		
Martha Lott, Director	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

OTHER DEPARTMENTS

AGING COMMISSION		
Dora Ivey, Executive Director	2670 Union Ave., Suite 1000,Memphis, TN 38112 http://www.agingcommission.org	222-4100
CRIME VICTIMS CENTER		
Anna Whalley, Administrator	1750 Madison Ave., Suite 100, Memphis, TN 38104 Shelby County, TN - Official Website - Crime Victims Center	222-3950
DIVORCE REFEREE		
Cary C. Woods, Divorce Referee	140 Adams Ave., Room 327, Memphis, TN 38103	222-2150
FIRE SERVICES		
Alvin Benson, Fire Chief	1075 Mullins Station Rd., Bldg. “C”, 2nd Floor, Mempl http://www.scfdtn.org	222-8010
HUMAN RESOURCES		
Mike Lewis, Administrator	160 N. Main St., 7th Floor, Memphis, TN 38103	222-2327
JURY COMMISSION		
Tiffany Kimmons, Jury Commission Coordinator	157 Poplar Ave., Room 136, Memphis, TN 38103	222-1650
PUBLIC AFFAIRS		
Steve Shular, Public Affairs Officer	160 N. Main St., Suite 1141, Memphis, TN 38103	222-2047
PUBLIC DEFENDER		
Stephen Bush, Chief Public Defender	201 Poplar Ave., Suite 201, Memphis, TN 38103	222-2800
PURCHASING		
Clifton Davis, Administrator	160 N. Main St., Suite 900, Memphis, TN 38103	222-2250
ELECTION COMMISSION		
Linda Phillips, Administrator	150 Washington, Downtown, Memphis, TN 38103	222-1200

The Shelby County Charter requires the Mayor to prepare and submit a consolidated budget to the Board of County Commissioners for approval or amendment and to determine the amount of taxes necessary to be levied. Adoption of the budget is by resolution; the tax rate is set by ordinance after three readings.

The following resolutions/ordinances are included on the following pages for reference. These documents are also posted on the county website in their entirety at http://www.shelbycountytn.gov.

- Resolution Approving and Appropriating the Shelby County Operating Budget for Fiscal Year 2017 (with Exhibits)

- Ordinance Fixing the Tax Rate for Shelby County for the Tax Year 2016 (Fiscal Year 2017)

- Resolution Approving the Shelby County Capital Improvement Budget for Fiscal Year 2017 and the Corresponding Five Year Capital Improvement Plan for Fiscal Years 2018-2021. (Exhibits have not been duplicated in the Appendix because they are presented in the CIP section of the budget document)

Item #: 2

Moved by: JONES

Prepared by: Wanda Richards

Seconded by: BROOKS

Reviewed by: Kim Koratsky

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2017. SPONSORED BY COMMISSIONER VAN D. TURNER, JR.

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

WHEREAS, The Board of County Commissioners is authorized to make appropriations of County Funds for all legal purposes and to appropriate the proceeds of the tax levy on the assessed values of all properties within the County of Shelby for the Fiscal Year July 1, 2016 through June 30, 2017; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County Commissioners has reviewed the consolidated budget for Shelby County and recommends that total expenditures and transfers reflected in Exhibit A be approved in order to fund the Shelby County Government Operating Budget for Fiscal Year 2017, which is inclusive of all operating funds; and

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

WHEREAS, It has been the policy of the County to make special grants to non-

profit civic and charitable organizations from the general funds of the County pursuant to Tennessee Code Annotated, Section 5-9-109, and a Resolution adopted as Item No. 7 by this Commission on July 6, 2015, establishes policies and requirements for funding such organizations; and

WHEREAS, The Board of Commissioners desires to continue the special community enhancement grants policy and recommends funding for non-profit civic and charitable organizations in the total amount of $1,300,000.00, with the intent that equal increments of $100,000.00, will be available to each Commissioner to recommend grant recipients for approval by the Board during Fiscal Year 2017.

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

BE IT FURTHER RESOLVED, That $1,222,190,528.00, is hereby appropriated as detailed on Exhibit A in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2017.

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

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

BE IT FURTHER RESOLVED, That each office, department, and Elected Official

which receives appropriations from the County Government shall adhere to the budget as finally approved by line item for said entity.

BE IT FURTHER RESOLVED, That all special grants to non-profit and charitable organizations must be separately approved to promote the general welfare of the residents of Shelby County and that disbursements of these funds shall not be made until the individual organization has fully complied with Tennessee Code Annotated, Section 5-9-109(c), and the provisions of the Resolution adopted as Item No. 7 by this Commission on July 7, 2015.

BE IT FURTHER RESOLVED, That the County retirement contribution for the Fiscal Year ending June 30, 2017, shall be 16.87% based on the recommendation of our actuaries per the Actuarial Valuation Report as of July 1, 2015, and that amount shall be charged to operations as retirement expense.

