Fiscal Year 2020

Adopted Budget

Shelby County, Tennessee

Mayor Lee Harris

SHELBY COUNTY, TENNESSEE

ADOPTED BUDGET
Fiscal Year 2020

Mayor Lee Harris

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Shelby County Government

Tennessee

For the Fiscal Year Beginning

July 1, 2018

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Shelby County Government, Tennessee for its annual budget for the fiscal year beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a, operating guide, as a financial plan, and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Mayor's Letter of Transmittal 1

Introduction
County Organizational Chart 5
Budget Overview 7
Mission and Strategies 18

All Funds Summary
Sources and Uses Charts 44
Prime Accounts 46
Revenue Overview 50
FTE Position Summaries 56

General Fund Summary
Sources and Uses Chart 62
Prime Accounts 64
Net Expenditures by Division 65
Revenue Overview 66
Fund Balance Analysis 69
Five Year Projections 71
Position Control Budget 73

Division of Administration and Finance
Organizational Chart 77
Division Overview 78
Budget Highlights 81
FTE Summaries 84
Financial Summary Reports 85

Division of Information Technology Services
Organizational Chart 95
Division Overview 96
Budget Highlights 98
FTE Summaries 100
Financial Summary Reports 101

Division of Planning and Development
Organizational Chart 107
Division Overview 108
Budget Highlights 110
FTE Summaries 111
Financial Summary Reports 112

Division of Public Works
Organizational Chart 121
Division Overview 123
Budget Highlights 125
FTE Summaries 126
Financial Summary Reports 127
Budget Highlights By Fund 131

Corrections
Organizational Chart 141
Division Overview 142
Budget Highlights 144
FTE Summaries 146
Financial Summary Reports 147

Division of Health Services
Organizational Chart 155
Division Overview 156
Budget Highlights 159

(***Division of Health Services Continued***)
FTE Summaries 162
Financial Summary Reports 163

Division of Community Services
Organizational Chart 175
Division Overview 176
Budget Highlights 178
FTE Summaries 180
Financial Summary Reports 181

Sheriff
Organizational Charts 189
Division Overview 190
Budget Highlights 193
FTE Summaries 195
Financial Summary Reports 196

Judicial
Organizational Chart 205
Division Overview 206
Budget Highlights 209
FTE Summaries 221
Financial Summary Reports 223

Other Elected Officials
Organizational Chart 231
Division Overview 232
Budget Highlights 234
FTE Summaries 240
Financial Summary Reports 241

Education
Education Overview 245
Financial Summary Reports 252

Pre-K Education
Organizational Chart 253
Pre-K Overview 254
Budget Highlights 255
Financial Summary Reports 256

Debt Service Fund
Debt Service Fund Overview 259
Financial Summary Reports 264

Capital Improvement Plan
Overview and Summary 267
FY20-24 Allocations 269
FY20-24 CIP Project Plan 270
FY20-24 All Funding Sources 273
FY20 Project Descriptions 274
FY20 Capital Assets/Projects
Budgeted in Other Funds 279

Appendix
A - Shelby County Profile 281
B - Abbreviations and Glossary 287
C - Current Contact Information 293
D - Budget Approval 295

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

***Format and Organization of the Budget Document*:**

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

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

The ***All Funds Summary*** presents the overall budget of Shelby County with summary information related to revenue and expenditure trends, the Position Control Budget, and Fund Balances.
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The ***General Fund Summary*** highlights the same basic information and trends as the "All Funds Summary" – with a focus only on the General Fund.

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

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

Shelby County Government

LEE HARRIS
MAYOR

August 30, 2019

The Honorable Eddie Jones, Budget Chairman
The Honorable Van Turner, Commission Chairman
Members of the Shelby County Board of Commissioners

Dear Commissioners:

I am pleased to present the Fiscal Year (FY) 2020 Adopted Budget for Shelby County Government (the "County"). The Adopted Budget, developed in a collaborative effort with the County Commission, contains no property tax increase while providing additional resources for:

- Pre-kindergarten education;
- Pay increase for our employees who ensure that our citizens receive excellent services on a daily basis;
- Public safety and justice reform services;
- Investment to help encourage, develop, and grow a start-up technology industry in Shelby County; and,
- Additional funding for Elected Officials, Schools, and other community initiatives.

Total uses of funds equal sources of funds in the amount of $1.35 billion and includes a General Fund $6.3 million planned use of fund balance to provide the additional funding noted above.

PROPERTY TAXES

Property taxes are fundamental to the County budget because this funding source represents 62% of all operational revenue. The Administration worked closely with the Trustee and the Assessor to forecast property tax revenues for FY 2020. The budgeted revenue that all parties have agreed to is based on current year collection patterns, property values incorporated in the new certified roll, along with the impact of expiring PILOT projects. The result is an adopted budget of $795 million (both current and delinquent) that is 1.0% below the FY 2019 budgeted property taxes. The declining growth in property taxes limited the additional expenditures that could be approved which is reflected in the expenditures adopted in the attached budget. The adopted property tax rate of $4.05 is equal to the FY 2019 tax rate.

DEBT

County debt continues to be managed at acceptable levels. The County issued $256 million of debt in FY 2019 to pay off a $120 million line of credit, refinance existing debt, and provide $80 million to fund Capital Improvement Plan (CIP) expenditures. Total outstanding debt is projected to end FY 2019 at $965 million which is a net increase of $75 million. No new debt issues are budgeted to occur in FY 2020 but a new $150 million line of credit will be enacted to fund existing and new CIP projects. Estimated draws on the new line of credit are expected to be $115 million. A new debt issue is expected to occur in FY 2021 to pay off this line of credit and fund future CIP needs.

The adopted budget maintains the current tax rate allocation to Debt Service of $0.69 cents.

VASCO A. SMITH, JR. ADMINISTRATION BUILDING
160 North Main Street, 11th Floor ✦ Memphis, TN 38103 ✦ 901-222-2000 ✦ Fax 901-222-2005
www.shelbycountytn.gov

EDUCATION

Our public education system in Shelby County is now in its sixth year of operations with seven independent school districts. Shelby County Government has supported the schools throughout the structural transition with increased funding of over $66 million since 2013 by means of property tax growth and dedication of 100% of the Wheel Tax to school operations. Funding on a per pupil basis has increased significantly as total attendance declined during this period. Due to the lower property tax collections experienced in FY 2019 and no growth expected in FY 2020, current allocated taxes will not be sufficient to fully fund the schools. To fully fund the approved school expenditures at current Maintenance of Effort funding levels, the allocation of property tax to the Education Fund was increased by $0.02 from $1.94 to $1.96.

PRE-KINDERGARTEN

Providing sufficient funding to maintain and grow Pre-Kindergarten (Pre-K) classrooms in the community continues to be a major focus for the Administration and the Commission. High quality Pre-K has an amazing return on investment for the entire community. That is why the FY 2020 Adopted Budget makes one of the largest investments in Pre-K in county history. In addition, we have worked with the Shelby County Commission and the City of Memphis to develop a framework that preserves existing classrooms and sets the stage to add classrooms. Finally, this is the first time Shelby County will have a dedicated revenue source for Pre-K education. The FY 2020 Adopted Budget includes a $8.5 million investment in Pre-K education. This commitment to Pre-K includes a $6 million dedicated source of funding that will be supported with revenue from county sales tax collections. Additionally, there is a $2.5 million contribution from the County's General Fund. With this $8.5 million commitment, we have made a significant stride to increase the likelihood of high school graduation and employability.

CAPITAL IMPROVEMENTS

The total approved capital budget for FY 2020 is $93.8 million with $75.2 million provided in the County CIP budget, $8.8 million provided in the CIP Pay as You Go funds and $9.8 million from Federal and State sources. The five-year capital investment plans presented for FY 2020-FY 2024 illustrate the significant need for maintenance and renovations to aging county buildings and infrastructure. Investment in information technology is also recognized as a critical component of efficient and secure operations, with all projects reviewed and prioritized by the IT Steering Committee.

The County Commission approved a $40 million capital request for Shelby County Schools. An additional $11.9 million was added to fulfill the ADA requirement for the municipal school districts for a total appropriation of $51.9 million to schools.

GENERAL FUND INVESTMENTS

Employees - Equitable compensation and a great benefit package is essential to retaining and recruiting productive employees. Effective January 1, 2020, all public safety employees will receive a 2.5% general increase and all non-public safety employees will receive a 1.5% general increase. These increases impact the General Fund by $3.0 million and all funds by $3.6 million (including benefits). Lastly, our required Pension and OPEB contributions are fully funded which will help ensure that these benefits will be there for both our retirees and current employees.

Investment in local start-ups – Also included in this budget is a $1.0 million investment in a start-up technology fund in partnership with Epicenter. I am optimistic about increasing Shelby County entrepreneurs and our partner in this endeavor is focused on how to effectively engage African-American and women business owners. This is likely the largest investment from local government in tech start-ups in Shelby County history. It is important to note that a limited use of General Fund Balance is allocated to support this investment. However, the County's investment will be fully insulated from risk of significant loss. The County's investment in the start-up technology fund is guaranteed to be repaid from either investment returns or payment from an escrow fund established by a local philanthropic organization. This is a unique opportunity to help encourage, develop, and grow a start-up technology industry in Shelby County at no significant cost to the County in the long term.

Investment in criminal justice reforms – We are expanding the investment in the Shelby County Office of ReEntry and investing in additional positions in Juvenile Court and the Public Defender's office to help both reduce the number of people entering the criminal justice system and reduce the recidivism rate for those exiting the justice system. It is our specific intent to hire permanent county employees in several priority areas, including an attorney to assist with restoration of citizenship rights (e.g. expungement), a volunteer coordinator to assist members of the public who want to mentor and support justice-involved youth, and an expansion of our community-based approach to law enforcement. Ending the cycle of people in and out of the justice system helps make our community safer.

Commission Additions – The Proposed Budget had a planned use of General Fund Balance of $1.25 million. The County Commission approved additional use of General Fund Balance of $5 million to provide additional funding for elected officials, Pre-K, Shelby County Schools, and grants to non-profit agencies.

I want to sincerely thank the County Commission, Elected Officials, Division Directors, and our employees for their partnership and support in the development of the Fiscal Year 2020 Budget. The limited growth in revenue has required a very difficult prioritization of our expenditures. This budget effectively utilizes all available resources in delivering essential services to our taxpayers, while providing a long term vision that ensures future financial stability. We look forward to continuing to work with a collaborative effort to ensure Shelby County is a great place to live, work, play, and invest for the future. I am certain that Shelby County Government remains in an excellent position to meet the challenges of the future.

All the best,

Lee Harris
Mayor

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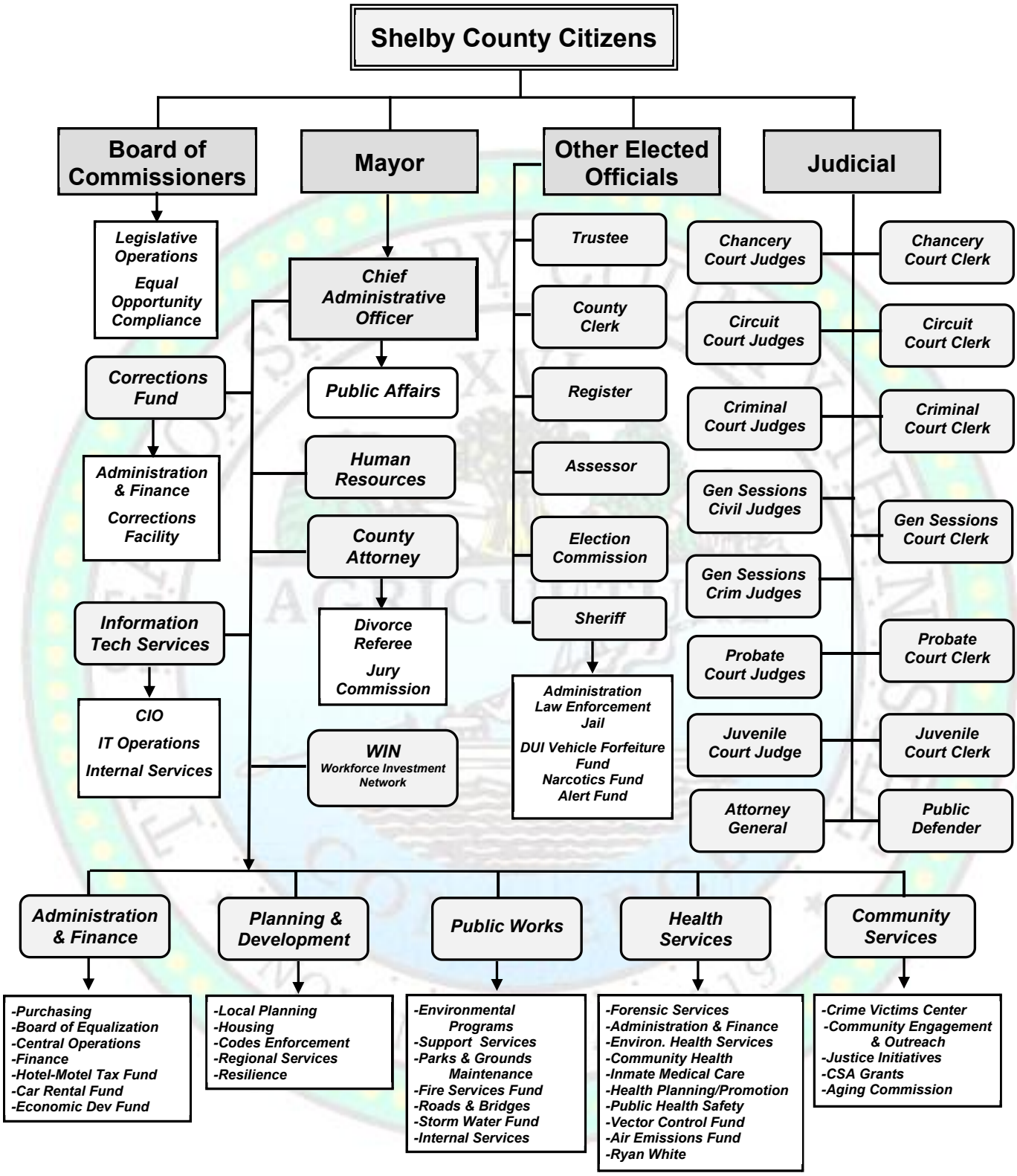

Shelby County Citizens
Board of Commissioners
Mayor
Other Elected Officials
Judicial
Legislative Operations
Equal Opportunity Compliance
Chief Administrative Officer
Corrections Fund
Public Affairs
Administration & Finance
Corrections Facility
Human Resources
County Attorney
Information Tech Services
Divorce Referee
Jury Commission
CIO
IT Operations
Internal Services
WIN
Workforce Investment Network
Trustee
County Clerk
Register
Assessor
Election Commission
Sheriff
Administration
Law Enforcement
Jail
DUI Vehicle Forfeiture Fund
Narcotics Fund
Alert Fund
Chancery Court Judges
Circuit Court Judges
Criminal Court Judges
Gen Sessions Civil Judges
Gen Sessions Crim Judges
Probate Court Judges
Juvenile Court Judge
Attorney General
Chancery Court Clerk
Circuit Court Clerk
Criminal Court Clerk
Gen Sessions Court Clerk
Probate Court Clerk
Juvenile Court Clerk
Public Defender
Administration & Finance
Planning & Development
Public Works
Health Services
Community Services
-Purchasing
-Board of Equalization
-Central Operations
-Finance
-Hotel-Motel Tax Fund
-Car Rental Fund
-Economic Dev Fund
-Local Planning
-Housing
-Codes Enforcement
-Regional Services
-Resilience
-Environmental Programs
-Support Services
-Parks & Grounds Maintenance
-Fire Services Fund
-Roads & Bridges
-Storm Water Fund
-Internal Services
-Forensic Services
-Administration & Finance
-Environ. Health Services
-Community Health
-Inmate Medical Care
-Health Planning/Promotion
-Public Health Safety
-Vector Control Fund
-Air Emissions Fund
-Ryan White
-Crime Victims Center
-Community Engagement & Outreach
-Justice Initiatives
-CSA Grants
-Aging Commission

Shelby County Board of Commissioners

July 1, 2018 – June 30, 2019

Van Turner, Chairman, District 12
Mark Billingsley, Chair Pro Tempore, District 4

Amber Mills	**District 1**	Mickell Lowery	**District 8**
David Bradford	**District 2**	Edmund Ford, Jr.	**District 9**
Mick Wright	**District 3**	Reginald Milton	**District 10**
Michael Whaley	**District 5**	Eddie Jones	**District 11**
Willie Brooks	**District 6**	Brandon Morrison	**District 13**
Tami Sawyer	**District 7**		

Elected Officials

Assessor of Property	Melvin Burgess
Attorney General	Amy P. Weirich
County Clerk	Wanda Halbert
County Mayor	Lee Harris
County Register	Shelandra Y. Ford
County Trustee	Regina Morrison Newman
Juvenile Court Clerk	Janis Fullilove
Chancery Court Clerk & Master	Donna Russell (Appointed)
Circuit Court Clerk	Temiika D. Gipson
Criminal Court Clerk	Heidi Kuhn
General Sessions Court Clerk	Edward L. Stanton, Jr.
Probate Court Clerk	Bill Morrison
Sheriff	Floyd Bonner, Jr.

Shelby County Administrative Officials

Lee Harris, Mayor

Chief Administrative Officer	Patrice Thomas
Chief Information Officer	John Halbert
Director of Administration and Finance	Chris McLean
County Attorney	Marlinee Clark Iverson
Director of Planning and Development	John Zeanah
Director of Public Works	Tom Needham
Director of Corrections	Anthony Alexander
Director of Health Services	Alisa Haushalter
Director of Community Services	Dorcas Young

Vasco A. Smith Administration Building
160 North Main Street
Memphis, Tennessee 38103
http://www.shelbycountytn.gov

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 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 treat all public dollars as sacred and carefully scrutinize all expenditures to ensure they are being spent on either key strategic initiatives or the required core services of public safety, education, and health

What indicators measure our success in meeting those goals?

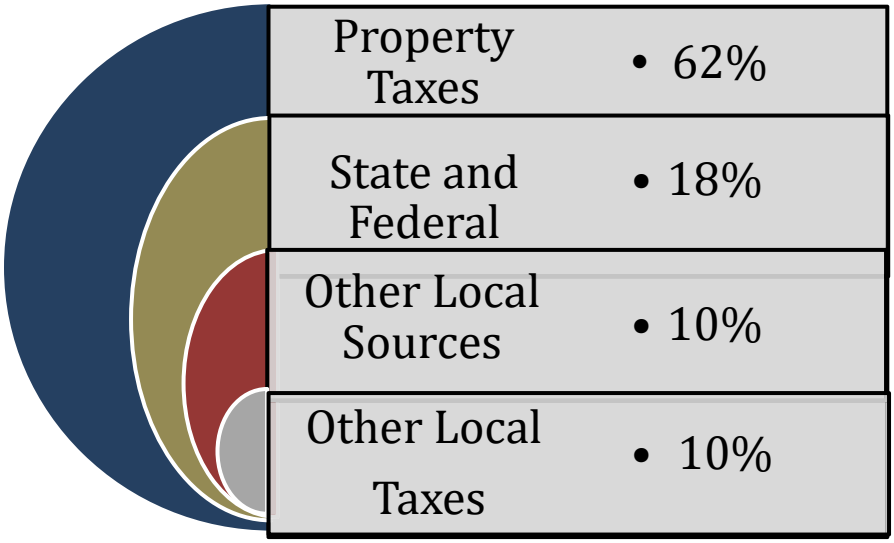
- Agency bond ratings maintained at AA+/AA1 during that period
- General Obligation Debt maintained within our debt policy
- No property tax increase since 2014 with tax reductions in Fiscal Year 2018 and Fiscal Year 2019
- Average Annual Expenditure growth limited to about 1% per year since 2010, including compensation, benefits and operational cost increases
- General salary increases provided for the last five years
- No use of short term borrowing or fund balance for recurring expenditures
- Pension and OPEB obligations funded at 100% of annual required contribution (ARC)

Revenue Overview – All Funds

The Adopted Budget for Fiscal Year (FY) 2020 is based on a total revenue projection of $1,284,596,462. This amount is $19.8 million less than the FY 2019 amended budget for total revenue, primarily due to decreases in property tax revenue ($7.9M), State and Federal Intergovernmental Revenues from the State ($16.8M), and Other Revenue & Charges ($1.0M) offset by higher Fines, Fees, and Permits ($1.6 million) and Investment Income ($4.2 million). The property tax revenue is based on the proposed tax rate of $4.05 with a penny value of $1.9 million. The lower Intergovernmental Revenues from the State is due to lower grants and payments for Corrections. Both of these items were budgeted too high in FY 2019. Other sources of funds, such as planned use of fund balance, gain on sale of fixed assets and transfers from other funds, 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	FY20 Amount	FY20%	FY19%
Property Taxes	$ 795,192,705	62.0%	61.6%
Intergovernmental-State	179,118,479	13.9%	15.0%
Other Local Taxes	123,441,517	9.6%	9.5%
Fines, Fees & Permits	107,166,514	8.3%	8.1%
Intergovernmental-Federal	49,459,419	3.9%	3.8%
Charges for Services	18,461,433	1.4%	1.4%
Other Revenue/Interest	11,756,395	0.9%	0.6%
Total Revenue	$ 1,284,596,462	100.0%	100.0%



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	FY20 Amount	FY20%	FY19%
General Fund	$ 434,892,955	33.8%	33.3%
Education Fund	427,141,013	33.2%	32.8%
Grants Fund	143,928,624	11.2%	12.3%
Debt Service Fund	133,256,025	10.4%	10.7%
Enterprise Funds	79,380,571	6.2%	6.1%
Special Revenue Funds	57,246,528	4.5%	4.2%
Internal Service Funds	8,750,746	0.7%	0.7%
Total Revenue	$ 1,284,596,462	100.1%	100.1%

Major funds are those that constitute more than 10% of total revenue. For Shelby County, the General Fund, Education Fund, Grants 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 62% of total revenues. Assessed values of properties are determined by the Shelby County Assessor to serve as the basis for taxation. The property tax rate is set by the County Commission as a part of the annual budget review process at a level determined appropriate 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 to adapt to cyclical economic and fiscal conditions without the use of reserve funds for recurring expenditures.

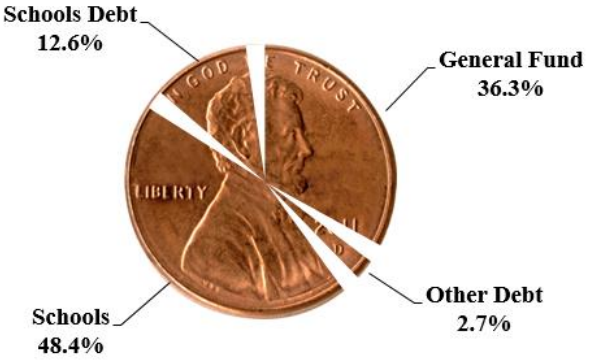
Reallocations of the Tax Rate:

The FY 2020 Adopted Budget reallocates the current property tax rate dedicating additional property tax revenue to schools. The revenues derived from property taxes are allocated as follows:

Property Tax "Penny" Allocations

	FY20 Proposed			FY19 Adopted		
Fund:	$	Rate	%	$	Rate	%
Education	$ 384.8	$ 1.96	48.4%	$ 384.7	$ 1.94	47.9%
General Fund	288.7	1.47	36.3%	295.4	1.49	36.8%
Debt Service*	121.6	0.62	15.3%	122.9	0.62	15.3%
Total	$ 795.2	$ 4.05	100.0%	$ 803.1	$ 4.05	100.0%
**Debt Service:*						
Schools	$100.1	0.51	12.6%	$101.1	0.51	12.6%
Other	21.5	0.11	2.7%	21.8	0.11	2.7%
Total Debt	$121.6	$ 0.62	15.3%	$122.9	$ 0.62	15.3%
Total Schools		***$2.47***	***61.0%***		***$2.45***	***60.5%***

One penny on the property tax rate generates $1,937,000 in FY 2020 revenue



Functional Expenditures – All Funds

The County reports functional expenditures as budgeted revenue less planned expenditures and is net of any planned changes in fund balance or transfers in and out of funds. Fiscal Year 2020 countywide net expenditures by functional categories for all funding sources consist of the following:

Functional Category		FY20	FY20 %	FY19 %
Education	$	437,959,000	34.1%	32.8%
Criminal Justice		347,135,986	27.0%	27.4%
Debt Service		133,256,025	10.4%	10.7%
General Government		109,337,905	8.5%	8.6%
Public Works		86,054,870	6.7%	6.9%
Health		87,583,958	6.8%	6.5%
Planning & Development		44,963,331	3.5%	3.7%
Community Services		38,305,388	3.0%	3.5%
Total	**$**	**1,284,596,462**	**100.0%**	**100.0%**

Including debt service for schools, Education represents 46.7% of total expenditures from all funding sources.

Education

Education is our highest priority and largest single investment. Shelby County Government has remained committed to fully supporting the success of all public school students throughout a period of significant organizational change. The County now includes seven separate school districts that share funding on the basis of attendance, with the Shelby County School (SCS) district receiving about 77% of total funds.

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 FY 2019 set the MOE level for the subsequent year.* The FY 2020 Adopted Budget of $429.5 million is a $2.2 million increase above the FY 2019 Adopted Budget of $427.3 million. The FY 2020 budget includes a $0.02 increased allocation of the property tax rate to the Education Fund for a total of $1.96. Additionally, a transfer from the general fund of $2.3 million is included in the FY 2020 budget to fund the budgeted expenditures to the school systems. Proposed funding includes the following resources:

- Education will receive 48.4% of all property taxes in FY 2020 excluding school debt and 61.0% including school debt
- 100% of the Wheel Tax ($34.9 million) has been allocated to the Education Fund for school operations since FY 2017. A large portion of this tax was previously allocated to repayment of school debt.
- $51.9 million has been allocated for school capital improvements for renovations and new construction.

Pre-K Fund

Historically all Pre-Kindergarten (Pre-K) support has been included in the General Fund. Starting in FY 2020, a new special revenue fund for Pre-K was established with a designated revenue source of general sales taxes. Providing sufficient funding to maintain and grow Pre-K classrooms in the community continues to be a major focus for the Administration. High quality Pre-K has an amazing return on investment for the entire community. That is why the FY 2020 Budget makes one of the largest investments in Pre-K in county history. In addition, we worked with the Shelby County Commission and the City of Memphis to develop a framework that preserves existing classrooms and sets the stage to add classrooms. Finally, this is the first time Shelby County will have a dedicated revenue source for Pre-K education. The adopted budget includes an $8.5 million investment in Pre-K education. Of this amount, $6 million is a dedicated source of revenue from County sales tax collections with the $2.5 million balance coming as a General Fund contribution.

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 FY 2020 are budgeted at $417.6 million – a decrease of $4.4 million or -1.0% compared to the prior year's adopted budget. Listed below are the primary adjustments to the FY 2020 General Fund budget:

- **Transfer of all Pre-K Expenses to New Fund** – Historically all Pre-K funding has occurred in the General Fund. The FY 2019 budget included $3.5 million of Pre-K funding. As outlined above a new Pre-K Special Revenue Fund has been established and funding has increased to $8.5 million. Of this amount, $6 million will be funded from County sales tax collections (more fully described below) and $2.5 million will be funded from a transfer from the General Fund.

- **Transfer of Sales Taxes to General Fund** – In recent years, sales tax revenue has been directed to the Roads and Bridges Fund which receives the majority of its funding from the State and Federal-thru-State grant programs. The Roads and Bridges fund ended FY 2019 with a $21 million surplus in Fund Balance which is $9 million above the Fund Balance that existed at the end of FY 2017. With the higher revenue from gasoline taxes and the current strong Fund Balance, it was determined that only $400,000 of sales tax collection need to remain in Roads and Bridges and will be used primarily to match Federal and State grants. Of the $8.3 million budgeted sales tax in the FY 2020 Adopted Budget, $6 million will be directed to Pre-K, $0.4 million will be directed to Roads and Bridges, and the remaining $1.9 million will be transferred to the General Fund.

- **Employee Compensation/Benefits**: Effective January 1, 2020, all public safety employees will receive a 2.5% general increase and all non-public safety employees will receive a 1.5% general increase. These increases impact the General Fund by $3.0 million and all funds by $3.6 million (including benefits). In addition, there will be no increase in health insurance premiums for employees. The County will also continue to fully fund its pension and OPEB obligations at 100% of the annual required contribution based on actuarial data.

- **Election Cycles** – Both the City of Memphis and presidential primary elections will occur in the 2020 fiscal year and these are fully reimbursable to the County. Included in the FY 2020 budget is $3.6 million of additional revenue and $1.3 million of additional expense related to these elections.

- **Education Fund Support** – Due to the lower than planned growth in Property Taxes in FY 2019, the approved budget for the Education Fund will not be fully supported by revenues allocated to this fund. To pay the approved FY 2019 budgeted expenditures and to match those expenditures in FY 2020 to meet the maintenance of effort requirement, the property tax allocation to the schools was increased by $0.02 bringing the total allocation to $1.96. Due to lower than budgeted property tax collections experienced in FY 2019 and no growth expected in FY 2020, unbudgeted General Fund transfers of $4.3 million and $2.3 million will be required in both FY 2019 and FY 2020, respectively.

- **Investment in Local Start-ups** – This budget includes a $1.0 million investment in Epicenter to support the development and growth of tech start-ups in the community with a focus on supporting African American and women entrepreneurs. This investment has a very unique structure which will ensure we will recoup this investment either from returns from the companies Epicenter invests in or an escrow fund that will be established by a local philanthropist. This is a unique opportunity to help develop and grow our local entrepreneurs at no cost to the County in the long term.

- **Investment in Criminal Justice Reforms** - We are expanding the investment in the Shelby County Office of ReEntry and investing in additional positions in Juvenile Court and the Public Defender's office. The goal is to both help reduce the number of people entering the criminal justice system and reduce the recidivism rate for those exiting the justice system. Ending the cycle of people in and out of the justice system helps make our community safer. The total investment for these initiatives is $465,800.

Of the portion of the property tax rate allocated to the General Fund (36.3%), 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

Fringe Benefits now account for just under 40% of all personnel costs

****Excludes Social Security benefits of $483,300 that are paid only for temporary employees***

Personnel costs account for 73% 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.

The average cost of benefits at FY 2020 rates is just under 40% of salaries for permanent full-time employees, as shown below. This cost is below last year due to an actuarial decrease for pensions and OPEB contribution. The Annual Required Contributions for pensions and OPEB continue to be fully funded for this fiscal year.

Benefit Type	FY20 Budget	% of Salaries
Pension	$ 48,815,027	21.83%
Health Insurance	27,487,427	12.29%
Other Post Employment Benefits	5,231,627	2.34%
Medicare	3,354,850	1.45%
Group Life Insurance	1,878,020	0.84%
OJI Expense	925,476	0.40%
Long Term Disability	849,580	0.38%
Unemployment Compensation	231,330	0.10%
Total Benefits*	**$ 88,773,336**	**39.64%**

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.

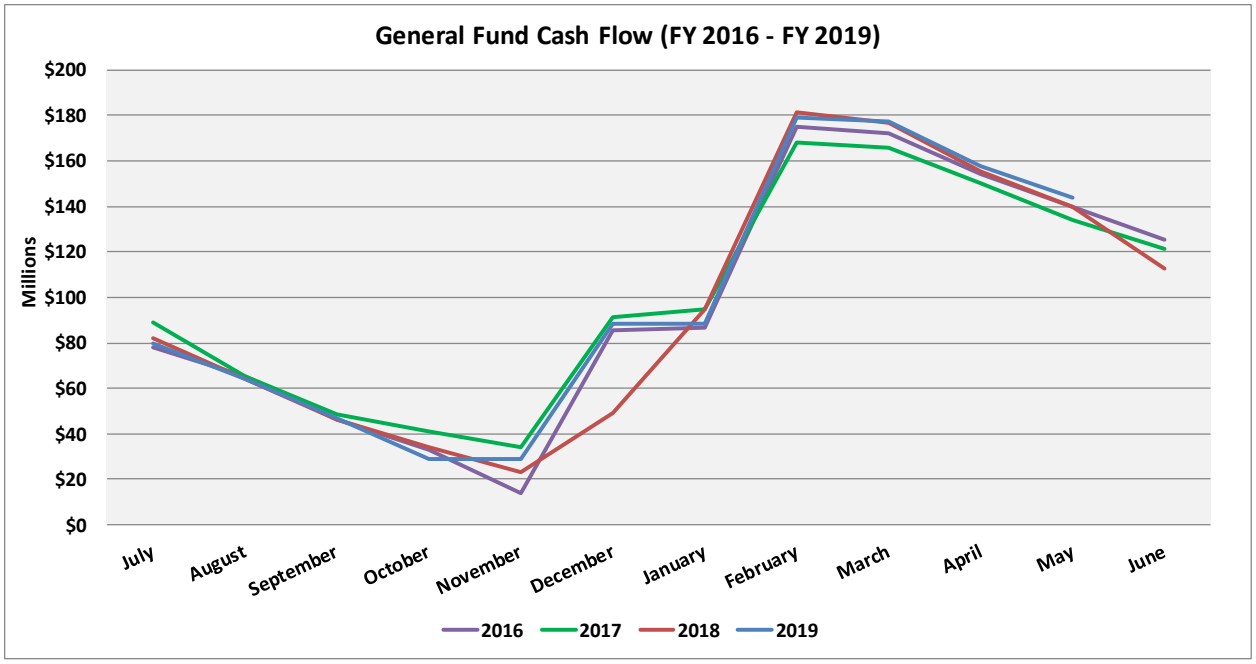
General Fund Balance

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 debt cost
- To provide sufficient cash flow during the property tax collection cycle

Shelby County Fund Balance policy requires that the General Fund balance is maintained at 20% to 30% of annual revenue, with 25% preferred. The policy also stipulates that action must be taken to increase or reduce the fund balance as necessary to maintain the recommended level.

As the following chart illustrates, our annual tax collection cycle creates the need for large cash reserves during several months of the fiscal year. A fund balance within our policy levels is advised to allow for negative cash flow until December when most residential property taxes are collected.



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 listed in the All Funds section of this book.

Capital Improvement Plan

The Capital Improvement Plan (CIP) presents the County's funding level commitment over the next five years. However, only the first year of the CIP plan is actually budgeted. For FY 2020, the total CIP budget is $93.8 million of which $8.8 million is funded with Pay as You Go funds. The remaining $85.0 million is funding for long-term CIP projects and includes $75.2 million of County CIP dollars and $9.8 million from Federal and State sources. Of the $85.0 million long-term projects, $33.1 million is for county infrastructure needs and $51.9 million is allocated for Shelby County Schools.

At $93.8 million, the FY 2020 Capital Improvement Budget is lower than both the FY 2018 of $120 million and FY 2019, which is a result of the County's effort to reduce its debt burden. Shown below are the totals for each CIP project category budgeted for FY 2020, with significant projects noted within each group. This prioritized list of projects are those considered to be most critical to the long term needs of the community.

The following summary of CIP expenditures excludes Pay As You Go projects.

Schools - $51.9 million (61% of total CIP)

Detailed listings from the school have not been submitted. We fully expect that difficult choices will need to be made to hold all the school systems within this proposed level.

Buildings & Property - $4.5 million (5% of total CIP)

$1.0M – Renovation of East Data Center
$2.2M – Construction costs for various phases of Juvenile Court Building Renovations, Aging Commission Relocation, Assessor's Office Expansion, and Youth Justice and Education Center (which is expected to be completed in FY 2022 at a total cost of $15 million).
$1.3M – Criminal Justice Center roof replacement

Community Projects - $14.0 million (16% of total CIP)

$8.5M – Big Creek Resiliency (expanded floodway)
$3.3M – Memphis River Parks Collaboration
$1.0M – Contingency for Community Projects
$0.8M – Renovation of East Shelby Library

Information Technology - $13.2 million (16% of total CIP)

$7.0M – Regional One Electronic Health Records (HER) System
$2.6M – Voting Machings
$1.0M – Land/Mobile radio project (will be fully completed in FY 2021)
$1.6M – Technology upgrades for Core Infrastructure, Courtroom Upgrades, Corrections Screening, and Juvenile Court Financial Tracking
$1.3M – Year 1 of costs for a new Trustee billing system

Roads & Bridges - $1.4 million (2% of total CIP)

Initial costs for roadway widening and enhancements projects for Holmes and Hacks Cross Roads

Detailed project descriptions for these projects, as well as projects funded with Pay-As-You-Go dollars, are provided in the CIP section of this document.

Long Term Debt

County debt continues to be managed at acceptable levels. The County issued $256 million of debt in FY 2019 to pay off a $120 million line of credit, refinance existing debt, and provide $80 million to fund CIP expenditures. Total outstanding debt is projected to end FY 2019 at $965 million which is a net increase of $75 million. No new debt issues are budgeted to occur in FY 2020 but a new line of credit will be needed to fund existing and new CIP projects. Estimated draws on the new line of credit are budgeted to be $115 million. A new debt issue is expected to occur in FY 2021 to pay off this line of credit and fund future CIP 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** presents a continuing challenge for both the operating and capital budgets. The schools face several issues including an immediate need to fund their annual requirements for OPEB, declining enrollments with underutilized schools, and insufficient State BEP funding. It will become necessary to find a sustainable balance between meeting the educational needs of the community while staying within a realistic level of available resources.

- **Reductions to State or Federal grant funding** may have a significant 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.

- **Aging Infrastructure** of county roads and buildings has created additional maintenance needs 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. Major building renovations or replacements, including the Regional One Medical Center and schools, could require an increased level of CIP investment and long term debt service cost.

- **Maintaining affordable debt levels** will require long term planning, project prioritization, allocation of funds for Pay-As-You-Go financing and adherence to debt policy limitations on capital spending. Capital planning for Shelby County Schools is critical for effective debt planning. Proposed CIP expenditures need to be evaluated realistically to ensure that future funding levels can be sustained.

- **Providing equitable compensation** and benefits for employees in an increasingly competitive employment market is an important element in maintaining our ability to recruit and retain a highly productive staff. Higher minimum wages and market adjustments for some job classifications could require additional funding for implementation.

- **Health care** will continue to play a major role in the cost of current and post-employment personnel expenditures. The levels of benefits that can be realistically and responsibly provided to employees on a long term basis require ongoing evaluation and possibly some plan modifications or cost sharing proposals. Changes to the Affordable Care Act could have an impact on Regional One Health services and County healthcare plans.

- **De-annexation** from the City of Memphis will begin to have impacts on the County in FY 2021. Assuming responsibility for public safety and basic services in the areas being de-annexed will require additional resources in the future.

- **State Reimbursement for Corrections** has not kept pace with the increasing operating costs for this facility. The County has continued to increase the supplemental funding, but service reductions may become necessary at some point.

- **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.

Current Status and Outlook

While these challenges are daunting, there are also opportunities ahead. Enhanced workforce development activities along with collaborative economic development efforts by the Administration, Commission, and EDGE (Economic Development Growth Engine) can help bring new employers to Shelby County or help grow existing businesses in the community. 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. Employment is at record low levels in the County.

Five year projections for the General Funds are completed as part of the budget process. Projections for the General Fund with discussion of the underlying assumptions are included in the "General Fund Summary" section of this document. Those 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.

MISSION:

Shelby County Government strives to improve community health, support education including pre-kindergarten services, promote workforce development, enhance public safety and support criminal justice system reforms. 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 the County in a manner that is fiscally responsible.
b) Enhance programs available in the community that provide pre-kindergarten (Pre-K) services to ensure that children (0-5 years of age) receive care and training that prepares them to enter school ready to learn.

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

a) Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
b) Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up for trial.
c) Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
d) Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
e) Reduce the recidivism rate of kids who are detained and in county custody.
f) Administer equitable civil and criminal justice court systems.
g) Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
h) Provide effective law enforcement and improve the detention facilities for youths and adults.
i) Provide effective disaster preparedness and 911 emergency response systems.
j) 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: Promote Workforce Development and a Healthy Economy

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

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

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.

