

GENERAL FUND

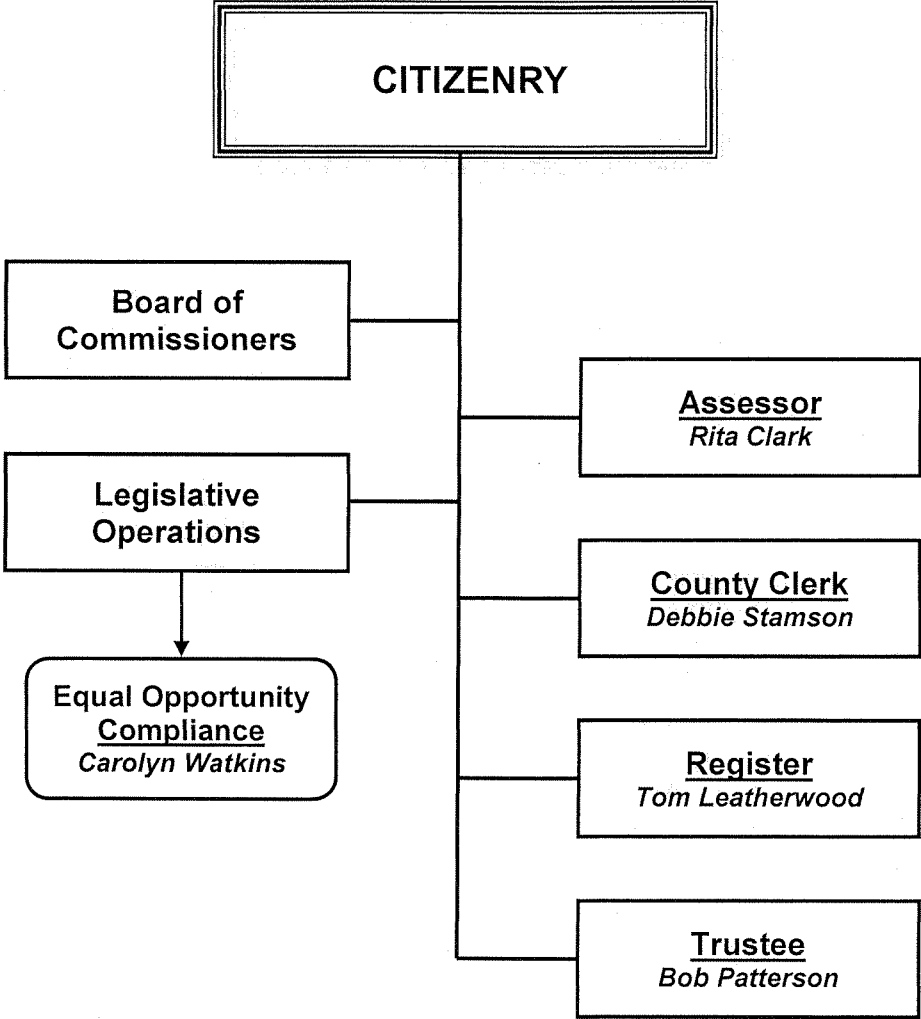


OTHER ELECTED OFFICIALS

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OTHER ELECTED OFFICIALS

Organizational Chart by Program



OTHER ELECTED OFFICIALS
Division Totals by Program and Account
FY05 - FY08 Adopted Budget