BE IT FURTHER RESOLVED, That the County contribution for Other Post Employment Benefits (OPEB) for the Fiscal Year ending June 30, 2017, shall be 5.34% based on the recommendation of our actuaries per the Actuarial Valuation Report as of July 1, 2015, and that amount shall be charged to operations as OPEB expense.

BE IT FURTHER RESOLVED, That the life insurance death benefit for retirees shall be a maximum amount of $20,000.00.

BE IT FURTHER RESOLVED, That Wheel Tax collections are budgeted 100% for school operations to be distributed to school districts within Shelby County on the basis of Weighted Full-time Equivalency Average Daily Attendance (WFTEADA). The actual amount for school operations shall be the total revenue budgeted in the Education Fund including the Wheel Tax. If the actual annual tax revenue collected for public education purposes exceeds the total revenue budgeted in the Education Fund, including the Wheel Tax, then the excess funds shall be held in a reserve fund to be reallocated at the

discretion of the Shelby County Board of Commissioners.

BE IT FURTHER RESOLVED, That the $3,000,000.00, budgeted in the General Fund for Pre-Kindergarten Education is for grants for Pre-Kindergarten classrooms established under Tennessee Code Annotated, Section 49-6-103 (Voluntary Pre-Kindergarten Programs).

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

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

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

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

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

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

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

BE IT FURTHER RESOLVED, That a general salary increase of 2.0% effective July 1, 2016, is hereby included for eligible County employees.

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

Divisions or Elected Officials.

BE IT FURTHER RESOLVED, That Elected Officials with individually assigned County vehicles may continue to use such vehicles until June 30, 2017, with the understanding that no new or replacement vehicles will be purchased individually for any Elected Official's use other than the Shelby County Mayor and Sheriff.

BE IT FURTHER RESOLVED, That no college tuition reimbursements may be authorized after July 1, 2016, unless a college tuition reimbursement plan is developed by the Mayor's Administration and approved by the County Commission. This does not apply to grant positions for which specified training is required and reimbursed by the grantor.

BE IT FURTHER RESOLVED, That the County Mayor and the Director of the Division of Administration and Finance are authorized to issue their warrant or warrants for amounts not to exceed $1,222,190,528.00, pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2017 as set forth in Exhibit A and to take proper credit in their accounting therefor.

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

Mark H. Luttrell, Jr.
Shelby County Mayor

Date: 7-5-16

ATTEST:

Clerk of County Commission

ADOPTED: June 29, 2016

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 7/11/16

SHELBY COUNTY GOVERNMENT
EXHIBIT A - FY17 ADOPTED OPERATING BUDGET

ACCT DESCRIPTION	GENERAL FUND	EDUCATION FUND	DEBT SERVICE FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	GRANT FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
40 - Property Taxes	(254,833,000)	(376,081,000)	(137,960,000)	-	-	-	-	(768,874,000)
41 - Other Local Taxes	(33,989,000)	(40,890,000)	(12,268,000)	-	(21,460,000)	-	-	(108,607,000)
43 - Intergovernmental Revenues-State	(21,687,200)	-	-	(49,150,345)	(9,375,000)	(67,109,587)	-	(147,322,132)
44 - Intergovernmental Revenues-Federal	(7,619,417)	-	(1,109,586)	(2,378,810)	(40,000)	(24,415,075)	-	(35,562,888)
45 - Charges for Services	(3,326,941)	-	(225,750)	(956,578)	(1,036,360)	(1,553,000)	(8,645,563)	(15,744,192)
46 - Fines, Fees & Permits	(64,161,000)	-	-	(26,580,000)	(6,325,455)	(399,040)	-	(97,465,495)
47 - Other Revenue	(303,200)	-	(531,700)	(19,000)	(1,934,000)	(3,298,902)	-	(6,086,801)
48 - Investment Income	(398,500)	-	(500,000)	(16,800)	(46,050)	(45,300)	-	(1,006,650)
Total Revenue Sources	**(386,318,258)**	**(416,971,000)**	**(152,595,036)**	**(79,101,533)**	**(40,216,865)**	**(96,820,903)**	**(8,645,563)**	**(1,180,669,158)**
94 - Other Financial Sources	(700,000)	-	-	(55,000)	(20,000)	(80,000)	-	(855,000)
99 - Planned Use of Fund Balance	(7,800,000)	-	(3,870,121)	(1,304,350)	(7,810,850)	(1,330,036)	-	(22,115,357)
96 - Operating Transfers In	(1,789,545)	(2,500,000)	-	(10,400,000)	-	(3,861,468)	-	(18,551,013)
TOTAL APPROPRIATION SOURCES	**(396,607,803)**	**(419,471,000)**	**(156,465,157)**	**(90,860,883)**	**(48,047,715)**	**(102,092,407)**	**(8,645,563)**	**(1,222,190,528)**
51 - Salaries-Regular Pay	206,233,953	-	-	43,291,208	7,376,926	25,427,539	1,118,992	283,448,618
52 - Salaries-Other Compensation	15,137,373	-	-	4,699,795	764,758	669,146	22,166	21,293,238
55 - Fringe Benefits	76,677,776	-	-	16,852,863	2,678,435	9,782,309	392,595	106,383,968
56 - Vacancy Savings	(17,336,550)	-	-	(2,981,799)	(118,067)	(1,715,770)	(50,000)	(22,202,186)
TOTAL SALARIES	**280,712,552**	**-**	**-**	**61,862,057**	**10,702,051**	**34,163,225**	**1,483,753**	**388,923,638**
60 - Supplies & Materials	8,836,544	-	-	3,016,666	2,437,765	3,244,408	2,947,812	20,483,195
64 - Services & Other Expenses	10,750,936	-	350,000	875,361	1,205,744	13,735,623	548,940	27,466,603
66 - Professional & Contracted Services	34,484,572	-	190,000	12,811,950	3,308,905	23,529,124	198,206	74,522,756
67 - Rent, Utilities & Maintenance	15,889,965	-	-	3,138,467	929,406	1,292,123	3,022,373	24,272,334
68 - Interfund Services	(697,432)	-	-	5,395,961	2,358,925	2,951,583	52,880	10,061,916
70 - Capital Asset Acquistions	2,037,652	-	-	2,906,000	6,034,595	21,741,093	391,600	33,110,940
95 - Contingencies & Restrictions	(5,912,068)	-	-	(200,000)	-	-	-	(6,112,068)
TOTAL OPERATING & MAINTENANCE	**65,390,169**	**-**	**540,000**	**27,944,404**	**16,275,339**	**66,493,954**	**7,161,810**	**183,805,677**
80 - DEBT SERVICE EXPENDITURE	-	-	149,245,157	-	-	-	-	149,245,157
89 - AFFILIATED ORGANIZATIONS	30,108,729	419,471,000	-	-	20,821,100	-	-	470,400,829
90 - GRANTS TO NON-PROFITS	4,300,000	-	-	-	-	-	-	4,300,000
98 - OPERATING TRANSFERS OUT	16,096,352	-	6,680,000	667,423	247,693	1,428,079	-	25,119,547
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	386,999	1,532	7,150	-	395,681
TOTAL APPROPRIATED USES	**396,607,803**	**419,471,000**	**156,465,157**	**90,860,883**	**48,047,715**	**102,092,407**	**8,645,563**	**1,222,190,528**