	County-wide Strategies Implemented at Division Level	Education	Sheriff	Public Works	Admin & 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	Enhance programs that provide Pre-K services to ensure children (0-5 years) receive care and training that prepares them to be school-ready.	✓										
	Strategy 2: Enhance Public Safety and Support Criminal Justice Reform											
2-a	Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.			✓		✓		✓	✓			
2-b	Reduce jail population by reforming the bail system to reduce/eliminate bail for those who don't pose a public safety or failure to show risk.			✓		✓						
2-c	Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.			✓			✓		✓			
2-d	Reduce youth criminal justice system interactaction by implementing new diversion programs that provide assistance to youth involved in minor crimes.			✓		✓			✓			
2-e	Reduce the recidivism rate of kids who are detained and in county custody.			✓		✓			✓			
2-f	Administer equitable civil and criminal justice court systems.			✓		✓						
2-g	Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.			✓				✓	✓		✓	
2-h	Provide effective law enforcement and improve the detention facilities for youths and adults.		✓	✓			✓					
2-i	Provide effective disaster preparedness and 911 emergency response systems.		✓	✓	✓			✓				
2-j	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: Promote Workforce Development and a Healthy Economy											
4-a	Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.				✓				✓			
4-b	Prioritize the work of WIN and the American Job Center to provide assistance to our citizens who are seeking employment and assistance to our local companies trying to fill open positions.				✓							
4-c	Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.				✓				✓		✓	
4-d	Promote the growth of local, minority, and women owned businesses in the community.				✓							
4-e	Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.				✓						✓	
4-f	Create new strategies that encourage small business development particularly in the area of start-up technology.				✓							
	Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources											
5-a	Ensure financial stability through sound oversight of fiscal operations, taxation, debt management and revenue collections. Maintain all records of public transactions as required by the State.			✓	✓	✓				✓	✓	
5-b	Preserve and maintain county infrastructure of roads, bridges, buildings and technical systems for current and future operations.			✓	✓						✓	✓
5-c	Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.			✓	✓						✓	✓
5-d	Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.		✓	✓	✓	✓				✓	✓	✓
5-e	Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.		✓	✓	✓						✓	
5-f	Actively seek alternative funding sources through fees, grants, or community partners to provide county services.			✓	✓				✓		✓	

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

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.

In fact, the current budget provides a historic level of financial support to Pre-K education. Additionally, the County's efforts include a collaboratively integrated strategy and oversight program with the City of Memphis and First 8 Memphis, LLC. First 8 Memphis is a non-profit organization devoted to developing and delivering high-quality, needs-based, early childhood programs and whose success in delivering programs that measure kindergarten readiness and reading skills based on formative assessment data collected through the school year. This data is then independently verified to determine if pre-established metrics are achieved.

The County's support of education are aimed at achieving its goals to improve kindergarten readiness, high school and college graduation rates, and increase adult career certifications in an effort to build and retain a quality 21st century workforce within Shelby County.

Key County Indicators -Education

	FY13	FY14 [1]	FY15 [2]	FY16 [2]	FY17 [2]	FY18 [2]
Average Cost per pupil - City Schools	$11,570	-	-	-	-	-
Average Cost per pupil - SCS County Schools	$9,293	$10,333	$11,222	$11,015	$11,995	$12,086
Average Cost per pupil - State of Tennessee	$9,123	$9,346	$9,375	$9,499	$9,958	$10,340
Average graduation rate - City Schools	67.6%	-	-	-	-	-
Average graduation rate - SCS County Schools	88.0%	74.6%	75.0%	78.7%	79.6%	79.6%
Average graduation rate - State of Tennessee	86.3%	87.2%	87.8%	88.5%	89.1%	89.1%
Average ACT Score - City Schools	16.2	-	-	-	-	-
Average ACT Score - SCS County Schools [3]	20.9	17.7	16.9	17.5	17.8	NA
Average ACT Score - State of Tennessee	19.3	19.8	19.4	19.5	20.1	NA

[1] FY14 Data represents the consolidated City-county school district

[2] FY15-FY18 County School data represents only the Shelby County Schools District

[3] FY18 ACT score data not available as of August 2019

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

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/detection/patrol in Shelby County, keeping all courthouses/courtrooms safe, and operating the Jails and Youth detention center. Grants and increased programming are used to educate, train, and rehabilitate inmates for a productive and safe return to the community. Property crimes are down as detectives work with Memphis, Bartlett, Collierville, Germantown and Millington Police Departments to capture serial thieves. Such partnerships also serve to reduce gun crime/drug trafficking and assaults against women. Effective use of new technology is invaluable to crime prevention and solution. Violent crimes by youth is on the rise and the Sheriff is working with all sectors of the community to reach youth before they fall prey to gangs and other bad influences. In keeping with the goals of the Department of Justice and the Juvenile Detention Alternatives Initiative, the Sheriff's top priority is a new facility to educate, train, and rehabilitate youth.

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. To reduce recidivism, other adult offender re-entry programs have been expanded through the Office of Re-Entry as described below.

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.***

The Shelby County ***Office of Re-Entry*** is a community response to the needs of returning citizens with the support of the State of Tennessee's Department of Corrections (TDOC) Commissioner and Shelby County Government. The Office of Reentry provides essential reentry resources in one place.

The ultimate goals of the Office of Reentry are 1) to create connections between Shelby County reentry resources and specific employers ready to hire people with a criminal history; and, 2) realign our focus from a traditional soft skills training, to hands-on technical and vocational programs in an effort to assist our clients in gaining self-sufficient employment, and/or entrepreneurship.

The Office of Reentry staff offers the following services to support education, workforce preparation and personal development: life coaching, vocational training, case management and family counseling, health education and primary care services, work skills training, employment referrals, monthly mobile health bus, computer lab, access to medical assistance and health screenings, and assistance with expungement eligibility.

Additional programs include FOCUSED. This 14 to 16 week training program that combines job readiness with the opportunity for selection into one of our vocational training programs in the following areas: Commercial /Residential Janitorial Certification, Commercial / Residential Construction, Small Engine Repair, and Low Voltage Electrician Apprenticeship. Upon completion, clients are prepared to earn livable wages utilizing the hard skills obtained, through employment or entrepreneurship. In addition to job readiness, clients will receive vital information related to: family reconnection, financial literacy, healthy living, expungement, and voting rights restoration. Eligibility to participate in the Office of Reentry's services includes the following: must have a criminal conviction – no exclusions/ limits; may be recommended as condition of probation /parole; and, can be referred as judicial diversion by a judge.

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

	FY15	FY16	FY17	FY18	FY19
Felony Offenses - Part I Crimes [1]	3,095	3,040	3,202	3,100	3,150
Average Sheriff Response Time - unincorporated area (minutes)	12:08	10:03	11:03	10:05	9:08
Average Daily Population - Jail	2,440	2,562	2,647	2,810	2,860
Average Daily Population - Corrections	2,106	1,895	1,903	2,113	1,965
% of Fire/EMS Calls made within standard time (10min 30sec) [2]	90.3%	90.0%	94.8%	94.5%	95.1%
Fire/EMS Call Average Response Time - County-wide [3]	5:28	5:30	5:44	6:11	6:18
% of Fire/EMS Calls made within standard time (9min 00sec)	95.2%	94.4%	96.4%	97.2%	96.6%

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

[2] FY2017 percentage of calls based on EMS only

[3] Reported in minutes:seconds. Fire/EMS response time goal is 6 minutes 15 seconds.

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 ***HealthyShelby*** 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. Health Services Division also develops initiatives and partner with the University of Tennessee Health Science Center to combat public health concern of opioid overuse in the County. 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. Programs include utilities, rent and mortgage assistance through the Community Services Agency, assisting justice involved individuals with mental illness and substance abuse services via the Office of Justice Initiatives, the Aging Commission of the Mid-South which improves the quality of life for seniors and individuals living with disabilities, the Crime Victims and Rape Crisis Center counseling and trauma reduction assistance, and Collaborative Response to Elder and Vulnerable Adult (CREVAA) which is committed to protecting the elderly and vulnerable adults from neglect and abusive situations.

Health Promotion and Wellness efforts are strategies designed to motivate residents of Shelby County to take ownership of their personal health and health care. 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 to success is active engagement with partners including the ***Let's Change Coalition*** and the Mayor's ***HealthyShelby Initiatives.***

Key County Indicators - Health

	2016	2017	2018	2019
% of low Birth Rate Babies [(1)(2)]	11.0%	11.7%	11.0%	12.0%
Infant Mortality Rates (per 1000 live births) [(1)(2)]	9.3	10.0	10.0	10.0
Access to Clinical Care Ranking [(3)]	16th	21st	21st	21st
Health Outcomes Ranking [(3)]	49th	49th	49th	54th
Health Behaviors Ranking [(3)]	28th	35th	35th	48th

[(1)] 2015-2017 data from TN Department of Health, Office of Policy, Planning and Assessment, Division of Health Statistics.

[(2)] 2018-2019 data from University of Wisconsin Population Health Institute - County Health Ranking

[(3)] 2015-2019 data from University of Wisconsin Population Health Institute - County Health Ranking

Access to Clinical Care - measures factors of Access to care and Quality care.

Health Outcomes Ranking - measures Mortality (length of life) and Morbidity (quality of life).

Health Behavior Ranking - measures use of tobacco and alcohol, diet & exercise, and unsafe sexual practices.

Strategy 4: Promote Workforce 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. The County is dedicated to provide programs and policies that promote the mastery of in-demand job-related knowledge and skills and access to employment opportunities within Shelby County. In Fiscal Year 2019, the County assumed the operational responsibility for the region's workforce development program which was previously managed by the City of Memphis.

The **Workforce Investment Network (WIN)** is a federally funded program that supports workforce development efforts for four counties in West Tennessee: Shelby, Fayette, Lauderdale and Tipton. WIN's multi-faceted responsibilities include convening partners around significant workforce related issues and collaborating for collective solutions. WIN drives workforce planning initiatives to best predict and prepare a future pipeline of qualified talent ready to meet the ever changing job market by investing federal dollars into local programs and initiatives designed to shape the local workforce, train today's job-seekers for current and future career opportunities, and advocate for greater workforce development strength both regionally and nationally. Additionally, WIN manages the **American Job Centers** (AJCs) through contracted providers as mandated by the Workforce Innovation and Opportunity Act (WIOA). Through these contracted partners WIN utilizes WIOA dollars to serve both job seekers and employers. These services include assessments, literacy testing, occupational credentialing, workshops and job matching. For employers we have the opportunity to subsidize a portion of training or wage costs to help retain or acquire new employees. Our mission is to help the Greater Memphis region become a vibrant job market bolstered by highly skilled workers.

Having a highly skilled and employment-ready workforce is a crucial element in bolstering the County's existing economic development advantages. 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 Mitsubishi, the Great American Steamboat Company, and Bass Pro to locate in Shelby County and by FedEx, 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

	FY15	FY16	FY17	FY18	FY19
Construction Permits [1]	6,600	6,458	6,968	6,903	6,633
Commercial Property as % of REAL Assessment Base	29.0%	29.0%	29.2%	30.3%	30.3%
Median Household Income [2]	$ 43,938	$ 47,083	$ 47,690	$ 49,647	NA
Families Below Poverty Level [2]	18.2%	15.2%	16.0%	14.1%	NA
Unemployment Rate [3]	7.6%	6.4%	5.3%	4.4%	4.2%

[1] Shelby County Division of Planning and Developmment

[2] US Census Bureau American FactFinder: https://factfinder.census.gov

[3] US Bureau of Labor Statistics: https://data.bls.gov

NA - Not Avaliable

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 $965 million at June 30, 2019. As long as the County stays within its Debt and CIP Plans, outstanding bonded debt will continue to decline, 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

	FY15	FY16	FY17	FY18	FY19
Taxes collected within first year of the levy	95.74%	96.12%	96.27%	95.86%	96.69%
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	6.35%	5.56%	5.47%	4.40%	4.74%
Total Government Debt Per Capita [(1)(2)]	$1,363	$1,204	$1,138	$1,012	$1,032
GFOA Certificate of Achievement for excellence in Financial Reporting (CAFR) – consecutive years	30	31	32	33	34
GFOA Distinguished Budget Presentation award – consecutive years	7	8	9	10	11
Number of General Fund Positions (FTE)	3,896	3,918	3,931	3,968	4,010

[(1)] *Population based on US Census estimates as reported in April 2019.*

[(2)] *Population estimates for 2019 are currently unavailable; calculation based on 2018.*

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.

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 $5,000. 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
94 - Pre-K

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:

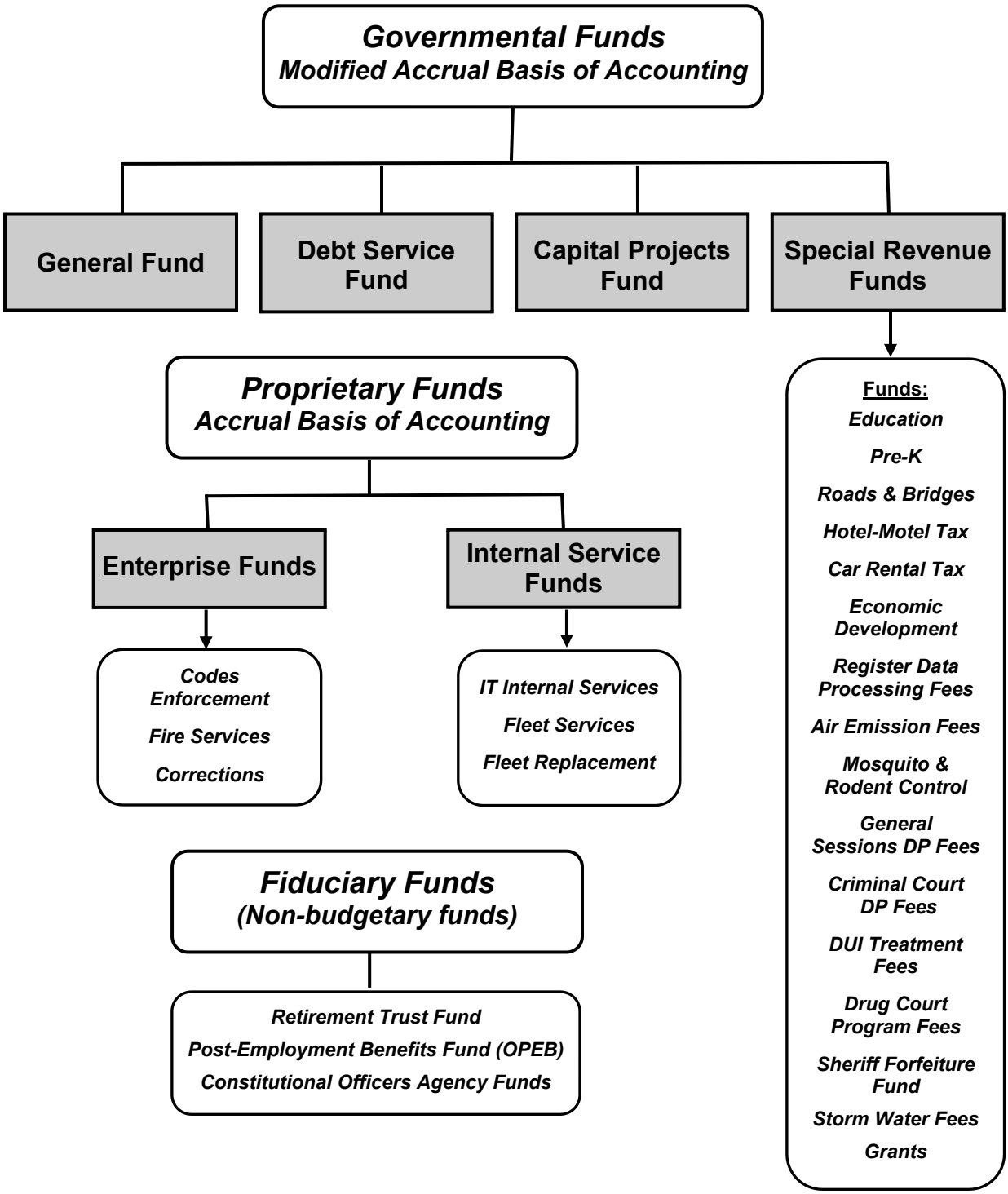
Salary-related expense accounts:

- ***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.



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 ***Pre-K Fund*** accounts for local sales tax revenues designated for Pre-K education in Shelby County.

The ***Tax Increment Financing Fund*** accounts for funds collected from the Tax Increment Financing program to be used for community improvement projects.

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.

The ***Tort Liability Fund*** accounts for claims paid based on wrongful act, damage, or injury for which the County is responsible.

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					
Economic Development Fund		X					
Tax Increment Financing 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
PRE-K		X					
DEBT SERVICE						X	

* Various Programs indicates multiple departments within the category.

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.

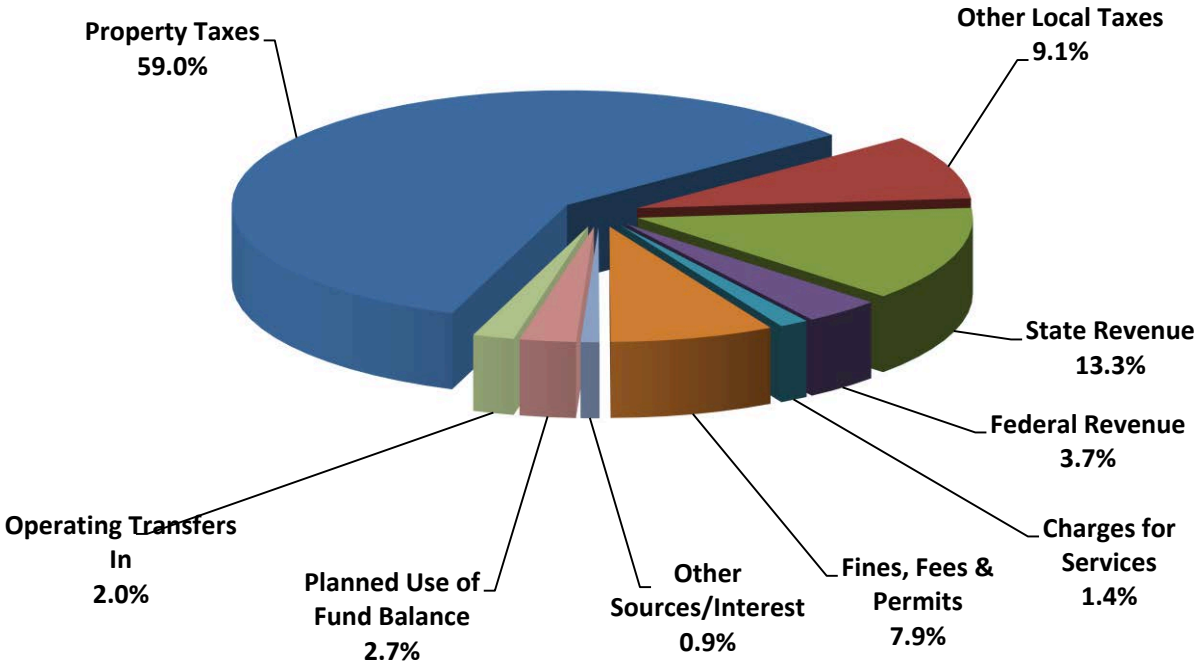
Outsourcing and Privatization Policies
The County does not have a formal policy regarding the provision of services through outsourcing or privatization. Potential savings or other benefits to the County that may result from privatization may be evaluated on a cost-benefit basis for specific services.

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.

ALL FUNDS SUMMARY

FY 2020 ADOPTED BUDGET

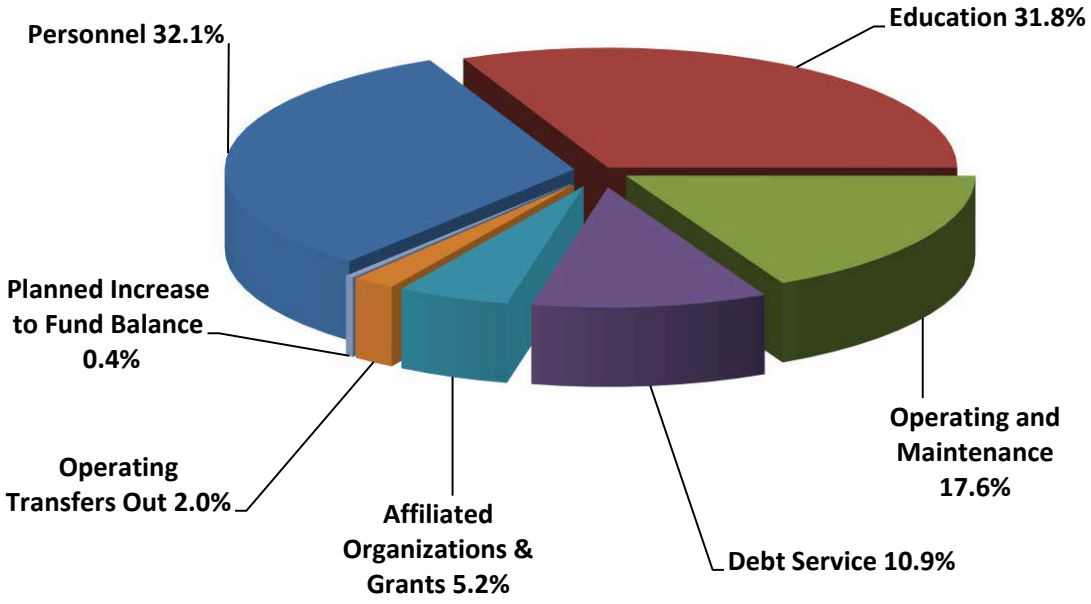
Where the Money Comes From….



SOURCES OF FUNDS:

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

…..and Where the Money Goes



USE OF FUNDS:

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

COUNTY WIDE SUMMARY — All Funds

PRIME ACCOUNTS

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

(1) Includes Education expense

COUNTY WIDE SUMMARY — All Funds

SOURCES AND USES BY FUND/DIVISION

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

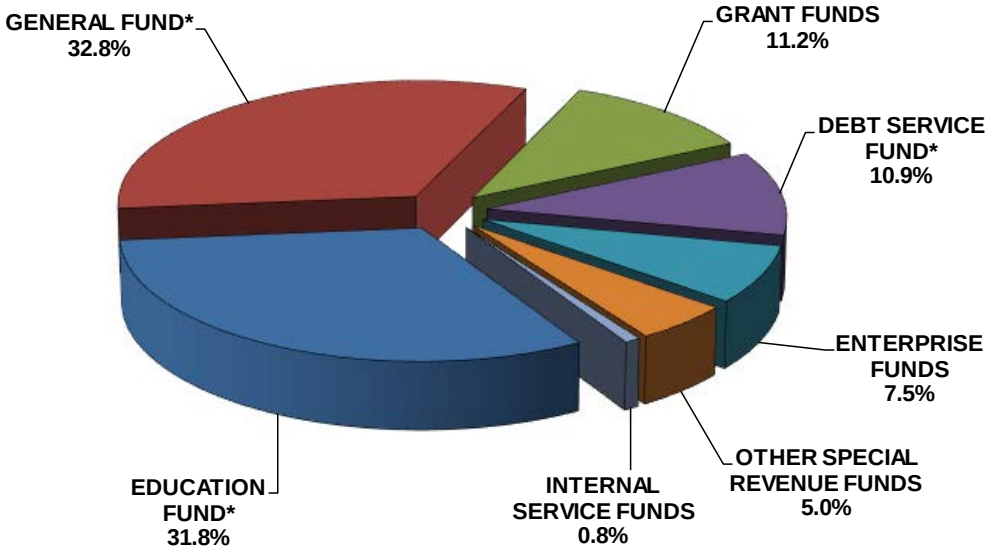
COUNTY WIDE SUMMARY — All Funds

TOTAL SOURCES AND USES BY FUND TYPE

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

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

FY20 Uses by Fund



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

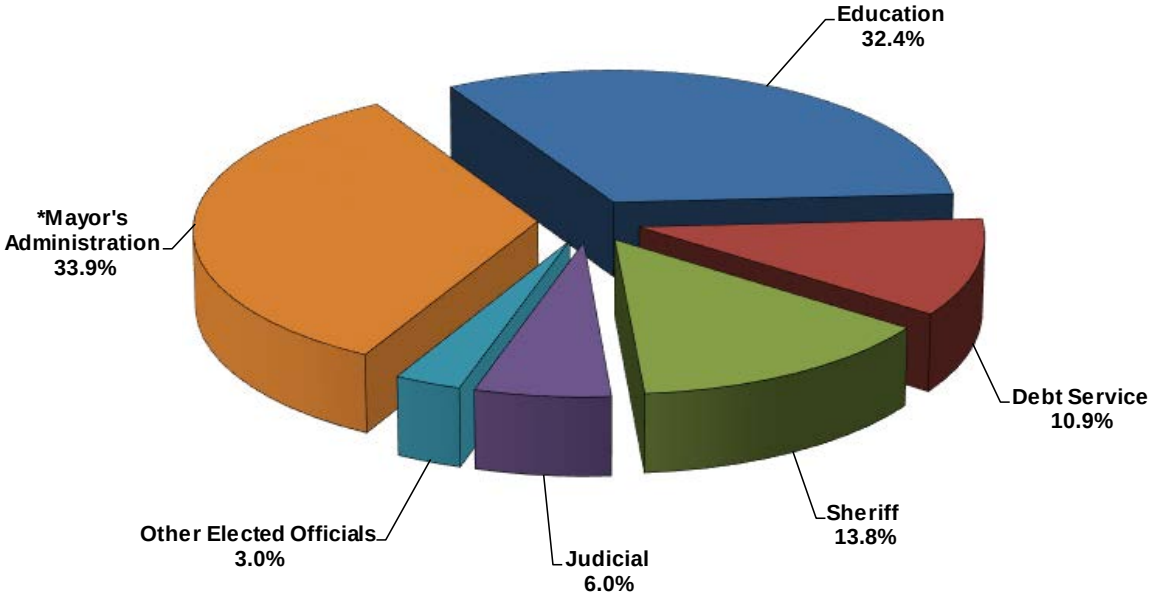
COUNTY WIDE SUMMARY — All Funds

TOTAL SOURCES AND USES BY DIVISION

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

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

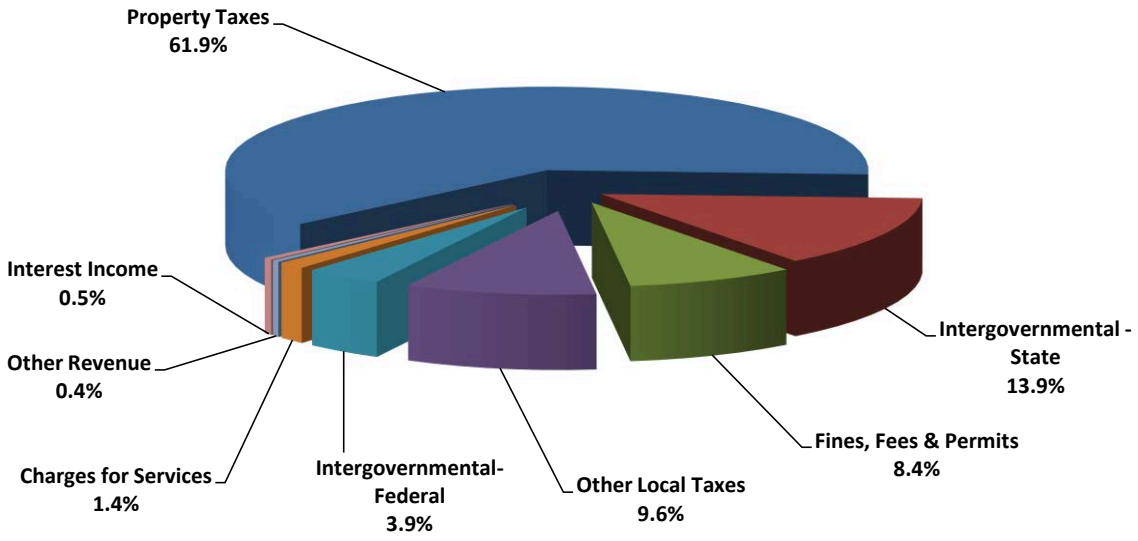
FY20 Uses by Division



REVENUE OVERVIEW

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

Countywide Revenue Overview



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

Revenue Projections and Assumptions

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for 62% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections, and appraisal adjustments, with extensive collaboration with the County Trustee and County Assessor. Analysis of local, state, and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll, final appeals of assessment, and updated current year collections.

Our dependence on this revenue source makes the impact of declining real estate values and foreclosures a real concern, particularly during economic downturns. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

Property Tax Rates

The Property Tax Rate is set by the County Commission as a part of the annual budget adoption process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Appraisals for residential and commercial properties are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. Personal property is reappraised by the Assessor on an annual basis. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments, religious, and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 33%, personal property at 7% and utilities at 6%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

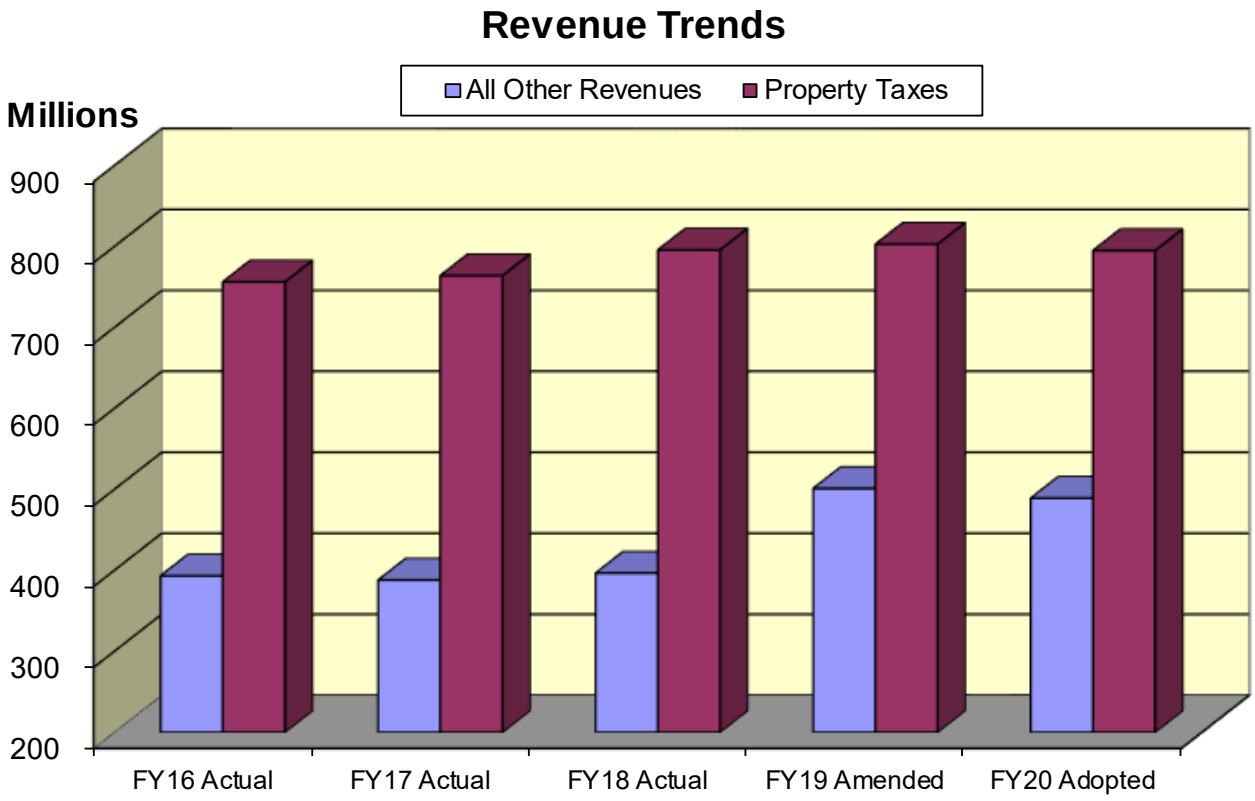
Property Tax Calculation

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

To calculate a property tax bill, the assessed value is divided by $100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of $4.05 on a residential property assessed at $100,000:

1) $100,000 appraised value x 25% assessed value for residential property = $25,000
2) $25,000 / $100 = $250
3) $250 x $4.05 = $1,012.50 tax due

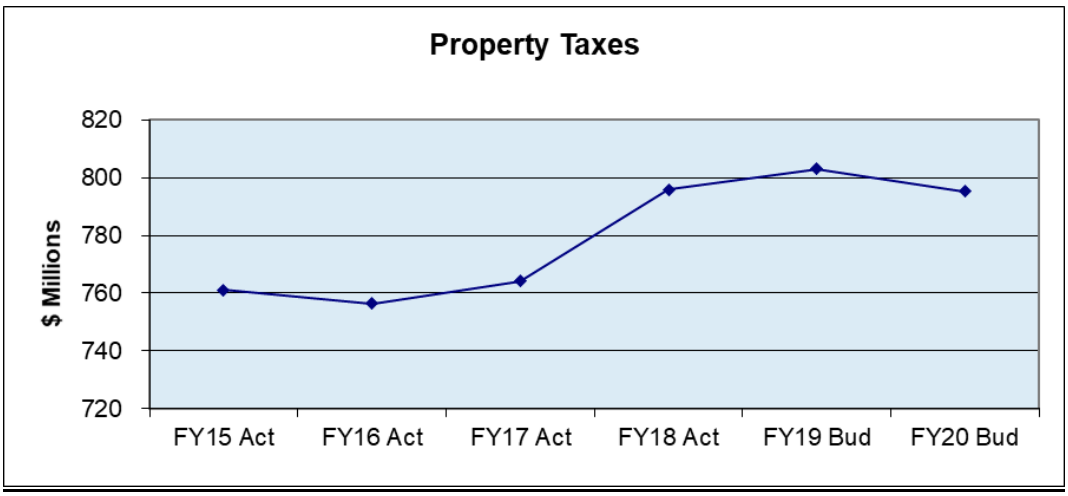
A commercial property of the same appraised value would be assessed at 40% for a tax due amount of $1,620.



Revenue trends demonstrate the stability of Shelby County revenue sources

Property Tax Revenue

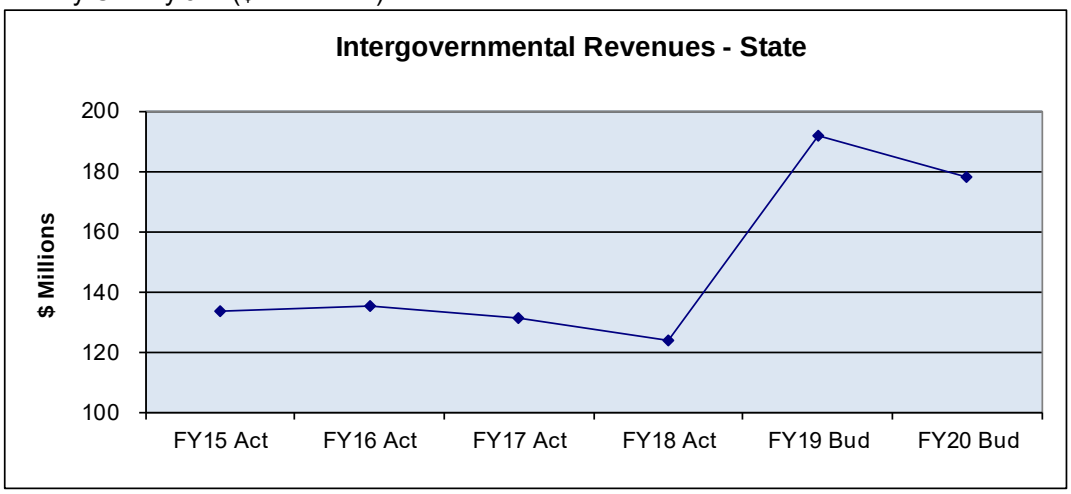
Property Taxes account for 61.9% of all County revenue sources. Based on a tax rate of $4.05, Current Property Taxes have been projected at $774 million for the FY 2020 Adopted Budget. As a result of current year collection trends, along with lower than anticipated assessment growth, property tax revenue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



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

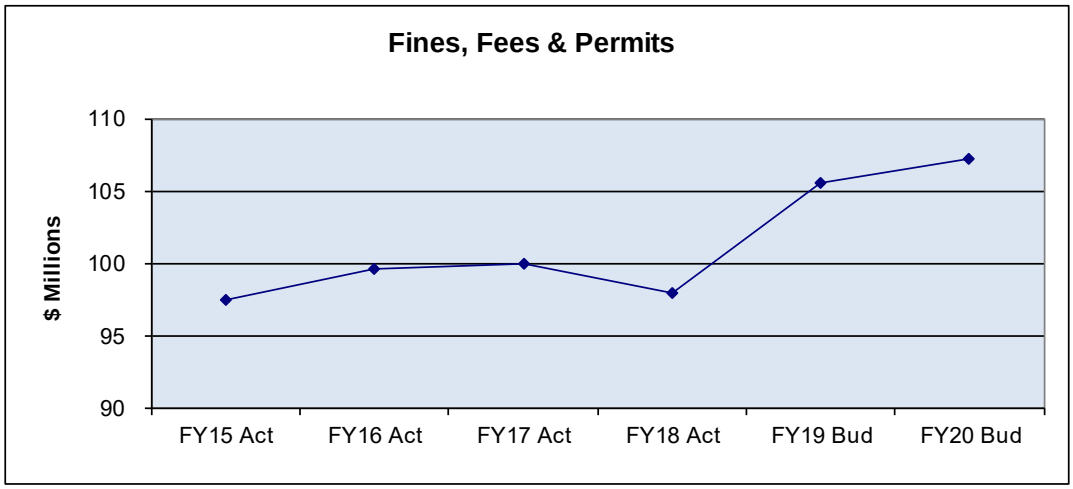
Significant revenue sources in this category include:

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



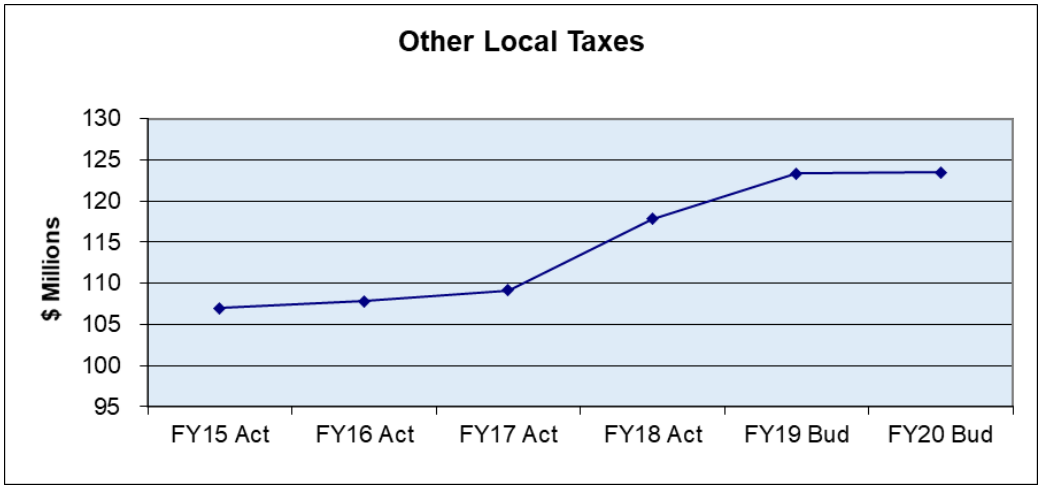
Fines, Fees & Permits account for 8.3% of total revenues ($107.2 million). Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

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



Other Local Taxes contribute another 9.6% or $123.4 million. Significant local tax revenues are generated from:

- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs. ($34.9 million).
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau ($18.0 million).
- Exempt Property in Lieu of Taxes (PILOT) taxes ($22.3 million, including MLG&W)
- Business or Gross receipts taxes ($16.8 million) and local share of Sales Tax ($8.3 million).
- Interest & Penalty on Taxes ($7.5 million) and litigation taxes ($3.0 million)
- Car Rental Tax – a 3% tax collected on vehicle rental as funding for NBA arena ($2.5 million).
- Tax Increment Financing (TIF) fund utilizing incremental tax revenue growth over a baseline year to pay for community or site-specific improvements ($8.8 million). Amounts paid to the Community Redevelopment Agency (CRA) were not recorded on County financial records prior to FY18.