DIVISION TOTALS BY PROGRAM						
PROGRAM NUMBER AND NAME	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD ACTUAL 12/31/06	FY 07 REVISED BUDGET	FY 08 ADOPTED BUDGET	STAFF
800101 - Commissioner's Contingency	-	-	-	163,161	3,500,000	-
800201 - Legislative Operations	1,433,825	1,499,952	825,344	2,032,006	1,793,264	29
800301 - Equal Opportunity Compliance	677,719	682,622	356,762	896,749	832,048	13
800401 - Assessor Operations	7,600,576	7,477,302	3,682,216	7,585,414	8,421,713	157
800410 - Continuous Cycle	1,381,807	(1,013,844)	838,426	1,653,100	1,693,819	
800601 - County Clerk	(4,748,918)	(5,010,136)	(2,171,321)	(4,272,828)	(4,583,390)	98
800701 - Register	(4,921,287)	(5,111,860)	(2,385,244)	(4,522,838)	(4,618,117)	33
800801 - Trustee	(12,622,745)	(14,512,549)	(6,360,014)	(14,573,844)	(14,958,408)	75
DIVISION TOTALS	\$(11,199,023)	\$(15,988,513)	\$ (5,213,831)	\$(11,039,080)	\$(7,919,071)	405

DIVISION TOTALS BY ACCOUNT						
ACCOUNT NUMBER AND NAME	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD ACTUAL 12/31/06	FY 07 REVISED BUDGET	FY 08 ADOPTED BUDGET	% Change
42 - Local Revenue	(196,249)	(2,483,303)	(61,547)	(135,500)	(109,000)	-19.6%
43 - State Revenue	(287,251)	(327,692)	(160,826)	(274,000)	(312,564)	14.1%
46 - Elected Officials' Fines & Fees	(32,791,333)	(35,107,271)	(16,757,478)	(34,947,408)	(35,821,431)	2.5%
47 - Other Revenue	(902,543)	(2,088,938)	(637,111)	(1,602,957)	(2,086,751)	30.2%
Revenue	(34,177,376)	(40,007,204)	(17,616,962)	(36,959,865)	(38,329,746)	3.7%
51A - Salaries	14,703,797	15,250,114	7,904,482	15,717,927	16,719,647	6.4%
51B - Other Compensation	445,225	502,709	246,137	535,911	524,944	-2.0%
55 - Fringe Benefits	4,047,396	4,378,778	2,274,109	4,756,660	5,220,815	9.8%
Salaries & Fringe Benefits	19,196,418	20,131,601	10,424,728	21,010,498	22,465,406	6.9%
60 - Supplies	1,460,224	985,715	553,393	1,575,864	1,605,484	1.9%
64 - Services	511,303	515,257	228,482	596,582	558,672	-6.4%
66 - Professional & Contracted Services	914,069	978,673	390,660	1,345,033	992,264	-26.2%
67 - Rent, Utilities & Maint	751,668	1,007,459	586,608	826,538	881,500	6.6%
68 - Interdepartmental Charges/Exp	(46,524)	(24,494)	4,869	9,339	9,409	0.7%
70 - Asset Acquisitions	191,195	424,480	214,391	393,770	397,940	1.1%
Operating & Maintenance	3,781,935	3,887,090	1,978,403	4,747,126	4,445,269	-6.4%
95 - Contingencies & Restrictions Total	-	-	-	163,161	3,500,000	
DIVISION TOTALS	\$(11,199,023)	\$(15,988,513)	\$ (5,213,831)	\$(11,039,080)	\$(7,919,071)	-28.3%

Commissioner's Contingency

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8001 Commissioner's Contingency</i>							
	95 - Contingencies & Restrictions	0	0	0	0	163,161	3,500,000
	Contingencies & Restrictions	0	0	0	0	163,161	3,500,000
	Expenditures	0	0	0	0	163,161	3,500,000
Commissioner's Contingency	TOTAL	0	0	0	0	163,161	3,500,000

Program Budget for Fiscal 2008

General Fund

Department: Legislative Contingency
Section Name: Commissioner's Contingency
Section Number: 800101

Program Description:

To provide undesignated contingency funds for various non-budgeted expenses that are deemed necessary and approved by the Shelby County Board of Commissioners

Legally Mandated? No **Legal Reference or Statute:**

Goals and Objectives:

Service Level Measurements:

2004

2005

2006

	2004	2005	2006

Operating Expenses:

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
<i>Revenue</i>	-	-	-	-	-
<i>Personnel Expense</i>	-	-	-	-	-
<i>Operating Expense</i>	-	-	-	163,161	3,500,000
<i>Net Expenditures</i>	-	-	-	163,161	3,500,000
<i>Transfers</i>	-	-	-	-	-
<i>Net Operations</i>	-	-	-	163,161	3,500,000
STAFFING LEVEL:	0	0	N/A	0	0

Legislative Operations

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8002 Legislative Operations</i>							
	42 - Local Revenue	-7,258	-4,846	-4,311	-1,915	-5,500	-4,000
	Revenue	-7,258	-4,846	-4,311	-1,915	-5,500	-4,000
	51A - Salaries	1,023,676	1,014,785	1,087,874	589,566	1,206,113	1,236,315
	55 - Fringe Benefits	221,347	249,528	277,954	145,705	311,830	311,513
	Salaries & Fringe Benefits	1,245,023	1,264,313	1,365,828	735,271	1,517,943	1,547,828
	60 - Supplies	83,009	71,347	45,831	56,208	79,650	85,650
	64 - Services	19,937	26,089	18,313	14,982	45,800	45,800
	66 - Professional & Contracted Services	131,024	63,797	47,003	9,942	366,600	90,473
	67 - Rent, Utilities & Maint	20,393	13,125	12,574	5,862	15,500	15,500
	70 - Asset Acquisitions	0	0	14,714	4,994	12,013	12,013
	Operating & Maintenance	254,363	174,358	138,435	91,988	519,563	249,436
	Expenditures	1,499,386	1,438,671	1,504,263	827,259	2,037,506	1,797,264
Legislative Operations	TOTAL	1,492,128	1,433,825	1,499,952	825,344	2,032,006	1,793,264

Program Budget for Fiscal 2008

General Fund

Department: Legislative Operations
Section Name: Legislative Operations
Section Number: 800201

Program Description:

- Review all ordinances and resolutions submitted for approval to the County Board of Commissioners.
- Prepare research and reports for Commissioners as requested.
- Schedule and attend all County Commission regular meetings, committee meetings, and special meetings.
- Coordinate "County Commission in Action" program on cable television monthly.
- Record and prepare the permanent Minute records of all regular County Commission meetings.
- Provide staff support to Chairman and members of the County Board of Commissioners.
- Provide information to general public on behalf of County Commissioners

Legally Mandated? Yes **Legal Reference or Statute:** Shelby County Charter

Goals and Objectives:

Service Level Measurements:

2004

2005

2006

	2004	2005	2006

Operating Expenses:

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 4,846	- 4,311	- 1,915	- 5,500	- 4,000
Personnel Expense	1,264,313	1,365,828	735,271	1,517,943	1,545,481
Operating Expense	174,358	138,435	91,988	519,563	249,436
Net Expenditures	1,438,671	1,504,263	827,259	2,037,506	1,797,264
Transfers	-	-	-	-	-
Net Operations	1,433,825	1,499,952	825,344	2,032,006	1,793,264
STAFFING LEVEL:	24	29	N/A	28	29

Equal Opportunity Compliance

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8003 Equal Opportunity Compliance</i>							
	51A - Salaries	520,851	515,946	492,908	253,267	524,899	547,473
	55 - Fringe Benefits	114,367	126,253	131,643	68,898	152,100	164,825
	Salaries & Fringe Benefits	635,218	642,199	624,551	322,165	676,999	712,298
	60 - Supplies	28,338	17,358	23,530	4,816	23,500	23,500
	64 - Services	45,536	15,449	14,611	11,209	39,950	39,950
	66 - Professional & Contracted Services	0	0	16,504	17,963	150,000	50,000
	67 - Rent, Utilities & Maint	3,499	2,713	3,426	609	4,300	4,300
	70 - Asset Acquisitions	0	0	0	0	2,000	2,000
	Operating & Maintenance	77,373	35,520	58,071	34,597	219,750	119,750
	Expenditures	712,591	677,719	682,622	356,762	896,749	832,048
Equal Opportunity Compliance	TOTAL	712,591	677,719	682,622	356,762	896,749	832,048