Exhibit A - 1 of 8

Shelby County Government
Adopted Budget for Fiscal Year 2017

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	SOURCES	USES	FTE
DIVISION OF ADMINISTRATION & FINANCE					
010	2001	Mayor	$ -	$ 576,467	5.0
010	2002	Public Affairs/Mayor's Action	-	496,522	6.0
010	2003	CAO	-	3,080,732	18.9
010	2009	County Attorney	(500)	3,709,037	33.5
010	2011	Director-Admin. & Finance	-	883,775	6.0
010	2012	Central Operations	(312,743,000)	34,665,636	-
010	2013	County Grants	-	1,300,000	-
010	2014	Human Resources	(668,853)	4,494,166	60.0
010	2017	Purchasing	(500)	690,764	9.0
010	2025	Finance	-	2,596,526	32.0
010	2028	Board of Equalization	-	363,135	2.0
		Total Division of Administration & Finance	**$ (313,412,853)**	**$ 52,856,759**	**172.4**
DIVISION OF INFORMATION TECHNOLOGY SERVICES					
010	2501	Chief Information Officer	$ (193,106)	$ 367,300	2.0
010	2502	IT Operations	(1,700,000)	10,783,163	82.0
		Total Division of Information Tech Services	**$ (1,893,106)**	**$ 11,150,464**	**84.0**
DIVISION OF PLANNING & DEVELOPMENT					
010	2710	Housing	$ (5,000)	$ 431,315	4.0
		Total Division of Planning & Development	**$ (5,000)**	**$ 431,315**	**4.0**
DIVISION OF PUBLIC WORKS					
006	3016	Parks & Grounds Maintenance	$ (25,000)	$ 25,000	-
010	3001	Director & Staff- Public Works	(35,170)	554,746	2.0
010	3004	Environmental Programs	(375,000)	461,345	2.0
010	3016	Parks & Grounds Maintenance	(622,717)	4,670,754	12.0
010	3073	Support Services	(2,741,959)	18,612,480	144.0
014	3004	Environmental Programs	-	112,466	1.0
		Total Division of Public Works	**$ (3,799,846)**	**$ 24,436,791**	**161.0**
DIVISION OF HEALTH SERVICES					
010	4001	Health Services Director	$ -	$ 109,744	5.0
010	4002	Forensic Services	(810,000)	3,967,183	-
010	4003	Admin. & Finance	(1,867,016)	1,079,628	23.3
010	4004	Environmental Health Services	(1,825,000)	4,020,343	39.0
010	4005	Community Health	(875,000)	2,975,460	19.8
010	4006	Health Planning and Promotion	-	510,759	6.0
010	4007	Inmate Medical Care	-	12,533,416	3.0
010	4008	Public Health Safety	(604,900)	4,463,167	51.0
		Total Division of Health Services	**$ (5,981,916)**	**$ 29,659,702**	**147.1**
DIVISION OF COMMUNITY SERVICES					
010	4801	Director of Community Services	$ -	$ 1,239,862	10.0
010	4804	Community & Diversion Services	-	2,070,000	-
010	4806	Crime Victims Center	(565,000)	1,643,010	12.0
010	4811	Pretrial Services	(260,000)	3,985,375	73.0
		Total Division of Community Services	**$ (825,000)**	**$ 8,938,248**	**95.0**