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

Significant revenue sources in this category include:

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

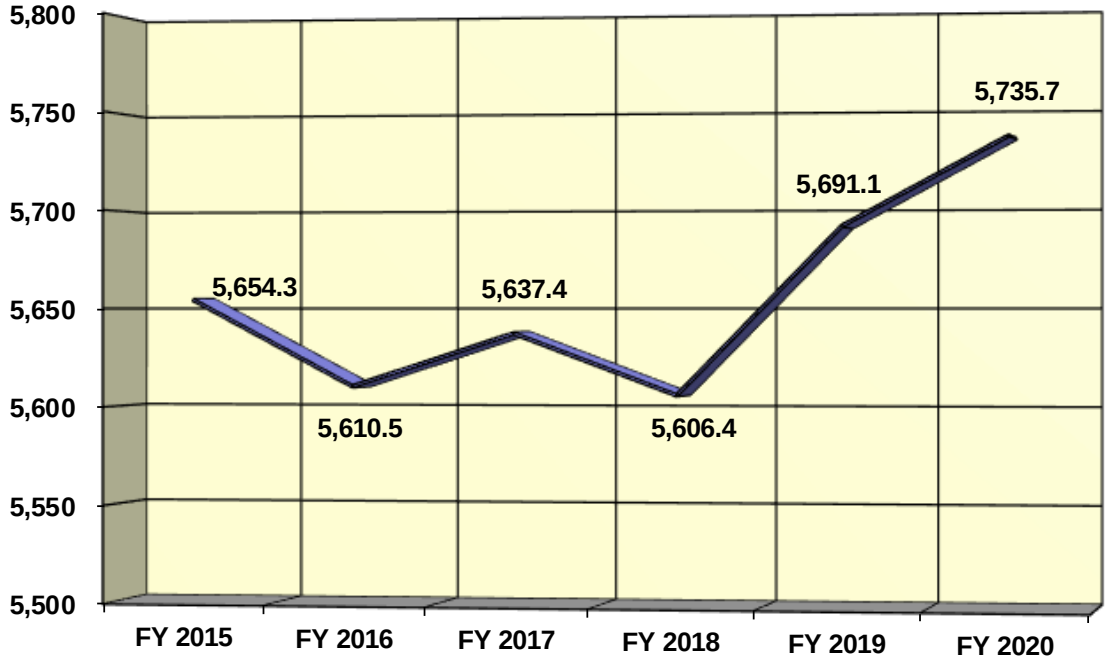
Charges for Services - $18.5 million budgeted in FY20 representing only 1.4% of all revenues. This category includes internal service charges for telecommunications ($3.6 million), fleet and fuel services ($3.0 million), as well as charges for inmate telephone and postage usage ($1.0 million), and TennCare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

COUNTY WIDE SUMMARY — All Funds

Total FTE Positions by Fund

FUND NAME	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY19-20 Change	% of Total
General Fund	3,896.0	3,918.5	3,930.7	3,968.2	4,009.9	4,033.2	23.3	70.3%
Special Revenue Funds	154.6	155.6	153.8	152.8	153.8	154.8	1.0	2.7%
Enterprise Funds	1,011.8	977.0	983.0	934.0	942.0	942.0	-	16.4%
Internal Service Funds	33.0	20.0	20.0	20.0	19.0	19.0	-	0.4%
Grant Funds	558.9	539.5	549.9	531.4	566.4	586.7	20.3	10.2%
TOTAL FTE - ALL FUNDS	5,654.3	5,610.5	5,637.4	5,606.4	5,691.1	5,735.7	44.6	100.0%
Change from prior year	(455.2)	(43.8)	26.9	(31.0)	84.6	44.6		

Total Positions Trend



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

COUNTY WIDE SUMMARY — All Funds

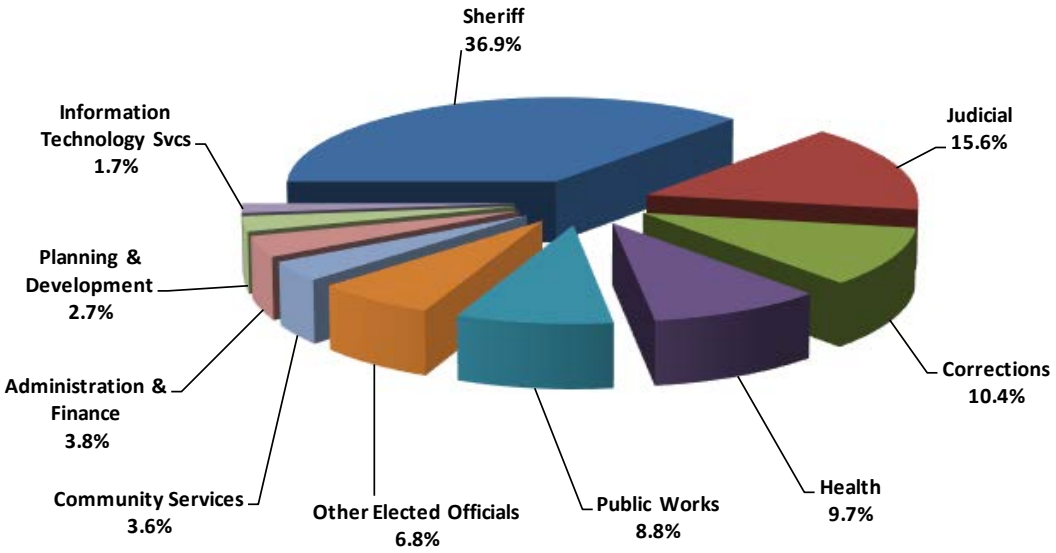
Total FTE Positions Distribution

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

Total FTE Positions Trends by Division

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

Total FY20 Positions by Division



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

COUNTY WIDE SUMMARY — All Funds

Fund Balance Analysis

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

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

** *Car Rental Tax and Pre-K Funds are not shown because all designated funds are collected and dispersed within the same fiscal year - no fund balance is accumulated. Capital Improvement Funds are also not included with this analysis.*

Comments related to significant reductions in Fund Balance (>10%):

(1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.

(2) Debt Service Fund balance reduction reflects planned use of accumulated funds to reduce fund balance (per policy).

(3) Roads and Bridges Fund planned use of fund balance is a result of shifting sales tax revenue to fund Pre-K education.

(4) The Hotel-Motel Tax Fund variations in fund balance level reflect the timing of collections and disbursements of fees.

(5) The Sheriffs ALERT Fund receives revenue from non-drug related seizures and can be used only for any law enformcement except to supplement salaries. Fund balance is used to compensate for yearly fluctuations in seizure activity.

(6) Data Processing Fund balance change reflects use of funds accumulated in FY19 for planned expenditures in FY20.

(7) The Grant Fund balance reflects timing of revenue recognition and expenditures.

(8) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY20.

(9) Economic Development Fund balance is budgeted in its entirety for non-recurring uses - largely for blight programs.

(10) Sewer Maintenance Fund - This fund was created in FY18 to address sewer reliability issues in Shelby County. Fees are to be collected from service users for continuation and maintenance.

(11) Code Enforcement Fund - Projected fund balance increase results from reduction in operating expendintures related to outside consulting services.

(12) Negative fund balances in Enterprise Funds for Fire Services and Corrections reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds. Corrections Fund also reflects reduced reimbursement from the State.

(13) Internal Services accumulated fund balance is primarily used for equipment purchases for Information Technology.

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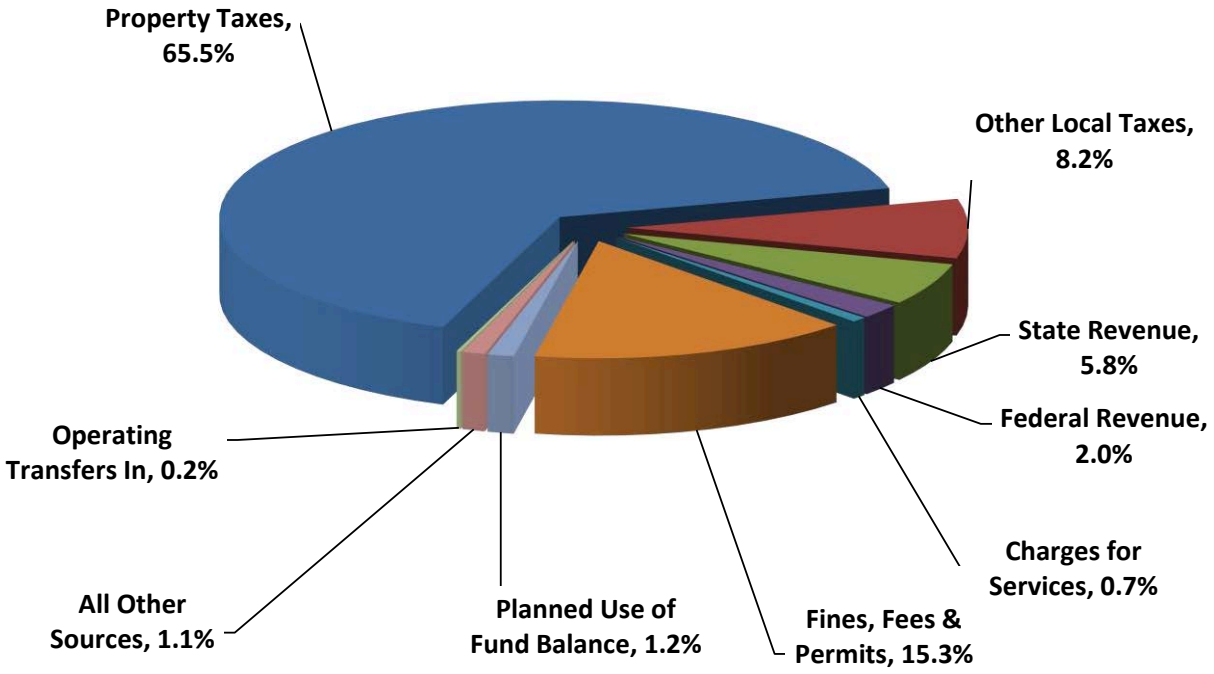
GENERAL FUND SUMMARY

FY 2020 ADOPTED BUDGET

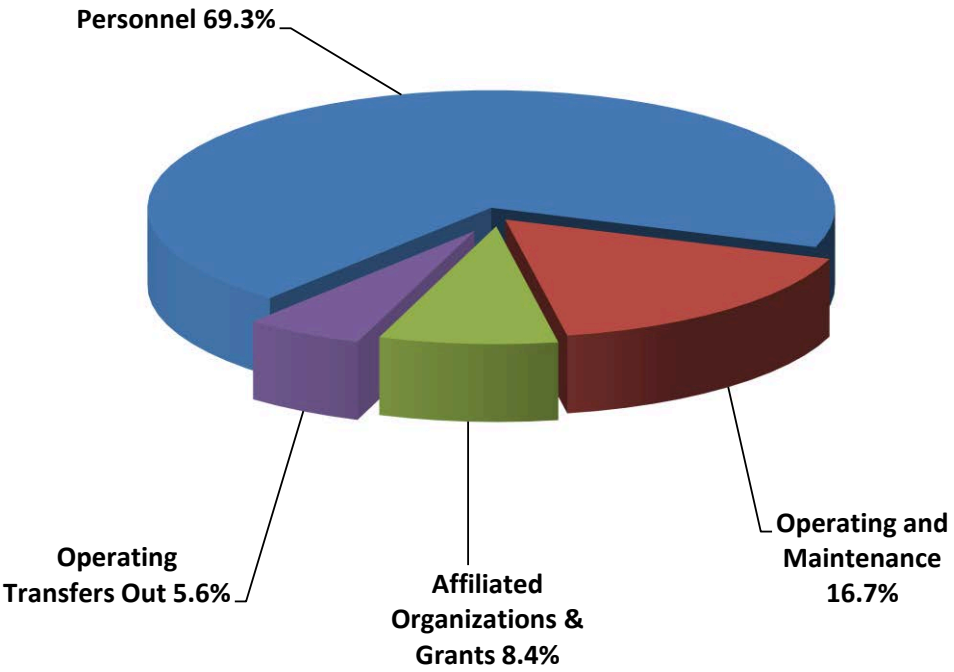
Where the Money Comes From….



SOURCES OF FUNDS:

	FY20 Adopted	FY19 Amended
Revenue:		
Property Taxes	$ 288,746,885	$ 295,445,000
Fines, Fees & Permits	67,448,000	68,400,853
Other Local Taxes	36,308,399	34,475,000
Intergovernmental-State	25,527,804	24,180,762
Intergovernmental-Federal	8,970,869	6,986,833
Charges for Services	2,948,307	3,186,676
Other Revenue/Interest Income	4,942,690	2,257,000
Subtotal	434,892,955	434,932,124
Other Sources:		
Planned Use of Fund Balance	6,290,393	8,549,645
Operating Transfers In	1,028,392	1,449,824
Other Financial Sources	100,000	200,000
Subtotal	7,418,785	10,199,469
Total Appropriation Sources	**$ 442,311,740**	**$ 445,131,593**

…..and Where the Money Goes



USE OF FUNDS:

	FY20 Adopted	FY19 Amended
Personnel	$ 306,666,160	$ 308,696,762
Operating and Maintenance *	73,851,705	77,221,514
Affiliated Organizations & Grants	37,202,257	40,969,230
Operating Transfers Out	24,591,618	18,244,087
Total Appropriation Uses	**$ 442,311,740**	**$ 445,131,593**

** Includes any spending contingencies, restrictions or cost savings from other sources*

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

GENERAL FUND SUMMARY — Prime Account Summary

ACCT DESCRIPTION	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
40 - Property Taxes	(250,976,507)	(253,574,154)	(276,604,440)	(295,445,000)	(288,746,885)
41 - Other Local Taxes	(32,673,591)	(32,530,120)	(31,430,273)	(34,475,000)	(36,308,399)
43 - Intergovernmental - State	(23,143,769)	(23,874,375)	(22,424,187)	(24,180,762)	(25,527,804)
44 - Intergovernmental - Federal & Local	(8,876,513)	(7,650,925)	(9,963,935)	(6,986,833)	(8,970,869)
45 - Charges for Services	(3,408,401)	(2,752,322)	(2,335,215)	(3,186,676)	(2,948,307)
46 - Fines, Fees & Permits	(65,979,565)	(64,529,687)	(61,188,448)	(68,400,853)	(67,448,000)
47 - Other Revenue	(1,582,431)	(1,460,135)	(684,517)	(949,500)	(636,858)
48 - Investment Income	(858,905)	(1,098,719)	(2,190,484)	(1,307,500)	(4,305,832)
TOTAL REVENUE	**(387,499,683)**	**(387,470,436)**	**(406,821,499)**	**(434,932,124)**	**(434,892,955)**
51 - Salaries-Regular Pay	183,722,958	185,292,971	189,650,832	225,357,285	232,112,485
52 - Salaries-Other Compensation	13,934,316	16,072,889	20,558,497	15,521,896	16,048,707
55 - Fringe Benefits	69,108,034	71,916,798	79,200,247	92,675,828	89,231,322
56 - Vacancy Savings	-	-	-	(24,858,246)	(30,726,354)
TOTAL SALARIES	**266,765,308**	**273,282,657**	**289,409,576**	**308,696,762**	**306,666,160**
60 - Supplies & Materials	8,203,008	7,894,886	9,350,990	9,905,864	9,002,499
64 - Services & Other Expenses	9,372,490	9,594,063	9,799,584	12,082,161	12,305,858
66 - Professional & Contracted Services	31,521,620	31,716,015	32,232,667	38,478,847	38,057,527
67 - Rent, Utilities & Maintenance	14,087,251	14,587,034	15,150,457	17,840,911	17,094,337
68 - Interfund Services	(1,990,825)	(1,538,377)	(891,142)	(531,225)	(658,406)
70 - Capital Asset Acquisitions	1,519,673	3,346,047	3,258,479	5,976,199	2,740,773
TOTAL OPERATING & MAINT	**62,713,218**	**65,599,668**	**68,901,037**	**83,752,757**	**78,542,588**
89 - AFFILIATED ORGANIZATIONS	**29,155,953**	**30,178,843**	**30,441,104**	**31,600,857**	**31,769,777**
90 - GRANTS	**4,764,000**	**4,299,500**	**6,155,280**	**9,368,373**	**5,432,480**
95 - CONTINGENCIES & RESTRICTIONS	**-**	**-**	**-**	**(6,531,243)**	**(4,690,883)**
94 - OTHER SOURCES & USES	**(183,638)**	**(113,977)**	**(112,148)**	**(200,000)**	**(100,000)**
TOTAL EXPENDITURES	**363,214,840**	**373,246,691**	**394,794,849**	**426,687,506**	**417,620,122**
99 - PLANNED FUND BALANCE CHANGE	**-**	**-**	**-**	**(8,549,645)**	**(6,290,393)**
96 - Operating Transfers In	(1,458,073)	(1,521,066)	(857,931)	(1,449,824)	(1,028,392)
98 - Operating Transfers Out	18,889,791	15,735,000	16,527,693	18,244,087	24,591,618
NET TRANSFERS	**17,431,718**	**14,213,934**	**15,669,762**	**16,794,263**	**23,563,226**
TOTAL GENERAL FUND	**(6,853,125)**	**(9,811)**	**3,643,112**	**-**	**-**

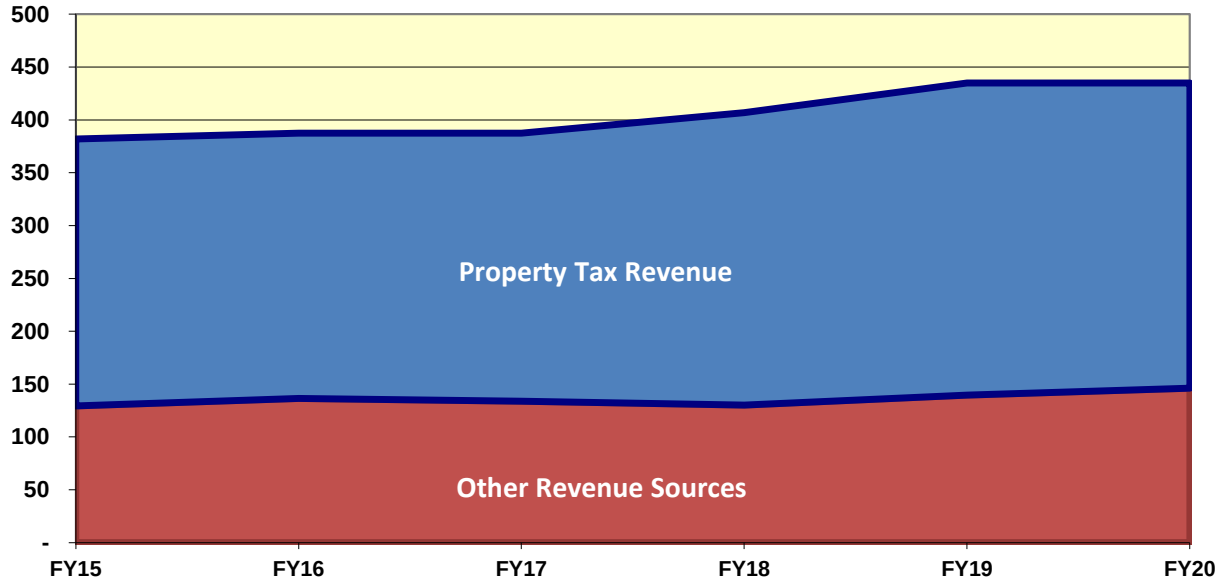
GENERAL FUND SUMMARY — Net Expenditures by Division

DIVISION/DEPARTMENT	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
MAYOR'S ADMINISTRATION:					
Administration & Finance	(240,400,292)	(245,662,747)	(264,345,656)	(292,243,863)	(286,716,400)
Information Technology	8,732,302	9,149,464	9,367,294	9,913,078	10,237,619
Planning & Development	380,159	359,233	401,359	403,537	400,892
Public Works	17,417,992	17,970,521	20,648,773	23,221,075	23,123,239
Health Services	21,348,964	22,597,570	26,163,910	28,136,548	28,436,521
Community Services	7,737,210	7,367,785	8,410,826	9,852,979	9,520,616
SUBTOTAL	**(184,783,665)**	**(188,218,174)**	**(199,353,495)**	**(220,716,647)**	**(214,997,512)**
SHERIFF:					
Sheriff Administration	16,960,646	20,540,370	21,812,899	24,004,617	20,978,925
Law Enforcement	61,853,154	64,240,824	69,200,019	74,689,966	74,881,351
Jail	75,566,089	73,620,266	79,495,337	81,792,311	80,335,499
SUBTOTAL	**154,379,889**	**158,401,459**	**170,508,255**	**180,486,894**	**176,195,775**
JUDICIAL:					
Chancery Court	(1,876,148)	(1,675,673)	(2,081,543)	(2,732,677)	(3,150,189)
Circuit Court	(347,482)	(138,261)	330,010	941,323	949,220
Criminal Court	663,496	1,824,287	4,097,969	962,161	1,312,906
General Sessions Court	4,622,950	6,289,644	7,551,136	7,371,691	8,108,911
Probate Court	584,196	621,560	660,614	764,033	785,873
Juvenile Court	13,551,008	12,837,589	13,457,596	14,129,611	14,480,361
Attorney General	9,587,590	10,224,439	11,061,803	11,884,296	11,724,009
Public Defender	6,618,729	7,286,526	9,137,314	9,265,152	9,086,876
Divorce Ref. / Jury Comm.	1,034,402	1,092,812	1,138,035	1,345,327	1,315,112
SUBTOTAL	**34,438,741**	**38,362,923**	**45,352,933**	**43,930,918**	**44,613,080**
OTHER ELECTED OFFICIALS:					
Legislative Operations	2,325,449	2,437,160	2,516,259	4,289,108	4,422,074
Equal Opportunity	671,355	706,675	942,955	1,699,711	1,843,219
Assessor	9,813,079	10,189,162	7,141,400	11,185,191	11,173,121
County Clerk	(6,225,878)	(6,452,201)	(6,404,464)	(6,257,635)	(6,254,096)
Register	(2,057,879)	(2,213,541)	(1,974,348)	(2,257,884)	(2,125,372)
Trustee	(17,222,818)	(17,265,923)	(17,748,407)	(16,794,259)	(16,910,637)
Election Commission	1,808,601	4,042,650	2,662,024	4,434,602	2,040,349
SUBTOTAL	**(10,888,090)**	**(8,556,019)**	**(12,864,581)**	**(3,701,165)**	**(5,811,343)**
TOTAL GENERAL FUND	**(6,853,125)**	**(9,811)**	**3,643,112**	**0**	**0**

Includes all Sources and Uses of Funds

REVENUE SOURCE	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
Property Taxes	250,976,507	253,574,154	276,604,440	295,445,000	288,746,885
% of Total	64.8%	65.4%	68.0%	67.9%	66.4%
Fines, Fees & Permits	65,979,565	64,529,687	61,188,448	68,400,853	67,448,000
% of Total	17.0%	16.7%	15.0%	15.7%	15.5%
Other Local Taxes	32,673,591	32,530,120	31,430,273	34,475,000	36,308,399
% of Total	8.4%	8.4%	7.7%	7.9%	8.3%
Intergovernmental-State	23,143,769	23,874,375	22,424,187	24,180,762	25,527,804
% of Total	6.0%	6.2%	5.5%	5.6%	5.9%
Intergovernmental-Fed&Local	8,876,513	7,650,925	9,963,935	6,986,833	8,970,869
% of Total	2.3%	2.0%	2.4%	1.6%	2.1%
Charges for Services	3,408,401	2,752,322	2,335,215	3,186,676	2,948,307
% of Total	0.9%	0.7%	0.6%	0.7%	0.7%
Other Revenue	1,582,431	1,460,135	684,517	949,500	636,858
% of Total	0.4%	0.4%	0.2%	0.2%	0.1%
Interest Income	858,905	1,098,719	2,190,484	1,307,500	4,305,832
% of Total	0.2%	0.3%	0.5%	0.3%	1.0%
Total General Fund Revenue	**387,499,683**	**387,470,436**	**406,821,499**	**434,932,124**	**434,892,955**
% Change from Prior Year	**0.4%**	**0.0%**	**5.0%**	**6.9%**	**0.0%**
$ Change from Prior Year (Decrease)		**(29,246)**	**19,351,063**	**28,110,625**	**(39,170)**

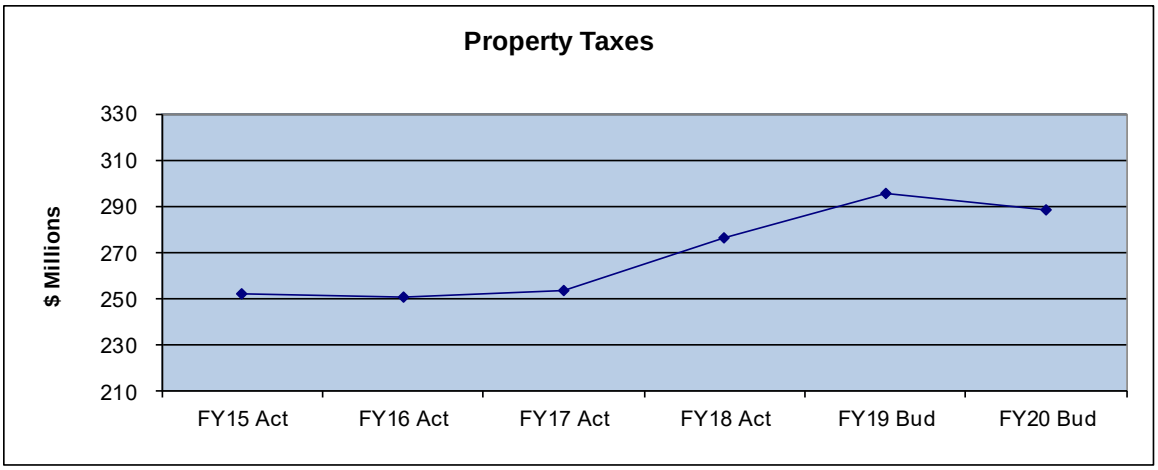
Property Tax Revenue vs All Other Sources
(General Fund, in millions)



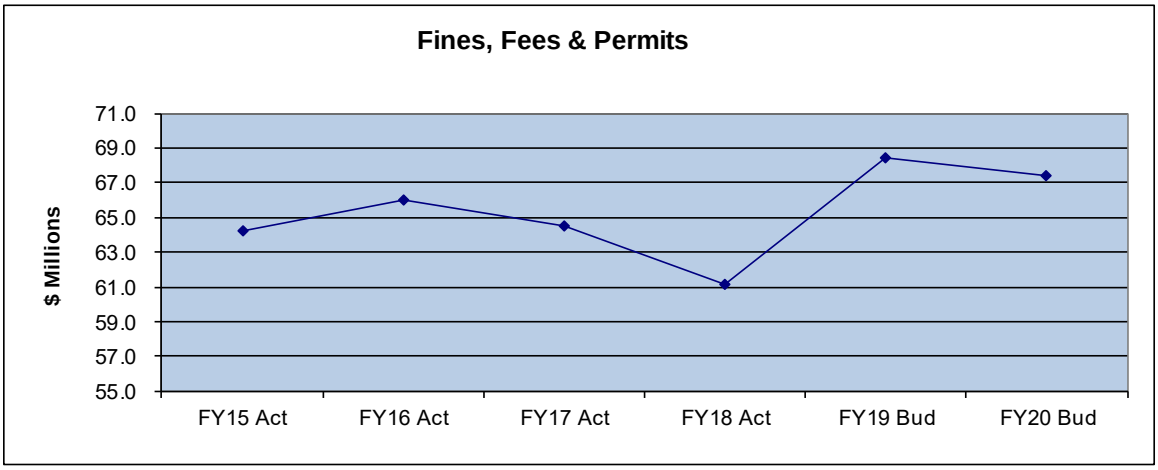
Property tax revenue has remained relatively stable as a percentage of total revenues that support General Fund operations.

GENERAL FUND REVENUE TRENDS AND ASSUMPTIONS

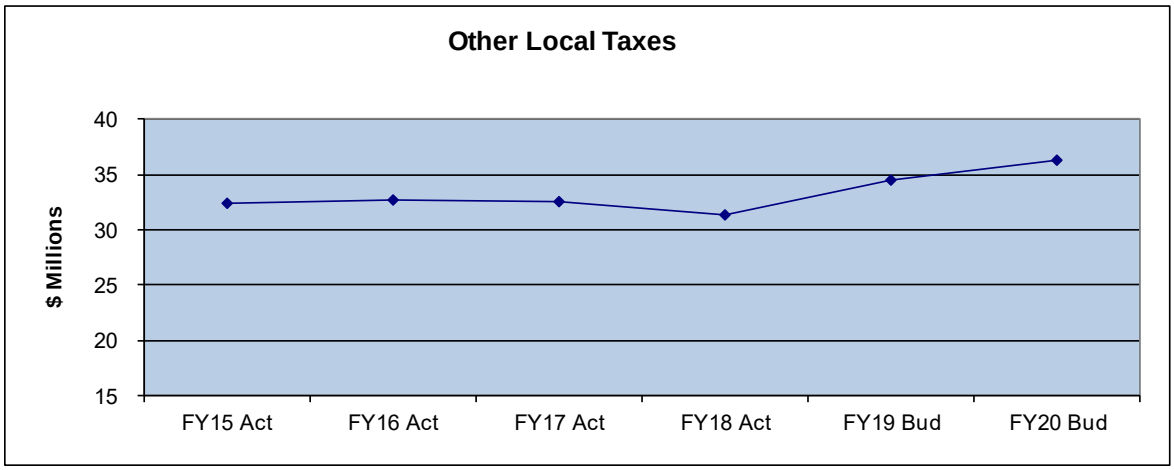
Property Tax Revenues continue to provide the primary source of operating funds for Shelby County, accounting for 66.0% of total General Fund revenues. Delinquent taxes represent only $7.7 million (or 2.7%) of total property tax collections. Property tax revenue is projected to decline by $2.9 million as result of current year collection trends, current assessed property values, along with the impact of expiring PILOT. The FY 2020 Adopted Budget reflects a reallocation of the current tax rate. Increased funding for Education resulted in a $0.02 shift of the property tax rate from the General Fund's prior allocation of $1.49 being reduced to $1.47. Further discussion of property taxes is provided in the "All Funds Summary" section.



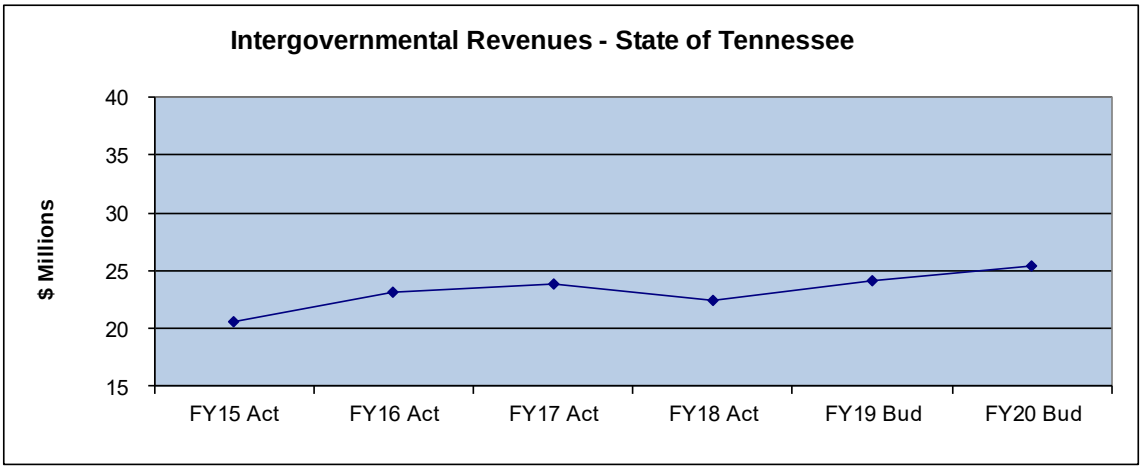
Fines, Fees & Permits represent the second largest source of General Fund income at 15.5% of total revenue. This category includes fees collected by the Courts and Other Elected Officials such as the County Clerk, Register and Trustee. The budgeted amount for FY20 reflects a projected decrease in revenue as a result of issues with the computer collections system in General Sessions Court.



Other Local Taxes account for about 8.3% of all General Fund revenue. The largest single revenue source in this category is from Business Taxes ($16.8 million) which continues to reflect favorable economic trends. Also included are Interest/Penalty on Delinquent Taxes and In-Lieu of Tax agreements which are relatively stable. Included in FY20 is $2.0 million of local sales tax that was reallocated to General Fund from the Road and Bridges Fund.



Intergovernmental Revenue collected from the State of Tennessee accounts for 5.9% of all General Fund revenue. State revenue includes the County share of the Hall Income Tax ($425,600), the TVA Replacement Tax ($7.5 million), State reimbursements ($10.8 million of which $5.4 million is related to the Public Defender costs), bank excise tax ($2.5 million), reimbursements for inmates housed at the Shelby County Jail ($2.7 million), and other revenue for various grant programs. Increased revenues are due to higher reimbursements from the State of Tennessee for elections offset by the reduction in the Hall Income Tax.



Intergovernmental Revenue - Federal & Local Sources contribute only 2.1% to the County General Fund. The largest contributor to this source is the Federal reimbursement for the Qualified School Construction Bond (QSCB) payments ($3.1 million). This revenue source is projected to increase by $1.9 million related to reimbursements from the City of Memphis for its November 2020 election.

Charges for Services, Other Revenue Sources and Interest Income account for only about 1.8% of all General Fund revenues. Most of this revenue is derived from Tenncare fees, 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:

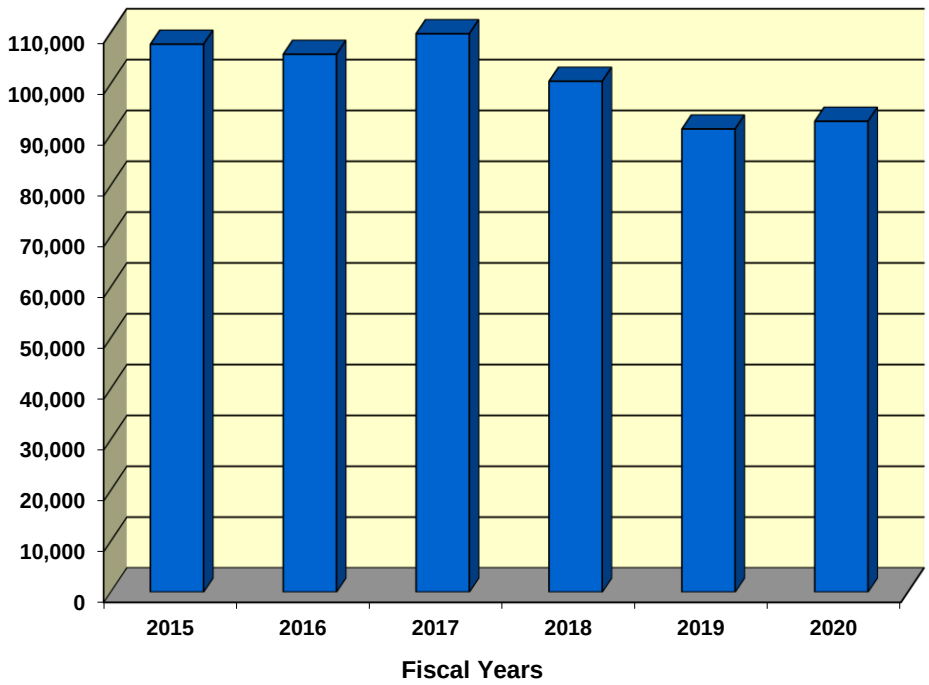
- To provide funds for unforeseen expenses or emergencies
- To ensure sufficient cash flow within the property tax collection cycle
- To demonstrate financial stability for higher bond ratings and lower cost of debt

Shelby County has consistently maintained its General Fund Balance as a percentage of revenue within the approved Fund Balance Policy range of 20% to 30%.

Summary of General Fund Balance

Fiscal Years 2015 - 2020[1] at June 30

(in thousands)



($ in thousands)	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Projection	2020 Budget
Beginning Fund Balance at July 1	103,388	108,744	115,597	115,606	111,963	100,910
Revenue/Sources of Funds	381,887	387,500	387,470	406,822	430,001	434,893
Uses of Funds	-376,531	-380,647	-387,461	-410,465	-441,055	-441,183
Net Operations	5,356	6,853	9	-3,643	-11,053	-6,290
Ending Fund Balance at June 30[2]	108,744	115,597	115,606	111,963	100,910	94,620
Unassigned Ending Fund Balance[2]	107,773	105,793	109,850	100,490	91,100	92,620
Unassigned as a % of Revenue	28%	27%	28%	25%	21%	21%

Note: Projected fund balance for FY19 will fall below the preferred 25% as set by County policy.

[1] *Projected FY 2020 Fund Balance.*

[2] *Unassigned balance allows for carryforwards to next year.*

The County Commission approved the following expenditures be funded with a planned use of General Fund reserves. These items are non-recurring in nature and, unless otherwise noted, are considered one-time expenditures.

FY20 Planned Use of Fund Balance for Non-Recurring Expenditures

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

GENERAL FUND SUMMARY — Five Year Projections

Acct Description	FY20 Adopted	FY21 Projected	FY22 Projected	FY23 Projected	FY24 Projected
Assumptions:					
Property Tax % Increase-Current	-1.00%	1.00%	2.50%	1.50%	1.00%
Salary Increase	1.50%	1.75%	2.00%	1.75%	1.50%
Pension % of Salaries (5102)	21.83%	21.42%	21.12%	21.22%	20.88%
OPEB % of Salaries (5102)	2.34%	2.27%	2.22%	2.18%	2.15%
Health Insurance % Increase	0.00%	3.00%	3.00%	3.00%	3.00%
Operating and Maint % Increase	-6.70%	1.00%	1.00%	1.00%	1.00%
Property Tax Rate	1.49	1.49	1.49	1.49	1.49
Penny Value	$ 1,937,000	$ 1,960,000	$ 2,010,000	$ 2,040,000	$ 2,060,000
40 - Property Taxes	(288,746,885)	(299,783,000)	(307,233,000)	(311,703,000)	(314,683,000)
41 - Other Local Taxes	(36,308,399)	(36,308,399)	(36,308,399)	(36,308,399)	(36,308,399)
43 - State Revenues	(25,527,804)	(25,527,804)	(25,527,804)	(25,527,804)	(25,527,804)
44 - Federal & Local Revenues	(8,970,869)	(7,970,869)	(8,970,869)	(7,970,869)	(9,720,869)
45 - Charges for Services	(2,948,307)	(2,948,307)	(2,948,307)	(2,948,307)	(2,948,307)
46 - Fines, Fees & Permits	(67,448,000)	(67,448,000)	(67,448,000)	(68,448,000)	(68,448,000)
47 - Other Revenue	(636,858)	(636,858)	(636,858)	(636,858)	(636,858)
48 - Investment Income	(4,305,832)	(4,455,832)	(4,505,832)	(4,555,832)	(4,605,832)
Revenue	**(434,892,955)**	**(445,079,070)**	**(453,579,070)**	**(458,099,070)**	**(462,879,070)**
51 - Salaries-Regular Pay	232,112,485	235,625,027	240,174,754	244,235,385	248,176,835
52 - Salaries-Other Compensation	16,048,707	16,269,841	16,526,987	16,756,490	16,956,649
5510 - Retirement Benefits - County	48,806,159	48,727,573	49,006,016	50,099,718	50,036,444
5511 - OPEB Benefits	5,231,627	5,163,940	5,151,201	5,146,908	5,152,220
554x - Group Health Insurance	27,487,427	28,312,050	29,161,412	30,036,254	30,937,342
55xx - Other Fringe Benefits	7,706,109	7,830,177	7,974,404	8,103,126	8,215,390
56 - Salary Restriction	(30,726,354)	(31,177,477)	(31,755,968)	(32,358,120)	(32,857,044)
Salaries & Fringe Benefits	**306,666,160**	**310,751,130**	**316,238,804**	**322,019,759**	**326,617,835**
60 - Supplies & Materials	9,002,499	9,092,522	9,183,447	9,275,282	9,368,035
64 - Services & Other Expenses	12,305,858	12,428,915	12,553,207	12,678,740	12,805,527
66 - Prof & Contracted Svcs	38,057,527	38,721,734	39,401,093	40,096,010	40,806,901
67 - Rent, Utilities & Maintenance	17,094,337	17,265,281	17,437,933	17,612,311	17,788,432
68 - Interfund Services	(658,406)	(664,989)	(671,639)	(678,355)	(685,139)
70 - Capital Asset Acquistions	2,740,773	2,768,180	2,795,862	2,823,821	2,852,060
Operating & Maintenance	**78,542,588**	**79,611,643**	**80,699,903**	**81,807,809**	**82,935,816**
Affiliated Organizations	**31,769,777**	**31,769,777**	**31,769,777**	**31,769,777**	**31,769,777**
Grants	**5,432,480**	**2,600,000**	**2,600,000**	**2,600,000**	**2,600,000**
Contingencies & Restrictions	**(4,690,883)**	**(4,690,883)**	**(4,690,883)**	**(4,690,883)**	**(4,690,883)**
Other Financing Sources	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**	**(100,000)**
Expenditures	**417,620,122**	**419,941,667**	**426,517,601**	**433,406,462**	**439,132,545**
Net Transfers	**23,563,226**	**23,563,226**	**23,563,226**	**23,563,226**	**23,563,226**
Use of Fund Balance	**(6,290,393)**	**-**	**-**	**-**	**-**
PROJECTED DEFICIT/(SURPLUS)	**$ -**	**$ (1,574,177)**	**$ (3,498,243)**	**$ (1,129,382)**	**$ (183,299)**
Change from Prior Year		**$ (1,574,177)**	**$ (1,924,066)**	**$ 2,368,861**	**$ 946,083**

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** in FY20 is budgeted to decline by 1% with details for the decline outlined in the previous section. Staring in FY21, property taxes are projected to grow at 1% annually, with 2.5% growth for the next reappraisal year of FY22 and a 1.5% growth in FY21 in the recapture tax rate year. Realty values in Shelby County have stabilized with the economic recovery and currently show a more positive trend. Collection of delinquent taxes is expected to remain flat or decline for the next several years as the current collection rates continue at a 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** reflects the current allocation to the General Fund as proposed for FY20.
- **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 but 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** average 1.5% over the five-year period based on funding available in each year. Actual increases will vary based upon the federal Cost of Living Adjustment (COLA), Consumer Price Index (CPI) and other factors. Providing adequate employee compensation to attract and retain a productive workforce remains a high priority for Shelby County.
- **Pension expense** as a percentage of salaries is based on the most recent actuary report and the levels projected by year in that report. Actual costs will vary with the primary factor impacting the rate being that actual return on investments versus the 7.0% assumed annual rate of return. This return assumption may need to be adjusted in the future as market conditions evolve.
- **OPEB expense** will continue to decline annually based on actuarial reports. Changes to post employment benefit plans implemented in prior years have allowed the County to contain the growth of these expenses.
- **Health insurance** coverage is expected to increase by about 3% annually, with some uncertainty about the future status of the Affordable Care Act and insurance markets. 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 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 69.3% 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 controlled over time through planned elimination of vacant positions and careful review of any additions. Between 2004 and 2012 a steady annual decline in funded positions was a significant factor in the County's financial stability through the recession. Since then, FTE increases have been necessary, primarily to support core functions of public safety, judicial operations, and health services. However, staffing levels remain below pre-recession levels. The increases include:

   - 2016 – Addition of 21 positions for Juvenile Court security, defense and programs; transfer of 113 positions from Juvenile Court to the Sheriff
   - 2017 – Addition of 9 positions for Attorney General to manage caseload with 5 positions for the Public Defender per 75% match. General Sessions added 8 positions due to the implementation of the Driver Assistance Program and increased caseloads in Veteran's court and Criminal Court. 4 positions were added in Legislative Ops for the MWBE/LOSB program.
   - 2018 – Net addition of 16 positions for Sheriff, 9 positions for Health programs (2 repurposed from Register), and 6 positions for the Attorney General. 4 positions were added for County Clerk which was offset by a decrease of 2 positions in the Register's office. 2 positions added for Public Defender per 75% match. 1 position added in Public Works, Election Commission, and Community Services, and 1 position transferred from Drug Court to General Sessions Judges. Information Technology reduced by 1 position.
   - 2019 – Addition of 30 positions for Sheriff patrol, 6 positions for Health programs, 5 positions for the Attorney General, 2 positions for Legislative Operations, and 1 position in Community Services with a reduction of 2 positions in the Trustee's office and a partial position in Planning & Development that was moved to Codes Enforcement. 3 positions for Register were added in FY19 via resolution effective for a partial year and the full impact of the addition is seen in FY20.
   - 2020 – Addition of 2 positions for Circuit Court, 5 positions for Criminal Court, 2.5 positions for General Sessions Court, 1 position for Probate Court, 4.8 positions for Juvenile Court Judge, 1 position for Juvenile Court Clerk, 2 positions for the Attorney General, 0.5 position for the Public Defender, 3 positions were added to County Clerk, and a net of 2.5 additions in the Register. There were 6 positions transferred from the Assessor to Information Technology; 1 position was transferred from Support Services to Roads and Bridges; and, 1 position in Jail Services was moved to Sheriff's Administration.