Program Budget for Fiscal 2008

General Fund

Department: Equal Opportunity Compliance
Section Name: Equal Opportunity Compliance
Section Number: 800301

Program Description:

The Office of Equal Opportunity Compliance (EOC) is responsible for the continued implementation of all rules, regulations, and guidelines promulgated by the Equal Employment Opportunity Commission, the Department of Labor, or other competent authority that are applicable to insuring fair employment practices in Shelby County Government (SCG). The Office of EOC performs several diverse functions: (1) update/monitor the SCG Affirmative Action Program; (2) investigate claims and complaints of discriminatory practices lodged against SCG; (3) provide EEO training within SCG; (4) assure that firms seeking to do business with SCG are equal opportunity employers through the EOC Contract Compliance Program; (5) design, develop, and monitor programs such as the SCG Locally Owned Small Business Initiative to foster increased minority business participation in the letting of County contracts

Legally Mandated? Yes **Legal Reference or Statute:** Home Rule Charter

Goals and Objectives:

To foster a non-discriminatory work environment within Shelby County government, to encourage locally owned small business participation in the procurement process of SCG, and to keep accurate employment statistics for SCG.

Service Level Measurements: **2004** **2005** **2006**

	2004	2005	2006
Number of Shelby County employees	6,948	6,547	6,732
Number of applicants for employment	17,581	15,251	26,042
Number of business firms certified to bid	1,338	1,472	1,472

Operating Expenses:

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	-	-	-	-	-
Personnel Expense	642,199	624,551	322,165	676,999	712,298
Operating Expense	35,520	58,071	34,597	219,750	119,750
Net Expenditures	677,719	682,622	356,762	896,749	832,048
Transfers	-	-	-	-	-
Net Operations	677,719	682,622	356,762	896,749	832,048
STAFFING LEVEL:	13	13	N/A	13	13

Assessor

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8004 Assessor</i>							
	42 - Local Revenue	-9,733	-13,566	-2,379,131	-4,087	-5,000	-5,000
	43 - State Revenue	-328,645	-287,251	-327,692	-160,826	-274,000	-312,564
	Revenue	-338,378	-300,817	-2,706,823	-164,913	-279,000	-317,564
	51A - Salaries	6,304,768	6,327,299	6,422,336	3,217,674	6,437,783	7,041,643
	55 - Fringe Benefits	1,494,723	1,674,071	1,774,680	906,278	1,883,731	2,113,742
	Salaries & Fringe Benefits	7,799,491	8,001,370	8,197,016	4,123,952	8,321,514	9,155,385
	60 - Supplies	352,432	426,219	198,098	61,662	237,500	237,500
	64 - Services	106,312	144,148	127,888	64,914	120,500	130,500
	66 - Professional & Contracted Services	603,236	432,423	351,334	128,808	420,100	470,100
	67 - Rent, Utilities & Maint	205,482	219,715	295,447	164,749	319,289	341,000
	- Interdepartmental Charges/Expenditures	854	337	498	187	2,500	2,500
	70 - Asset Acquisitions	166,007	58,988	0	141,283	96,111	96,111
	Operating & Maintenance	1,434,323	1,281,830	973,265	561,603	1,196,000	1,277,711
	Expenditures	9,233,814	9,283,200	9,170,281	4,685,555	9,517,514	10,433,096
Assessor	TOTAL	8,895,436	8,982,383	6,463,458	4,520,642	9,238,514	10,115,532

Program Budget for Fiscal 2008

General Fund

Department: Assessor
Section Name: Assessor
Section Number: 800401 and 800403

Program Description:

As mandated by State law, the Assessor is required to locate, classify and assess all taxable property, both real and personal, in Shelby County as of the assessment date of January 1 of each year. The assessment is based on the value of the property and results in the ad valorem property tax. This property tax is the primary source of revenue in the county. The Assessor fulfills her requirements via the following four (4) functions within the office.