Shelby County Government
Adopted Budget for Fiscal Year 2017

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	SOURCES	USES	FTE
SHERIFF					
031	6101	Sheriff's Staff	$ -	$ 985,547	10.0
031	6102	Planning & Research	(25,000)	5,163,137	14.0
031	6104	Finance	-	1,696,762	10.0
031	6105	Information Systems	(725,000)	12,170,847	148.0
031	6109	CAO	(2,500)	(7,200,438)	4.0
031	6201	Chief Deputy	(1,451,500)	2,877,664	40.0
031	6202	Fugitive	(20,000)	6,847,732	82.0
031	6203	Detectives	-	4,673,678	48.0
031	6204	Special Operations	-	9,356,529	106.0
031	6205	Uniform Patrol	(500,000)	23,507,635	249.0
031	6206	Courts	(389,000)	18,494,088	177.0
031	6208	Training Academy	-	3,075,821	30.0
031	6301	Jail Administration	(1,905,000)	9,728,433	28.0
031	6302	Jail Security	(171,981)	74,969,950	1,077.0
031	6303	Jail Programs	-	4,126,598	57.0
		Total Sheriff	**$ (5,189,981)**	**$ 170,473,982**	**2,080.0**
JUDICIAL DIVISION					
010	7080	Public Defender	$ (5,261,700)	$ 13,020,058	135.0
010	7085	Divorce Referee	(275,000)	665,861	6.5
010	7087	Jury Commission	-	873,712	5.0
032	7011	Chancery Court	(2,795,000)	1,568,107	22.5
033	7021	Circuit Court	(2,748,000)	2,779,009	40.0
034	7031	Criminal Court	(4,162,500)	4,998,666	83.0
035	7041	General Sessions Court	(9,982,000)	15,005,895	190.8
036	7051	Probate Court	(584,000)	1,290,010	14.0
037	7061	Juvenile Court Judge	(71,688)	10,993,735	131.7
037	7071	Juvenile Court Clerk	(1,234,323)	4,092,365	58.0
038	7090	Attorney General	-	10,743,330	118.2
		Total Judicial	**$ (27,114,211)**	**$ 66,030,750**	**804.7**
OTHER ELECTED OFFICIALS					
010	8009	Election Commission	$ (22,500)	$ 4,098,746	21.5
016	8006	County Clerk - MVR Supplies	(65,000)	65,000	-
040	8006	County Clerk	(10,820,000)	5,312,736	91.0
041	8007	Register	(3,604,000)	1,807,893	24.0
042	8008	Trustee	(23,852,890)	7,165,502	68.5
043	8004	Assessor	(21,500)	10,714,210	143.0
044	8002	Legislative Operations	-	2,366,455	26.0
044	8003	Equal Opportunity Compliance	-	749,251	9.0
044	8001	Commissioner's Contingency	-	350,000	-
		Total Other Elected Officials	**$ (38,385,890)**	**$ 32,629,793**	**383.0**
		TOTAL GENERAL FUND APPROPRIATIONS	**$ (396,607,803)**	**$ 396,607,803**	**3,931.2**

Shelby County Government
Adopted Budget for Fiscal Year 2017

DEBT SERVICE AND EDUCATION FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
Debt Service Fund					
901	9201	Public Improvements	(154,823,871)	40,250,502	-
901	9202	Schools	(1,109,586)	113,395,555	-
902	9201	87 Economic Development	(84,450)	4,400	-
903	9201	88 Economic Development	(447,250)	19,300	-
904	9202	Rural School Bonds	-	2,795,400	-
		Total Debt Service Fund	**(156,465,157)**	**156,465,157**	-
Education Fund					
061	9101	*Sources of Funds:*			
		Property Taxes	(376,081,000)		
		Wheel Tax	(33,000,000)		
		Other Local Taxes	(7,890,000)		
		Transfer from General Fund	(2,500,000)		
		Distribution of Funds:*			
		8955 - Shelby County Schools		329,788,100	-
		8948 - Millington Municipal Schools		7,592,425	-
		8947 - Lakeland Municipal Schools		2,516,826	-
		8946 - Germantown Municipal Schools		17,114,417	-
		8945 - Collierville Municipal Schools		23,112,852	-
		8944 - Bartlett Municipal Schools		24,539,054	-
		8943 - Arlington Municipal Schools		14,807,326	-
		Total Education Fund	**$ (419,471,000)**	**$ 419,471,000**	-