2. **Average annual salary increases** have been limited to only 1.7% over the past 10 years. Employees have been provided with an increase in 8 of the past 10 years, as shown below:

	Increase	Stipend	Date			Increase	Stipend	Date
FY20	See Note (1) Below		1/1/20		FY15	3.0%		7/1/14
FY19	3.0%		7/1/18		FY14	-	-	-
FY18	3.0%		7/1/17		FY13	1.0%		7/1/12
FY17	2.0%		7/1/16		FY12	-	$650	1/1/12
FY16	1.7%		7/1/15		FY11	2.0%		7/1/10

(1) A general salary increase of $3.0 million, including benefits, has been included in the FY 2020 proposed budget. (The cost across all funds is $3.6 million.) The increase, effective January 1, 2020, provides all public safety employees with a 2.5% general increase and all non-public safety employees with a 1.5% general increase.

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.

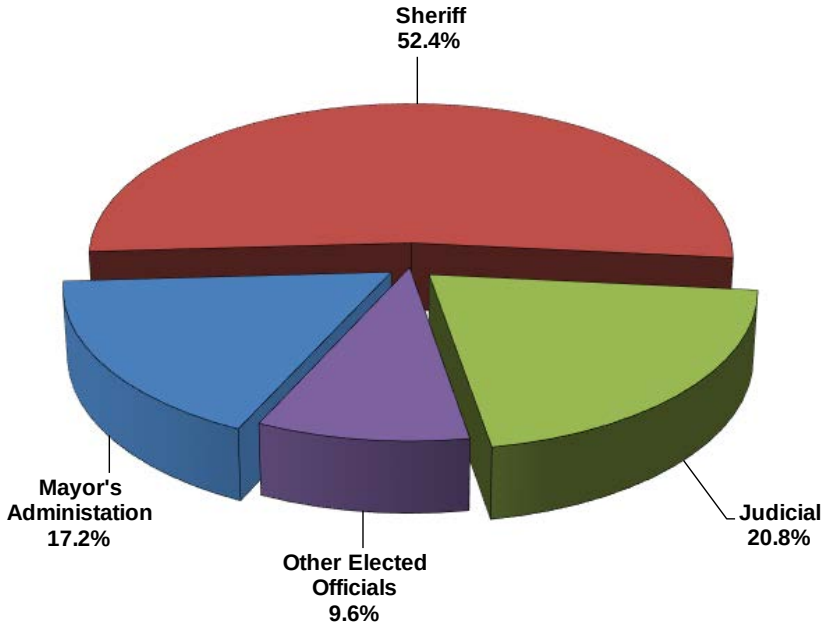
Significant challenges exist to the ongoing containment of personnel costs, including:

1. **Escalating costs** for health insurance, pensions and other post-employment benefits continue to be a concern. 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. In FY 20 health costs for active employees are flat and actuarially determined contributions for retiree health declined.

2. **Increases for cost of living (COLA) adjustments and competitive market salary rates** are necessary to attract and retain productive employees.

3. **Feasibility of 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 over 50% of all General Fund employees allocated to the Sheriff, options for reductions in other areas are limited.

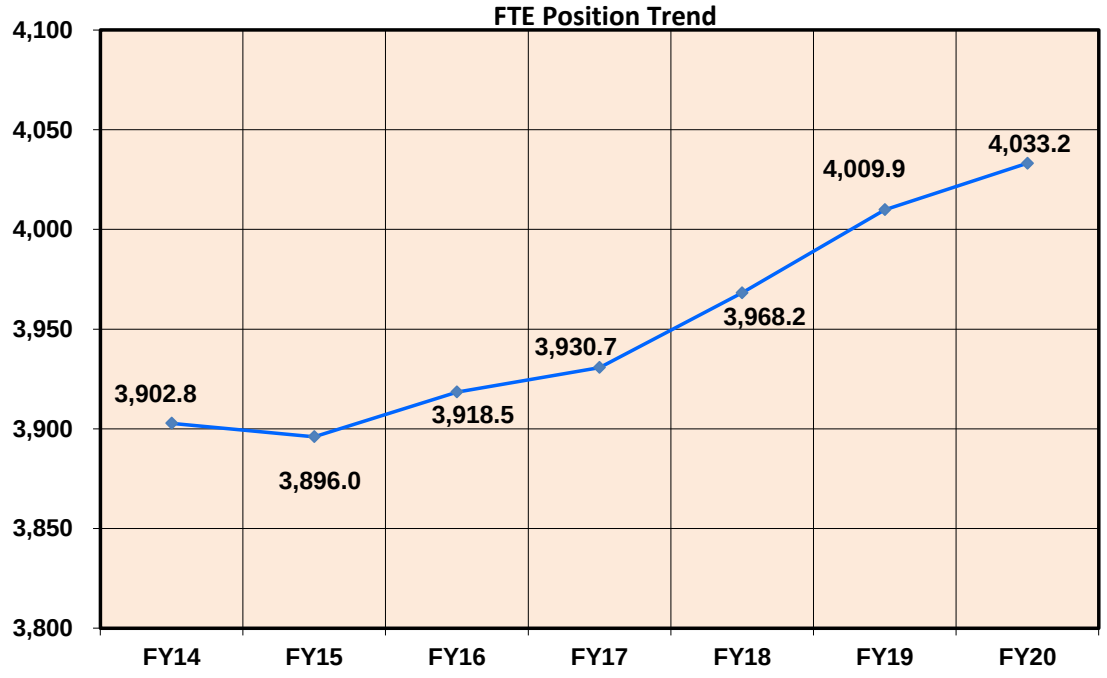
General Fund Positions



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

General Fund FTE Changes

DIVISION	FY14	FY15	FY16	FY17	FY18	FY19	FY20	19-20 Change
MAYOR'S ADMINISTRATION:								
Administration & Finance	187.5	180.5	174.4	173.4	174.4	177.6	177.6	-
Information Technology	85.0	87.0	87.0	84.0	83.0	85.0	91.0	6.0
Planning & Development	5.0	5.0	5.0	4.0	4.0	3.4	3.4	-
Public Works	143.0	142.0	156.0	161.0	162.0	162.0	161.0	(1.0)
Health Services	146.5	146.0	147.0	148.1	157.1	162.1	162.1	-
Community Services	96.0	94.0	95.0	95.0	96.0	97.0	97.0	-
TOTAL	**663.0**	**654.5**	**664.4**	**665.5**	**676.5**	**687.2**	**692.2**	**5.0**
SHERIFF:								
Sheriff Administration	190.0	191.0	186.0	186.0	183.0	183.0	184.0	1.0
Law Enforcement	690.3	691.0	732.0	731.0	776.0	805.0	805.0	-
Jail	1,097.0	1,083.0	1,162.0	1,155.0	1,129.0	1,127.0	1,126.0	(1.0)
TOTAL	**1,977.3**	**1,965.0**	**2,080.0**	**2,072.0**	**2,088.0**	**2,115.0**	**2,115.0**	**-**
JUDICIAL	**881.5**	**892.0**	**792.0**	**806.2**	**814.7**	**818.7**	**837.5**	**18.8**
OTHER ELECTED OFFICIALS	**381.0**	**384.5**	**382.0**	**387.0**	**389.0**	**389.0**	**388.5**	**(0.5)**
TOTAL FTE - GENERAL FUND	**3,902.8**	**3,896.0**	**3,918.5**	**3,930.7**	**3,968.2**	**4,009.9**	**4,033.2**	**23.3**
Change from prior year		**(6.8)**	**22.4**	**12.3**	**37.5**	**41.7**	**23.3**	
Cumulative Change since FY14		**(6.8)**	**15.7**	**27.9**	**65.4**	**107.1**	**130.4**	



The FTE Position count declined slightly between fiscal years 2014 and 2015. Since then (2015), a net total of 137 positions have been added, primarily to support core functions of public safety, judicial operations, and health.

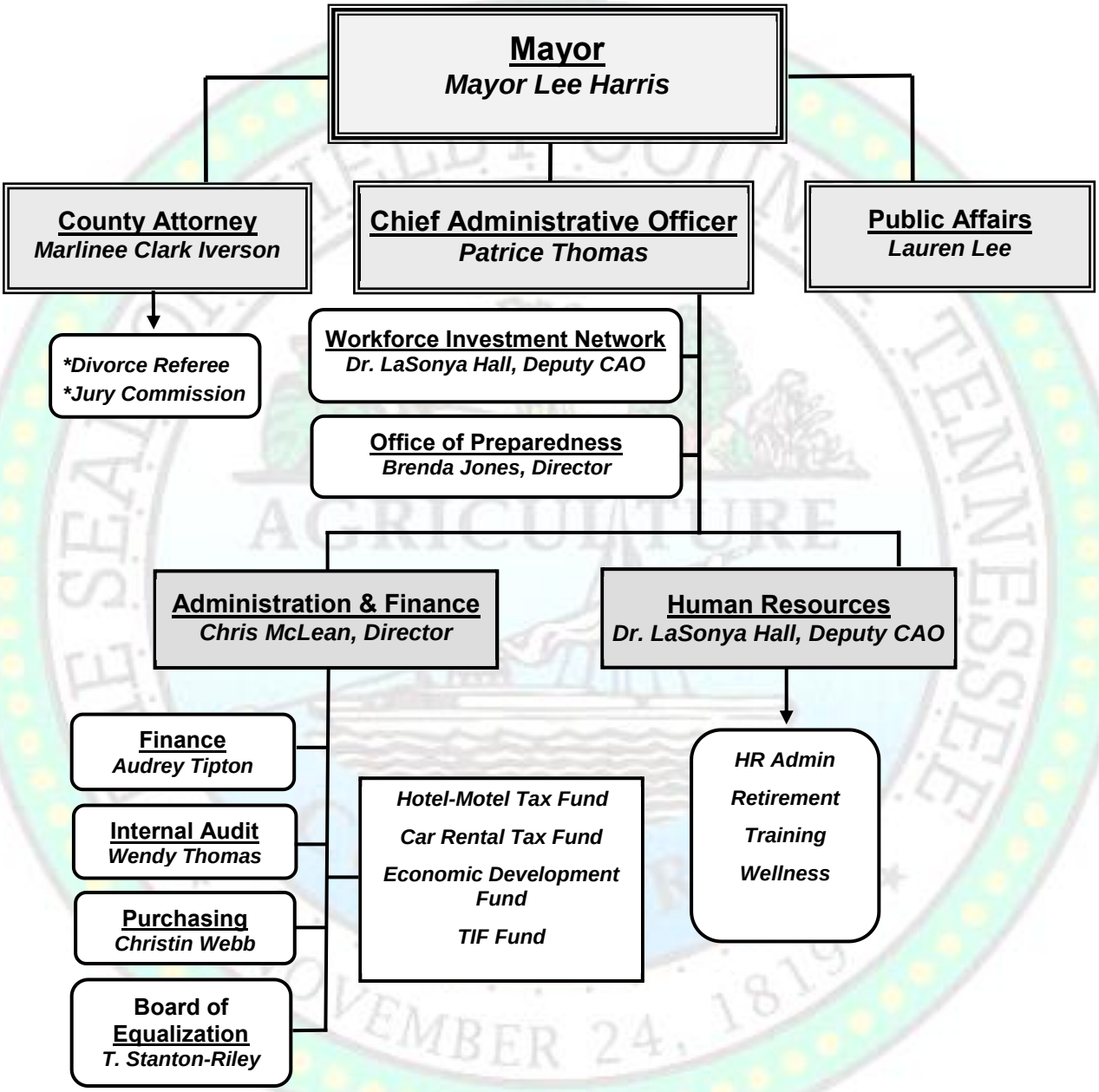
General Fund FTE Changes

Division/Position Descriptions	FTE	Total Cost [1]
MAYOR'S ADMINISTRATION		
Information Technology		
Clerical Specialist - *transferred from Assessor*	1.0	$ 42,934
Geographic Map Technician - *transferred from Assessor*	2.0	121,831
Office System Technician - *transferred from Assessor*	1.0	60,815
Programmer Analyst II - *transferred from Assessor*	2.0	186,908
Total Information Technology Department	6.0	412,488
Public Works		
Manager A - transferred to Roads & Bridges	(1.0)	(98,012)
Net FTE Change - Mayor's Administration	**5.0**	**$ 314,476**
JUDICIAL/COURTS		
Attorney General		
Administrative Services Specialist I - *funded from existing positions*	1.0	$ -
Criminal Investigator - *funded from existing positions*	1.0	-
Total Attorney General	2.0	-
Circuit Court Clerk		
Principal Court Clerk	2.0	103,463
Criminal Court		
Deputy Court Clerk	2.0	107,823
Principal Court Clerk	3.0	178,915
Total Criminal Court	5.0	286,738
General Sessions Court		
Staff Attorney - *Environmental Court*	1.0	122,646
Database Coordinator - *Veterans Court*	1.0	68,189
Operations Manager - *Veterans Court*	0.5	35,855
Total General Sessions Court	2.5	226,690
Juvenile Court Clerk		
Technology Coordinator	1.0	128,889
Juvenile Court Judge		
Clerical Specialist	1.0	53,912
Custodial Worker	1.0	53,912
Executive Director	0.5	31,681
Judicial Clerk - partially funded by grant	0.3	19,008
Juvenile Services Counselor II	2.0	141,180
Total Juvenile Court Judge	4.8	299,692
Probate Court Clerk		
Principal Court Clerk	1.0	51,630
Public Defender		
Assistant Public Defender	0.5	31,445
Net FTE Change - Judicial/Courts	**18.8**	**$ 511,656**
ELECTED OFFICIALS		
Assessor		
Clerical Specialist - *transferred to Information Technology*	(1.0)	$ 42,934
Geographic Map Technician - *transferred to Information Technology*	(2.0)	121,831
Office System Technician - *transferred to Information Technology*	(1.0)	60,815
Programmer Analyst II - *transferred to Information Technology*	(2.0)	186,908
Total Assessor	(6.0)	412,488
County Clerk		
Business Analyst	1.0	80,624
Executive Assistant	1.0	66,513
Policy Advisor	1.0	65,343
Total County Clerk	3.0	212,480
Register		
Archives Deeds Technician - *variance represents partial FY19 funding*	0.8	53,532
Deeds Community Specialist - *added FY19 via resolution*	0.8	61,881
Deeds Processing Clerk - *added FY19 via resolution*	0.8	48,085
Total Register	2.5	163,498
Net FTE Change - Elected Officials	**(0.5)**	**$ 375,978**
Total FTE Changes to General Fund	**23.3**	**$ 1,202,110**

[1] *Salary and benefits*

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 MISSION STATEMENT AND STRATEGIC GOALS

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

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

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

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

Strategy 4: Promote Workforce Development and a Healthy Economy

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

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

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

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 and Workforce Investment Network (WIN) is included in this department.

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

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

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

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

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

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

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

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

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

Administration & Finance
Service Level Measurements

Service Levels	FY16 Actual	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Estimated
Public Affairs [1][2]					
Calls Answered	45,350	45,803	46,490	60,235	NA
New Complaints Involving County Services	8,289	8,371	8,497	9,742	NA
Media Contacted/Stories	1,501	1,518	1541	46	NA
Businesses Contacted	1,696	1,698	1,723	80	NA
Community Groups Contacted	5,245	5,297	5,376	40	NA
Faith-Based Organizations Contacted	2,577	2,626	2,665	28	NA
Schools Contacted	445	450	459	60	NA
Neighborhood Code Enforcement Tours	180	182	204	103	NA
County Line Newsletter Published	12	12	12	0	NA
County Attorney					
New Cases in Litigation	165	224	221	236	247
New Public Records Requests	197	445	487	453	440
New Contracts Reviewed	1,028	883	941	1,030	1,009
Internal Audit					
Audit hotline complaints screened	90%	90%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	90%	90%	90%	90%	90%
Human Resources					
Jobs Posted	366	380	838	963	1,011
Applications Received	56,886	59,700	68,645	78,941	82,888
Number of New Hires	663	709	1,015	1,118	1,174
Number of Terminations	835	918	1,119	948	995
Health Benefit Changes Processed	6,500	9,165	9,323	9,534	10,010
Disability Claims Processed	188	338	335	330	340
Retirements Processed	549	482	178	201	211
Number of Training Participants	5,540	5,883	6,252	5,243	5,579
Purchasing					
Purchase Orders Issued	6,677	6,027	5,135	4,932	6,500
$ Value of POs processed	$52.9M	$77.0M	$161.1M	$140M	$150M
% of Total $ Amount Spent with Locally Owned Small Business Vendors	27%	22%	20%	18%	27%
Finance					
Accounts Payable Checks/Wires Issued	45,274	45,152	39,734	45,186	43,837
Average # Days from receipt of invoice by Finance to payment	3.5 days	3.4 days	2.9 days	3.2 days	3.2 days
Budget Adjustments Processed	691	763	753	869	850
Average # Days to Process Budget Transfers	2.3 days	2.5 days	2.5 days	2.5 days	2.5 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	31 yrs	32 yrs	33 yrs	34 yrs	35 yrs
GFOA Distinguished Budget Presentation award - consecutive years	8 yrs	9 yrs	10 yrs	11 yrs	12 yrs
Board of Equalization					
Reductions Granted	4,800	7,802	2,305	*1,700	1,500
Tax Appeals Filed	13,800	17,751	8,123	4,894	4,500

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

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

** FY19 Estimate*

FY20 Budget Highlights

DESCRIPTION OF ACTIVITIES:

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

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

General Fund 010
(Excludes Central Operations and County Grants)

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

CHANGES TO MAJOR CATEGORIES:

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

GRANT FUNDS:

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

General Fund – Central Operations

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

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

INCLUDED IN CENTRAL OPERATIONS:

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

$ 29,408,000	Regional One Health
405,929	Agricultural Extension - incl. increase of $62,128 for Education and other expenses
400,000	State Alcoholic Beverage Tax - State portion of shared revenue - incl. increase of $100,000
175,000	Film & TV Commission
555,000	Memphis Public Library - incl. increase of $180,000 for extended hours
$ 30,943,929	**Total Affiliated Organizations**

- **Grants -** SCS Education Foundation funding for Pre-K Education has been moved to a new special revenue fund with a designated revenue source of general sales taxes. See Pre-K section for more details.

- **Transfers** from General Fund to other funds:

$1,500,000	Codes Enforcement – matched with City of Memphis funding
250,000	Tort Liability – funding for potential liability claims against the County
15,267,578	Corrections Center – county support for costs not reimbursed by the State of TN
2,317,987	Education – one-time payment for Enhancing 21st Century Education pilot program and portion of Maintenance of Effort not covered by FY20 property taxes
2,500,000	Pre-K Fiscal Agent, First 8 Memphis, LLC., payment
$21,835,565	**Total Transfers**

- **Use of General Fund Balance** includes **recurring and** non-recurring expenditures requested by various divisions and departments.
  - **FY19 Amended Budget** – Includes an estimated $4.6 Planned Use of Fund Balance as approved by the County Commission.

  - **FY20 Adopted Budget** - Increases approved for non-recurring expenditures with the Use of Fund Balance in FY20:

FY20 Planned Use of Fund Balance for Non-Recurring Expenditures

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

County Grants

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

Included in FY20 County Grants:

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

FTE Position Count

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

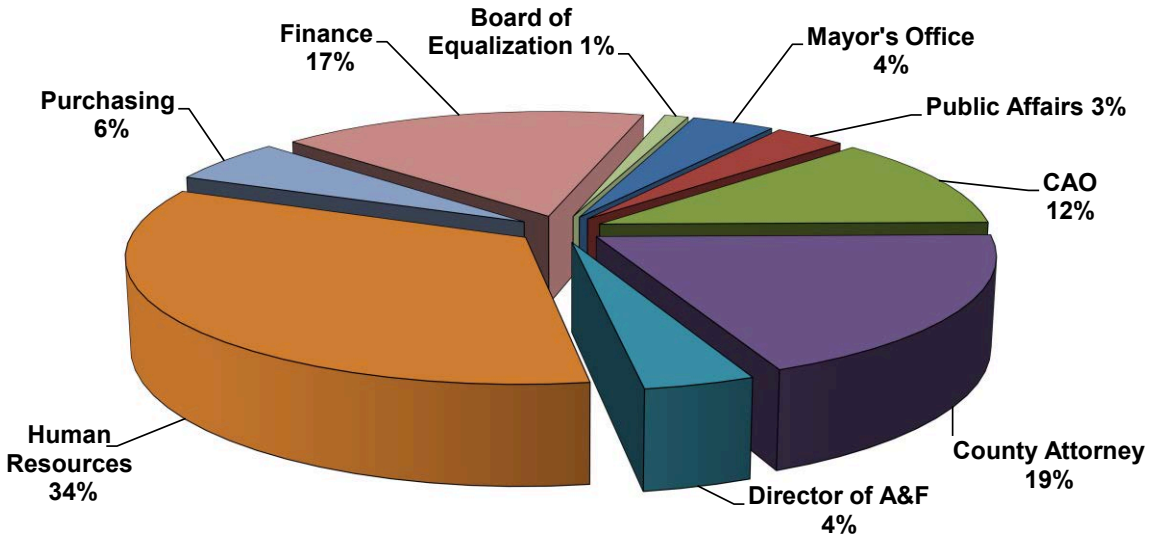
FY17 - *(a) Position loaned to Juvenile Court in 2016 returned to CAO in FY2017.*
(b) 1 FTE deleted in HR due to outsourcing of Family Leave Administration.
(c) County Attorney converted 2 Attorney positions to 1 Supervisor position
(d) 1 FTE moved back to Director of A&F from Finance

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

FY19 - *(f) 0.2 FTE increase due to Office of Preparedness positions' General Fund/Grants allocation change*
(g) 2 FTEs added by Resolution for Education Liaison & Dir. of Communications & Public Affairs
(h) 34.2 FTEs added for Workforce Investment Network (moved from Community Services)/Grants allocation change

FY20 - *(i) Grants allocation change*

FTE Positions by Department

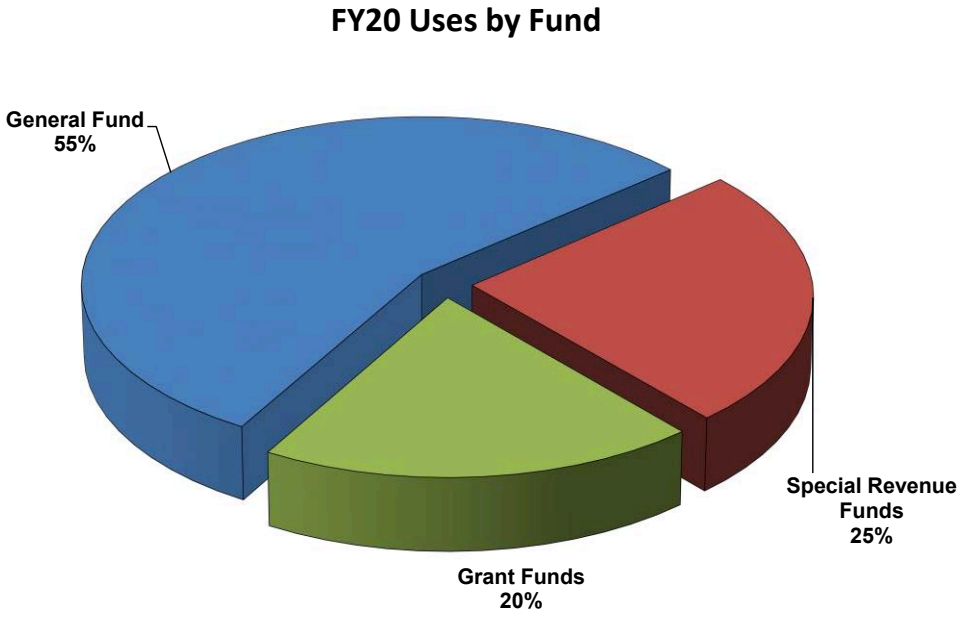


Prime Accounts
Administration & Finance — All Funds

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

Sources and Uses by Fund Type

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



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

Net Expenditures by Department

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

Includes all Sources and Uses of Funds

Prime Accounts
Administration & Finance — General Fund

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

Prime Accounts
Administration & Finance — Special Revenue Fund

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

Special Revenue Funds:

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

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

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

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

Prime Accounts
Administration & Finance

Grant Funds

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

Grant Summary Information

The Office of Preparedness administers the following grants:

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

- **Security Grant Program (PSGP)** - The PSGP supports the building, sustainment, ***Port*** and delivery of core capabilities essential to achieving the National Preparedness Goal such as prevention, protection, mitigation, response, and recovery. PSGP focuses on addressing the security needs of our Nation's maritime ports.

- **State Homeland Security Grant Program (HSGP)** - The HSGP is a core homeland security assistance program that provides funds to build capabilities at the State and local levels through planning, equipment, training, and exercise activities and to implement the goals and objectives included in the State Homeland Security Strategy.

- **Hazardous Material Emergency Preparedness (HMEP) Grant Program** – This grant program's purpose is to increase local effectiveness by safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986 (EPCRA), and encourage a comprehensive approach to emergency planning by incorporating the unique challenges of responses to transportation situations.

- **FEMA Disaster Recovery** - The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared, including the Port Security program.

- **Emergency Management Performance Grant (EMPG)** - The EMPG program gives States the opportunity to strengthen their emergency management capabilities, while addressing issues of national concern. States have the flexibility to develop systems that encourage the building of partnerships, which include government, business, volunteer, and community organizations.

Workforce Investment Network (WIN) administers the following grants:

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

- **Consolidated Business Grant (CBG)** - Funding to assist businesses by providing their workers an opportunity for training programs where necessary skills are acquired to compete in the current economic environment.

- **Transitional Jobs Grant** – Funding to help secure and maintain unsubsidized employment for individuals with barriers to employment (i.e. ex-offenders and high at-risk youth with criminal actions and/or behavior) and prepare them for long-term success in the labor market.

- **Infrastructure Funding Agreement (IFA) -** Funding for the Memorandum of Understanding for shared costs among partners within the American Job Centers.

- **Wagner Peyser-** Funding for pre-release services such as outreach, intake, orientation, profiling, and initial assessment of skills levels, determination of eligibility, job search, placement services, and creation of individual development plans, labor market services and services to employers.

- **Tennessee Department of Labor and Workforce Formula Funding**- Funding used to establish/provide career services, training services, and support services to eligible adults, youth, and dislocated workers.

Grant Summary Information

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

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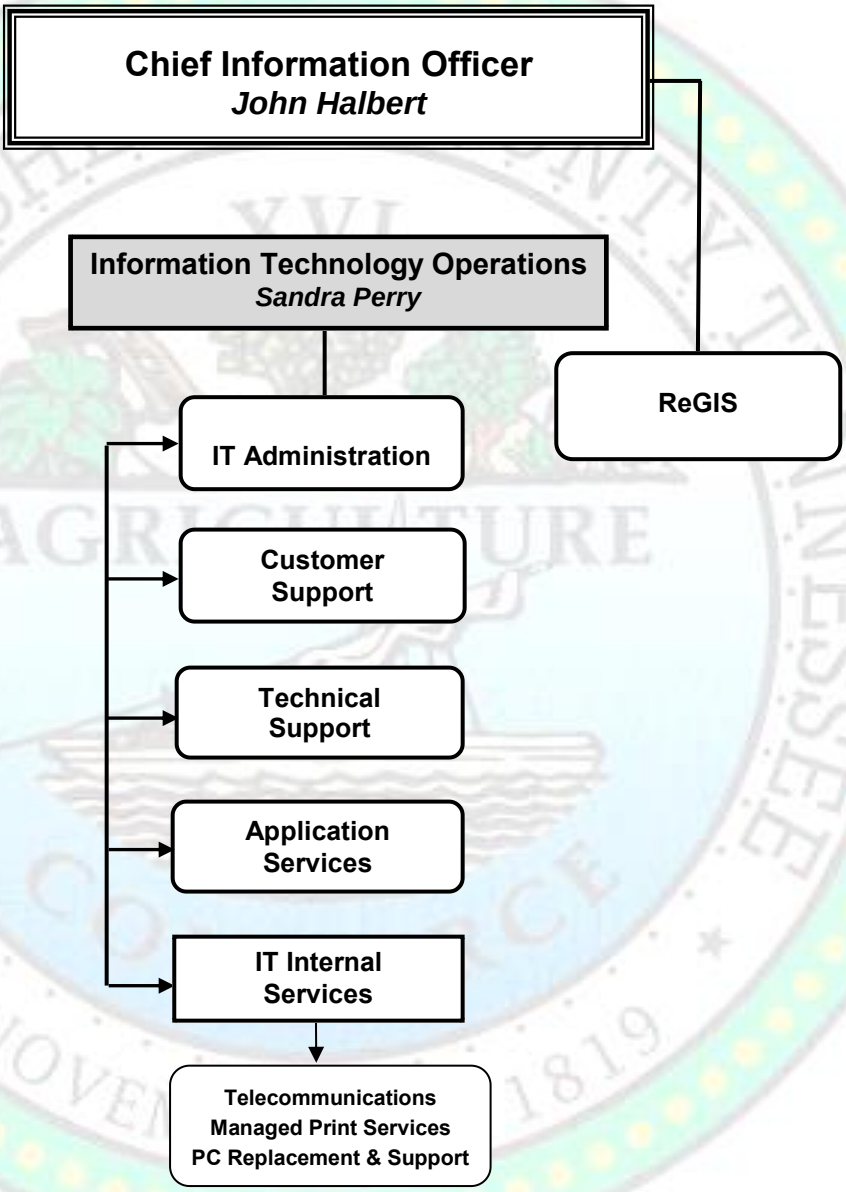
INFORMATION TECHNOLOGY SERVICES

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

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

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

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

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

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 Regional Geographic Information Systems (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, PC replacement, technology protection, and content management and support services to all departments of Shelby County Government. Seeks new technologies and efficiencies to expand productive capacity while containing costs.

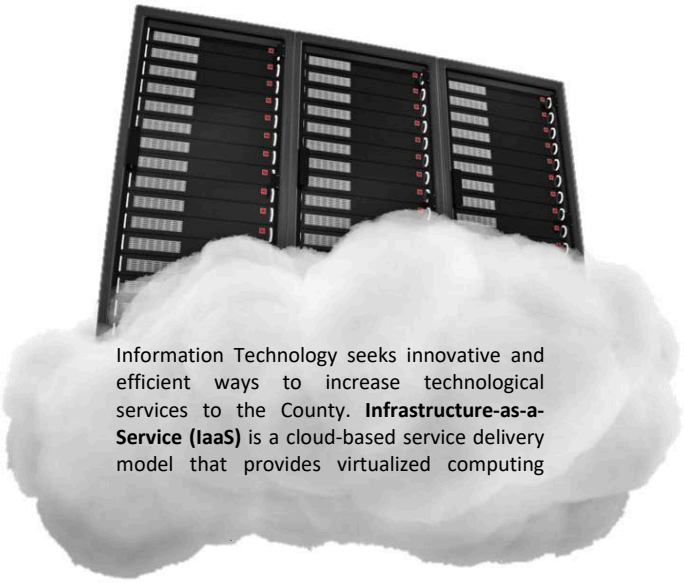
Information Technology Services Service Level Measurements	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimated
CIO - Chief Information Officer				
Documented Savings/Cost Avoidance****	$667,717	$520,553	$1,224,698	$575,000
Number of Agencies participating in ReGIS	28	28	30	30
Information Technology Operations				
Service Requests-desktop & Telecom	36,229	27,100	21,984	21,000
Service Desk First Contact Resolution (Goal = 40%)	35%	38%	60%	64%
Network Infrastructure availability (Hardware such as: Nodes, PCs, parts, etc.)	10,100	10,100	10,490	10,600
Network Services (Software such as: E-mail antivirus, internet access, etc.)	4,500	4,500	4,900	5,100
Average Time of Service Desk Open Calls in Customer Support dept. (Hours)*	0.12	-	0.09	-
Average Time of incident and project requests completed by all IT departments (Hours)**	-	41.00	114.71	
IT Internal Services				
Total service request calls received***	3,761	2,700	5,617	4,650
Service Desk First Contact Resolution***	35%	32%	7%	7%

**FY17 - represents incidents reported for IT Customer Support department only.*

***FY18 - began new troubleshooting system reporting incidents and projects for all IT departments (Telecommunications, Tech Support, Application Services and Customer Support); projects have getter completion time.*

****FY19 & FY20 - Internal Services includes service requests received and forwarded to vendors, or handled by the Internal Service - Telecom. First Contact Resolutions are not monitored for service requests sent to vendors which attributes to the low FCR measurements.*

***** FY19 - InfoHub for the Accela Project resulted in an estimated $572,570 savings by doubling the number of servers in existing InfoHub.*



Information Technology seeks innovative and efficient ways to increase technological services to the County. **Infrastructure-as-a-Service (IaaS)** is a cloud-based service delivery model that provides virtualized computing

FY20 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- IT Services continues to unify IT infrastructure and services in Shelby County Government through initiatives such as the integrated Criminal Justice (iCJIS) System, Time and Attendance System project, County Email System upgrade, and Enterprise Content Management (ECM) which will reduce paper, improve business process workflows, and introduce content management governance across the enterprise.
- The need for support in multimedia applications for publicized events has increased over the past few years. IT is working to support the need for updated Audio/Video services for Courtrooms, Commission meeting areas, etc.
- A management position for Innovation and Performance Analysis was added by Mayor Lee Harris in FY2019 in an effort to improve business functions, to identify key performance metrics in service delivery, and to provide progress updates on goals and benchmarks set by the Mayor.
- For the FY2020 Proposed Budget, the Assessor's Office initiated a transfer of all Information Technology functions including their Geographical Information Systems to Central ITS moving 6 FTEs and relative operating responsibilities.

General Fund

Info Tech Services	FY18 Actual	FY19 Amended		FY20 Adopted	FY20-19 Var
Revenue	(1,979,069)	(2,001,449)		(2,057,250)	(55,800)
Total Personnel	7,527,325	8,419,932		8,713,043	293,111
O&M	3,819,038	3,494,595	*	3,581,826	87,231
Use of Fund Balance	-	-		-	-
Net Expenditures	**9,367,294**	**9,913,078**		**10,237,619**	**324,542**
FTE Count	**83.0**	**85.0**		**91.0**	**6.0**

**Adjusted FY19 by $25,020 for FY18 carry-forward.*

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Revenue includes data processing fees ($1.7 million) and ReGIS reimbursements ($332,250). Data Processing fee revenue has increased by $25,000 in FY2020 based on recent trends. The ReGIS revenues have increased by $32,000 to align with countywide reimbursements for service agreements.
- **Total Personnel**: Increased costs are due to transfer of 6 FTEs from the Assessor's Office to Central ITS at a cost of $413,000 and a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections offset by lower pension and retirement benefit costs.
- **O&M:** Increased primarily due to operating costs of the Assessor's Office IT functions transferring to Central ITS in the amount of $90,142 which is offset by other marginal reductions.

TECHNOLOGY INTERNAL SERVICE FUND 962

The following are provided by Information Technology Services to other departments of county government within Fund 962:

- **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. The program offers an annual payment plan for PC Replacement and Support on a four year cycle.
- **Telecommunications** – provides and maintains voice, data, and video communication circuits and services.

ITS Internal Svcs	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(4,504,142)	(5,304,007)	(5,232,060)	71,947
Total Personnel	473,223	569,429	561,635	(7,794)
O&M	3,031,134	5,484,188	7,398,718	1,914,530
Other Financing	8,485	-	-	-
Use of Fund Balance	-	(749,610)	(2,728,293)	(1,978,683)
Net Operations	**(991,299)**	**-**	**-**	**-**
FTE Count	**5.0**	**5.0**	**5.0**	**-**

CHANGES TO MAJOR CATEGORIES:

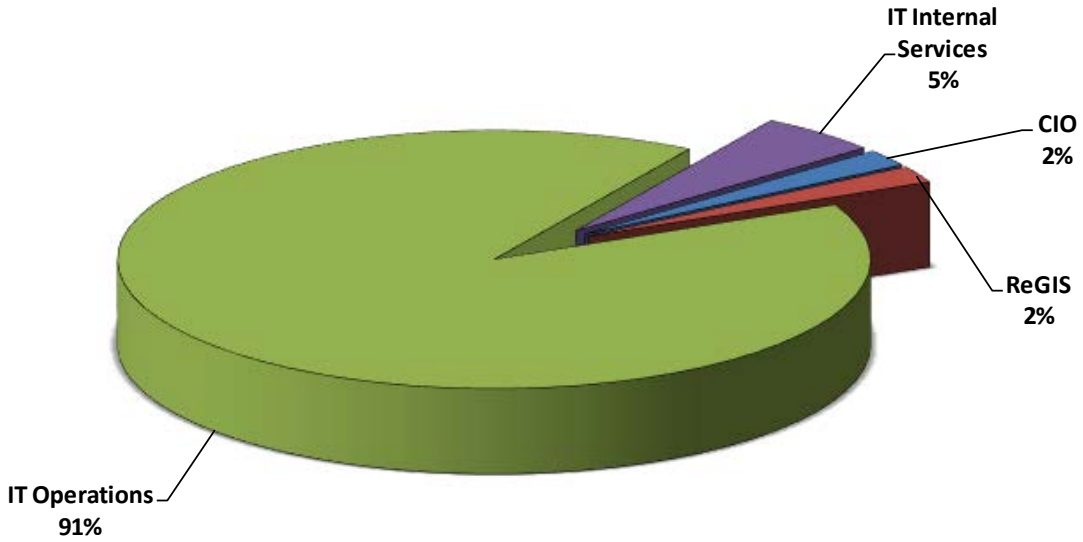
- **Revenues** are budgeted at $5.2 million and include countywide reimbursements from departments for Print/Copy Services, PC Replacement, and Telecommunication Services.
- **Total Expenditures** are budgeted at $7.4 million for this fund. The increased operating costs represent the number of PC Replacement projects in FY20 ($605,919 higher than FY19 per the four year cycle), several additions for the rising cost of Content & Security Management at a cost of $1.2 million, and $230,000 to purchase 2 projectors for the Office of Preparedness Emergency Operations Center.
- **Fund Balance at 6/30/19** = $7.2 million to provide for planned technology replacement. The FY20 budget includes $2.7 million in planned use of fund balance. The PC Replacement schedule has several large projects in FY20. The fund balance will build as annual PC Replacement payments are received and in years with larger replacement projects ITS will draw down from their fund balance to purchase hardware and software based on the departments' agreements.