(1) Appraisal/Reappraisal Operations – The Assessor is required to keep current indexes of tax payers, along with a description of the property on the tax roll, a description sufficient to identify it, and to maintain the property tax maps of the county. Shelby County is required to complete a reappraisal every four (4) years. This project involves sales verification, property reviews, CAMA modeling and daily property maintenance of real property.

(2) Personal Property – Business tangible and intangible personal property is reappraised yearly. Property owners are required to file personal property schedules by March 1 of each year to report the cost of property used in their business operations. The Assessor is responsible for reviewing that information, making necessary adjustments before assessing the accounts. Property owners may amend their schedules. Under the guidance of the State Division of Property Assessments, the Assessor is required to audit Personal property accounts yearly.

(3) Appeals – Annually, not later than April 20, the Assessor is required to certify all assessments of real and personal property to property owners, local municipalities and the local board of equalization. Property owners have the right to appeal the Assessor's certified values. The Assessor is responsible for defending her values. The Assessor is also responsible for issuing change orders as a result of back assessments/reassessments, error corrections, prorations, amended personal property schedules and changes in exempt status.

(4) Administration – The Assessor employs the necessary staff to successfully complete the job she was elected to perform. The Administration staff develops policies and procedures for the office to process valuation changes and improve efficiency levels, establishes rates of compensation in compliance with Shelby County Personnel Guidelines, develops and monitors the Assessor's budget and informs tax payers of their rights and responsibilities as property owners.

Legally Mandated? Yes **Legal Reference or Statute:** TCA Sections 67-5-101, 67-5-102, 67-5-804-806, 67-5-1601, 67-5-901, Rules of State Board of Equalization 0600-5-.05, TCA Sections 67-5-1101, 67-5-1201, 67-5-504, 67-5-304, 67-5-509, 67-1-1001, 67-5-603, 67-5-201, 67-1-507 and 67-1-506

Goals and Objectives:

The goal of the Assessor is 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 herself to use all the technology and human resources available to increase accuracy, reduce costs and maximize efficiency to provide excellent customer service to the people who live and work in Shelby County.

Service Level Measurements:**2004****2005****2006**

Real Estate Parcels	335,896	340,264	345,005
Personal Property Accounts	38,168	38,846	39,637
Appeals – Real and Personal Property	7,105	21,985	6,166
Assessor Recommendations	721	6,318	2,418
Answer Center Inquiries	9,572	31,942	7,589
Personal Property Audits	1,871	1,714	1,716
Back Assessments / Reassessments	1,055	1,187	1,102
Prorations	3,312	3,349	3,093
Amended Personal Property Schedules	152	473	332
Exemptions	346	763	686
Permits	13,137	13,360	12,454
Abstract Transfers	42,823	46,256	47,143

Operating Expenses:

<i>Account Type:</i>	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
<i>Revenue</i>	-300,817	-2,706,823	-164,913	-279,000	-317,564
<i>Personnel Expense</i>	8,001,370	8,197,016	4,123,952	8,321,514	9,155,385
<i>Operating Expense</i>	1,281,830	973,265	561,603	1,196,000	1,277,711
<i>Net Expenditures</i>	9,283,200	9,170,281	4,685,555	9,517,514	9,893,906
<i>Transfers</i>	-	-	-	-	-
<i>Net Operations</i>	8,982,383	6,463,458	4,520,642	9,238,514	10,115,532
<i>Staffing Levels</i>	149	156	N/A	157	157