* *Based on final FY16 WFTEADA*

Shelby County Government
Adopted Budget for Fiscal Year 2017
ENTERPRISE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
CODES ENFORCEMENT FUND					
950	2701	Director-Planning & Development	(3,000,000)	980,603	6.0
950	2702	Local Planning	(255,450)	925,430	12.0
950	2708	Codes Enforcement	(7,712,800)	8,966,066	98.0
950	2711	Regional Services	-	96,151	-
		Total Codes Enforcement Fund	(10,968,250)	10,968,250	116.0
FIRE SERVICES FUND					
954	3008	Fire Services Fund	(19,606,938)	19,606,938	169.0
		Total Fire Services Fund	(19,606,938)	19,606,938	169.0
CORRECTIONS FUND					
956	3501	Corrections Administration	(60,235,695)	29,844,080	133.0
956	3505	Correction Center Facility	(50,000)	30,441,615	505.0
		Total Corrections Fund	(60,285,695)	60,285,695	638.0
TOTAL ENTERPRISE FUND APPROPRIATIONS			**$ (90,860,883)**	**$ 90,860,883**	**923.0**

Shelby County Government
Adopted Budget for Fiscal Year 2017
SPECIAL REVENUE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
Hotel Motel Tax Fund					
073	2012	Hotel Motel Tax Fund	$ (17,621,100)	$ 17,621,100	-
Car Rental Tax Fund					
074	2012	Car Rental Tax Fund	(2,200,000)	2,200,000	-
Economic Development Fund					
092	2012	Economic Development Fund	(3,000,000)	3,000,000	-
Roads and Bridges Fund					
071	3010	Roads & Bridges	(14,397,793)	14,399,208	89.1
071	3021	Roads & Bridges - Waste Management	(160,000)	158,585	2.0
		Total Roads and Bridges Fund	(14,557,793)	14,557,793	91.1
Stormwater Fees Fund					
093	3004	Stormwater Fees Fund	(1,196,580)	1,196,580	1.9
Health Services Restricted Funds					
081	4004	Air Pollution Fund	(1,001,250)	1,001,250	9.8
082	4004	Vector Control Fund	(4,024,131)	4,024,131	47.0
083	4004	Air Emissions Fund	(157,709)	157,709	-
		Total Health Services Funds	(5,183,090)	5,183,090	56.8
Sheriff Forfeitures Funds					
088	6204	SCSO DUI Vehicle Seizures	(30,000)	30,000	-
089	6203	ALERT Fund	(126,560)	126,560	-
090	6204	Sheriff Narcotics Federal	(502,000)	502,000	-
091	6204	Sheriff Narcotics State	(1,905,700)	1,905,700	-
097	6204	SCSO DUI Blood Tests	-	-	-
		Total Sheriff Forfeitures Funds	(2,564,260)	2,564,260	-
Data Processing Funds					
084	7041	Gen Sess Court Clerk DP Fund	(620,134)	620,134	-
085	7031	Criminal Court Clerk DP Fees	(115,800)	115,800	-
076	8007	Register DP Fees	(288,400)	288,400	-
		Total Data Processing Fees Funds	(1,024,334)	1,024,334	-
Drug-DUI Treatment Funds					
094	7041	Veteran's Court	(50,000)	50,000	-
095	7041	DUI Treatment Fines	(51,000)	51,000	-
096	7041	General Sessions Drug Court	(599,558)	599,558	5.0
		Total Drug-DUI Treatment Funds	(700,558)	700,558	5.0
TOTAL SPECIAL REVENUE FUND APPROPRIATIONS			**$ (48,047,715)**	**$ 48,047,715**	**154.8**

Shelby County Government
Adopted Budget for Fiscal Year 2017
INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 17 SOURCES	FY 17 USES	FTE
Information Technology - Internal Services					
962	2515	IT Internal Services	$ (4,763,992)	$ 4,763,992	5.0
Public Works - Internal Services					
959	3019	Fleet Replacement Fund	$ (391,600)	$ 391,600	-
960	3019	Fleet Services	(3,489,971)	3,489,971	15.0
		Total PW Internal Services	$ (3,881,571)	$ 3,881,571	15.0
TOTAL INTERNAL SERVICE FUNDS			**$ (8,645,563)**	**$ 8,645,563**	**20.0**