FTE Position Count

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
010	2501	Chief Information Officer	2.0	3.0 [b]	1.0 [c]	2.0 [e]	2.0	-
017	2501	ReGIS	-	-	2.0 [c]	2.0	2.0	-
010	2502	IT Operations	85.0	81.0 [a,b]	80.0 [d]	81.0 [f]	87.0 [g]	6.0
TOTAL POSITIONS - GENERAL FUND			**87.0**	**84.0**	**83.0**	**85.0**	**91.0**	**6.0**
INTERNAL SERVICE FUND								
962	2515	IT Internal Services	5.0	5.0	5.0	5.0	5.0	-
TOTAL POSITIONS - INTERNAL SERVICE FUND			**5.0**	**5.0**	**5.0**	**5.0**	**5.0**	**-**
TOTAL POSITIONS - ALL FUNDS			**92.0**	**89.0**	**88.0**	**90.0**	**96.0**	**6.0**

FY17 - (a) 3 FTEs deleted to fund reclassifications and equity increases
(b) 1 FTE moved from IT Operations Tech Support to ReGIS (Computer Ops Senior)
FY18 - (c) Established ReGIS as a "committed fund" within the General Fund - transferred 2 FTE's to ReGIS
(d) 1 FTE deleted (Computer Operator B) to fund Systems Admin II-Core
FY19 - (e) 1 FTE moved from General Sessions Civil Court Clerk to IT Admin (Computer System Technician).
(f) 1 FTE added per Mayor's Resolution for Manager of Innovative Performance
FY20 - (g) 6 FTEs moved from the Assessor's Office to ITS Operations.

FTE Positions by Department



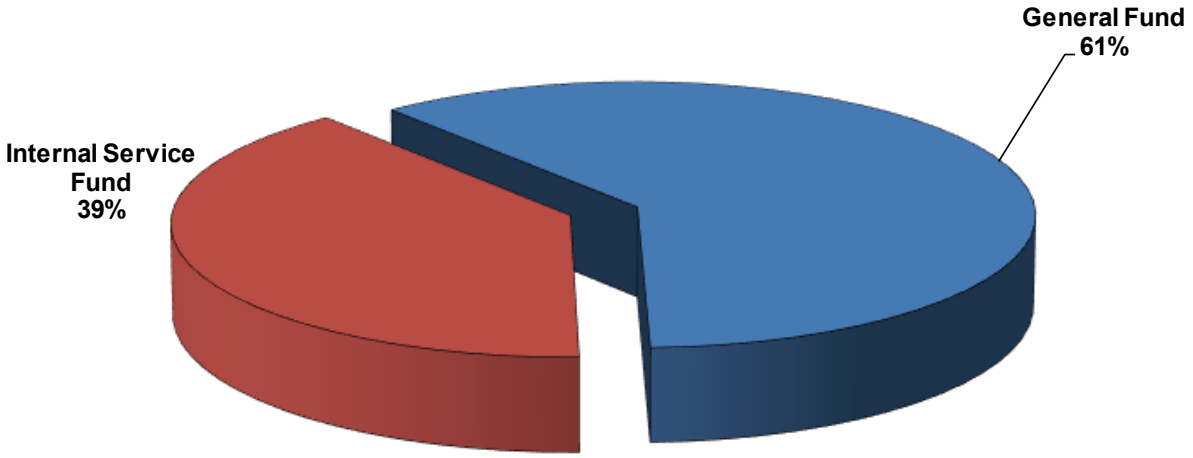
Prime Accounts
Information Technology Services — All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
44 - Intergovernmental Revenues-Federal &	(124,549)	0	(181,722)	(191,833)	(186,778)
45 - Charges for Services	(4,099,286)	(4,341,475)	(4,570,837)	(5,413,623)	(5,377,532)
46 - Fines, Fees & Permits	(1,687,957)	(1,733,734)	(1,725,164)	(1,700,000)	(1,725,000)
47 - Other Revenue	0	(3,000)	(5,488)	0	0
Revenue	**(5,911,793)**	**(6,078,210)**	**(6,483,211)**	**(7,305,456)**	**(7,289,309)**
51 - Salaries-Regular Pay	5,625,884	5,598,785	5,687,308	6,774,448	7,156,371
52 - Salaries-Other Compensation	115,906	119,988	116,717	209,503	209,503
55 - Fringe Benefits	1,884,456	1,947,788	2,196,523	2,602,186	2,632,323
56 - Vacancy Savings	0	0	0	(596,776)	(723,519)
Salaries & Fringe Benefits	7,626,247	7,666,561	8,000,548	8,989,361	9,274,678
60 - Supplies & Materials	1,079,888	565,097	743,853	947,624	1,178,571
64 - Services & Other Expenses	2,656,188	2,534,991	2,561,821	3,354,111	3,842,045
66 - Professional & Contracted Services	314,949	596,704	406,273	1,172,818	2,145,893
67 - Rent, Utilities & Maintenance	3,029,267	2,864,209	2,667,593	3,370,216	3,389,894
68 - Interfund Services	96,268	85,319	133,235	134,083	114,341
70 - Capital Asset Acquistions	156,358	76,019	1,149,918	24,950	309,800
79 - Depreciation Expense	106,608	146,778	(812,520)	0	0
Operating & Maintenance	7,439,526	6,869,117	6,850,172	9,003,803	10,980,544
94 - Other Sources & Uses	(38,273)	0	8,485	0	0
Other Financing Sources	(38,273)	0	8,485	0	0
Expenditures	**15,027,500**	**14,535,678**	**14,859,205**	**17,993,164**	**20,255,222**
99 - Planned Use of Fund Balances	0	0	0	(774,630)	(2,728,293)
Planned Fund Balance Change	0	0	0	(774,630)	(2,728,293)
Planned Fund Balance Change	**0**	**0**	**0**	**(774,630)**	**(2,728,293)**
Information Technology Services Total	**9,115,707**	**8,457,468**	**8,375,995**	**9,913,078**	**10,237,619**

Sources and Uses by Fund Type

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	**REVENUE**	**TRANSFERS IN**	**FUND BALANCE**	**EXPENSES**	**TRANSFERS OUT**	**NET TOTAL**	**% of Total**
GENERAL FUND							
010 - General Fund	(1,725,000)	-	-	11,899,419	-	**10,174,419**	**59%**
017 - ReGIS	(332,250)	-	-	395,450	-	**63,200**	**2%**
Total General Fund	**(2,057,250)**	**-**	**-**	**12,294,869**	**-**	**10,237,619**	**61%**
INTERNAL SERVICE FUND							
962 - IT Internal Services	**(5,232,060)**	**-**	**(2,728,293)**	**7,960,353**	**-**	**-**	**39%**
ALL FUNDS TOTAL	**(7,289,309)**	**-**	**(2,728,293)**	**20,255,222**	**-**	**10,237,619**	**100%**

FY20 Uses by Fund



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

INFORMATION TECHNOLOGY SERVICES

John Halbert, Director

Net Expenditures by Department*

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
010	2501	Chief Information Officer	173,106	144,302	186,866	316,104	313,189
010	2502	IT Operations	8,559,197	9,005,162	9,255,926	9,463,974	9,861,230
017	2501	ReGIS**	-	-	(75,498)	133,000	63,200
GENERAL FUND TOTAL			**8,732,302**	**9,149,464**	**9,367,294**	**9,913,078**	**10,237,619**
INTERNAL SERVICE FUND							
962	2515	IT Internal Services	383,404	(691,996)	(991,299)	-	-
INTERNAL SERVICE FUND TOTAL			**383,404**	**(691,996)**	**(991,299)**	**-**	**-**
INFORMATION TECHNOLOGY TOTAL			**9,115,707**	**8,457,468**	**8,375,995**	**9,913,078**	**10,237,619**

Includes all Sources and Uses of Funds

***** Added in FY18 as a committed fund***

Prime Accounts
Information Technology Services — General Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
44 - Intergovernmental Revenues-Federal &	(124,549)	0	(181,722)	(191,833)	(186,778)
45 - Charges for Services	(83,631)	(59,838)	(69,071)	(109,616)	(145,472)
46 - Fines, Fees & Permits	(1,687,957)	(1,733,734)	(1,725,164)	(1,700,000)	(1,725,000)
47 - Other Revenue	0	(3,000)	(3,112)	0	0
Revenue	**(1,896,137)**	**(1,796,572)**	**(1,979,069)**	**(2,001,449)**	**(2,057,250)**
51 - Salaries-Regular Pay	5,265,679	5,355,593	5,365,492	6,360,678	6,737,484
52 - Salaries-Other Compensation	112,124	113,540	104,359	201,967	201,967
55 - Fringe Benefits	1,791,617	1,844,169	2,057,473	2,454,063	2,493,853
56 - Vacancy Savings	0	0	0	(596,776)	(720,261)
Salaries & Fringe Benefits	7,169,420	7,313,302	7,527,325	8,419,932	8,713,043
60 - Supplies & Materials	369,408	337,450	309,300	174,962	232,353
64 - Services & Other Expenses	2,265,208	2,181,565	2,341,801	2,553,658	2,558,219
66 - Professional & Contracted Services	135,610	504,484	357,600	172,814	138,423
67 - Rent, Utilities & Maintenance	555,543	466,699	500,951	467,148	466,690
68 - Interfund Services	91,558	80,870	125,745	126,083	106,341
70 - Capital Asset Acquistions	100,254	61,665	183,641	24,950	79,800
Operating & Maintenance	3,517,581	3,632,734	3,819,038	3,519,615	3,581,826
94 - Other Sources & Uses	(58,561)	0	0	0	0
Other Financing Sources	(58,561)	0	0	0	0
Expenditures	**10,628,440**	**10,946,036**	**11,346,363**	**11,939,547**	**12,294,869**
99 - Planned Use of Fund Balances	0	0	0	(25,020)	0
Planned Fund Balance Change	0	0	0	(25,020)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(25,020)**	**0**
Information Technology Services Total	**8,732,302**	**9,149,464**	**9,367,294**	**9,913,078**	**10,237,619**

Prime Accounts
Information Technology Services — Internal Service Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
45 - Charges for Services	(4,015,656)	(4,281,638)	(4,501,765)	(5,304,007)	(5,232,060)
47 - Other Revenue	0	0	(2,377)	0	0
Revenue	**(4,015,656)**	**(4,281,638)**	**(4,504,142)**	**(5,304,007)**	**(5,232,060)**
51 - Salaries-Regular Pay	360,205	243,192	321,816	413,770	418,887
52 - Salaries-Other Compensation	3,782	6,448	12,358	7,536	7,536
55 - Fringe Benefits	92,839	103,619	139,050	148,123	138,470
56 - Vacancy Savings	0	0	0	0	(3,258)
Salaries & Fringe Benefits	456,827	353,259	473,223	569,429	561,635
60 - Supplies & Materials	710,480	227,648	434,552	772,663	946,218
64 - Services & Other Expenses	390,980	353,427	220,020	800,453	1,283,826
66 - Professional & Contracted Services	179,338	92,220	48,673	1,000,004	2,007,470
67 - Rent, Utilities & Maintenance	2,473,724	2,397,510	2,166,641	2,903,068	2,923,204
68 - Interfund Services	4,711	4,448	7,490	8,000	8,000
70 - Capital Asset Acquistions	56,104	14,354	966,277	0	230,000
79 - Depreciation Expense	106,608	146,778	(812,520)	0	0
Operating & Maintenance	3,921,945	3,236,383	3,031,134	5,484,188	7,398,718
94 - Other Sources & Uses	20,288	0	8,485	0	0
Other Financing Sources	20,288	0	8,485	0	0
Expenditures	**4,399,060**	**3,589,642**	**3,512,843**	**6,053,617**	**7,960,353**
99 - Planned Use of Fund Balances	0	0	0	(749,610)	(2,728,293)
Planned Fund Balance Change	0	0	0	(749,610)	(2,728,293)
Planned Fund Balance Change	**0**	**0**	**0**	**(749,610)**	**(2,728,293)**
Information Technology Services Total	**383,404**	**(691,996)**	**(991,299)**	**0**	**0**

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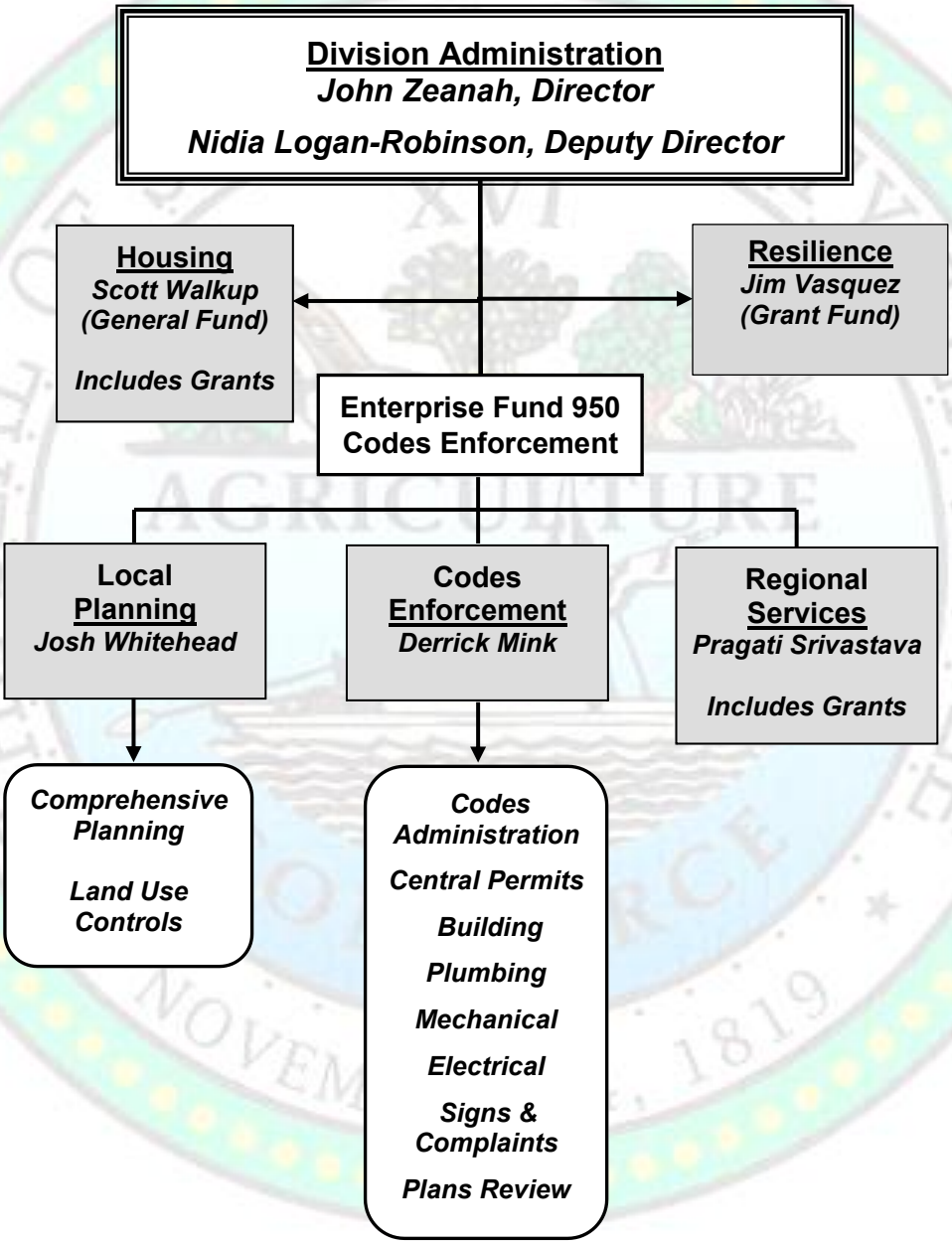
PLANNING & DEVELOPMENT

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-j] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

Strategy 4: Promote Workforce Development and a Healthy Economy

[4-c] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.
[4-e] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.

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

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

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 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.

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.

2712 Resilience Department – To provide construction of resilience designs in floodways to protect residents and areas of Shelby County from the future impact of natural disasters related to flooding and the creation of a Regional Resilience Plan to direct future disaster planning and recovery efforts.

Service Level Measurements

		FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate
Housing						
	Approved Down Payment Assistance Loans	162	124	68	60	60
	Lead Hazard Reduction Units Assisted	56	12	43	76	25
	Low Income Homeowner Rehabilitations	26	13	28	24	25
Local Planning & Growth						
	# of Land Use Cases			482	422	475
Building Permits						
	# of Residential Building Permits Issued	3,732	4,099	4,134	3,885	3,900
	# of Commercial Building Permits Issued	2,726	2,869	2,769	2,748	2,775
	Average # of Permits per Inspector	1,206	1,235	1,300	1,291	1,275

FY20 Budget Highlights

BUDGETARY ISSUES/TRENDS:

The Codes Enforcement Fund is an Enterprise Fund dependent on revenue generated from services. Growth in the economy projects a positive outlook for commercial construction permits in the coming year while housing construction maintains current levels. Fund balance has been impacted by a GAAP accounting rule that now requires that OPEB obligations be recorded for enterprise funds.

REVENUE SOURCES:

- Codes Enforcement is supported by fees, licenses, and permits generated by services provided and inspections performed. Permitting fees were increased beginning January 1, 2019.
- The City of Memphis and the County share equally as the revenue source for the Director, Land Use and Regional Services. The two governments also share equally in providing any additional support as needed to Codes Enforcement.

CODES ENFORCEMENT FUND 950

Codes Enforcement	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(10,728,326)	(11,310,859)	(13,973,500)	(2,662,641)
Total Personnel	9,465,914	10,232,361	10,520,725	288,363
O&M	1,565,452	5,372,686	3,537,210	(1,835,476)
Use of Fund Balance	-	(3,225,258)	1,078,179	4,303,437
Transfer To/From Grants	161,937	431,070	337,386	(93,684)
Transfer from General Fund	(1,500,000)	(1,500,000)	(1,500,000)	-
Net Operations	**(1,035,023)**	**-**	**-**	**-**
FTE Count	**116.0**	**124.0**	**124.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenues:*** Primary revenue source of Fees & Permits reflects fee increase which had not changed in 20 years as well as continued increases in residential and commercial construction projects in FY20. Codes Enforcement Fund includes City/County contribution of $1.5 million each.
- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. Positions remain unchanged at 124. Eight (8) positions were added to Codes Enforcement in FY19. Seven (7) FTE were added to meet the growing demand and permit volume increase and one (1) position moved from Housing to Codes Enforcement.
- ***O&M:*** Includes $1M of building improvements for renovations and decreases of $1.6M from FY19 for new Accela software system that allows Codes to more efficiently serve users across multiple agencies and also provides a web-based customer portal and $1.4M decrease for construction services for the design services and renovation of the Planning and Development offices.

GRANT FUNDS – account for 66% of Division operations. FY20 grant funding is $29.0 million, a decrease of $5.9 million from prior year:

- Resilience Grant Fund less than FY19 by $4.5 million due to start-up costs and contracts with partners in FY19. Some contracts will carry over in FY20.
- MAAG THDA Emergency repair grant ended in FY19.
- Housing Grants reduced overall by $243,404; Transportation Grants decreased $1.2M.
- FTE count for grants is 25.6 positions, unchanged from FY19.

GENERAL FUND – Housing department aids low-income families with housing down payment and Fair Housing Act programs. This department accounts for 1% of Division operations.

FTE Position Count

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
010	2710	Housing	5.0	4.0	4.0	3.4	3.4	-
TOTAL POSITIONS - GENERAL FUND			**5.0**	**4.0**	**4.0**	**3.4**	**3.4**	**-**
ENTERPRISE FUND								
950	2701	Director & Staff	6.0	6.0	6.0	7.0	6.0	(1.0)
950	2702	Local Planning	12.0	12.0	13.0	12.0	13.0	1.0
950	2708	Codes Enforcement	98.0	98.0	97.0	105.0	105.0	-
TOTAL POSITIONS - ENTERPRISE FUND			**116.0**	**116.0**	**116.0**	**124.0**	**124.0**	**-**
GRANT FUNDS			**23.0**	**25.5**	**27.0**	**25.6**	**25.6**	**-**
TOTAL POSITIONS - ALL FUNDS			**144.0**	**145.5**	**147.0**	**153.0**	**153.0**	**-**

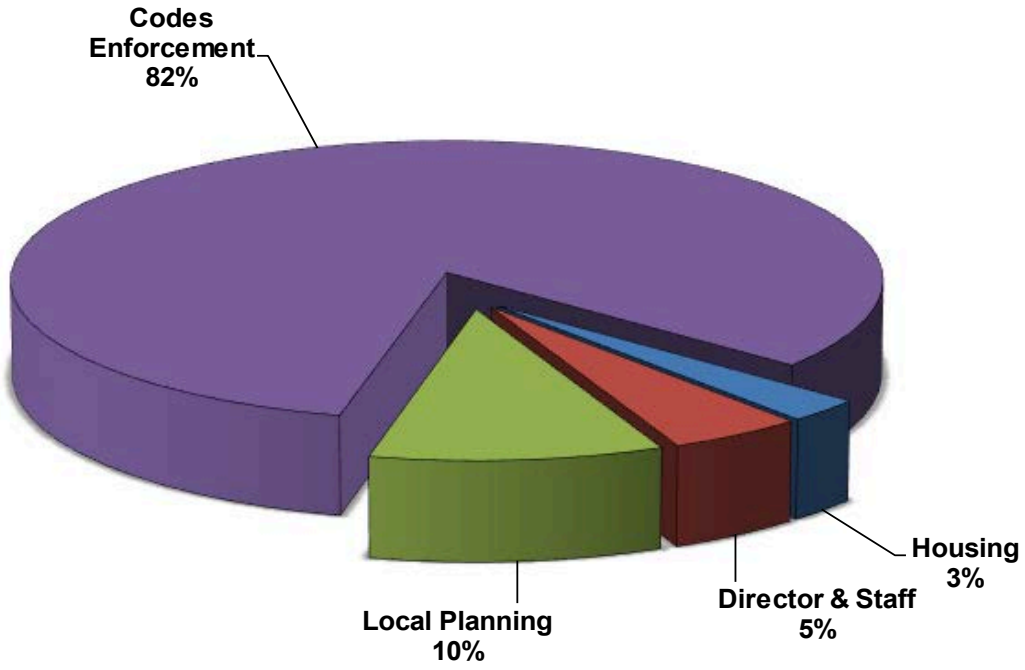
FY17 - Moved one (1) position from General Fund to Grant Fund #228, with offsetting changes to salary reimbursements. Resilience Grant began operations in mid-year with 3 FTE that accounted for 1.5 FTE change at end of year.

FY18 - Grant Funds - increased 1.5 FTE reflecting a full year's operation of Resilience Grant.

FY19 - Codes Enforcement - increased 1 FTE reflecting Position (950233) moving from Housing to Codes Enforcement. Position was allocated 0.6 to General Fund and 0.4 to Grant 114. Grants Coordinator Position (090595) deleted when Housing Grant 322 ended. Added 7 positions.

FY20 - Grant Funds - FTE unchanged; One (1) position moved from Director and Staff to Local Planning.

FTE Positions by Department



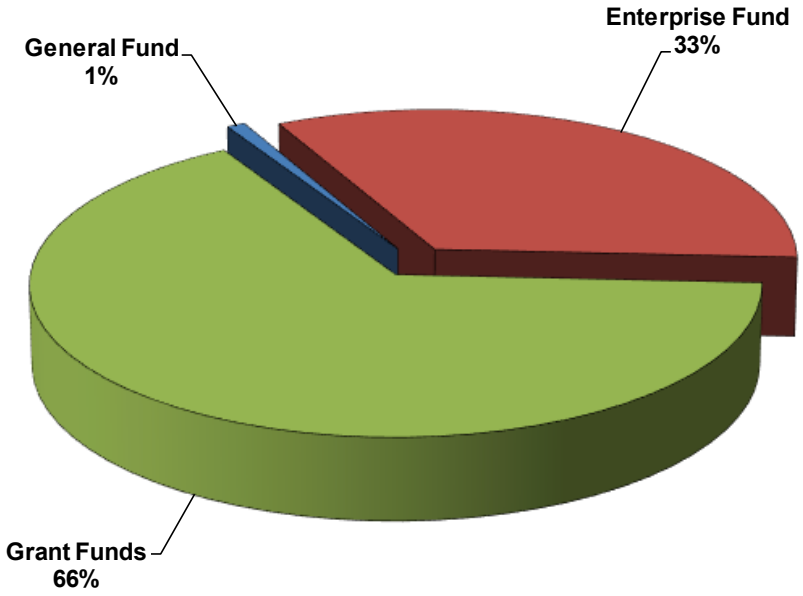
Prime Accounts
Planning & Development — All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(1,272,788)	(1,299,891)	(1,206,009)	(10,718,442)	(4,064,415)
44 - Intergovernmental Revenues-Federal &	(6,249,822)	(4,699,983)	(7,610,463)	(25,296,538)	(26,090,078)
45 - Charges for Services	(28,267)	(18,908)	(19,508)	(19,000)	(27,500)
46 - Fines, Fees & Permits	(8,390,660)	(9,151,405)	(9,207,881)	(10,045,932)	(12,318,684)
47 - Other Revenue	(459,821)	(235,900)	(249,302)	(46,000)	(121,000)
48 - Investment Income	(111,855)	(91,263)	(155,966)	(81,000)	(440,000)
Revenue	**(16,513,214)**	**(15,497,350)**	**(18,449,129)**	**(46,206,912)**	**(43,061,676)**
51 - Salaries-Regular Pay	7,281,849	7,337,434	7,424,350	9,189,301	9,325,995
52 - Salaries-Other Compensation	494,332	107,726	108,277	93,443	193,902
55 - Fringe Benefits	2,684,027	4,076,676	4,028,368	3,799,953	3,601,244
56 - Vacancy Savings	0	0	0	(394,759)	(183,183)
Salaries & Fringe Benefits	10,460,208	11,521,837	11,560,995	12,687,938	12,937,958
60 - Supplies & Materials	118,577	150,677	131,038	251,549	368,392
64 - Services & Other Expenses	2,076,711	1,302,569	2,032,840	4,099,544	3,945,938
66 - Professional & Contracted Services	3,753,119	2,453,947	4,302,948	16,176,450	7,052,263
67 - Rent, Utilities & Maintenance	60,730	62,710	73,787	121,920	126,570
68 - Interfund Services	967,246	1,072,094	1,128,536	1,413,046	1,465,031
70 - Capital Asset Acquistions	141,898	60,184	64,711	17,648,760	19,065,000
79 - Depreciation Expense	19,672	68,390	65,199	0	0
Operating & Maintenance	7,137,952	5,170,571	7,799,059	39,711,269	32,023,194
94 - Other Sources & Uses	0	(10,659)	(17,826)	(62,500)	(75,000)
Other Financing Sources	0	(10,659)	(17,826)	(62,500)	(75,000)
Expenditures	**17,598,160**	**16,681,748**	**19,342,228**	**52,336,707**	**44,886,152**
99 - Planned Use of Fund Balances	0	0	0	(4,226,258)	77,179
Planned Fund Balance Change	0	0	0	(4,226,258)	77,179
Planned Fund Balance Change	**0**	**0**	**0**	**(4,226,258)**	**77,179**
96 - Operating Transfers In	(2,128,228)	(1,719,654)	(1,761,440)	(1,995,431)	(1,902,510)
Operating Transfers In	(2,128,228)	(1,719,654)	(1,761,440)	(1,995,431)	(1,902,510)
98 - Operating Transfers Out	343,228	228,084	242,256	495,431	401,747
Operating Transfers Out	343,228	228,084	242,256	495,431	401,747
Net Transfers	**(1,785,000)**	**(1,491,570)**	**(1,519,184)**	**(1,500,000)**	**(1,500,763)**
Planning & Development Total	**(700,053)**	**(307,173)**	**(626,085)**	**403,537**	**400,892**

Sources and Uses by Fund Type

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	**REVENUE & OTHER SOURCES**	**TRANSFERS IN**	**FUND BALANCE**	**EXPENSES**	**TRANSFERS OUT**	**NET TOTAL**	**% of Total**
GENERAL FUND							
010 - General Fund	-	-	-	336,531	64,361	**400,892**	**1%**
ENTERPRISE FUND							
950 - Codes Enforcement	(13,973,500)	(1,500,000)	-	14,057,935	337,386	**-**	**33%**
GRANT FUNDS	(29,163,176)	(402,510)	(1,001,000)	30,566,686	-	**-**	**66%**
ALL FUNDS TOTAL	**(43,136,676)**	**(1,902,510)**	**(1,001,000)**	**44,961,152**	**401,747**	**400,892**	**100%**

FY20 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.

PLANNING & DEVELOPMENT

John Zeanah, Director

Net Expenditures by Department

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
010	2710	Housing	380,159	359,233	401,359	403,537	400,892
GENERAL FUND TOTAL			**380,159**	**359,233**	**401,359**	**403,537**	**400,892**
ENTERPRISE FUNDS							
950	2701	Director - Plan & Development	(2,425,198)	(970,225)	(1,344,054)	(2,042,068)	(1,461,231)
950	2702	Local Planning	570,669	637,064	629,917	1,029,231	1,047,247
950	2708	Codes Enforcement	510,523	(471,609)	(385,407)	726,251	222,089
950	2711	Regional Services	90,478	44,065	64,520	286,587	191,894
ENTERPRISE FUNDS TOTAL			**(1,253,528)**	**(760,705)**	**(1,035,023)**	**-**	**-**
GRANT FUNDS TOTAL			**173,316**	**94,299**	**7,579**	**-**	**-**
PLANNING & DEVELOPMENT TOTAL			**(700,053)**	**(307,173)**	**(626,085)**	**403,537**	**400,892**

Includes all Sources and Uses of Funds

Prime Accounts
Planning & Development — General Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
46 - Fines, Fees & Permits	(2,350)	(2,250)	0	(2,500)	0
Revenue	**(2,350)**	**(2,250)**	**0**	**(2,500)**	**0**
51 - Salaries-Regular Pay	220,703	215,173	200,268	197,658	200,623
52 - Salaries-Other Compensation	4,764	3,730	3,108	4,668	4,668
55 - Fringe Benefits	79,862	78,909	80,230	78,116	71,895
56 - Vacancy Savings	0	0	0	0	(1,889)
Salaries & Fringe Benefits	305,329	297,813	283,607	280,441	275,297
60 - Supplies & Materials	5,454	5,689	6,899	7,700	8,493
64 - Services & Other Expenses	3,041	1,675	1,496	2,725	2,725
68 - Interfund Services	26,343	35,147	48,222	50,810	50,017
Operating & Maintenance	34,838	42,511	56,617	61,235	61,235
Expenditures	**340,167**	**340,323**	**340,224**	**341,676**	**336,531**
98 - Operating Transfers Out	42,342	21,160	61,135	64,361	64,361
Operating Transfers Out	42,342	21,160	61,135	64,361	64,361
Net Transfers	**42,342**	**21,160**	**61,135**	**64,361**	**64,361**
Planning & Development Total	**380,159**	**359,233**	**401,359**	**403,537**	**400,892**

Prime Accounts
Planning & Development — Enterprise Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
44 - Intergovernmental Revenues-Federal &	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
45 - Charges for Services	(28,267)	(18,908)	(19,508)	(19,000)	(27,500)
46 - Fines, Fees & Permits	(8,268,396)	(9,027,011)	(9,089,197)	(9,774,859)	(12,135,000)
47 - Other Revenue	(1,974)	(3,237)	(829)	(1,000)	(1,000)
48 - Investment Income	(12,268)	(50,542)	(100,965)	(16,000)	(310,000)
Revenue	**(9,810,904)**	**(10,599,699)**	**(10,710,500)**	**(11,310,859)**	**(13,973,500)**
51 - Salaries-Regular Pay	5,998,783	6,037,528	5,964,104	7,453,032	7,564,210
52 - Salaries-Other Compensation	468,343	91,309	93,840	77,226	177,685
55 - Fringe Benefits	2,202,460	3,572,230	3,407,971	3,096,862	2,945,766
56 - Vacancy Savings	0	0	0	(394,759)	(166,937)
Salaries & Fringe Benefits	8,669,585	9,701,067	9,465,914	10,232,361	10,520,725
60 - Supplies & Materials	104,417	131,653	105,352	155,650	274,125
64 - Services & Other Expenses	(42,596)	114,871	118,571	183,643	223,454
66 - Professional & Contracted Services	130,246	137,270	182,478	2,139,775	717,013
67 - Rent, Utilities & Maintenance	58,419	58,277	72,557	100,800	107,450
68 - Interfund Services	715,813	871,017	956,584	1,168,102	1,215,168
70 - Capital Asset Acquistions	100,935	60,184	64,711	1,624,716	1,000,000
79 - Depreciation Expense	19,672	68,390	65,199	0	0
Operating & Maintenance	1,086,905	1,441,662	1,565,452	5,372,686	3,537,210
94 - Other Sources & Uses	0	(10,659)	(17,826)	0	0
Other Financing Sources	0	(10,659)	(17,826)	0	0
Expenditures	**9,756,490**	**11,132,070**	**11,013,540**	**15,605,047**	**14,057,935**
99 - Planned Use of Fund Balances	0	0	0	(3,225,258)	1,078,179
Planned Fund Balance Change	0	0	0	(3,225,258)	1,078,179
Planned Fund Balance Change	**0**	**0**	**0**	**(3,225,258)**	**1,078,179**
96 - Operating Transfers In	(1,500,000)	(1,500,000)	(1,519,184)	(1,500,000)	(1,500,000)
Operating Transfers In	(1,500,000)	(1,500,000)	(1,519,184)	(1,500,000)	(1,500,000)
98 - Operating Transfers Out	300,886	206,924	181,121	431,070	337,386
Operating Transfers Out	300,886	206,924	181,121	431,070	337,386
Net Transfers	**(1,199,114)**	**(1,293,076)**	**(1,338,063)**	**(1,068,930)**	**(1,162,614)**
Planning & Development Total	**(1,253,528)**	**(760,705)**	**(1,035,023)**	**0**	**0**

Prime Accounts
Planning & Development — Grant Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(1,272,788)	(1,299,891)	(1,206,009)	(10,718,442)	(4,064,415)
44 - Intergovernmental Revenues-Federal &	(4,749,822)	(3,199,983)	(6,110,463)	(23,796,538)	(24,590,078)
46 - Fines, Fees & Permits	(119,914)	(122,144)	(118,683)	(268,573)	(183,684)
47 - Other Revenue	(457,848)	(232,663)	(248,473)	(45,000)	(120,000)
48 - Investment Income	(99,587)	(40,721)	(55,000)	(65,000)	(130,000)
Revenue	**(6,699,959)**	**(4,895,402)**	**(7,738,629)**	**(34,893,553)**	**(29,088,176)**
51 - Salaries-Regular Pay	1,062,364	1,084,734	1,259,978	1,538,611	1,561,161
52 - Salaries-Other Compensation	21,226	12,687	11,329	11,549	11,549
55 - Fringe Benefits	401,705	425,536	540,167	624,975	583,584
56 - Vacancy Savings	0	0	0	0	(14,357)
Salaries & Fringe Benefits	1,485,294	1,522,957	1,811,474	2,175,136	2,141,937
60 - Supplies & Materials	8,706	13,335	18,787	88,199	85,774
64 - Services & Other Expenses	2,116,265	1,186,022	1,912,772	3,913,176	3,719,759
66 - Professional & Contracted Services	3,622,873	2,316,677	4,120,470	14,036,675	6,335,250
67 - Rent, Utilities & Maintenance	2,311	4,433	1,230	21,120	19,120
68 - Interfund Services	225,090	165,930	123,730	194,134	199,846
70 - Capital Asset Acquistions	40,964	0	0	16,024,044	18,065,000
Operating & Maintenance	6,016,209	3,686,398	6,176,990	34,277,348	28,424,750
94 - Other Sources & Uses	0	0	0	(62,500)	(75,000)
Other Financing Sources	0	0	0	(62,500)	(75,000)
Expenditures	**7,501,503**	**5,209,355**	**7,988,464**	**36,389,984**	**30,491,686**
99 - Planned Use of Fund Balances	0	0	0	(1,001,000)	(1,001,000)
Planned Fund Balance Change	0	0	0	(1,001,000)	(1,001,000)
Planned Fund Balance Change	**0**	**0**	**0**	**(1,001,000)**	**(1,001,000)**
96 - Operating Transfers In	(628,228)	(219,654)	(242,256)	(495,431)	(402,510)
Operating Transfers In	(628,228)	(219,654)	(242,256)	(495,431)	(402,510)
98 - Operating Transfers Out	0	0	0	0	0
Operating Transfers Out	0	0	0	0	0
Net Transfers	**(628,228)**	**(219,654)**	**(242,256)**	**(495,431)**	**(402,510)**
Planning & Development Total	**173,316**	**94,299**	**7,579**	**0**	**0**

Grant Summary Information

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.

Economic Development – Sustainability

- Provide community development funding for economic initiatives for minority, women, and local businesses.

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, communities and lead-safe homes for low to moderate-income households. The Community Development Block Grant (CDBG) and Home Entitlement funds are annual entitlement grants limited to the urban county serviced area. The Federal Lead Based Paint 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.

Resilience

- A Community Development National Disaster Resilience (CDBG-NDR) Grant from the U.S. Department of Housing and Urban Development designed to provide construction of resilience designs in floodways to protect residents and areas of Shelby County from the future impact of natural disasters related to flooding and the creation of a Regional Resilience Plan to direct future disaster planning and recovery efforts. Flood control project areas are the Big Creek Area (Millington, Wolf River Watershed (Raleigh/Frayser), and South Memphis (Cypress Creek).