County Clerk

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8006 County Clerk</i>							
	42 - Local Revenue	-117	0	0	0	0	0
46 -	Elected Officials' Fines & Fees	-7,561,500	-8,484,184	-8,822,515	-4,274,254	-8,732,795	-8,896,431
	47 - Other Revenue	-153,858	-368,968	-686,442	-274,209	-350,827	-687,021
	Revenue	-7,715,475	-8,853,152	-9,508,957	-4,548,463	-9,083,622	-9,583,452
	51A - Salaries	2,707,764	2,770,750	2,996,332	1,546,432	3,086,354	3,244,413
	55 - Fringe Benefits	760,216	852,262	961,870	490,006	1,043,376	1,103,585
	Salaries & Fringe Benefits	3,467,980	3,623,012	3,958,202	2,036,438	4,129,730	4,347,998
	60 - Supplies	258,947	244,762	340,645	164,284	304,199	304,199
	64 - Services	104,564	80,947	32,906	38,242	157,243	104,243
66 -	Professional & Contracted Services	5,948	6,460	9,365	750	9,500	9,500
	67 - Rent, Utilities & Maint	158,330	138,150	144,349	114,546	175,021	199,021
-	Interdepartmental Charges/Expenditures	9,593	10,903	13,354	3,882	4,781	4,781
	70 - Asset Acquisitions	0	0	0	19,000	30,320	30,320
	Operating & Maintenance	537,382	481,222	540,619	340,704	681,064	652,064
	Expenditures	4,005,362	4,104,234	4,498,821	2,377,142	4,810,794	5,000,062
County Clerk	TOTAL	-3,710,113	-4,748,918	-5,010,136	-2,171,321	-4,272,828	-4,583,390

Program Budget for Fiscal 2008

General Fund

Department: County Clerk
Section Name: County Clerk
Section Number: 800601

Program Description:

The County Clerk is responsible for issuing Motor Vehicle Title and Registrations, Marriage Licenses, Business Licenses and Notary Public Commissions. This office also collects Wheel Taxes, Hotel/Motel Taxes, Rental Car Taxes, Sales Taxes on Motor Vehicles, Gross Receipts Taxes for both Shelby County and the City of Memphis, and City Registration Fees for five different municipalities within Shelby County. Under contract with the State of Tennessee, the County Clerk issues Tennessee Driver's License renewals and replacements and issues new and replacement titles on motor vehicles.

Legally Mandated? Yes **Legal Reference or Statute:** TCA67-4-701 TO 730, TCA8-16-101 TO 121, TCA 8-21-701 AND TITLE 55

Goals and Objectives:

The County Clerk strives to provide superior customer service to the citizens of Shelby County in the most cost effective manner possible.

Service Level Measurements:

	2004	2005	2006
Business tax collections	\$49,073,579	\$50,242,813	\$54,319,252
Motor vehicle/marriage permit collections	\$82,579,179	\$83,396,504	\$85,484,092
Motor vehicle renewals mailed	572,114	574,796	577,222

Operating Expenses:

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 8,853,152	- 9,508,957	- 4,548,463	- 9,083,622	- 9,583,452
Personnel Expense	3,623,012	3,958,202	2,036,438	4,129,730	4,049,658
Operating Expense	481,222	540,619	340,704	681,064	652,064
Net Expenditures	4,104,234	4,498,821	2,377,142	4,810,794	5,000,062
Transfers	-	-	-	-	-
Net Operations	- 4,748,918	- 5,010,136	- 2,171,321	- 4,272,828	- 4,583,390
STAFFING LEVEL:	106	103	N/A	103	104