Shelby County Government
Adopted Budget for Fiscal Year 2017
GRANT FUNDS

DEPARTMENT	FY 17 SOURCES	FY 17 USES	FTE
DIVISION OF ADMINISTRATION & FINANCE			
2003 - CAO - Admin	(2,103,243)	2,103,243	4.1
Total Division of Administration & Finance	(2,103,243)	2,103,243	4.1
DIVISION OF PLANNING & DEVELOPMENT			
2711 - Regional Services	(2,813,020)	2,813,020	12.0
2710 - Housing	(7,399,302)	7,399,302	12.0
2702 - Local Planning	(6,000)	6,000	-
2706 - Sustainability	(1,000,000)	1,000,000	-
Total Division of Planning & Development	(11,218,322)	11,218,322	24.0
DIVISION OF PUBLIC WORKS			
3010 - Roads & Bridges	(15,690,720)	15,690,720	3.5
3073 - Support Services	(657,006)	657,006	1.0
3004 - Environmental Programs	(2,397,300)	2,397,300	0.5
3501 - Corrections Administration	(511,333)	511,333	1.0
Total Division of Public Works	(19,256,358)	19,256,358	6.0
DIVISION OF HEALTH SERVICES			
4005 - Community Health	(20,788,258)	20,788,258	303.4
4003 - Admin & Finance - Health Svcs	(979,457)	979,457	-
4006 - Health Planning and Promotion	(887,651)	887,651	6.0
4008 - Public Health Safety	(2,186,359)	2,186,359	14.7
4004 - Environmental Health Services	(3,438,452)	3,438,452	23.2
Total Division of Health Services	(28,280,177)	28,280,177	347.4
DIVISION OF COMMUNITY SERVICES			
4804 - Community & Diversion Services	(1,038,767)	1,038,767	4.0
4817 - Aging Commission of the Mid-South	(8,071,848)	8,071,848	48.0
4806 - Crime Victims Center	(933,939)	933,939	13.0
4802 - CSA	(11,598,829)	11,598,829	33.0
4805 - Ryan White	(8,016,888)	8,016,888	13.0
4801 - Director Community Services	(652,046)	652,046	1.0
Total Division of Community Services	(30,312,317)	30,312,317	112.0
SHERIFF			
6105 - Information Systems - Sheriff	(5,165,265)	5,165,265	-
6204 - Special Operations	(221,656)	221,656	1.0
6202 - Fugitive	(52,660)	52,660	-
6205 - Uniform Patrol	(79,293)	79,293	-
6208 - Training	(56,391)	56,391	-
6203 - Detectives	(18,360)	18,360	-
6301 - Jail Administration	(131,481)	131,481	-
Total Sheriff	(5,725,106)	5,725,106	1.0
JUDICIAL DIVISION			
7041 - General Sessions Court	(940,887)	940,887	2.0
7071 - Juvenile Court Clerk	(984,753)	984,753	15.0
7061 - Juvenile Court Judge	(2,070,021)	2,070,021	18.3
7090 - Attorney General	(888,002)	888,002	8.8
7080 - Public Defender	(200,000)	200,000	-
7031 - Criminal Court	(113,220)	113,220	2.0
Total Judicial	(5,196,884)	5,196,884	46.1
TOTAL GRANT FUND APPROPRIATIONS	**$ (102,092,407)**	**$ 102,092,407**	**540.6**

Shelby County Government
FY17 Operating Budget
Budget Amendments approved on 6/15/16 and 6/29/16

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			
				FTE	Salaries	O&M	TOTAL USES
GENERAL FUND - PROPOSED BUDGET			**388,807,803**	**3,910.7**	**277,772,024**	**111,035,779**	**388,807,803**
Administrative Changes approved 6/15/16:							
010	301604	Parks and Ground Maint - move O&M to Salaries			52,064	(52,064)	-
010	200901	County Attorney - Transfer FTE to Divorce Referee		(1.0)	(57,482)	-	(57,482)
010	708501	Divorce Referee - Transfer FTE from Cty Attorney		1.0	57,482		57,482
Increase Requests approved 6/15/16:							
Legislative Operations:							
044	800201	Add Clerical Specialist position and temp pay		1.0	64,590		64,590
010	201201	Central Ops - Increase General Reserve as offset				(64,590)	(64,590)
Increase Requests approved 6/29/16:							
Central Operations:							
010	201201	OPEB adjustment for retiree benefit change (-1%)			(961,816)		(961,816)
010	201201	Reserve for Corrections Deputy salary increase			1,000,000		1,000,000
010	201201	Transfer to Education Fund				2,500,000	2,500,000
010	201201	Regional One (Affiliated) for indigent care				1,000,000	1,000,000
010	201201	Use of Fund Balance (includes Sheriff) and 500K	7,800,000				-
010	201201	Central Ops - Increase General Reserve as offset				(12,407)	(12,407)
Sheriff:							
031	various	Reduce lapse to fill 30 positions			2,283,161		2,283,161
031		Vehicle replacement				816,839	816,839
031	various	OPEB adjustment for retiree benefit change (-1%)			(1,038,184)		(1,038,184)
General Sessions Environmental							
035	704132	Misc O&M items				8,233	8,233
General Sessions Veterans Court							
035	704112	Add 3 new positions		3.0	190,320	10,700	201,020
General Sessions Criminal Court							
035	704112	Add 1 FT and 1 PT Judicial Commissioner		1.5	228,238	-	228,238
Juvenile Court:							
037	706151	JIFF grant (150,000 contract + 19K computers)				169,000	169,000
037	706151	Psychological assessments				247,700	247,700
Attorney General:							
038	709001			9.0	552,074	190,926	743,000
Public Defender:							
010	708002	75% funding share - add 5 Attorneys and O&M		5.0	511,865	45,135	557,000
Election Commission							
010	800901	Add Tech Specialist position		1.0	58,216	-	58,216
GENERAL FUND - ADOPTED BUDGET			**396,607,803**	**3,931.2**	**280,712,552**	**115,895,251**	**396,607,803**