Grant Program Detail

FUND	GRANT PROGRAM	AMOUNT FY20
	Department: 2702 Local Planning	
405	Tree Bank	$ 5,000
	Department Total	**$ 5,000**
	Department: 2706 Sustainability	
875	Economic Development Grant (Interest Income)	$ 50,000
	Department Total	**$ 50,000**
	Department: 2710 Housing	
114	Community Development Block Grant- HUD	$ 2,253,677
144	Home Entitlement - HUD	688,180
229	Federal Lead Based Paint	1,761,060
600	Down Payment Assistance Program - Assistance Funds	400,000
601	Down Payment Assistance Program - Admin & Operation	338,683
	Department Total	**$ 5,441,600**
	Department: 2711 Regional Services	
382	Transportation Planning TDOT	$ 1,659,415
387	Transportation Planning MDOT	630,185
423	MDOT Section 8/Rideshare Planning	5,000
	Department Total	**$ 2,294,600**
	Department: 2712 Resilience Department	
297	Resilience Grant Fund	$ 21,296,976
	Department Total	**$ 21,296,976**
	DIVISION TOTAL	**$ 29,088,176**

Other: Programs funded from non-revenue sources:

133	Housing Rehabilitation & Assistance (Gain on Sale of Fixed Assets)	$ 75,000
405	Tree Bank Grant (Use of Fund Balance)	1,000
875	Economic Development Grant (Use of Fund Balance)	1,000,000
	Total	**$ 1,076,000**

HUD = Housing and Urban Development
TDOT = Tennessee Department of Transportation
MAAG = Memphis Area Association of Governments
THDA = Tennessee Housing Development Agency
MDOT = Mississippi State Department of Transportation

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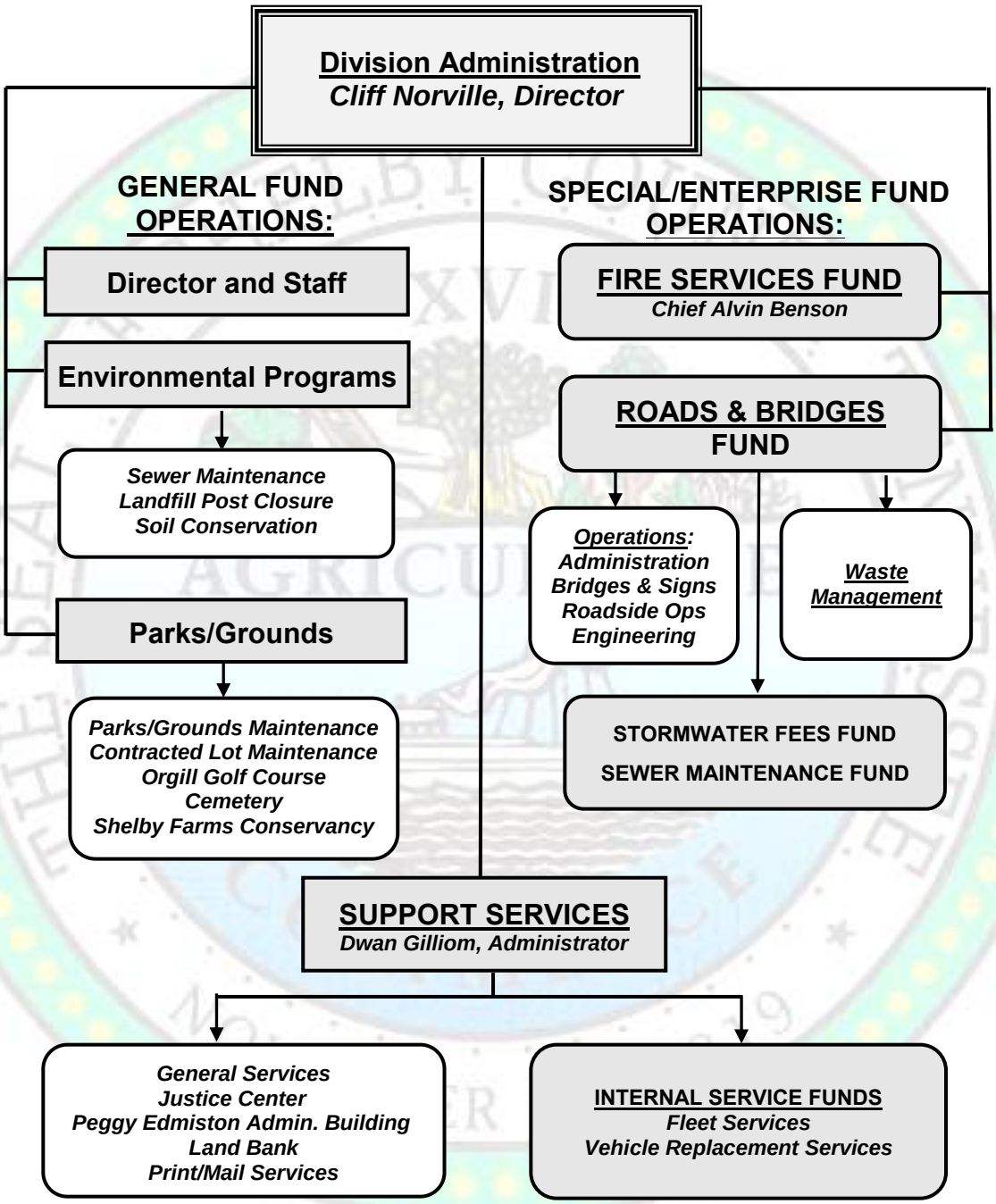
PUBLIC WORKS

Division Organizational Chart by Program



Public Works
Service Level Measurements

Service Levels	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimated
Environmental Programs				
# of Complaints Resolved in 24 hours	305	249	296	300
Miles of roadside trash/debris collected	2,341	2,443	2,391	2,400
Tons of liter collected	275	222	254	275
Parks & Grounds Maintenance				
Number of golf rounds played	13,460	15,000	15,283	16,000
Landscaping Jobs on Vacant Property	24,941	30,800	24,780	31,000
Cemetery Burials - Indigent	85	104	111	100
Cemetery Burials - Infants	161	117	105	100
Support Services				
Properties Sold by Land Bank	1,451	1,282	1,040	1,200
Total Property Sales Revenue	$8,060,554	$4,317,833	$2,135,671	$3,000,000
Properties in Inventory	4,166	3,398	2,795	2,300
Work orders processed	7,350	7,740	8,113	8,000
Inter-Office Mail pieces delivered	844,886	712,456	688,884	700,000
Metered Mail	1,166,381	1,127,342	1,144,632	1,200,000
Mail delivery error rate	0.0012	0.0012	0.0012	0.0012
Impressions (# of copies made)	5,269,417	3,981,866	6,038,800	6,500,000
Print Service requests	3,950	1,387	1,697	1,700
Roads & Bridges				
Signs replaced (units)	1,210	1,361	1,511	1,300
Traffic control roadway striping - painted miles	161	368	236	250
Traffic control sign maintenance (units)	15,500	15,600	15,725	16,000
Asphalt program - miles of roadway paved	49	55	45	55
Right-of-way maintenance	3,800	3,655	3,669	3,900
Waste Management				
Dead animals recovered and properly disposed annually	1,041	1,078	1,063	1,060
Tons of trash per year collected	170	168	169	179
Stormwater				
Land Disturbance Activities cited for lack of controls	3	3	1	3
Public Education and Outreach Events	7	10	6	6
Fire Department				
Average number of structures covered by Fire Fees	44,624	44,832	44,936	45,000
Dispatch - # of Incoming Telephone Calls	57,073	53,410	55,494	56,000
Fire responses - Unincorporated & Lakeland/Other	3,847	4,549	4,251	4,200
First responder calls - Unincorporated & Lakeland/Other Municipalities	11,242	11,723	11,489	11,500
Response Time - from dispatch to arrival of equipment (minutes)	5:43	5:59	5:53	5:31
Incidence of Structure Fires per 1,000 Population (average per months)	26.3	29.3	28.0	27.8
Fleet Vehicle Replacement				
Vehicles Replaced	37	30	15	35
Average Age of Fleet Years	5	4.5	7.3	5.0
Fleet Services				
Diesel distribution-gallons	118,049	115,000	117,369	118,000
Gasoline distribution-gallons	599,462	550,000	592,146	600,000
Completed work orders-maintenance	1,180	1,150	909	1,000
Completed work orders-repairs	2,734	2,700	2,000	2,700
Mechanic productivity hours	61.0%	45.0%	72.0%	75.0%
24 hour turnaround service %	63.0%	55.0%	63.0%	65.0%

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
[2-b] Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up for trial.
[2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
[2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
[2-e] Reduce the recidivism rate of kids who are detained and in county custody.
[2-f] Administer equitable civil and criminal justice court systems.
[2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
[2-h] Provide effective law enforcement and improve the detention facilities for youths and adults.
[2-i] Provide effective disaster preparedness and 911 emergency response systems.
[2-j] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

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

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

DEPARTMENTAL 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, 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 and fueling services for all vehicles and equipment that currently comprise the fleet at Shelby County Government to ensure safe and efficient operations. The Fleet Vehicle Replacement program provides a system for funding and purchasing these vehicles as needed.

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, capital improvement 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 $2.8 million renovation to the area that houses the Assessor's Office began in FY18 with CIP funding.

FY20 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- The inventory of County owned properties remains high, requiring a need to maintain the present 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(3,215,158)	(3,162,830)	(2,984,485)	178,345
Total Personnel	11,396,224	12,000,908	11,870,231	(130,677)
O&M [1]	12,519,175	14,308,785	14,327,954	19,169
Use of Fund Balance - Golf	-	-	-	-
Other Financing Sources	(66,298)	(200,000)	(100,000)	100,000
Net Transfers - Grants	14,830	14,830	9,540	(5,290)
Net Operations	**20,648,773**	**22,961,693**	**23,123,239**	**161,546**
FTE Count	**161.0**	**162.0**	**161.0**	**(1.0)**

O&M - [1] Includes Affiliated Org. Shelby Farms @ $825,848 & adjusted for $259,382 Non-Recurring Expenditures

CHANGES TO MAJOR CATEGORIES

- ***Revenue:*** The reduction is primarily a revenue reduction of $200,000 in Land Bank due to lower contract volume.
- ***Total Personnel***:
  - Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
  - One FTE was moved from Land Bank to the Road and Bridges special revenue fund.
- ***O&M Changes include:***
  - The Landscape Maintenance budget houses the County Youth Initiative program. This program has received an increase of $60,000 to fund the current program structure.
  - The General Fund transfer from the Chickasaw Basin Authority grant budget has been increased by $5,290 based on current staff contribution, showing as an increase to transfers from grants and a decrease to Net Transfers.
  - Interfund Service accounts: Fleet Vehicle Services decreased $27,906 and Mail & Print Services decreased $28,410 based on other department level budgets.
- ***Other Financing Sources*** includes $100,000 budgeted gain on sale for the Land Bank. The budget has been reduced from $200,000 to $100,000 to reflect recent year actuals.

OTHER FUNDS:

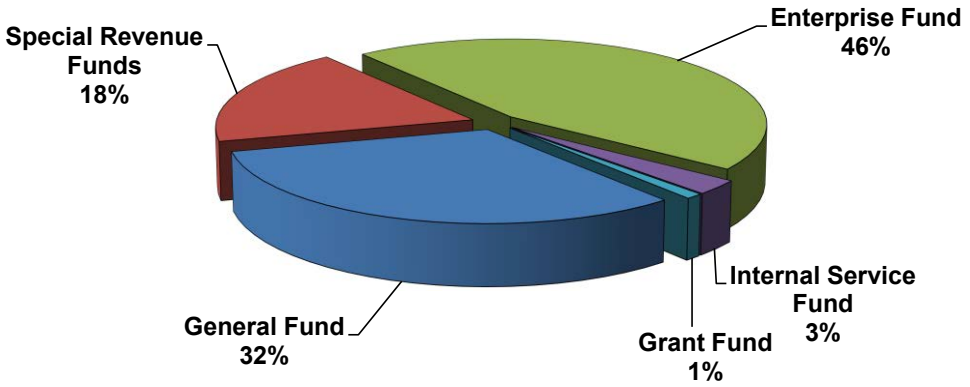
In addition to the General Fund, the Public Works Division includes four other fund types: Enterprise (Fire), Special Revenue (Roads & Bridges; Stormwater), Internal Services (Fleet Replacement and Service), & Grants. These summaries are provided on subsequent pages.

FTE Position Count

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 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	3016	Parks & Grounds Maintenance	12.0	13.0 [d]	13.0	13.0	13.0	-
010	3073	Support Services	139.0	143.0 [a]	144.0 [e]	144.0	143.0 [h]	(1.0)
TOTAL POSITIONS - GENERAL FUND			**156.0**	**161.0**	**162.0**	**162.0**	**161.0**	**(1.0)**
SPECIAL REVENUE FUND								
071	3010	R&B Bridges & Signs	89.1	88.1 [b]	87.1 [f]	87.1	88.1 [h]	1.0
071	3021	R&B Waste Management	2.0	2.0	2.0	2.0	2.0	-
093	3004	Stormwater Fees Fund	1.9	1.9	2.9 [f]	2.9	2.9	-
TOTAL POSITIONS - SPECIAL REVENUE			**93.0**	**92.0**	**92.0**	**92.0**	**93.0**	**1.0**
ENTERPRISE FUND - FIRE SERVICES			**169.0**	**229.0** [c]	**229.0**	**229.0**	**229.0**	-
INTERNAL SERVICE FUND								
960	3019	Fleet Services	15.0	15.0	15.0	14.0 [g]	14.0	-
961	3073	Mail & Print Services	-	-	-	-	-	-
TOTAL POSITIONS - INTERNAL SERVICES			**15.0**	**15.0**	**15.0**	**14.0**	**14.0**	-
GRANT FUND			**5.0**	**5.0**	**5.0**	**5.0**	**5.0**	-
TOTAL POSITIONS - ALL FUNDS			**438.0**	**502.0**	**503.0**	**502.0**	**502.0**	-

FY17- *a) Five (5) positions were transferred from Juvenile Court to Support Services in FY17*
b) Deleted one (1) Computer Analyst position (862432) to fund/reclass other positions
c) Added 60 new Firefighter/EMR positions for SCFD Ambulance Service in FY17
d) Transferred Manager A position (863509) from Support Services to Parks & Grounds Maintenance in FY17
FY18- *e) One (1) FTE - Senior Manager position (180006) added to manage preventative maintenance of County Buildings*
f) Transferred Stormwater Tech position (862165) from Roads & Bridges to Stormwater in FY18
FY19- *g) Deleted one (1) FTE from Fleet Services to fund Fleet O&M expenditures*
FY20- *h) Moved one (1) Real Estate position (861186) from Land Bank to Roads & Bridges*

FTE Positions by Fund



Prime Accounts
Public Works

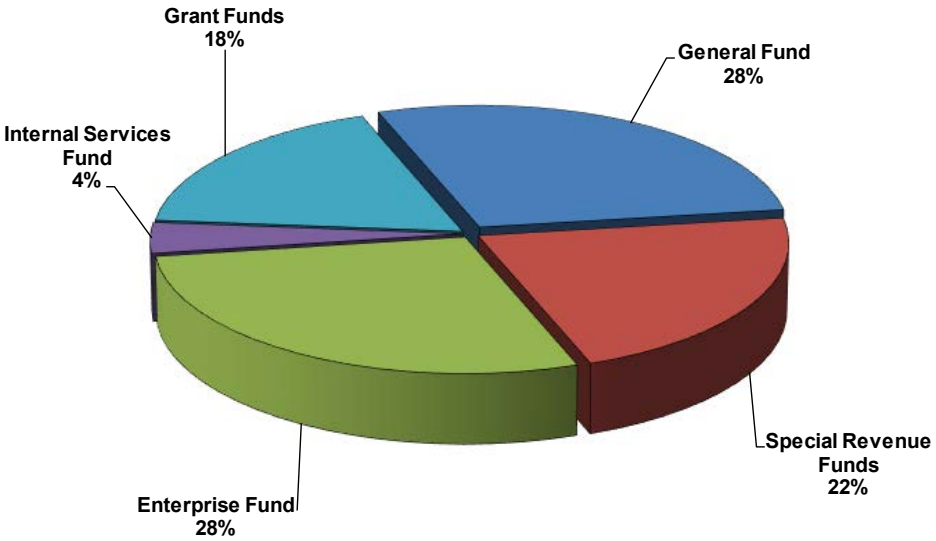
All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
41 - Other Local Taxes	(182,273)	(3,221,725)	(5,181,835)	(5,200,000)	(600,000)
43 - Intergovernmental Revenues-State of	(24,344,032)	(22,429,206)	(19,233,070)	(31,537,440)	(27,505,099)
44 - Intergovernmental Revenues-Federal &	(1,975,612)	(2,541,931)	(2,995,684)	(2,154,883)	(2,096,188)
45 - Charges for Services	(3,858,504)	(5,402,069)	(8,011,988)	(8,466,561)	(8,529,306)
46 - Fines, Fees & Permits	(20,559,866)	(22,962,170)	(23,829,469)	(22,972,483)	(23,163,063)
47 - Other Revenue	(734,098)	(155,211)	(127,438)	(162,000)	(154,000)
48 - Investment Income	(34,230)	(113,250)	(275,680)	(120,800)	(883,974)
Revenue	**(51,688,615)**	**(56,825,562)**	**(59,655,164)**	**(70,614,167)**	**(62,931,631)**
51 - Salaries-Regular Pay	20,634,481	23,060,628	25,513,833	28,728,064	29,403,554
52 - Salaries-Other Compensation	1,866,670	2,338,099	2,760,100	2,928,238	2,981,698
55 - Fringe Benefits	7,363,275	10,912,852	13,892,834	11,777,533	11,241,850
56 - Vacancy Savings	0	0	0	(1,631,926)	(2,026,222)
Salaries & Fringe Benefits	29,864,426	36,311,580	42,166,767	41,801,910	41,600,881
60 - Supplies & Materials	3,307,760	4,116,809	4,011,826	5,910,351	5,793,517
64 - Services & Other Expenses	1,640,257	1,483,199	1,485,050	2,029,885	2,209,732
66 - Professional & Contracted Services	3,088,517	2,072,782	1,684,382	3,120,575	3,084,353
67 - Rent, Utilities & Maintenance	7,933,257	8,875,245	9,216,234	11,371,470	11,053,737
68 - Interfund Services	2,832,475	3,311,411	3,846,621	3,666,195	3,386,387
70 - Capital Asset Acquistions	19,101,073	18,797,401	12,673,949	28,952,918	22,279,873
79 - Depreciation Expense	(2,067,859)	(2,587,586)	(488,311)	0	0
Operating & Maintenance	35,835,480	36,069,261	32,429,751	55,051,393	47,807,597
80 - Debt Service Expenditure	1,622	9,375	20,625	472,500	472,500
Debt Services	1,622	9,375	20,625	472,500	472,500
89 - Affiliated Organizations	575,848	575,848	825,848	825,848	825,848
Affiliated Organizations	575,848	575,848	825,848	825,848	825,848
94 - Other Sources & Uses	(375,712)	(211,449)	(111,088)	(275,000)	(175,000)
Other Financing Sources	(375,712)	(211,449)	(111,088)	(275,000)	(175,000)
Expenditures	**65,901,664**	**72,754,615**	**75,331,903**	**97,876,651**	**90,531,826**
99 - Planned Use of Fund Balances	0	0	0	(7,541,408)	(4,476,956)
Planned Fund Balance Change	0	0	0	(7,541,408)	(4,476,956)
Planned Fund Balance Change	**0**	**0**	**0**	**(7,541,408)**	**(4,476,956)**
96 - Operating Transfers In	(675,824)	(530,183)	(1,812,690)	(1,689,723)	(1,196,952)
Operating Transfers In	(675,824)	(530,183)	(1,812,690)	(1,689,723)	(1,196,952)
98 - Operating Transfers Out	339,027	537,130	331,874	5,189,723	1,196,952
Operating Transfers Out	339,027	537,130	331,874	5,189,723	1,196,952
Net Transfers	**(336,797)**	**6,948**	**(1,480,816)**	**3,500,000**	**0**
Public Works Total	**13,876,252**	**15,936,000**	**14,195,923**	**23,221,075**	**23,123,239**

Sources and Uses by Fund Type

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS			NET OPERATIONS	
FUND NAME:	REVENUE + OTHER	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
GENERAL FUND							-	
006 - Orgill Golf Course	(25,500)	-	-	35,500	-	-	10,000	0%
014 - Landfill Post Closure	-	-	-	115,273	-	-	115,273	0%
010 - General Fund	(3,058,985)	(40,460)	-	26,047,411	50,000	-	22,997,966	28%
TOTAL GENERAL FUND	**(3,084,485)**	**(40,460)**	**-**	**26,198,184**	**50,000**	**-**	**23,123,239**	**28%**
SPECIAL REVENUE FUNDS								
071 - Roads & Bridges	(14,577,635)	-	(2,703,352)	16,182,430	1,098,557	-	-	19%
093 - Stormwater Fee	(787,000)	-	(452,181)	1,239,181	-	-	-	1%
098 - Sewer Maintenance Fund	(56,000)	-	(1,150,000)	1,206,000	-	-	-	1%
TOTAL SPECIAL REVENUE	**(15,420,635)**	**-**	**(4,305,534)**	**18,627,612**	**1,098,557**	**-**	**-**	**22%**
ENTERPRISE FUND								
954 - Fire Services Fund	(26,097,864)	-	-	25,705,462	7,935	384,467	-	**28%**
INTERNAL SERVICE FUNDS								
959 - Fleet Vehicle Replacement	(490,200)	-	-	490,200	-	-	-	1%
960 - Fleet Services	(3,028,486)	-	-	3,028,486	-	-	-	3%
TOTAL INTERNAL SERVICE	**(3,518,686)**	**-**	**-**	**3,518,686**	**-**	**-**	**-**	**4%**
GRANT FUNDS TOTAL	**(14,984,960)**	**(1,156,492)**	**(555,890)**	**16,656,882**	**40,460**	**-**	**-**	**18%**
ALL FUNDS TOTAL	**(63,106,631)**	**(1,196,952)**	**(4,861,423)**	**90,706,826**	**1,196,952**	**384,467**	**23,123,239**	**100%**

FY20 Uses by Fund



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

Net Expenditures by Department*

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
006	3016	Orgill Golf Course	4,306	(8,743)	55,725	-	10,000
010	3001	Director & Staff	816,792	672,773	690,560	626,941	670,981
010	3004	Environmental Programs	170,117	152,939	165,244	326,672	323,655
010	3016	Parks & Grounds Maint	2,968,312	3,823,237	4,314,848	4,930,082	4,743,036
010	3073	Support Services	13,458,466	13,330,316	15,422,397	17,337,380	17,375,566
GENERAL FUND TOTAL			**17,417,992**	**17,970,521**	**20,648,773**	**23,221,075**	**23,123,239**
SPECIAL REVENUE FUND							
071	3010	R&B Bridges & Signs	(1,031,859)	(1,971,993)	(4,787,360)	(33,620)	(33,493)
071	3021	R&B Waste Management	(42)	2,206	16	33,620	33,493
093	3004	Stormwater Fees Fund	(318,881)	(139,619)	(117,674)	-	-
098	3004	Sewer Maintenance Fund	-	-	(1,479,595)	-	-
SPECIAL REVENUE FUND TOTAL			**(1,350,783)**	**(2,109,406)**	**(6,384,613)**	**-**	**-**
ENTERPRISE FUNDS							
954	3008	Fire Services	(1,791,311)	575,528	16,121	-	-
ENTERPRISE FUNDS TOTAL			**(1,791,311)**	**575,528**	**16,121**	**-**	**-**
INTERNAL SERVICE FUND							
959	3019	Vehicle Replacement Fund	(199,262)	(288,707)	(304,599)	-	-
960	3019	Fleet Services	(165,690)	161,424	342,927	-	-
961	3073	Mail & Print Services	-	-	-	-	-
INTERNAL SERVICE FUND TOTAL			**(364,951)**	**(127,283)**	**38,328**	**-**	**-**
GRANT FUNDS TOTAL			**(34,696)**	**(373,360)**	**(122,685)**	-	-
PUBLIC WORKS TOTAL			**13,876,252**	**15,936,000**	**14,195,923**	**23,221,075**	**23,123,239**

**Includes all sources and uses of funds*

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
44 - Intergovernmental Revenues-Federal &	(1,378,494)	(1,116,881)	(757,886)	(400,000)	(400,000)
45 - Charges for Services	(743,079)	(723,739)	(681,770)	(1,220,410)	(1,242,485)
46 - Fines, Fees & Permits	(984,771)	(2,003,732)	(1,655,326)	(1,405,920)	(1,205,500)
47 - Other Revenue	(151,406)	(145,928)	(119,383)	(136,000)	(136,000)
48 - Investment Income	(184)	(515)	(793)	(500)	(500)
Revenue	**(3,257,935)**	**(3,990,795)**	**(3,215,158)**	**(3,162,830)**	**(2,984,485)**
51 - Salaries-Regular Pay	6,903,123	7,501,782	7,949,291	8,819,122	8,999,942
52 - Salaries-Other Compensation	167,602	177,360	215,344	165,211	165,211
55 - Fringe Benefits	2,560,327	2,848,777	3,231,589	3,499,831	3,313,585
56 - Vacancy Savings	0	0	0	(483,255)	(608,508)
Salaries & Fringe Benefits	9,631,052	10,527,920	11,396,224	12,000,908	11,870,231
60 - Supplies & Materials	883,273	866,380	768,114	1,494,020	1,409,173
64 - Services & Other Expenses	1,337,850	1,230,886	1,176,291	1,485,229	1,658,677
66 - Professional & Contracted Services	144,420	90,800	82,365	242,583	217,550
67 - Rent, Utilities & Maintenance	7,287,602	7,985,640	8,364,851	9,823,428	9,600,785
68 - Interfund Services	352,842	539,465	881,419	473,285	372,741
70 - Capital Asset Acquistions	395,541	250,069	420,287	509,041	243,180
Operating & Maintenance	10,401,528	10,963,239	11,693,327	14,027,587	13,502,106
89 - Affiliated Organizations	575,848	575,848	825,848	825,848	825,848
Affiliated Organizations	575,848	575,848	825,848	825,848	825,848
94 - Other Sources & Uses	(120,077)	(99,302)	(66,298)	(200,000)	(100,000)
Other Financing Sources	(120,077)	(99,302)	(66,298)	(200,000)	(100,000)
Expenditures	**20,488,350**	**21,967,704**	**23,849,101**	**26,654,343**	**26,098,184**
99 - Planned Use of Fund Balances	0	0	0	(285,268)	0
Planned Fund Balance Change	0	0	0	(285,268)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(285,268)**	**0**
96 - Operating Transfers In	(35,170)	(56,387)	(35,170)	(35,170)	(40,460)
Operating Transfers In	(35,170)	(56,387)	(35,170)	(35,170)	(40,460)
98 - Operating Transfers Out	222,747	50,000	50,000	50,000	50,000
Operating Transfers Out	222,747	50,000	50,000	50,000	50,000
Net Transfers	**187,577**	**(6,387)**	**14,830**	**14,830**	**9,540**
Public Works Total	**17,417,992**	**17,970,521**	**20,648,773**	**23,221,075**	**23,123,239**

SPECIAL REVENUE FUNDS

ROADS & BRIDGES FUND 071:

- The Improve Act passed in January, 2017 provided state gas tax dollars for paving. The legislation added 4 cents per gallon to gasoline purchases in FY18, with an additional 1 cent increases in FY19 & FY20 for a total of 6 cents over 3 years.
- Local Sales Tax provides a revenue source for State Aid projects that require a county match portion of funding. The Roads and Bridges fund is expected to end FY 2019 with an $18.6 million surplus in Fund Balance which is $7.6 million above the Fund Balance that existed at the end of FY 2017. With the higher gasoline taxes and the current strong Fund Balance, it was determined that only $400,000 of sales taxes were needed to remain in Roads and Bridges to be used primarily to match Federal and State grants.

ROADS & BRIDGES FUND	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(18,906,374)	(18,370,042)	(14,557,635)	3,812,407
Total Personnel	6,008,662	6,458,703	6,404,366	(54,337)
O&M	7,959,222	11,923,519	9,778,064	(2,145,455)
Other Financing Sources	(73,402)	(20,000)	(20,000)	-
Use of Fund Balance	-	(5,076,385)	(2,703,352)	2,373,033
Net Transfers	224,548	5,084,205	1,098,557	(3,985,648)
Net	**(4,787,344)**	**-**	**-**	**-**
FTE Count	**89.1**	**89.1**	**90.1**	**1.0**

- ***Revenues*** reflect a reduction of $4.6 million from Local Sales Tax revenue for the reasons listed above, a $712,021 increase to State Gas Tax, per the 1 cent additional increase, and a $182,939 reduction to Roads & Bridges services provided to county departments based on individual department budgets.
- ***Total Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M*** $1.5 Million reduction in infrastructure expenditures with an offset in decreased use of Fund Balance.
- ***Fund Balance*** = $17.6 million; FY20 Planned Use of Fund Balance is $2.7 million.
- ***Net Transfers*** provide local matching funds for certain Roads projects that have State CIP funding. FY19 transfer includes $3.5 million transferred to the Capital Fund for Road projects and $442,800 transferred to the Grants Fund for the Shelby Farms Greenline grant match.

STORMWATER FUND 093:

Revenues for the Shelby County Stormwater 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(763,786)	(740,000)	(787,000)	(47,000)
Total Personnel	201,249	300,871	303,306	2,435
O&M	444,863	935,875	935,875	-
Use of Fund Balance	-	(496,746)	(452,181)	44,565
Net Transfers	-	-	-	-
Net	**(117,674)**	**-**	**-**	**-**
FTE Count	**2.9**	**2.9**	**2.9**	**-**

- ***Revenue:*** Variance is a result of a budgeted increase in the interest allocation.
- ***Total Personnel***: Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***Fund Balance*** = $1.8 million; FY20 Planned Use of Fund Balance is $452,181.

SEWER MAINTENANCE FUND 098:

The sewer maintenance fund was established in FY18 to account for repairs and payments/claims to homeowners related to Cotton Creek sewer system.

SEWER MAINTENANCE	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(8,394)	(6,000)	(56,000)	(50,000)
O&M	28,799	1,206,000	1,206,000	-
Use of Fund Balance	-	(1,200,000)	(1,150,000)	50,000
Net Transfers	(1,500,000)	-	-	-
Net	**(1,479,595)**	**-**	**-**	**-**

- The operating budget reflects anticipated costs to repair and maintain the Cotton Creek sewer system. A small fee is collected from residents, but the initial funding for the program was supplied from the County's Tort Liability Fund in FY2018. $50,000 has been budgeted for interest revenue.

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
41 - Other Local Taxes	(182,273)	(3,221,725)	(5,181,835)	(5,200,000)	(600,000)
43 - Intergovernmental Revenues-State of	(9,885,741)	(10,002,262)	(12,100,303)	(12,300,000)	(12,881,358)
44 - Intergovernmental Revenues-Federal &	(21,603)	0	(571,277)	0	0
45 - Charges for Services	(362,988)	(534,579)	(858,572)	(752,542)	(569,603)
46 - Fines, Fees & Permits	(749,376)	(775,704)	(776,530)	(773,500)	(772,500)
47 - Other Revenue	(13,936)	(39,000)	(1,021)	0	0
48 - Investment Income	(28,308)	(86,119)	(189,016)	(90,000)	(577,174)
Revenue	**(11,244,225)**	**(14,659,388)**	**(19,678,554)**	**(19,116,042)**	**(15,400,635)**
51 - Salaries-Regular Pay	3,871,724	4,035,437	4,335,289	4,903,529	4,998,847
52 - Salaries-Other Compensation	111,366	118,440	122,372	238,539	238,539
55 - Fringe Benefits	1,421,411	1,492,866	1,752,249	1,960,065	1,856,563
56 - Vacancy Savings	0	0	0	(342,559)	(386,277)
Salaries & Fringe Benefits	5,404,502	5,646,742	6,209,911	6,759,574	6,707,672
60 - Supplies & Materials	578,655	739,643	906,362	1,709,581	1,653,642
64 - Services & Other Expenses	144,923	132,587	179,158	332,679	333,679
66 - Professional & Contracted Services	173,610	175,875	339,972	454,721	655,713
67 - Rent, Utilities & Maintenance	144,862	134,751	239,759	693,476	672,476
68 - Interfund Services	1,431,950	1,572,909	1,513,327	1,671,645	1,727,401
70 - Capital Asset Acquistions	1,960,286	4,290,761	5,254,306	9,203,292	6,877,028
Operating & Maintenance	4,434,286	7,046,525	8,432,884	14,065,394	11,919,939
94 - Other Sources & Uses	(4,000)	(79,900)	(73,402)	(20,000)	(20,000)
Other Financing Sources	(4,000)	(79,900)	(73,402)	(20,000)	(20,000)
Expenditures	**9,834,788**	**12,613,368**	**14,569,393**	**20,804,968**	**18,607,612**
99 - Planned Use of Fund Balances	0	0	0	(6,773,131)	(4,305,534)
Planned Fund Balance Change	0	0	0	(6,773,131)	(4,305,534)
Planned Fund Balance Change	**0**	**0**	**0**	**(6,773,131)**	**(4,305,534)**
96 - Operating Transfers In	0	(257,673)	(1,501,486)	0	0
Operating Transfers In	0	(257,673)	(1,501,486)	0	0
98 - Operating Transfers Out	58,654	194,287	226,034	5,084,205	1,098,557
Operating Transfers Out	58,654	194,287	226,034	5,084,205	1,098,557
Net Transfers	**58,654**	**(63,386)**	**(1,275,452)**	**5,084,205**	**1,098,557**
Public Works Total	**(1,350,783)**	**(2,109,406)**	**(6,384,613)**	**0**	**0**

ENTERPRISE FUND - FIRE 954

BUDGETARY ISSUES/TRENDS:

The Shelby County Fire Department (SCFD) operates as an Enterprise Fund that is primarily supported by fire protection fees from services provided and inspections performed. The SCFD maintains current certifications for all levels of services for firefighting, emergency medical care, hazardous materials waste management, and rescue. The SCFD incorporated Ambulance Services into its Emergency Management System (EMS) plan in January 2017 to serve the citizens of unincorporated Shelby County with fire and medical emergency response.

FIRE FUND	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(26,487,736)	(25,095,091)	(26,042,864)	(947,773)
Total Personnel	23,208,010	21,553,235	21,540,089	(13,146)
O&M[1]	3,295,847	3,927,147	4,110,373	183,226
Use of Fund Balance	-	(405,639)	384,467	790,106
Transfers	-	20,348	7,935	(12,413)
Net	**16,121**	**-**	**-**	**-**
FTE Count	**229.0**	**229.0**	**229.0**	**-**

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

CHANGES TO MAJOR CATEGORIES

- ***Revenue***: Increase of $947,773 mostly attributed to Ambulance Services Fees ($302,910), Fire Protection Fees ($434,500), and interest income based on trend ($200,000).
- ***Total Personnel***: Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. FTE count unchanged at 229.
- ***O&M:*** Increase is primarily for the $130,000 cost of a New Roof for Station 60 & additional Station renovations & repairs and an additional $53,828 for safety supplies along with other offsetting costs.
- ***Net Position:*** ($5.8 Million) – Includes $20.3 Million reserve for pension and OPEB obligations. Budget includes Planned Increase to Fund Balance in the amount of $423,277.

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(81,600)	(82,200)	(101,405)	(100,000)	(95,000)
44 - Intergovernmental Revenues-Federal &	(794,602)	(1,178,159)	(1,616,521)	(1,462,064)	(1,495,832)
45 - Charges for Services	(18,508)	(948,026)	(3,358,760)	(2,815,527)	(3,120,532)
46 - Fines, Fees & Permits	(18,797,570)	(20,182,735)	(21,343,624)	(20,674,500)	(21,096,500)
47 - Other Revenue	(46,267)	(5,234)	(6,549)	(13,000)	(5,000)
48 - Investment Income	(3,812)	(14,647)	(60,878)	(30,000)	(230,000)
Revenue	**(19,742,358)**	**(22,411,001)**	**(26,487,736)**	**(25,095,091)**	**(26,042,864)**
51 - Salaries-Regular Pay	9,067,071	10,662,778	12,366,573	13,929,493	14,314,522
52 - Salaries-Other Compensation	1,574,486	2,029,839	2,399,591	2,500,606	2,554,066
55 - Fringe Benefits	3,304,558	5,963,818	8,441,846	5,879,248	5,643,819
56 - Vacancy Savings	0	0	0	(756,112)	(972,318)
Salaries & Fringe Benefits	13,946,115	18,656,434	23,208,010	21,553,235	21,540,089
60 - Supplies & Materials	320,780	896,271	633,029	654,372	807,200
64 - Services & Other Expenses	133,216	102,121	115,803	160,300	181,200
66 - Professional & Contracted Services	2,107,424	1,134,361	431,188	484,339	483,000
67 - Rent, Utilities & Maintenance	339,630	608,033	452,948	651,400	573,000
68 - Interfund Services	1,013,941	1,174,664	1,156,970	1,313,978	1,258,815
70 - Capital Asset Acquistions	2,118,130	2,212,014	179,145	245,258	389,658
79 - Depreciation Expense	(1,784,511)	(1,791,219)	314,190	0	0
Operating & Maintenance	4,248,611	4,336,244	3,283,272	3,509,647	3,692,873
80 - Debt Service Expenditure	1,622	9,375	20,625	472,500	472,500
Debt Services	1,622	9,375	20,625	472,500	472,500
94 - Other Sources & Uses	(245,300)	(15,525)	(8,050)	(55,000)	(55,000)
Other Financing Sources	(245,300)	(15,525)	(8,050)	(55,000)	(55,000)
Expenditures	**17,951,047**	**22,986,529**	**26,503,857**	**25,480,382**	**25,650,462**
99 - Planned Use of Fund Balances	0	0	0	(405,639)	384,467
Planned Fund Balance Change	0	0	0	(405,639)	384,467
Planned Fund Balance Change	**0**	**0**	**0**	**(405,639)**	**384,467**
98 - Operating Transfers Out	0	0	0	20,348	7,935
Operating Transfers Out	0	0	0	20,348	7,935
Net Transfers	**0**	**0**	**0**	**20,348**	**7,935**
Public Works Total	**(1,791,311)**	**575,528**	**16,121**	**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 continuing with a cycle of maintenance and repair until replacement is necessary again.

Fleet Replacement	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(429,000)	(464,400)	(490,200)	(25,800)
O&M[1]	124,401	464,400	490,200	25,800
Use of Fund Balance	-	-	-	-
Net	**(304,599)**	**-**	**-**	**-**

- ***Revenue*:** Represents annual billings to participating departments.
- ***O&M*:** Budget increased $25,800 to align with the expenditure budgets for Fleet Replacement participants.
- ***Fund Balance*** = $3.1 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(2,584,886)	(3,135,682)	(3,028,486)	107,196
Total Personnel	1,028,893	1,023,520	1,016,311	(7,209)
O&M	1,898,920	2,139,532	2,012,175	(127,357)
Use of Fund Balance	-	(27,370)	-	27,370
Net	**342,927**	**-**	**-**	**-**
FTE Count	**15.0**	**14.0**	**14.0**	**0.0**

- ***Revenue*:** Represents billings to departments served.
- ***Total Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M:*** Reflects planned use of fleet services in all other county budgets.
- ***Fund Balance*** = ($1.8 Million) including reserve for Pension/OPEB; no use of Fund Balance for FY20.

Prime Accounts
Public Works

Internal Service Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
45 - Charges for Services	(2,646,928)	(3,095,125)	(3,013,886)	(3,600,082)	(3,518,686)
47 - Other Revenue	(3,337)	(4,077)	0	0	0
Revenue	**(2,650,266)**	**(3,099,202)**	**(3,013,886)**	**(3,600,082)**	**(3,518,686)**
51 - Salaries-Regular Pay	556,798	608,953	635,056	724,721	735,591
52 - Salaries-Other Compensation	10,346	10,313	20,070	19,430	19,430
55 - Fringe Benefits	(8,209)	504,608	373,767	329,369	318,211
56 - Vacancy Savings	0	0	0	(50,000)	(56,921)
Salaries & Fringe Benefits	558,935	1,123,874	1,028,893	1,023,520	1,016,311
60 - Supplies & Materials	1,501,482	1,609,205	1,689,399	1,823,538	1,858,098
64 - Services & Other Expenses	10,599	11,440	10,916	15,865	15,865
66 - Professional & Contracted Services	23,908	16,683	13,133	21,878	21,878
67 - Rent, Utilities & Maintenance	149,070	136,451	122,886	170,755	98,354
68 - Interfund Services	27,572	18,104	16,647	107,496	17,980
70 - Capital Asset Acquistions	303,432	877,682	936,178	464,400	490,200
79 - Depreciation Expense	(283,348)	(796,368)	(802,501)	0	0
Operating & Maintenance	1,732,714	1,873,197	1,986,659	2,603,932	2,502,375
94 - Other Sources & Uses	(6,335)	(16,722)	36,662	0	0
Other Financing Sources	(6,335)	(16,722)	36,662	0	0
Expenditures	**2,285,315**	**2,980,349**	**3,052,214**	**3,627,452**	**3,518,686**
99 - Planned Use of Fund Balances	0	0	0	(27,370)	0
Planned Fund Balance Change	0	0	0	(27,370)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(27,370)**	**0**
96 - Operating Transfers In	0	(8,430)	0	0	0
Operating Transfers In	0	(8,430)	0	0	0
Net Transfers	**0**	**(8,430)**	**0**	**0**	**0**
Public Works Total	**(364,951)**	**(127,283)**	**38,328**	**0**	**0**

Grant Summary Information

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.

Fire Department

- The Assistance to Firefighters Grant is provided from FEMA for modifying fire stations in order to enhance response capabilities and protect the community from fire related hazards.

Roads & Bridges Department

- **ADA Assessment and Transition Plan -** The grant provide professional services related to an ADA Assessment and Transition Plan under the Tennessee Department of Transportation locally managed program.

- 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.

Parks & Grounds Department

- **Statewide Special Litter Grant –** A litter and trash collection bill was passed by TCA 57-5-201, 67-4-402 and 41-2-123(c) that allows the Tennessee department of Transportation to authorize grants to Tennessee counties for litter and trash collection along public roadways through a contractual arrangement.