Register

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8007 Register</i>							
	42 - Local Revenue	-58,828	-86,486	-33	0	-25,000	0
46 -	Elected Officials' Fines & Fees	-7,261,697	-6,560,978	-6,788,711	-3,261,986	-6,300,000	-6,425,000
	47 - Other Revenue	-14,607	-49,486	-96,722	-53,126	-40,000	-99,730
	Revenue	-7,335,132	-6,696,950	-6,885,466	-3,315,112	-6,365,000	-6,524,730
	51A - Salaries	1,400,114	1,340,937	1,320,201	681,272	1,305,357	1,322,720
	55 - Fringe Benefits	342,907	379,264	371,829	185,792	406,056	437,585
	Salaries & Fringe Benefits	1,743,021	1,720,201	1,692,030	867,064	1,711,413	1,760,305
	60 - Supplies	70,326	69,832	57,062	30,496	46,042	69,662
	64 - Services	11,115	10,095	13,688	8,472	12,550	17,640
66 -	Professional & Contracted Services	6,381	3,320	3,843	4,329	37,097	10,455
	67 - Rent, Utilities & Maint	39,143	31,165	46,868	19,372	29,300	38,551
-	Interdepartmental Charges/Expenditures	-77,135	-58,950	-39,885	135	500	570
	70 - Asset Acquisitions	0	0	0	0	5,260	9,430
	Operating & Maintenance	49,830	55,462	81,576	62,804	130,749	146,308
	Expenditures	1,792,851	1,775,663	1,773,606	929,868	1,842,162	1,906,613
Register	TOTAL	-5,542,281	-4,921,287	-5,111,860	-2,385,244	-4,522,838	-4,618,117

Program Budget for Fiscal 2008

General Fund

Department: Register
Section Name: Register
Section Number: 800701

Program Description:

The Register is the official record keeper for Shelby County. 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. Citizens can file other documents for official record by paying the appropriate fees and obtaining two witnesses to a signature or the seal of a notary public. Automation has reduced record filing time from 3-6 weeks to approximately 36 hours. This office is completely funded by customer fees; therefore, no property taxes are used for its operation.

Legally Mandated? Yes **Legal Reference or Statute:**

Goals and Objectives:

To record documents of public record in an orderly and timely manner into a permanent and secure system for retrieval purposes.

Service Level Measurements:

	2004	2005	2006
Documents recorded	233,595	210,031	214,755

Operating Expenses:

ACCOUNT TYPE:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	- 6,696,950	- 6,885,466	- 3,315,112	- 6,365,000	- 6,524,730
Personnel Expense	1,720,201	1,692,030	867,064	1,711,413	1,715,226
Operating Expense	55,462	81,576	62,804	130,749	146,308
Net Expenditures	1,775,663	1,773,606	929,868	1,842,162	1,906,613
Transfers	-	-	-	-	-
Net Operations	- 4,921,287	- 5,111,860	- 2,385,244	- 4,522,838	- 4,618,117
STAFFING LEVEL:	26	25	N/A	33	33

Trustee

ACCT	DESCRIPTION	FY 04 ACTUAL	FY 05 ACTUAL	FY 06 ACTUAL	FY 07 YTD Actual 12/31/06	FY07 BUDGET	FY 08 ADOPTED BUDGET
<i>8008 Trustee</i>							
	42 - Local Revenue	-85,521	-91,351	-99,828	-55,545	-100,000	-100,000
46 -	Elected Officials' Fines & Fees	-17,538,532	-17,746,171	-19,496,045	-9,221,238	-19,914,613	-20,500,000
	47 - Other Revenue	-83,973	-484,089	-1,305,774	-309,776	-1,212,130	-1,300,000
	Revenue	-17,708,026	-18,321,611	-20,901,647	-9,586,559	-21,226,743	-21,900,000
	51A - Salaries	3,207,222	3,179,305	3,433,172	1,862,408	3,693,332	3,852,027
	55 - Fringe Benefits	698,613	766,018	860,802	477,430	959,567	1,089,565
	Salaries & Fringe Benefits	3,905,835	3,945,323	4,293,974	2,339,838	4,652,899	4,941,592
	60 - Supplies	540,214	630,706	320,549	235,927	884,973	884,973
	64 - Services	249,950	234,575	307,851	90,663	220,539	220,539
66 -	Professional & Contracted Services	289,878	408,069	550,624	228,868	361,736	361,736
	67 - Rent, Utilities & Maint	304,390	346,800	504,795	281,470	283,128	283,128
-	Interdepartmental Charges/Expenditures	2,886	1,186	1,539	665	1,558	1,558
	70 - Asset Acquisitions	204,398	132,207	409,766	49,114	248,066	248,066
	Operating & Maintenance	1,591,716	1,753,543	2,095,124	886,707	2,000,000	2,000,000
	Expenditures	5,497,551	5,698,866	6,389,098	3,226,545	6,652,899	6,941,592
Trustee	TOTAL	-12,210,475	-12,622,745	-14,512,549	-6,360,014	-14,573,844	-14,958,408