Shelby County Government
FY17 Operating Budget
Budget Amendments approved on 6/15/16 and 6/29/16

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			
				FTE	Salaries	O&M	TOTAL USES
EDUCATION FUND - PROPOSED BUDGET			**399,971,000**	**-**	**-**	**399,971,000**	**399,971,000**
061		Reallocate 50% of Wheel Tax from CIP to Education	16,000,000			16,000,000	16,000,000
061		Additional Appropriation				3,500,000	3,500,000
061		Increase Wheel Tax revenue budget	1,000,000				
061		Transfer from General Fund ($2M retiree + 500k)	2,500,000				
EDUCATION FUND - ADOPTED BUDGET			**419,471,000**	**-**	**-**	**419,471,000**	**419,471,000**
GRANT FUND - PROPOSED BUDGET			**102,306,258**	**539.6**	**34,280,106**	**68,026,152**	**102,306,258**
various		Administrative Changes - various funds	(213,851)	1.0	(116,881)	(96,970)	(213,851)
GRANT FUND - ADOPTED BUDGET			**102,092,407**	**540.6**	**34,163,225**	**67,929,182**	**102,092,407**
INTERNAL SERVICE FUND - PROPOSED BUDGET			**8,896,618**	**20.0**	**1,483,753**	**7,412,865**	**8,896,618**
962	251501	Information Technology Services Fund	28,345			28,345	28,345
959	301901	Fleet Replacement Fund	6,600			6,600	6,600
961	301901	Fleet Services Fund	(286,000)			(286,000)	(286,000)
INTERNAL SERVICE FUND - ADOPTED BUDGET			**8,645,563**	**20.0**	**1,483,753**	**7,161,810**	**8,645,563**
ENTERPRISE FUNDS - ADOPTED BUDGET			**90,860,883**	**923.0**	**61,862,057**	**28,998,826**	**90,860,883**
SPECIAL REVENUE FUNDS - ADOPTED BUDGET			**48,047,715**	**154.8**	**10,702,051**	**37,345,664**	**48,047,715**
DEBT SERVICE FUND - ADOPTED BUDGET			**156,465,157**	**-**	**-**	**156,465,157**	**156,465,157**
PROPOSED BUDGET - ALL FUNDS			**1,195,355,435**	**5,548.1**	**386,099,991**	**809,255,444**	**1,195,355,435**
		GENERAL FUND AMENDMENTS	7,800,000	20.5	2,940,528	4,859,472	7,800,000
		EDUCATION AMENDMENTS	19,500,000	-	-	19,500,000	19,500,000
		GRANT FUND AMENDMENTS	(213,851)	1.0	(116,881)	(96,970)	(213,851)
		INTERNAL SERVICE FUND AMENDMENTS	(251,055)	-	-	(251,055)	(251,055)
		TOTAL AMENDMENTS - ALL FUNDS	**26,835,094**	**21.5**	**2,823,647**	**24,011,447**	**26,835,094**
TOTAL ADOPTED OPERATING BUDGET - ALL FUNDS			**1,222,190,528**	**5,569.6**	**388,923,638**	**833,266,890**	**1,222,190,528**

AMENDMENTS TO CAPITAL IMPROVEMENT FUND:

CIP FUND AMENDMENTS	SOURCES	USES OF FUNDS		
Reallocate 50% of Wheel Tax from CIP to Education	(16,000,000)			-
Reduce School capital improvements budget			(16,000,000)	(16,000,000)
TOTAL CIP FUND AMENDMENTS	**(16,000,000)**	**-**	**-** **(16,000,000)**	**(16,000,000)**

Item #: 3

Moved by: REAVES

Prepared by: Wanda Richards

Seconded by: SHAFER

Approved by: Kim Koratsky

RESOLUTION APPROVING THE SHELBY COUNTY CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2017 AND THE CORRESPONDING FIVE YEAR CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2017-2021. SPONSORED BY COMMISSIONER VAN D. TURNER, JR.

WHEREAS, A Five Year Capital Improvement Plan for Shelby County for Fiscal Years 2017-2021, has been prepared by the Shelby County Administration which is deemed to be a working five year plan for Shelby County to project and plan for future debt service needs; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance, has reviewed the Proposed Five Year Capital Improvement Plan and the related Proposed Fiscal Year 2017 Capital Improvement Budget and recommends approval and adoption of the Plan and related Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the Five Year Capital Improvement Plan for Fiscal Years 2017-2021, a copy of which is attached hereto and incorporated herein by reference as Exhibit A, is hereby approved.