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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(14,376,692)	(12,344,744)	(7,031,363)	(19,137,440)	(14,528,741)
44 - Intergovernmental Revenues-Federal &	219,087	(246,891)	(50,000)	(292,819)	(200,356)
45 - Charges for Services	(87,000)	(100,600)	(99,000)	(78,000)	(78,000)
46 - Fines, Fees & Permits	(28,150)	0	(53,989)	(118,563)	(88,563)
47 - Other Revenue	(519,152)	39,028	(485)	(13,000)	(13,000)
48 - Investment Income	(1,925)	(11,969)	(24,992)	(300)	(76,300)
Revenue	**(14,793,832)**	**(12,665,176)**	**(7,259,829)**	**(19,640,122)**	**(14,984,960)**
51 - Salaries-Regular Pay	235,765	251,679	227,624	351,200	354,652
52 - Salaries-Other Compensation	2,871	2,148	2,723	4,452	4,452
55 - Fringe Benefits	85,187	102,783	93,382	109,021	109,672
56 - Vacancy Savings	0	0	0	0	(2,198)
Salaries & Fringe Benefits	323,822	356,609	323,728	464,673	466,578
60 - Supplies & Materials	23,570	5,310	14,922	228,839	65,404
64 - Services & Other Expenses	13,670	6,166	2,881	35,811	20,311
66 - Professional & Contracted Services	639,155	655,063	817,724	1,917,054	1,706,212
67 - Rent, Utilities & Maintenance	12,093	10,370	35,790	32,411	109,121
68 - Interfund Services	6,170	6,269	278,259	99,791	9,450
70 - Capital Asset Acquistions	14,323,684	11,166,876	5,884,034	18,530,927	14,279,807
Operating & Maintenance	15,018,342	11,850,056	7,033,610	20,844,833	16,190,304
Expenditures	**15,342,164**	**12,206,665**	**7,357,338**	**21,309,505**	**16,656,882**
99 - Planned Use of Fund Balances	0	0	0	(50,000)	(555,890)
Planned Fund Balance Change	0	0	0	(50,000)	(555,890)
Planned Fund Balance Change	**0**	**0**	**0**	**(50,000)**	**(555,890)**
96 - Operating Transfers In	(640,654)	(207,692)	(276,034)	(1,654,553)	(1,156,492)
Operating Transfers In	(640,654)	(207,692)	(276,034)	(1,654,553)	(1,156,492)
98 - Operating Transfers Out	57,626	292,843	55,840	35,170	40,460
Operating Transfers Out	57,626	292,843	55,840	35,170	40,460
Net Transfers	**(583,028)**	**85,151**	**(220,194)**	**(1,619,383)**	**(1,116,032)**
Public Works Total	**(34,696)**	**(373,360)**	**(122,685)**	**0**	**0**

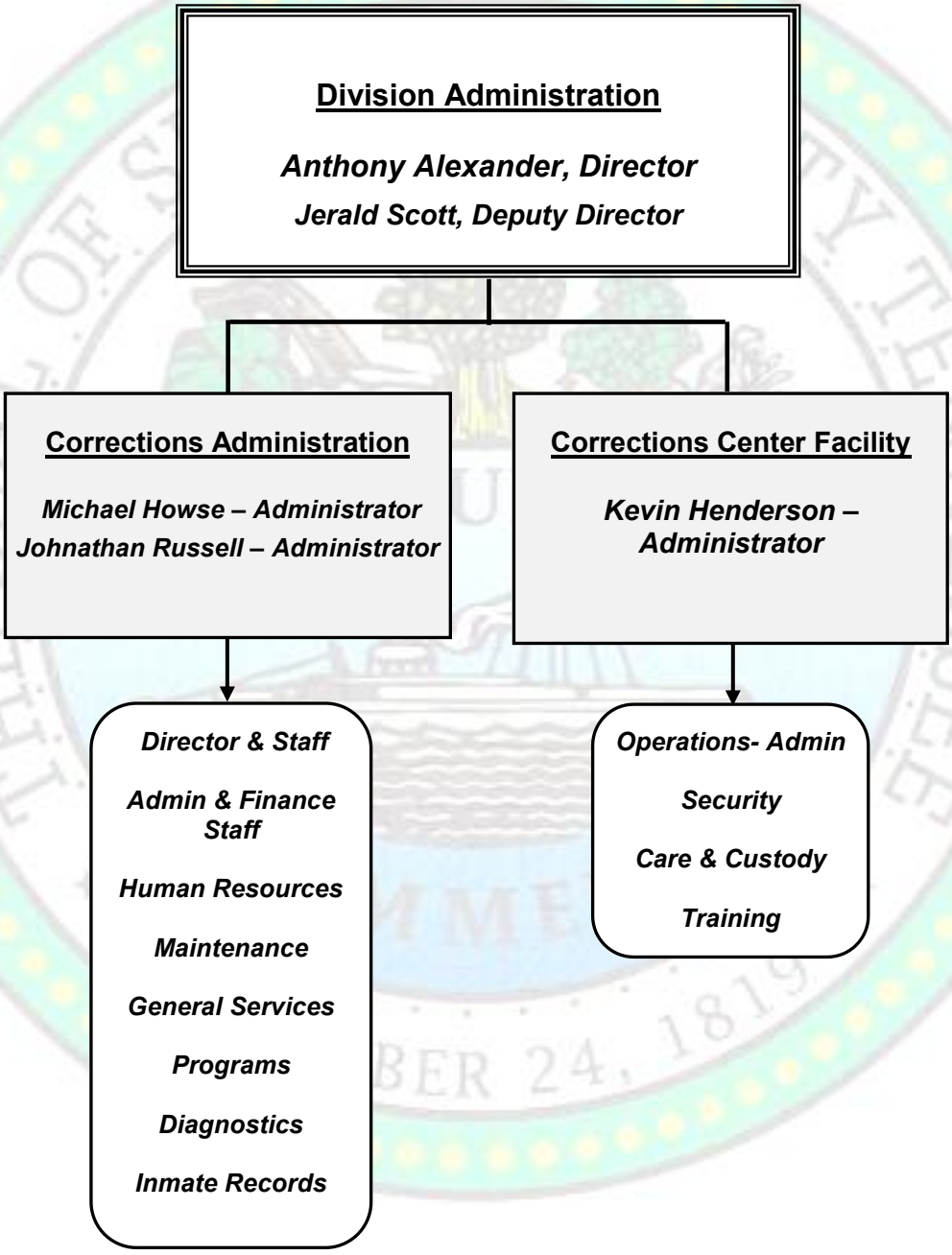
Grant Program Detail

FUND	GRANT PROGRAM	AMOUNT
	Department 3004: Environmental Programs	
726	Household Hazardous Waste	$ 245,000
863	Chickasaw Basin Authority	103,300
	Department Total	**$ 348,300**
	Department 3008: Fire	
821	Assistance to Firefighters	79,356
	Department Total	**$ 79,356**
	Department 3010: Roads & Bridges	
121	ADA Assessment and Transition Plan	$ 299,567
660	TDOT Roadside Litter Grant	269,200
722	CMAQ Greenline Extension	1,909,280
723	CMAQ #3 - FY2016	6,399,185
766	State Aid Road & Bridge Maintenance	4,598,066
832	STP Resurface Houston Levee	330,000
	Department Total	**$ 13,805,298**
	Department 3016: Parks & Grounds	
332	Statewide Special Litter Pickup	$ 100,000
	Department Total	**$ 100,000**
	Department 3073: Support Services	
724	Waste Tire Program	652,006
	Department Total	**$ 652,006**
	DIVISION TOTAL	**$ 14,984,960**

ADA = Americans with Disabilities Act
CMAQ = Congestion Management Air Quality
TDOT = Tennessee Department of Transportation
STP = Surface Transportation Program

DIVISION OF CORRECTIONS

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.

[2-h] Provide effective law enforcement and improve the detention facilities for youths and adults.

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 re-entry 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.

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 Re-entry Center to provide safe and secure incarceration of inmates, provide basic counseling services, and efficient management of sentences.

Division Overview FY 20

Service Level Measurements		FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimate
POPULATION	Total Average Daily Population	1,895	1,903	2,113	1,965	2,008
	% Male Population	92.44%	92.00%	91.00%	90.00%	91.00%
	% Female Population	7.31%	8.00%	9.00%	10.00%	9.00%
	Average Felon Population	1,611	1,700	1,653	1,733	1,767
	% Felons of Total Population	85%	89%	78%	88%	88%
MEALS	Total Inmate Meals	2,073,597	2,083,785	2,313,735	2,191,095	2,198,960
	Average Inmate Meals per day	5,681	5,709	6,339	6,003	6,024
MEDICAL	Total Medical Sick Visits	19,534	20,000	19,587	21,067	20,047
	Total Walk-in Sick Visits	9,506	13,000	16,873	12,608	12,996
	Total Psychiatrist Sick Call	3,352	3,000	2,652	3,589	3,148
	Total Admission Medical Screens	4,633	4,000	3,507	4,323	4,115
	Medications					
	% on Medications	50.00%	50.50%	47.00%	48.00%	49.00%
	% on Psychotropics	25.00%	23.23%	23.00%	25.00%	25.00%
	Number of Suicide Attempts/Gestures	52	50	69	113	71
	Number of Suicides	0	0	1	0	1
	Number of Deaths	4	2	0	0	0
WORK LINES	Average inmates on Road Dept. Crews	42	40	41	41	17
	Average inmates on work lines in community	120	125	143	143	86
	Average inmates working inside Division of Corrections	721	720	468	468	336
	Total Inmates Working	809	825	643	643	422
	Percentage of Total Inmates Working	43%	43%	30%	33%	21%
PHYSICAL PLANT MAINTAINED	Total Acres of Land	60	60	60	60	60
	Housing Buildings Maintained	16	16	16	16	16
	Total Buildings Maintained	43	43	43	43	43

FY20 Budget Highlights

The Corrections Division operates as an Enterprise Fund. Revenues that support its operations are reimbursements from the State of Tennessee, other revenues generated from activities, and transfers from General Fund.

BUDGETARY ISSUES/TRENDS:

- State Reimbursement is the primary source of revenue for the Department of Corrections and is directly impacted by the felon population.
- The key budget issue in FY20 is the declining state revenue due to both the change in reimbursement structure and lower felon population. Prior to FY18, the State reimbursement was based on average daily population at a flat rate per felon. The reimbursement rate is now based on the felon's sentence.
- Reimbursement rate from the State does not cover all operating costs and thus requires a larger contribution from the General Fund.
- Existing Inmate Medical contract in Corrections ($7.2 Million) includes additional funding budgeted in the Health Services Division ($13.9 Million). The contract is subject to renewal during FY20.

OTHER REVENUE SOURCES:

- The Corrections Division provides certain goods and services to other departments.
- Corrections Division earns a commission on inmate phone revenue and receives reimbursements for inmate room & board and transport. These reimbursements have decreased $77K because fewer inmates are on external worklines.

Corrections - Fund 956

CORRECTIONS	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(39,015,056)	(43,150,400)	(39,364,207)	3,786,193
Total Personnel	35,801,537	39,178,117	39,543,843	365,726
O&M	18,557,467	19,167,699	18,691,380	(476,319)
Use of Fund Balance	-	(2,403,381)	(4,383,174)	(1,979,793)
Transfer From Gen Fund	(12,000,000)	(13,092,745)	(15,267,577)	(2,174,832)
Transfer To/From Grants	265,768	300,710	779,736	479,026
Net Operations	**3,609,716**	**-**	**-**	**-**
FTE Count	**589.0**	**589.0**	**589.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Revenue decreased $3.8M to reflect lower state reimbursements, the primary source of revenue. The number of felons that are serving less than 6 years decreased, and that population is reimbursed at the higher rate of $73 per day.
- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. Vacancy savings increased due to the six month delay in implementing general salary increase.
- ***O&M:*** Budget was reduced by $476K as a result of lower revenues based on felon population.
- ***Transfer from General Fund:*** Increased by $2.2 million over prior year to a total of $15.3 million for FY20. The additional support is necessary to fund the salary increase in addition to supplementing expenses related to misdemeanants including housing, food, medical, and programs which are not fully covered.

- ***Planned Use of Fund Balance:***
  - Planned use of fund balance is $4.4M in FY20 – increase of $2.0M from FY19. The increase is necessary due to decreased state funding.

GRANTS

- FY20 Grants are $907,599, an increase of $63,176. Four (4.0) FTE were added to Grant 706 – Memphis-Shelby County Office of Re-Entry Program (MSCOR). This was previously a Grant program that partnered with the City of Memphis. Shelby County now has full responsibility for the MSCOR program.
- Grants represent 3% of total revenue within the Corrections Division.

FTE Position Count

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Proposed	FY19-20 Change
ENTERPRISE FUND								
956	3501	Corrections Director & Staff	126.0	133.0	126.0	126.0	126.0	-
956	3502	Adult Offender Center	8.0	-	-	-	-	-
956	3505	Facility Operations	558.0	505.0	463.0	463.0	463.0	-
TOTAL POSITIONS -ENTERPRISE FUND			**692.0**	**638.0** [a]	**589.0** [b]	**589.0**	**589.0**	**-**
GRANT FUNDS			**2.8**	**2.5**	**4.5** [c]	**6.0** [d]	**10.0** [e]	**4.0**
TOTAL POSITIONS - ALL FUNDS			**694.8**	**640.5**	**593.5**	**595.0**	**599.0**	**4.0**

[a] FY17 - Reduction associated with the deletion of 54 Corrections' vacancies for cost savings.

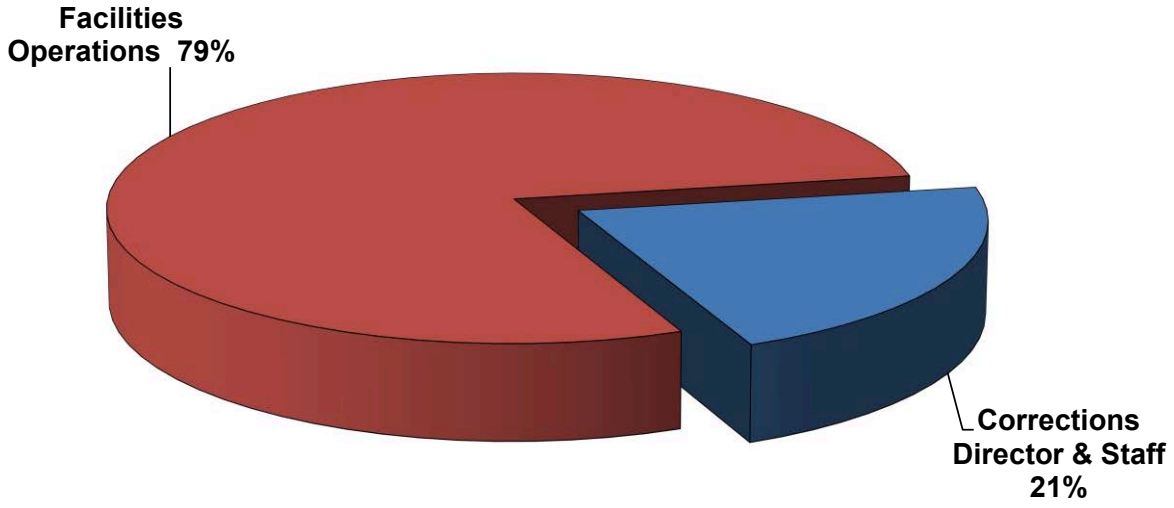
[b] FY18 - Reduction associated with the deletion of 49 Corrections' vacancies for cost savings.

[c] FY18 Grant - Addition of 2 FTEs due to 3 new grant awards - 4 FTEs budgeted at 1/2 each in FY18.

[d] FY19 Grant - Addition of 1.5 FTEs due to 2 new grant awards in FY18 - 3 grants positions budgeted at a full year instead of 1/2 year each in FY18.

[e] FY20 Grant - Addition of 4 FTEs due to MSCOR Grant. City of Memphis is no longer a partner in this grant.

FTE Positions by Department



Prime Accounts
Corrections

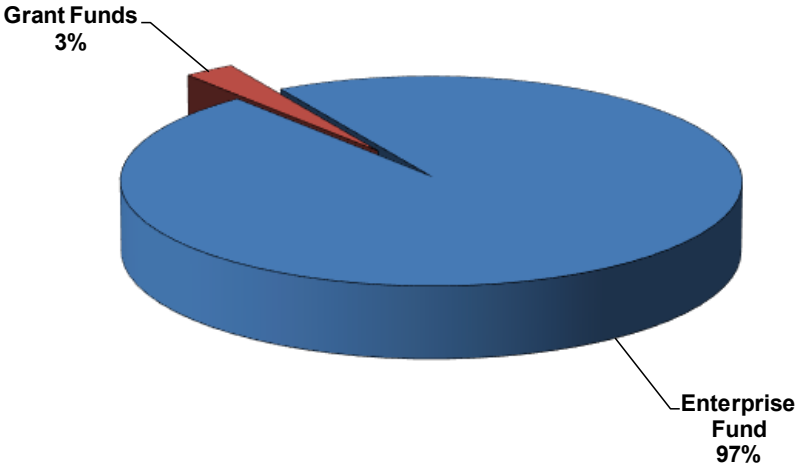
All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(43,110,130)	(38,710,320)	(38,218,094)	(42,297,619)	(38,351,307)
44 - Intergovernmental Revenues-Federal &	(266,756)	(51,901)	(172,795)	(556,760)	(679,321)
45 - Charges for Services	(1,279,753)	(850,645)	(824,931)	(863,000)	(922,700)
46 - Fines, Fees & Permits	(91,175)	(47,979)	(24,745)	(90,000)	(30,000)
47 - Other Revenue	(4,840)	(3,220)	(1,965)	(87,444)	(138,438)
48 - Investment Income	(21,169)	(95,571)	(89,371)	(100,000)	(150,000)
Revenue	**(44,773,823)**	**(39,759,636)**	**(39,331,901)**	**(43,994,823)**	**(40,271,766)**
51 - Salaries-Regular Pay	25,099,698	21,504,307	21,548,508	27,121,490	27,964,410
52 - Salaries-Other Compensation	4,555,569	5,598,655	6,261,909	5,278,661	5,993,984
55 - Fringe Benefits	8,796,944	12,542,755	8,445,143	11,963,014	11,505,420
56 - Vacancy Savings	0	0	0	(4,470,239)	(4,845,148)
Salaries & Fringe Benefits	38,452,211	39,645,716	36,255,560	39,892,926	40,618,666
60 - Supplies & Materials	1,917,329	1,608,205	1,901,499	2,174,767	2,220,888
64 - Services & Other Expenses	565,676	421,750	563,093	752,601	795,307
66 - Professional & Contracted Services	10,086,147	9,691,316	9,884,169	10,823,381	10,680,348
67 - Rent, Utilities & Maintenance	2,197,921	1,947,132	1,816,978	2,370,834	1,928,334
68 - Interfund Services	3,404,227	3,031,565	3,365,335	2,870,022	3,229,678
70 - Capital Asset Acquistions	445,400	160,926	345,937	906,419	749,300
79 - Depreciation Expense	780,664	1,002,569	818,446	(1)	(1)
Operating & Maintenance	19,397,363	17,863,463	18,695,458	19,898,023	19,603,853
95 - Contingencies & Restrictions	0	0	0	(300,000)	(300,000)
Contingencies & Restrictions	0	0	0	(300,000)	(300,000)
94 - Other Sources & Uses	3,228	(22,860)	(9,400)	0	0
Other Financing Sources	3,228	(22,860)	(9,400)	0	0
Expenditures	**57,852,803**	**57,486,319**	**54,941,617**	**59,490,949**	**59,922,518**
99 - Planned Use of Fund Balances	0	0	0	(2,403,381)	(4,383,174)
Planned Fund Balance Change	0	0	0	(2,403,381)	(4,383,174)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,403,381)**	**(4,383,174)**
96 - Operating Transfers In	(14,410,437)	(9,173,300)	(12,340,006)	(13,540,055)	(16,047,314)
Operating Transfers In	(14,410,437)	(9,173,300)	(12,340,006)	(13,540,055)	(16,047,314)
98 - Operating Transfers Out	259,412	273,300	340,006	447,310	779,736
Operating Transfers Out	259,412	273,300	340,006	447,310	779,736
Net Transfers	**(14,151,025)**	**(8,900,000)**	**(12,000,000)**	**(13,092,745)**	**(15,267,578)**
Corrections Total	**(1,072,045)**	**8,826,683**	**3,609,716**	**0**	**0**

Sources and Uses by Fund Type

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS			NET OPERATIONS	
FUND NAME:	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
ENTERPRISE FUND								
956 - Corrections	(39,364,207)	(15,267,577)	(4,383,174)	58,235,223	779,736	-	-	97%
GRANT FUNDS	(907,559)	(779,736)	-	1,687,295	-	-	-	3%
ALL FUNDS TOTAL	(40,271,766)	(16,047,314)	(4,383,174)	59,922,518	779,736	-	-	100%

FY20 Uses by Fund



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

Net Expenditures by Department*

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
ENTERPRISE FUNDS							
956	3501	Corrections-Administration	(33,383,867)	(20,381,575)	(25,363,265)	(31,084,956)	(31,557,984)
956	3502	Adult Offender Center (1)	305,664	-	-	-	-
956	3505	Corrections Center Operations	32,006,158	29,208,258	28,972,981	31,084,956	31,557,984
ENTERPRISE FUNDS TOTAL			**(1,072,045)**	**8,826,683**	**3,609,716**	**-**	**-**
GRANT FUNDS TOTAL			**-**	**-**	**-**	**-**	**-**
CORRECTIONS DEPARTMENT TOTAL			**(1,072,045)**	**8,826,683**	**3,609,716**	**-**	**-**

Includes all Sources and Uses of Funds

(1) Adult Offender Center was discontinued in FY16

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(42,814,938)	(38,613,218)	(38,050,844)	(42,077,200)	(38,241,307)
44 - Intergovernmental Revenues-Federal &	(15,000)	(9,800)	(13,800)	(18,000)	(18,000)
45 - Charges for Services	(1,279,753)	(850,645)	(824,931)	(863,000)	(922,700)
46 - Fines, Fees & Permits	(91,175)	(47,979)	(24,745)	(90,000)	(30,000)
47 - Other Revenue	(2,190)	(3,220)	(1,965)	(2,200)	(2,200)
48 - Investment Income	(21,169)	(95,571)	(89,371)	(100,000)	(150,000)
Revenue	**(44,224,225)**	**(39,620,433)**	**(39,005,656)**	**(43,150,400)**	**(39,364,207)**
51 - Salaries-Regular Pay	24,815,767	21,272,511	21,219,453	26,603,792	27,190,208
52 - Salaries-Other Compensation	4,554,344	5,598,556	6,256,664	5,278,661	5,993,984
55 - Fringe Benefits	8,715,331	12,467,057	8,325,420	11,753,385	11,198,388
56 - Vacancy Savings	0	0	0	(4,457,721)	(4,838,737)
Salaries & Fringe Benefits	38,085,442	39,338,123	35,801,537	39,178,117	39,543,843
60 - Supplies & Materials	1,728,471	1,585,123	1,864,900	2,107,219	2,150,000
64 - Services & Other Expenses	433,327	362,650	504,089	604,923	604,923
66 - Professional & Contracted Services	10,064,707	9,679,325	9,853,588	10,658,902	10,363,096
67 - Rent, Utilities & Maintenance	2,196,191	1,947,132	1,816,978	2,370,834	1,928,334
68 - Interfund Services	3,373,264	3,020,828	3,353,527	2,856,522	3,205,728
70 - Capital Asset Acquistions	378,498	160,926	345,937	869,300	739,300
79 - Depreciation Expense	780,664	1,002,569	818,446	(1)	(1)
Operating & Maintenance	18,955,122	17,758,553	18,557,467	19,467,699	18,991,380
95 - Contingencies & Restrictions	0	0	0	(300,000)	(300,000)
Contingencies & Restrictions	0	0	0	(300,000)	(300,000)
94 - Other Sources & Uses	3,228	(22,860)	(9,400)	0	0
Other Financing Sources	3,228	(22,860)	(9,400)	0	0
Expenditures	**57,043,793**	**57,073,816**	**54,349,604**	**58,345,816**	**58,235,223**
99 - Planned Use of Fund Balances	0	0	0	(2,403,381)	(4,383,174)
Planned Fund Balance Change	0	0	0	(2,403,381)	(4,383,174)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,403,381)**	**(4,383,174)**
96 - Operating Transfers In	(14,151,025)	(8,900,000)	(12,037,119)	(13,166,045)	(15,267,577)
Operating Transfers In	(14,151,025)	(8,900,000)	(12,037,119)	(13,166,045)	(15,267,577)
98 - Operating Transfers Out	259,412	273,300	302,887	374,010	779,736
Operating Transfers Out	259,412	273,300	302,887	374,010	779,736
Net Transfers	**(13,891,613)**	**(8,626,700)**	**(11,734,232)**	**(12,792,035)**	**(14,487,841)**
Corrections Total	**(1,072,045)**	**8,826,683**	**3,609,716**	**0**	**0**

Prime Accounts
Corrections

Grant Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(295,192)	(97,103)	(167,250)	(220,419)	(110,000)
44 - Intergovernmental Revenues-Federal &	(251,756)	(42,101)	(158,995)	(538,760)	(661,321)
47 - Other Revenue	(2,650)	0	0	(85,244)	(136,238)
Revenue	**(549,598)**	**(139,203)**	**(326,245)**	**(844,423)**	**(907,559)**
51 - Salaries-Regular Pay	283,931	231,796	329,055	517,698	774,202
52 - Salaries-Other Compensation	1,225	99	5,245	0	0
55 - Fringe Benefits	81,613	75,698	119,723	209,629	307,032
56 - Vacancy Savings	0	0	0	(12,519)	(6,411)
Salaries & Fringe Benefits	366,769	307,593	454,023	714,809	1,074,823
60 - Supplies & Materials	188,858	23,081	36,598	67,548	70,888
64 - Services & Other Expenses	132,348	59,100	59,004	147,678	190,383
66 - Professional & Contracted Services	21,440	11,991	30,581	164,479	317,252
67 - Rent, Utilities & Maintenance	1,730	0	0	0	0
68 - Interfund Services	30,962	10,738	11,808	13,500	23,950
70 - Capital Asset Acquistions	66,903	0	0	37,119	10,000
Operating & Maintenance	442,241	104,910	137,991	430,324	612,473
Expenditures	**809,010**	**412,503**	**592,014**	**1,145,133**	**1,687,295**
96 - Operating Transfers In	(259,412)	(273,300)	(302,887)	(374,010)	(779,736)
Operating Transfers In	(259,412)	(273,300)	(302,887)	(374,010)	(779,736)
98 - Operating Transfers Out	0	0	37,119	73,300	0
Operating Transfers Out	0	0	37,119	73,300	0
Net Transfers	**(259,412)**	**(273,300)**	**(265,768)**	**(300,710)**	**(779,736)**
Corrections Total	**0**	**0**	**0**	**0**	**0**

Grant Summary Information

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 seven sources of grant funds. The initiatives include:

- ***Hope to Hire*** - The Martin Foundation provides supports to the Shelby County Department of Corrections through a multi-year grant award. This grant is designed to help the Memphis and Shelby County Community develop and implement comprehensive and collaborative strategies that address the challenge posed by reentry and recidivism. The objectives are to equip inmates with marketable Career Paths while incarcerated, to use evidence-based programs to enhance the clients' successful outcomes, as measured by case manager reports and recidivism reduction; and to improve/increase community awareness and acceptance of trained professionals exiting incarceration.

- ***SYNC – (Support Yields a Nurturing Collaborative)*** - The United States Department of Justice Office of Justice Programs Bureau provides a multi-year grant to provide intensive mental health programming. Its goal is to improve treatment and outcomes for diagnoses of co-occurring and Mental Health Services and Programming at Shelby County Division of Corrections.

- ***PLLUS (Providing Leadership Lifestyles while Under Supervision)*** - The State of Tennessee provides support to the Shelby County Department of Corrections through a multi-year grant award 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.

- ***Collaborative Adult Mentoring Project (CAMP)*** - Tennessee Department of Corrections (TDOC) supports the through a multi-year, grant provided by the Memphis Leadership Foundation (MLF) per the U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, for the purpose of implementing comprehensive mentoring services to medium to high risk inmates. Some services provided include evidence-based curricula, career paths, education/training, and post release services with the Memphis and Shelby County Office of Re-entry (MSCOR).

- ***Memphis and Shelby County Office of Re-entry (MSCOR***). The Tennessee Department of Corrections (TDOC) provides support for this grant. This grant 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 1362 Mississippi Blvd. site location. Note: This grant was previously a program that Shelby County Government partnered with the City of Memphis on. Shelby County now has full responsibility for the program.

Grant Program Detail

FUND	GRANT PROGRAM	AMOUNT
	Department 3501: Corrections Administration	
509	Hope To Hire	$ 136,238
570	SYNC	324,801
577	Providing Leadership Lifestyles Under Supervision (PLLUS) Grant	100,000
579	Collaborative Adult Mentoring Program (CAMP) Grant	236,520
706	Memphis-Shelby County Office of Re-Entry Program	110,000
	DIVISION TOTAL	**$ 907,559**

Discontinued Grants:
596 – Organics Management - $73,300
597 – Waste Reduction – Recycle Truck - $110,000

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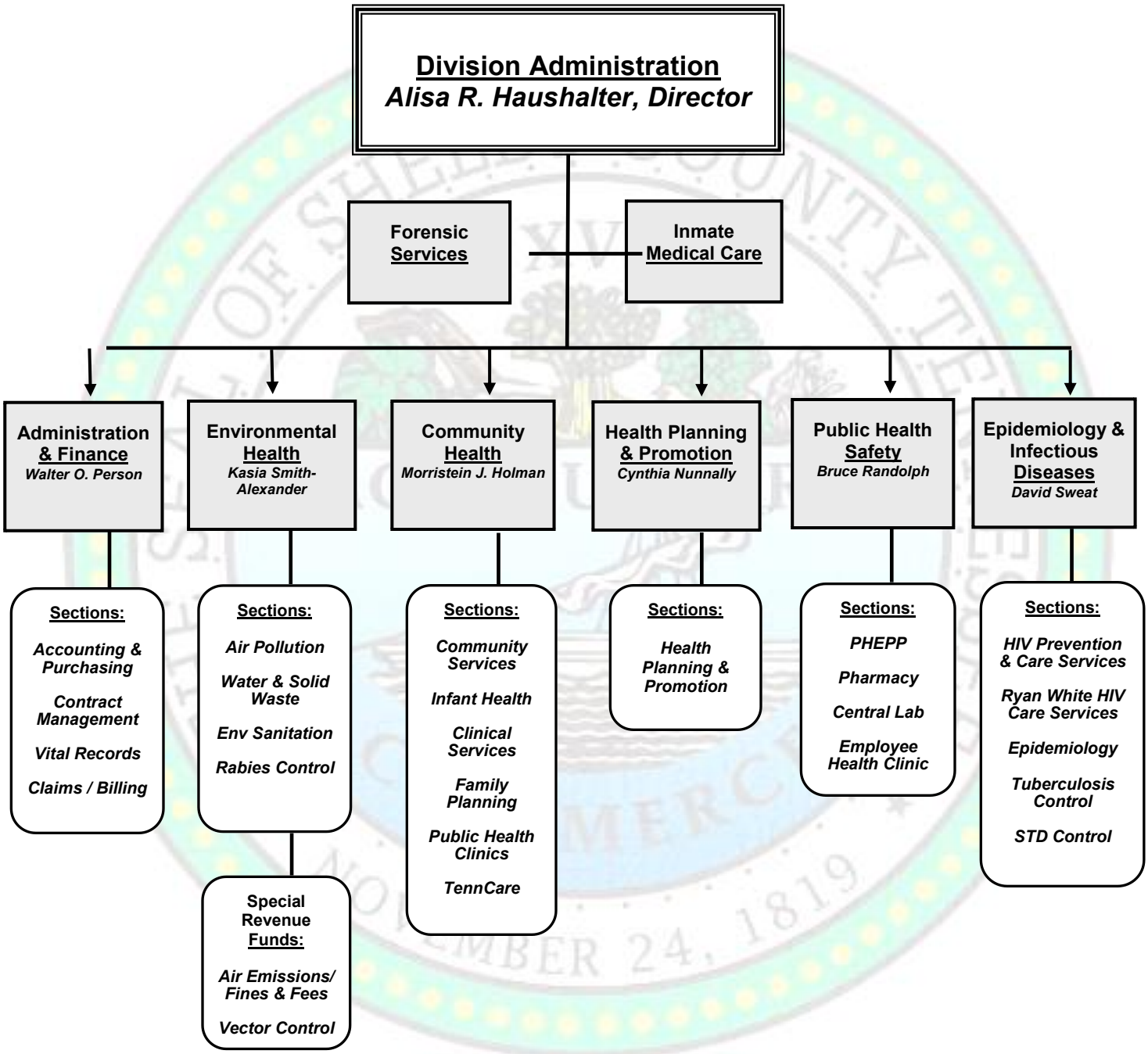
HEALTH SERVICES

Division Organizational Chart by Program



DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
[2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
[2-i] Provide effective disaster preparedness and 911 emergency response systems.

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.

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, such as the new Opioid Use Response Department, 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.

4009 Ryan White Program - To provide medical and support care for the needs of over 2,000 low income, uninsured/underinsured individuals living with and affected by HIV/AIDS through the **Memphis Ryan White Program.** This program is 100% grant funded and consists of Part A and Part B and Minority AIDS Initiative. Funds are received from the U.S. Department of Health and Human Services.

Health Services
Service Level Measurements

Service Levels	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Forecast*
Forensic Services					
Total Autopsies Performed	1,053	1,155	1,126	1,174	1,200
External Exams Performed	684	708	608	614	625
Cremation Approvals	1,500	1,210	2,463	3,119	3,200
Other investigations	1,300	916	831	950	925
Homicide Cases Closed within 90 days (Goal 90%)**	86%	56.8%	27%	33%	90%
Non-Homicide Cases Closed within 60 days (Goal 90%)**	82%	47.3%	22%	30%	80%
Administration & Finance					
Total Budget Sections Administered	90	89	90	90	89
Birth Certificates Issued	49,750	43,159	46,642	51,306	49,636
Death Certificates Issued	51,700	45,000	40,000	40,000	45,000
Vital Records Customers Served	91,700	85,500	88,000	96,800	96,500
Environmental Health Services					
Major sources permitted and inspected	115	128	69	83	90
Pollution complaint and response < 24 hours	55	54	51	90	70
Inspect and issue septic tank permits	120	120	119	147	150
Number of restaurant inspections	10,611	7,750	7,850	6,400	6,599
Number of swimming pool inspections	2,478	2,510	3,069	3,251	3,368
Animals picked up	868	200	169	123	80
Animal complaints investigated	1,755	580	624	567	250
Community Health					
Number of children screened - LEAD	18,000	18,000	16,038	13,824	15,000
Number of immunizations administered	65,318	66,000	49,043	46,368	50,000
Number of Early Periodic Screening Diagnosis and Treatment physicals performed	14,170	11,000	5,876	4,923	6,000
Number of adolescent encounters	1,260	1,300	4,387	4,141	4,000
Number of high risk low income encounters	8,400	15,000	7,018	7,003	10,000
Number of clinical and environmental tests performed	137,000	135,000	16,188	13,980	13,000
% of Children Grades K-8 Receiving Dental Sealants (Goal 55%)	56%	55%	53%	63%	55%
% of Enrolled Prenatal & Infant Families Receiving Home Visitation Services (Goal 75%)	75%	85%	77%	84%	85%
Health Planning and Promotion					
Number pregnant women enrolled in TennCare	15	1,719	1,808	1,574	1,725
Number residents reached - chronic disease prevention	10,000	7,000	7,000	8,500	9,000
Number car seats distributed	1,200	1,200	686	1,295	500
Public Health Safety					
Treatment completion rate for patients diagnosed as active Tuberculosis cases	95%	94%	93%	93%	93%
Number of patients examined, tested & treated for STD in clinic	26,501	28,697	24,793	23,214	24,003
Number pre-employment physical exams	400	279	278	266	272

**Updates not yet available from department.*

***FY19 is an estimate.*

FY20 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 Health Department has engaged in and is continuing to explore strategies for the Shelby County Opioid Response Plan with "wrap-around services" for individuals with opioids use disorder and overdose survivors and an education campaign aimed at building awareness of the opioid drug issue.

- The goal of achieving accreditation from the Public Health Accreditation Board (PHAB) will require a commitment of resources for infrastructure and process improvement.

General Fund

	FY18 Actual	FY19 Amended		FY20 Adopted	FY20-19 Var
Revenue	(4,531,820)	(5,028,038)		(4,304,650)	723,388
Total Personnel	9,206,850	11,495,297		11,284,403	(210,895)
O&M	20,178,075	19,953,324	*	20,135,425	182,101
Net Transfers	1,310,805	1,505,965		1,321,344	(184,621)
Net Operations	**26,163,910**	**27,926,548**		**28,436,521**	**509,973**
FTE Count	**157.1**	**162.1**		**162.1**	**-**

**Adjustments in FY19 include non-recurring items of $210,000, as well as carry-forward of $2,269,739 for opioid abuse education and prevention.*

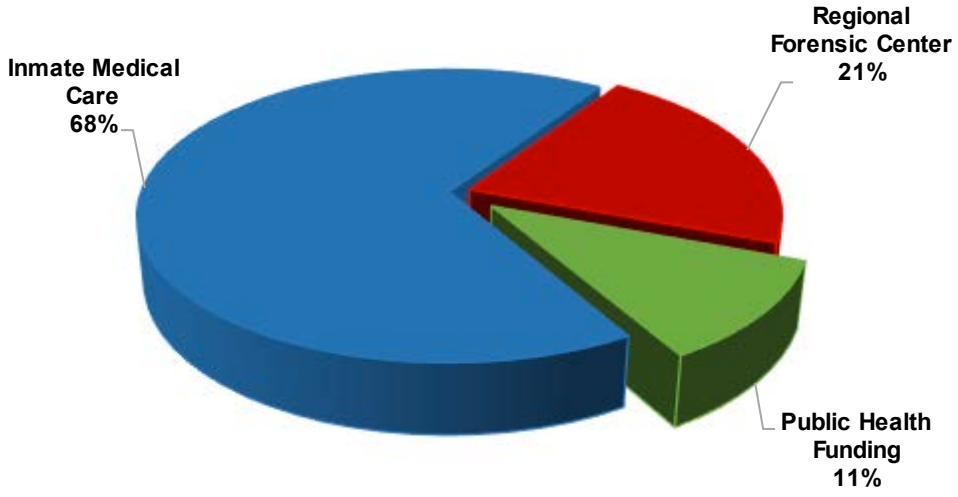
CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Overall decrease of $723,000 projected for FY20 primarily due to:
  - **Intergovernmental Revenues** – elimination of revenue for out of county autopsies by Forensics Center ($465,000).
  - **Charges for Other Services** - reduced TennCare revenue due to declining trend in patient visits to clinics and insurance billing issues with Managed Care Organizations ($250,000). Tenncare revenue has been declining since FY13.
- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M:*** FY20 O&M increase is primarily due to:
  - An increase in Computer supplies ($72,000) offset by reductions in other supplies and materials ($12,300).
  - An increase in professional and contracted services ($17,000), primarily for computing/telecommunication services.
  - A net increase of $105,000 due to a reduction in O&M grant fund expenditures allowed by the grantor. This reduction lowered the required amount of fund transfers from the General Fund, thus allowing the non-transferred funds to be expended in the General Fund.
    - ***Net Transfers*** were primarily reduced by $185,000 as a result of the reduction of O&M expenditures allowed by grantor.

Health Services O&M Funding:

- Of the nearly $20 million in FY20 non-salary General Fund expenditure budget for the Health Services Division, Inmate Medical Care and Regional Forensic Center are the two largest expenditures consuming 89.1% of this funding as shown in table below.
- Additional funding for the Inmate Medical contract is included in Corrections ($7.2M).
- Contracts related to Inmate Medical Care and Regional Forensic Center are subject to renewal during FY20.

	millions	% of total
Inmate Medical Care	$ 13.6	67.7%
Regional Forensic Center	$ 4.3	21.4%
Public Health Funding	$ 2.2	10.9%
	$ 20.1	**100.0%**



Only 11% of the SCHD budget for non-salary expenditures are available for public health support.

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 7% of the total division budget with descriptions provided below:

Air Emissions – Fund 081

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.

- Revenue Budget for FY20 is $878,400, which is more consistent with prior years.
- FTE Count unchanged at 9.8 positions.
- Fund balance projection as of 06/30/19 is $210,370; FY20 Planned Use of Fund Balance is $2,141.

Vector Control – Fund 082

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 Budget for FY20 is consistent with prior years at $3.6 million.
- FTE Count unchanged at 47 positions.
- Fund Balance projection as of 06/3019 is $1.2 million; FY20 Planned Use of Fund Balance is $599,636.

Air Emissions Fines & Penalties – Fund 083

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 Budget for FY20 is $8,000; highly variable depending on penalties assessed.
- O&M decrease of $2,000 in operational materials; contains no FTEs.
- Fund Balance projection as of 06/30/19 is $198,822; FY20 Planned Use of Fund Balance is $166,000.