Department: Trustee
Section Name: Trustee
Section Number: 800801

Program Description:

The primary source of revenue for Shelby County is the ad valorem property tax. This tax, which is based on value, is directly imposed upon the property and generally follows the owner. Article 2, Section 28 of the Tennessee Constitution is the basic constitutional authorization to tax and provides that counties and municipalities are empowered to levy and collect a property tax on all property, real, personal or mixed based on its value.

As banking agent for Shelby County, the Trustee is mandated for receipting and disbursing of county funds and of the other elected officials that the Trustee serves and investing of idle funds within the statutory guidelines as promulgated by **TCA 5-8-301**.

The Shelby County Trustee has a mandate to account for, proper apportionment of and authorized proper disbursement of funds received by the county. This would require the Trustee to maintain adequate accounting records utilizing appropriate professional personnel. The Trustee is also mandated to provide periodic reports of various activities that would also require the establishment and use of adequate record keeping system(s)

Legally Mandated? Yes **Legal Reference or Statute:** 67-5-1801 and others

Goals and Objectives:

To provide for the fair and equitable process of property tax collections, prudent investment activities of idle County funds and proper accounting and reporting of the receipt and disbursements of funds.

To maintain current property assessed values and timely process properly authorized changes with resulting adjusted property tax bills.

Perform the prudent investment of idle fiduciary funds for the maximum rate of return possible.

Verify the validity of various County warrants presented for payment

Accurately account for, allocate and report on the various fiduciary funds maintained by the Trustee

Service Level Measurements:**2004****2005****2006**

Current Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	555,897,641	562,907,505	627,263,131
Delinquent Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	25,713,253	24,208,687	23,269,305
Total Dollars Received and Disbursed	2.824 Billion	3.165 Billion	3.026 Billion
Number of Tax Bills, Receipts and Other Documents Mailed	>1 Million	>1 Million	> 1 Million
Number of Bankruptcy Cases Administered (active)	3250	3,668	3,724
Number of Tax Sales Held	6	5	6
Total Collections on Properties Scheduled for Tax Sale Prior to Sale	2,833,804	1,505,583	2,474,659
Number of Properties Sold at Tax Sale Including Those Sold to Shelby County	596	673	936
Number of Tax Payments Processed	395,679	471,010	584,507
Number of Website Hits	7.863 Mil.	> 10 million	> 11 million
Number of Telephone Calls Answered	> 95,000	> 100,000	> 125,000
Amount of Refund Checks Issued	18,465,142	15,862,521	27,970,269
Total Investment Earnings	3,337,990	5,873,229	11,455,111
Number of Warrants Presented for Payment and Reviewed for Fraud	171,080	158,329	151141
Number of Taxpayers on Tax Relief Program	5,063	5,153	4,740
Number of PILOT Contracts Administered	555	570	592
Number of Assessment Changes Processed	22,219	14,109	31,280

Operating Expenses:

Account Type:	FY05 Actual	FY06 Actual	FY07 Act YTD 12/31/06	FY07 Revised Budget	FY08 Adopted Budget
Revenue	-18,321,611	-20,901,647	-9,586,559	-21,226,743	-21,900,000
Personnel Expense	3,945,323	4,293,974	2,339,838	4,652,899	4,941,592
Operating Expense	1,753,543	2,095,124	886,707	2,000,000	2,000,000
Net Expenditures	5,698,866	6,389,098	3,226,545	6,652,899	6,941,592
Transfers	-	-	-	-	-
Net Operations	-12,622,745	-14,512,549	-6,360,014	-14,573,844	-14,958,408
Staffing Levels:	68	71	N/A	75	75