BE IT FURTHER RESOLVED, That the first year of the plan as set forth in Exhibit A is hereby adopted as the Capital Improvement Budget for Shelby County and the following amounts are hereby allocated for Fiscal Year 2017:

Roads and Bridges	$5,500,000.00
Information Technology	6,691,585.00
Buildings and Property	7,775,000.00
Community Projects and Contingency	7,375,000.00
EMCP Interest and Issuance Expense	1,000,000.00
Total	$28,341,585.00

BE IT FURTHER RESOLVED, That the allocations for the Fiscal Year 2017 Capital Improvement Budget shall be funded as follows:

County Funding	$17,536,585.00
Federal Funding	4,125,000.00
Transfer from Debt Service	6,680,000.00
Total	$28,341,585.00

BE IT FURTHER RESOLVED, That in order to maintain fiscal stability, each County Agency to which Capital Improvement allocations have been made is authorized to prepare plans and specifications and to take bids for the projects identified in the Capital Improvement Program subject to the additional authorization by the Mayor and the Board of Commissioners of Shelby County, Tennessee, in order that sufficient funds will be available to pay said obligations on scheduled due dates.

BE IT FURTHER RESOLVED, That any allocations included in the Capital Improvement Budget for Fiscal Year 2017 projects must be appropriated by Resolution of the County Commission.

BE IT FURTHER RESOLVED, That all unappropriated allocations in the Fiscal Year 2016 Capital Improvement Budget not appropriated prior to the close of the fiscal year shall be cancelled and written off.

BE IT FURTHER RESOLVED, That the accounting and budget records of the Capital Improvement Plan Fund shall be maintained according to the policies

established by Resolution No.8, adopted by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the Administration is directed to write-off all appropriated allocations which remain following final payment, including any contract retainage and after review and consideration, any appropriated allocations from prior fiscal years that remain and no payment has been made against the original appropriation, as approved in the applicable Resolution.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to issue their warrant or warrants for all amounts appropriated herein, and to take proper credit in their accounting therefor.

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

BOARD OF COUNTY COMMISSIONERS
AGRICULTURE
COMMERCE
SHELBY CO., TENN.

Mark H. Luttrell, Jr.
Shelby County Mayor

Date: 7-5-16

ATTEST:

Clerk of County Commission

ADOPTED: June 29, 2016

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 7/25/16

**** THIRD READING – AS READ INTO THE RECORD ****

Item #: 1

Moved by: BROOKS

Prepared by: Wanda Richards

Seconded by: TURNER

Approved by: Kim Koratsky

ORDINANCE NO. 465

ORDINANCE FIXING THE TAX RATE FOR SHELBY COUNTY FOR THE TAX YEAR 2016. SPONSORED BY COMMISSIONER VAN D. TURNER, JR.

WHEREAS, Tennessee Code Annotated, Section 67-1-601, authorizes counties in Tennessee to impose taxes for county purposes, and to fix the rates thereof; and

WHEREAS, Pursuant to Tennessee Code Annotated, Section 67-5-510, and the legislative authority set forth in Article II, Section 2.01, of the Shelby County Charter, it is the duty of the Shelby County Board of Commissioners to set a Tax Rate for the Tax Year 2016 at this time.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the TAX RATE FOR SHELBY COUNTY for the Tax Year 2016 be and the same is hereby fixed at $4.37 for each One Hundred Dollars ($100.00) of taxable real and personal property in the County.

BE IT FURTHER RESOLVED, That said sum be allocated and apportioned to the various departments and functions of the County Government as follows:

COUNTY GENERAL FUND	$ 1.45
SCHOOLS	$ 2.14
DEBT SERVICE FUND	$ .78
TOTAL	$ 4.37

BE IT FURTHER RESOLVED, That should the amount collected for schools exceed the amount appropriated for Fiscal Year 2017, the excess of collections over the amount appropriated shall be held in the Education Fund and be applied to the appropriation for Fiscal Year 2018.

BE IT FUTHER RESOLVED, That this Ordinance and the Tax Rate set forth herein shall not take effect until and unless the Board of County Commissioners adopts, by appropriate Resolution, a County Budget for Fiscal Year 2017, but, in no event, shall the Tax Rate become effective before the fifteenth day after the passage of this Ordinance in accordance with Section 2.06(C)(4) of the Shelby County Charter.

BE IT FURTHER RESOLVED, That the various sections of this Ordinance are severable, and that any portion declared unlawful shall not affect the remaining portions.

BOARD OF COUNTY COMMISSIONERS
AGRICULTURE
COMMERCE
SHELBY CO., TENN.

Mark H. Luttrell, Jr.
County Mayor

Date: 8-1-16

ATTEST:

Clerk of County Commission

FIRST READING: June 6, 2016

SECOND READING: June 29, 2016

ADOPTED
THIRD READING: July 27, 2016

CERTIFIED COPY
CLERK OF COUNTY COMMISSION
DATE 8/16/16

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