GRANTS

- Grants represent 49% of the total expenditures within the Health Services Division.
  - Grant revenue for FY20 is $35 million, an increase of $2.8 million resulting primarily from increase in Ryan White program grants ($2.6 million) and increase in Community Health Services grant ($227,000) to track the spread of HIV in the community.
- FTE Count = 344.8, an increase of 1.8 positions due to increase in various grants for additional positions.

FTE Position Count — ALL FUNDS

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
010	4001	Director - Health Services	5.0	5.0	5.0	5.0	5.0	-
010	4003	Administration & Finance	23.3	23.3	26.3 [d]	26.3	26.3	-
010	4004	Environmental Health Services	39.0	39.0	39.0	40.0 [h]	40.0	-
010	4005	Community Health	20.7	19.8 [a]	19.8	18.8 [i]	18.8	-
010	4006	Health Planning & Promotion	6.0	6.0	11.0 [e]	14.0 [j]	14.0	-
010	4007	Inmate Medical Care	3.0	4.0 [b]	4.0	4.0	4.0	-
010	4008	Public Health Safety	50.0	51.0	52.0 [f]	54.0 [k]	54.0	-
TOTAL POSITIONS - GENERAL FUND			**147.0**	**148.1**	**157.1**	**162.1**	**162.1**	**-**
SPECIAL REVENUE FUND								
081	4004	Air Pollution	10.6	9.8 [c]	9.8	9.8	9.8	-
082	4004	Vector Control	47.0	47.0	47.0	47.0	47.0	-
TOTAL POSITIONS - SPECIAL REVENUE			**57.6**	**56.8**	**56.8**	**56.8**	**56.8**	**-**
GRANT FUNDS			**345.2**	**351.6**	**332.5** [g]	**342.9** [l]	**344.8** [m]	**1.8**
TOTAL POSITIONS - ALL FUNDS			**549.9**	**556.5**	**546.4**	**561.9**	**563.7**	**1.8**

FY17 - *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) One (1) Nurse position transferred from Sheriff to Inmate Medical (increase of 1.0 FTE) in FY17

c) Vacant Engineer B position was deleted for cost savings

FY18 - *d) Added 3 new positions to aid Health Administration: Contract Manager, Medical Records Manager, and Executive Secretary*

e) Added 5 new positions: 2 Public Health Coordinators, 1 Clerical Specialist and 2 Opioid Response positions: Public Health Outreach and Epidemiologist.

f) Added 1 new position to assist Public Health Safety: Clinical Services Evaluation Specialist

g) Various vacant, grant positions were deleted to maximize grant utilization and compensate for grant revenue

FY19 - *h) Added 1 new Clerical Specialist position*

i) Transferred Clerical Specialist (#860871) to Trustee office.

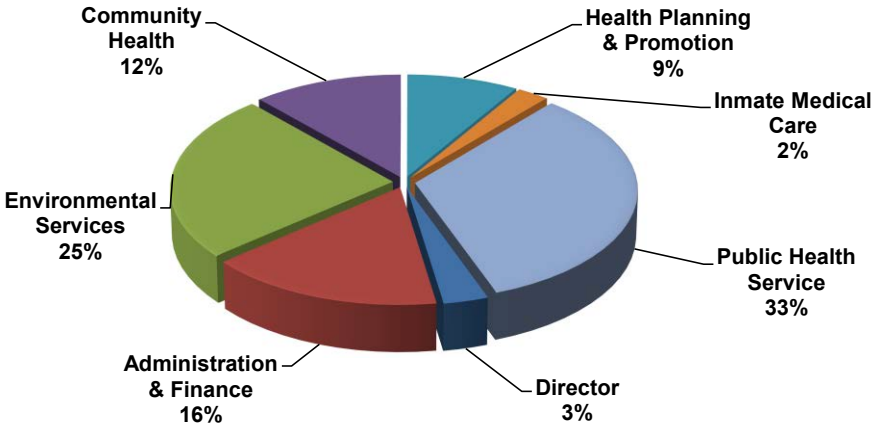
j) Added 3 FTE's - 1 Health Coordinator for Opioid Response and 2 Public Health Coordinators to improve general population health

k) Added a Public Health Data Analyst and Clinical Service Specialist to monitor risk factors and design interventions for chronic diseases.

l) Grant FTE increase primarily due to transfer of Ryan White to Health Division from Community Services in FY18.

FY20 - m) Grant Fund FTE increase of 1.8 due to various grant funding for additional positions.

FTE Positions by Department



Prime Accounts
Health Services

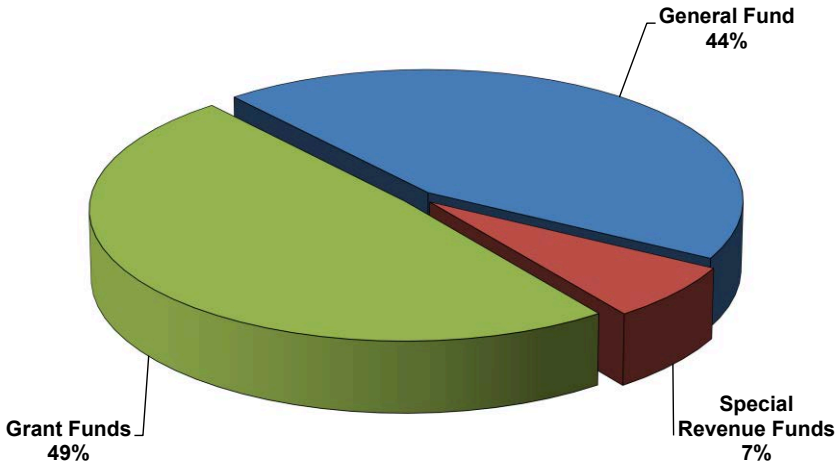
All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(21,598,418)	(21,041,029)	(21,328,660)	(24,180,488)	(25,354,774)
44 - Intergovernmental Revenues-Federal &	(1,994,141)	(1,674,995)	(3,360,427)	(7,786,570)	(9,324,133)
45 - Charges for Services	(2,181,816)	(2,068,918)	(538,828)	(2,354,350)	(2,078,850)
46 - Fines, Fees & Permits	(6,850,670)	(6,493,834)	(6,135,409)	(6,820,500)	(6,517,000)
47 - Other Revenue	(78,103)	(76,011)	(20,973)	(99,320)	(50,308)
48 - Investment Income	(4,564)	(7,867)	(13,955)	(6,500)	(38,200)
Revenue	**(32,707,712)**	**(31,362,652)**	**(31,398,251)**	**(41,247,727)**	**(43,363,266)**
51 - Salaries-Regular Pay	22,050,003	21,679,692	20,931,063	28,616,659	28,675,511
52 - Salaries-Other Compensation	630,351	700,580	623,591	616,996	678,166
55 - Fringe Benefits	8,282,278	8,415,983	8,695,240	11,813,905	11,255,310
56 - Vacancy Savings	0	0	0	(4,711,605)	(3,578,006)
Salaries & Fringe Benefits	30,962,632	30,796,254	30,249,894	36,335,955	37,030,981
60 - Supplies & Materials	2,673,622	2,315,394	2,347,576	2,665,495	2,737,099
64 - Services & Other Expenses	1,332,642	1,204,313	1,428,688	2,151,236	1,720,117
66 - Professional & Contracted Services	16,558,847	17,212,569	21,000,534	28,363,452	28,714,700
67 - Rent, Utilities & Maintenance	1,228,702	1,286,040	1,300,238	1,718,584	1,433,879
68 - Interfund Services	1,117,653	1,162,025	1,168,035	1,568,325	1,481,603
70 - Capital Asset Acquistions	441,095	239,729	152,905	267,900	187,450
Operating & Maintenance	23,352,562	23,420,070	27,397,976	36,734,992	36,274,848
95 - Contingencies & Restrictions	0	0	0	0	(153,089)
Contingencies & Restrictions	0	0	0	0	(153,089)
Expenditures	**54,315,194**	**54,216,325**	**57,647,869**	**73,070,947**	**73,152,740**
99 - Planned Use of Fund Balances	0	0	0	(3,361,672)	(1,027,953)
Planned Fund Balance Change	0	0	0	(3,361,672)	(1,027,953)
Planned Fund Balance Change	**0**	**0**	**0**	**(3,361,672)**	**(1,027,953)**
96 - Operating Transfers In	(3,497,829)	(3,308,350)	(2,950,660)	(3,174,065)	(2,935,944)
Operating Transfers In	(3,497,829)	(3,308,350)	(2,950,660)	(3,174,065)	(2,935,944)
98 - Operating Transfers Out	3,296,262	3,062,850	2,758,005	2,849,065	2,610,944
Operating Transfers Out	3,296,262	3,062,850	2,758,005	2,849,065	2,610,944
Net Transfers	**(201,567)**	**(245,500)**	**(192,654)**	**(325,000)**	**(325,000)**
Health Services Total	**21,405,914**	**22,608,172**	**26,056,964**	**28,136,549**	**28,436,521**

Sources and Uses by Fund Type — ALL FUNDS

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	**(4,304,650)**	**(797,300)**	**-**	**31,419,827**	**2,118,644**	**28,436,521**	**44%**
SPECIAL REVENUE FUNDS							
081 - Air Emission Fees	(878,400)	-	(2,141)	880,541	-	**-**	**1%**
082 - Vector Control	(3,578,000)	-	(599,636)	4,177,636	-	**-**	**6%**
083 - Air Emission Fines & Penalties	(8,000)	-	(166,000)	154,000	20,000	**-**	**0%**
TOTAL SPECIAL REVENUE FUNDS	**(4,464,400)**	**-**	**(767,776)**	**5,212,176**	**20,000**	**-**	**7%**
GRANT FUNDS	**(34,594,216)**	**(2,138,644)**	**(260,177)**	**36,520,736**	**472,300**	**-**	**49%**
ALL FUNDS TOTAL	**(43,363,266)**	**(2,935,944)**	**(1,027,953)**	**73,152,740**	**2,610,944**	**28,436,521**	**100%**

FY20 Uses by Fund



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

Net Expenditures by Department* ALL FUNDS

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
010	4001	Director - Health Services	248,487	314,397	300,036	567,505	560,200
010	4002	Forensic Services	2,757,309	3,103,283	3,278,009	3,387,641	3,902,641
010	4003	Administration & Finance (1)	(1,392,241)	(1,267,449)	(347,186)	(319,659)	(230,917)
010	4004	Environmental Health Services	1,955,303	1,322,073	1,670,274	2,290,787	2,015,010
010	4005	Community Health	2,056,225	2,166,241	3,551,144	2,576,552	2,577,700
010	4006	Health Planning & Promotion (2)	469,531	488,745	753,419	1,423,754	1,403,153
010	4007	Inmate Medical Care	11,856,129	12,946,307	13,458,166	13,904,151	13,900,521
010	4008	Public Health Safety	3,398,222	3,523,974	3,500,047	4,305,817	4,308,213
GENERAL FUND TOTAL			**21,348,964**	**22,597,570**	**26,163,910**	**28,136,548**	**28,436,521**
SPECIAL REVENUE FUNDS							
081	4004	Air Pollution	(114,087)	114,841	(59,277)	-	-
082	4004	Vector Control	204,940	79,685	(143,345)	-	-
083	4004	Air Emissions	63,070	9,334	21,810	-	-
SPECIAL REVENUE FUND TOTAL			**153,924**	**203,861**	**(180,812)**	**-**	**-**
GRANT FUNDS TOTAL			**(96,973)**	**(193,259)**	**73,865**	**-**	**-**
HEALTH SERVICES TOTAL			**21,405,914**	**22,608,172**	**26,056,964**	**28,136,548**	**28,436,521**

Includes all Sources and Uses of Funds

(1) *Indirect Cost Allocation, which carries a negative balance, is included in department 4003.*
(2) *FY19 includes Opioid Response program with use of fund balance.*

Prime Accounts
Health Services

General Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(1,220,958)	(1,874,922)	(1,782,924)	(1,250,088)	(1,553,000)
44 - Intergovernmental Revenues-Federal &	(789,523)	(383,156)	(283,284)	(495,000)	(30,000)
45 - Charges for Services	(1,122,914)	(963,759)	(724,409)	(878,950)	(628,650)
46 - Fines, Fees & Permits	(2,358,429)	(2,164,433)	(1,720,255)	(2,390,500)	(2,091,000)
47 - Other Revenue	(2,768)	(18,811)	(20,949)	(13,500)	(2,000)
Revenue	**(5,494,592)**	**(5,405,081)**	**(4,531,820)**	**(5,028,038)**	**(4,304,650)**
51 - Salaries-Regular Pay	6,367,357	6,484,917	6,365,434	8,708,278	8,837,585
52 - Salaries-Other Compensation	153,071	183,658	175,172	157,446	157,446
55 - Fringe Benefits	2,395,061	2,544,055	2,666,244	3,630,880	3,445,637
56 - Vacancy Savings	0	0	0	(1,001,307)	(1,156,266)
Salaries & Fringe Benefits	8,915,489	9,212,630	9,206,850	11,495,297	11,284,403
60 - Supplies & Materials	658,751	597,494	1,843,257	803,483	857,223
64 - Services & Other Expenses	449,970	394,794	645,856	1,166,598	814,386
66 - Professional & Contracted Services	15,538,999	16,448,100	16,872,497	19,801,034	17,737,941
67 - Rent, Utilities & Maintenance	976,843	1,026,600	989,504	1,364,553	1,063,768
68 - Interfund Services	(758,645)	(588,619)	(287,362)	(820,605)	(409,894)
70 - Capital Asset Acquistions	54,365	79,758	114,323	118,000	72,000
Operating & Maintenance	16,920,283	17,958,126	20,178,075	22,433,063	20,135,425
Expenditures	**25,835,771**	**27,170,756**	**29,384,925**	**33,928,360**	**31,419,827**
99 - Planned Use of Fund Balances	0	0	0	(2,269,739)	0
Planned Fund Balance Change	0	0	0	(2,269,739)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(2,269,739)**	**0**
96 - Operating Transfers In	(1,211,010)	(1,222,447)	(807,630)	(821,800)	(797,300)
Operating Transfers In	(1,211,010)	(1,222,447)	(807,630)	(821,800)	(797,300)
98 - Operating Transfers Out	2,218,795	2,054,341	2,118,435	2,327,765	2,118,644
Operating Transfers Out	2,218,795	2,054,341	2,118,435	2,327,765	2,118,644
Net Transfers	**1,007,785**	**831,895**	**1,310,805**	**1,505,965**	**1,321,344**
Health Services Total	**21,348,964**	**22,597,570**	**26,163,910**	**28,136,548**	**28,436,521**

Prime Accounts
Health Services

Special Revenue Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
45 - Charges for Services	(379)	(40)	(75)	(400)	(200)
46 - Fines, Fees & Permits	(4,492,241)	(4,329,400)	(4,415,154)	(4,430,000)	(4,426,000)
47 - Other Revenue	0	0	(24)	0	0
48 - Investment Income	(4,564)	(7,867)	(13,955)	(6,500)	(38,200)
Revenue	**(4,497,184)**	**(4,337,307)**	**(4,429,208)**	**(4,436,900)**	**(4,464,400)**
51 - Salaries-Regular Pay	2,690,514	2,690,960	2,614,534	3,114,036	3,170,435
52 - Salaries-Other Compensation	143,042	147,422	110,727	144,809	144,809
55 - Fringe Benefits	909,435	940,627	964,150	1,167,899	1,125,401
56 - Vacancy Savings	0	0	0	(241,152)	(191,193)
Salaries & Fringe Benefits	3,742,991	3,779,009	3,689,410	4,185,593	4,249,452
60 - Supplies & Materials	194,525	158,133	108,381	367,946	378,921
64 - Services & Other Expenses	44,790	62,217	36,344	42,004	46,204
66 - Professional & Contracted Services	39,120	40,000	40,057	70,300	70,300
67 - Rent, Utilities & Maintenance	25,920	27,321	49,244	55,480	73,300
68 - Interfund Services	324,409	314,876	300,367	347,758	344,000
70 - Capital Asset Acquistions	211,328	128,049	0	44,900	50,000
Operating & Maintenance	840,093	730,596	534,392	928,388	962,724
Expenditures	**4,583,083**	**4,509,606**	**4,223,802**	**5,113,981**	**5,212,176**
99 - Planned Use of Fund Balances	0	0	0	(692,581)	(767,776)
Planned Fund Balance Change	0	0	0	(692,581)	(767,776)
Planned Fund Balance Change	**0**	**0**	**0**	**(692,581)**	**(767,776)**
96 - Operating Transfers In	0	0	0	(4,500)	0
Operating Transfers In	0	0	0	(4,500)	0
98 - Operating Transfers Out	68,024	31,562	24,595	20,000	20,000
Operating Transfers Out	68,024	31,562	24,595	20,000	20,000
Net Transfers	**68,024**	**31,562**	**24,595**	**15,500**	**20,000**
Health Services Total	**153,924**	**203,861**	**(180,812)**	**0**	**0**

Special Revenue Funds Summary

Fund 081 - Air Emission Fees:

The Air Emission Fees Special Revenues 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 November.
3) Responds to constituent complaints regarding mosquito and rat activity and/or urban sanitation.
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 project include the Memphis Area Ride Share and Shelby County School Bus Retrofit programs. The revenue source for this fund is Title V penalties collected.

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(20,377,461)	(19,166,107)	(19,545,736)	(22,930,400)	(23,801,774)
44 - Intergovernmental Revenues-Federal &	(1,204,618)	(1,291,839)	(3,077,143)	(7,291,570)	(9,294,133)
45 - Charges for Services	(1,058,523)	(1,105,119)	185,655	(1,475,000)	(1,450,000)
47 - Other Revenue	(75,335)	(57,201)	0	(85,820)	(48,308)
Revenue	**(22,715,936)**	**(21,620,265)**	**(22,437,224)**	**(31,782,789)**	**(34,594,216)**
51 - Salaries-Regular Pay	12,992,132	12,503,814	11,951,095	16,794,345	16,667,491
52 - Salaries-Other Compensation	334,238	369,500	337,692	314,741	375,911
55 - Fringe Benefits	4,977,782	4,931,301	5,064,847	7,015,126	6,684,272
56 - Vacancy Savings	0	0	0	(3,469,146)	(2,230,547)
Salaries & Fringe Benefits	18,304,153	17,804,615	17,353,634	20,655,065	21,497,127
60 - Supplies & Materials	1,820,345	1,559,767	395,938	1,494,067	1,500,955
64 - Services & Other Expenses	837,882	747,301	746,488	942,634	859,527
66 - Professional & Contracted Services	980,728	724,469	4,087,980	8,492,118	10,906,459
67 - Rent, Utilities & Maintenance	225,939	232,119	261,491	298,550	296,811
68 - Interfund Services	1,551,890	1,435,768	1,155,031	2,041,172	1,547,497
70 - Capital Asset Acquistions	175,402	31,923	38,582	105,000	65,450
Operating & Maintenance	5,592,187	4,731,348	6,685,509	13,373,541	15,176,699
95 - Contingencies & Restrictions	0	0	0	0	(153,089)
Contingencies & Restrictions	0	0	0	0	(153,089)
Expenditures	**23,896,340**	**22,535,963**	**24,039,143**	**34,028,606**	**36,520,736**
99 - Planned Use of Fund Balances	0	0	0	(399,352)	(260,177)
Planned Fund Balance Change	0	0	0	(399,352)	(260,177)
Planned Fund Balance Change	**0**	**0**	**0**	**(399,352)**	**(260,177)**
96 - Operating Transfers In	(2,286,819)	(2,085,903)	(2,143,030)	(2,347,765)	(2,138,644)
Operating Transfers In	(2,286,819)	(2,085,903)	(2,143,030)	(2,347,765)	(2,138,644)
98 - Operating Transfers Out	1,009,443	976,947	614,976	501,300	472,300
Operating Transfers Out	1,009,443	976,947	614,976	501,300	472,300
Net Transfers	**(1,277,377)**	**(1,108,956)**	**(1,528,054)**	**(1,846,465)**	**(1,666,344)**
Health Services Total	**(96,973)**	**(193,259)**	**73,865**	**0**	**0**

Grant Summary Information

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

Administration

- ***Grant-In-Aid*** – Supports the overall functions of the Shelby County Health Department as mandated by State Law. The Health Department strategically plans for the use and incorporation of these state funds to individual programs administered or managed by the Department.

Environmental Health

- ***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 (Rideshare) or programs that will contribute to attainment of the national ambient air quality standards for ozone, carbon monoxide and particulate matter.

Community Health

- ***Community Health Services*** – Provides direct community-based services, case management and outreach to address health needs of vulnerable populations and provides prevention-oriented health education and service with a major emphasis on family planning services and the improvement of maternal and child health such with, preventative, lifesaving initiatives such as 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.

Health Planning & Promotion

- ***Health Planning & Promotion Services*** – Includes services such as Chronic Disease Management through the incorporation of healthy, active lifestyle habits, Tobacco Use Prevention, and Health Risk Reduction initiatives to eliminate early risk factors for diseases and illnesses such as childhood obesity. Some grants also assist expecting mothers and children with enrollment into insurance plans such as Tenncare and CoverKids to receive and maintain proper, health care.

Inmate Medical Care

- ***2017 Safety & Justice* Challenge** - Supports targeted efforts to reduce jail incarceration and disparities in jail usage by developing different approaches to engage the justice systems to implement strategies based on data to safely reduce jail populations.

Public Health Safety

- ***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.

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.

Grant Program Detail

FUND	GRANT NAME	AMOUNT
	Department 4003: Health Services Admin & Finance	
747	State Grant In Aid -Administration	917,800
	Department Total	**$ 917,800**
	Department 4004: Environmental Health Services	
105	Air Pollution 10/1/19-6/30/20	$ 344,417
106	Air Pollution 07/1/19-09/30/19	112,831
520	Rideshare Project - Air Quality Outreach	100,000
521	Rideshare Project - Air Quality Outreach 2017	600,000
648	Air Pollution Special Studies II	49,221
739	Special Air Pollution	155,000
	Department Total	**$ 1,361,469**
	Department 4005: Community Health Services	
215	Tenndercare Outreach	$ 1,165,400
225	Child Fatality Review Services	10,000
230	Centers for Disease Control (CDC) Childhood Lead Grant	203,300
242	Fetal Infant Mortality Review	646,400
250	Home Visiting Services	598,100
282	TN Department of Health Laboratory & Bioterrorism	151,718
295	City Courts Child Safety Seat	25,000
345	Women, Infant, & Children Program (WIC) - Clinical Services	4,942,950
346	Women, Infant, & Children Program (WIC) - Clinical Services II	1,647,650
365	Tenncare Early Periodic Screening & Diagnostic Testing (EPSD&T)	1,450,000
396	Human Immunodeficiency Virus (HIV) Case Management - 7/1/19-3/31/20	305,250
397	Human Immunodeficiency Virus (HIV) Case Management - 4/1/20-6/30/20	101,750
415	Tenncare Dental Prevention	751,800
424	HIV Prevention Pre-Exposure Prophylaxis (PrEP) Grant	237,882
425	HIV - State VD / Surveillance / Infertility - I	1,074,200
426	HIV - State VD / Surveillance / Infertility - II	1,332,162
430	Immunization	402,719
431	Immunization DHS	117,130
438	Tuberculosis (TB) Outreach	1,715,400
507	HIV Prevention Pre-Exposure Prophylaxis (PrEP) Services	121,677
565	Family Planning	761,410
715	Children's Special Services	796,900
730	Breast & Cervical Cancer - Supplemental	125,000
734	Breast & Cervical Cancer - Supplemental II	7,500
	Department Total	**$ 18,691,298**
	Department 4006: Health Planning and Promotion	
129	Prenatal Presumptive Eligibility Expansion	$ 78,000
580	Health Risk Reduction - Community Development	114,400
610	Tobacco Risk - Community Development - 4/1/20-6/30/20	10,626
611	Tobacco Risk - Community Development - 7/1/19-3/31/20	31,876
612	Tobacco Prevention and Control	246,666
	Department Total	**$ 481,567**

Grant Program Detail

FUND	GRANT NAME	
	Department 4007: Inmate Medical Care	
646	2017 Safety & Justice Challenge	48,308
	Department Total	**$ 48,308**
	Department 4008: Public Health Safety	
677	Public Health Emergency Preparedness	$ 991,410
683	Ryan White HIV Core Med & Support	498,800
	Department Total	**$ 1,490,210**
	Department 4009: Ryan White	
391	National HIV Behavioral Surveillance (NHBS)	$ 148,450
394	National HIV Behavioral Surveillance (NHBS) Testing	148,450
442	Ryan White Minority AIDS Initiative 7/1/19-2/28/20	526,890
443	Ryan White Minority AIDS Initiative 3/1/20-6/30/20	279,869
450	Ryan White Part A 3/1/20-6/30/20	2,922,362
453	Ryan White Part A 7/1/19-2/28/20	4,878,543
508	HIV Prevention Pre-Exposure Prophylaxis (PrEP) Grant	497,000
622	Ryan White Part B 7/1/19-3/31/20	1,316,800
623	Ryan White Part B 4/1/20-6/30/20	285,200
773	HIV Prevention 7/1/19-12/31/19	350,000
774	HIV Prevention 1/1/20-6/30/20	250,000
	Department Total	**$ 11,603,564**
	DIVISION TOTAL	**$ 34,594,216**

**Grant totals are current revenue sources only.*

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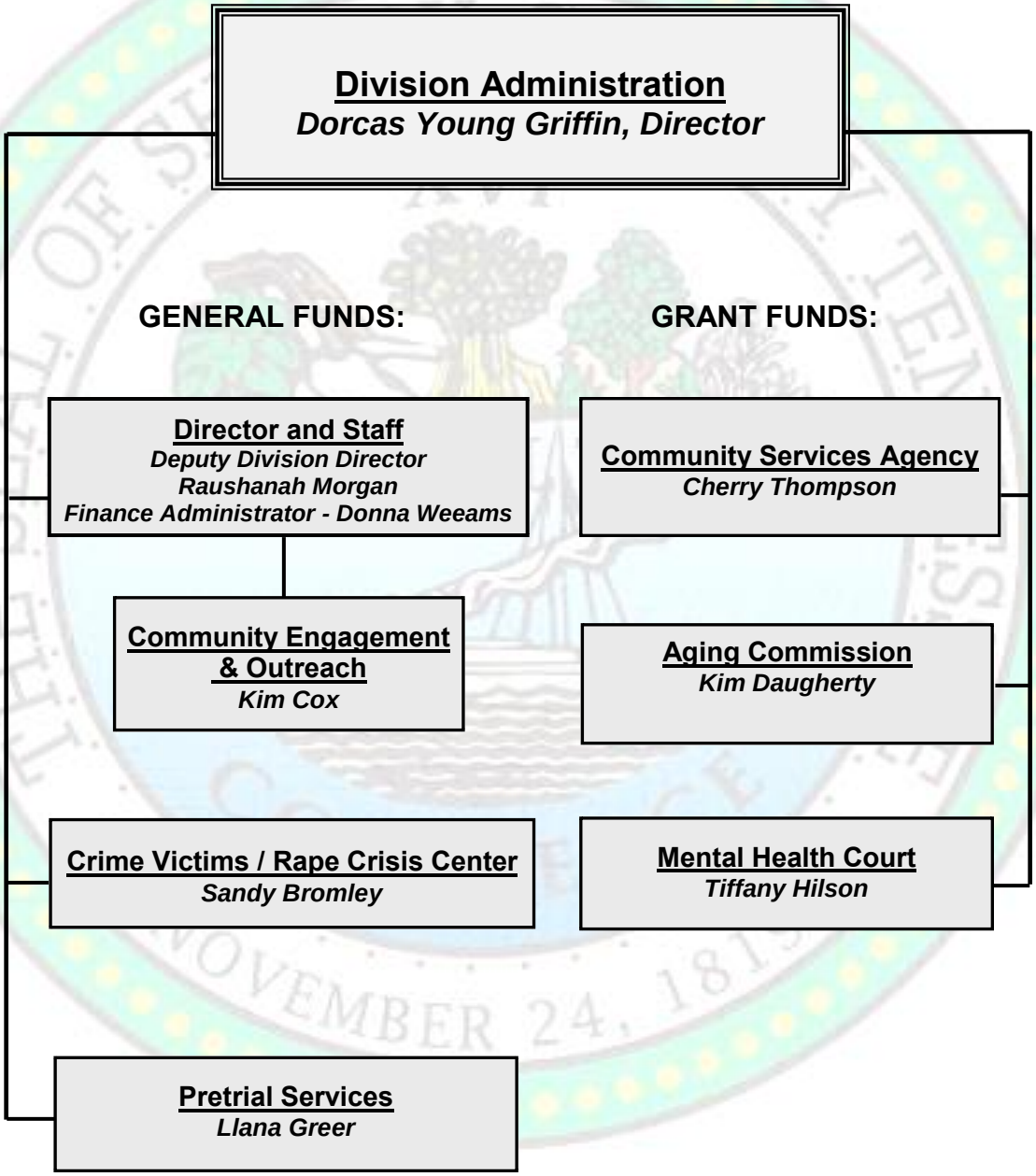
COMMUNITY SERVICES

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT 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:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
[2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
[2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
[2-e] Reduce the recidivism rate of kids who are detained and in county custody.
[2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.

Strategy 3: Protect and Promote Community Health

[3-c] Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.

Strategy 4: Promote Workforce Development and a Healthy Economy

[4-a] Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.
[4-c] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

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

[5-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:

4801 Director and Staff – Provides direction and administrative and financial oversight to the division in order 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. The Office of Engagement and Outreach is included in the administrative function to collaborate with community agencies to carry out the division mission and goals.

4802 – Community Services Agency – Provides services to break the generational cycle of poverty by offering opportunities through education, viable resources and partnerships that empower the economically disadvantaged citizens within Shelby County to achieve economic independence and create a thriving community. Community Services Agency offers assistance with utility cost to prevent disconnection of service, assistance with rent/mortgage payments to prevent eviction and foreclosure, as well as assistance with medical prescription cost (excludes narcotics). CSA's Family Self-Sufficiency program works with families and individuals to create an intensive plan that will ultimately foster a path from poverty to economic stability.

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 Office of Justice Initiatives - 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. Pretrial Services and Community & Diversion Services are combined within this department. 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.

Community Services
Service Level Measurements

Service Levels	FY17 Actual	FY18 Actual	FY19 Estimated	FY20 Forecast
Individuals referred to crisis center for detox and psychiatric evaluation	7,316	7,300	7,741	7,700
Victims of family violence who apply for Orders of Protection	1,853	1,600	1,730	1,800
Victims of crime receiving CVRCC Services	7,963	7,948	8,161	8,200
Sexual Assault Forensic Medical Exams performed	734	640	581	600
Number individuals in supervised release	1,415	1,435	1,250	1,445
Number of detainees interviewed in jail release	27,984	28,000	25,000	26,500
Percent of detainees interviewed released on recognizance or bond	79.0%	79.0%	74.8%	79.0%
Percent of defendants who appeared in court as ordered	98.8%	98.9%	97.2%	98.9%
Average number of people supervised on probation per month	1,250	1,275	1,212	1,285
Percent of technical violations while on probation	2.6%	2.6%	2.1%	2.5%

FY20 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- State and federal governments continue to limit grant funding, while our community continues to see an increased need for services to low-income and indigent individuals.
- Programs directly related to providing jail diversion and support for crime victims represent 89% of General Fund dollars within the Community Services Division.
- Community Services Division's Office of Justice Initiatives department maintains a comprehensive focus on jail alternative programs through the pre-trial, mental and behavioral health liaison and jail diversion services. In addition, a new Evening Reporting Center is budgeted to be activated in FY20, focusing on diverting youths from the juvenile justice system.

REVENUE SOURCES:

The Division of Community Services is funded by General Fund and Grant Fund revenue.

- General Fund revenue primarily includes State of Tennessee reimbursements for rape exams performed and Pre-Trial Services program fees charged to clients.
- The majority of programs operated by the Community Services Division are grant-funded (77%).
- Grant fund revenues are federal and state pass through grants primarily from the Tennessee Housing Development Agency and Tennessee Commission on Aging and Disability.

General Fund

COMMUNITY SVCS	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(755,823)	(851,000)	(910,000)	(59,000)
Total Personnel	5,883,505	6,349,112	6,253,415	(95,697)
O&M	3,143,084	4,064,867 *	4,177,201	112,334
Net Transfers	140,061		-	-
Net Operations	**8,410,826**	**9,562,979**	**9,520,616**	**(42,363)**
FTE Count	**96.0**	**97.0**	**97.0**	**-**

*Adjustments in FY19 for non-recurring items ($290,000) for relocation to 1060 Madison.

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** FY20 $59,000 increase is primarily due to Crime Victims Center reimbursements for rape kit exams, lab and medical fees from State of TN ($98,000) and other governments ($27,000), offset by termination of Pre-trial Services driver's license reinstatement class ($25,000), lower trend of clients assigned to Pre-trial program classes - payments collected for classes are based on clients' affordability ($50,000). In addition, reimbursements are received ($10,000) for Crime Victims Center facilitation of healthy relationship workshops at Le Bonheur Children's Hospital.
- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M:*** Increase of $112,334 is due to full year of operation of the Youth Assessment Center under University of Tennessee professional services contract to operate the center ($102,334), in addition to operational costs associated with the healthy relationship workshops at Le Bonheur Children's Hospital ($10,000).

Grant Funds

	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	24,023,261	41,977,518	34,823,572	(7,153,946)
FTE Count	**108.2**	**108.6**	**108.5**	**(0.1)**

- **Revenue:** $7.2 million reduction in grant funding for FY20 includes:
  - $5.8 million in CSA Low Income Energy Assistance, Utilities and Housing funding
  - $1.4 million in Office of Justice Initiatives programs

- **FTE:** Remains essential at 108.5 FTEs.

FTE Position Count — ALL FUNDS

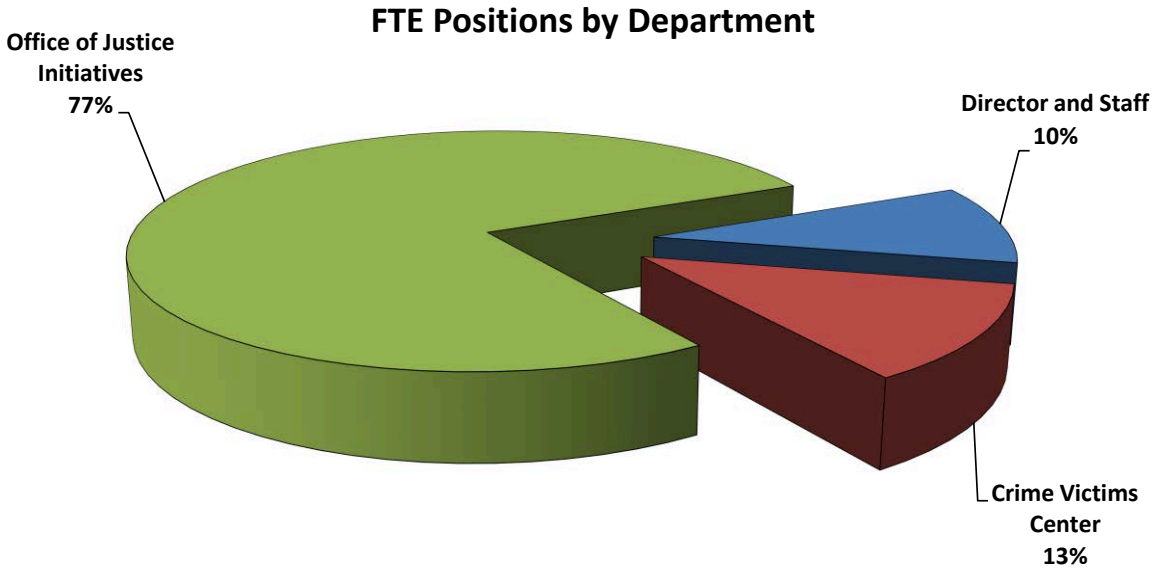
Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
010	4801	Director and Staff	10.0	10.0	11.0	10.0	10.0	-
010	4806	Crime Victims Center	12.0	12.0	12.0	12.0	12.0	-
010	4811	Office of Justice Initiatives	73.0	73.0	73.0	75.0	75.0	-
TOTAL POSITIONS - GENERAL FUND			**95.0**	**95.0**	**96.0**	**97.0**	**97.0**	**-**
GRANT FUNDS			**112.7**	**112.1**	**108.2**	**108.6**	**108.5**	**(0.1)**
TOTAL POSITIONS - ALL FUNDS			**207.7**	**207.1**	**204.2**	**205.6**	**205.5**	**(0.1)**

FY18 - Added 1 Mental Health Coordinator.

Grant Funds - Deleted 1 position from Defending Childhood Initiatives, 1 position from Ryan White and .05 FTE from Crime Victims Center.

FY19 - Added one (1) Manager A position for Youth Assessment Center; moved 1.0 FTE (Deputy Division Director) from Administration department to 4811 - Office of Justice Initiatives.

Grant funds - Work Investment Network federal grant program transferred authority from City of Memphis to the County.



Prime Accounts
Community Services

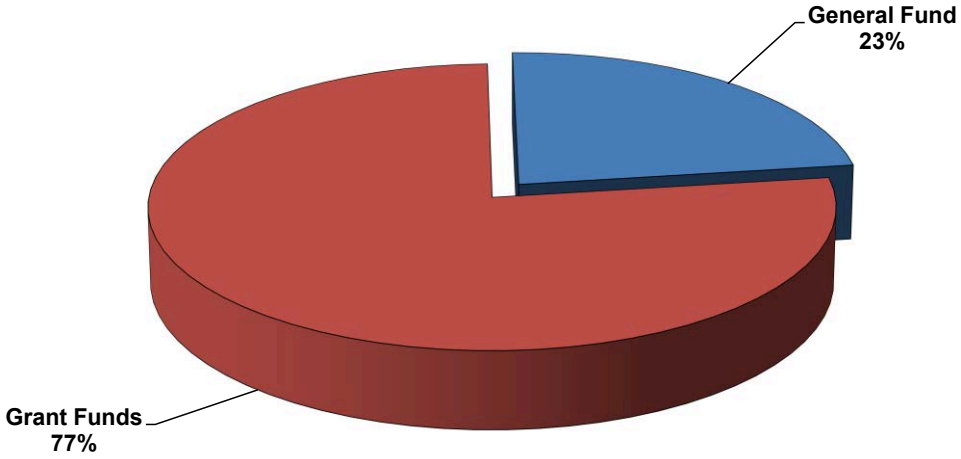
All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(19,386,524)	(22,033,305)	(19,463,367)	(39,019,237)	(33,450,198)
44 - Intergovernmental Revenues-Federal &	(8,379,503)	(7,917,546)	(4,919,370)	(2,763,754)	(1,425,975)
45 - Charges for Services	(231,180)	(235,214)	(196,023)	(225,000)	(200,000)
46 - Fines, Fees & Permits	(118,334)	(79,378)	(49,359)	(100,000)	(50,000)
47 - Other Revenue	(220,908)	(254,143)	(150,965)	(720,528)	(607,399)
Revenue	**(28,336,450)**	**(30,519,585)**	**(24,779,084)**	**(42,828,518)**	**(35,733,572)**
51 - Salaries-Regular Pay	8,217,882	8,298,852	8,171,200	10,148,190	10,325,048
52 - Salaries-Other Compensation	152,939	182,498	175,498	376,532	195,036
55 - Fringe Benefits	3,088,852	3,209,070	3,380,086	4,047,682	3,837,623
56 - Vacancy Savings	0	0	0	(598,353)	(631,267)
Salaries & Fringe Benefits	11,459,673	11,690,420	11,726,784	13,974,051	13,726,441
60 - Supplies & Materials	315,919	339,050	273,186	1,651,535	508,841
64 - Services & Other Expenses	9,231,096	9,141,318	8,659,634	23,727,882	19,154,138
66 - Professional & Contracted Services	14,288,260	15,942,292	11,686,896	11,381,639	10,093,881
67 - Rent, Utilities & Maintenance	521,837	567,034	589,428	1,393,348	1,200,260
68 - Interfund Services	277,293	285,688	253,980	655,377	640,725
Operating & Maintenance	24,634,405	26,275,383	21,463,124	38,809,781	31,597,845
95 - Contingencies & Restrictions	0	0	0	(102,334)	(70,097)
Contingencies & Restrictions	0	0	0	(102,334)	(70,097)
Expenditures	**36,094,078**	**37,965,803**	**33,189,908**	**52,681,497**	**45,254,188**
96 - Operating Transfers In	(120,282)	(137,006)	(140,061)	0	0
Operating Transfers In	(120,282)	(137,006)	(140,061)	0	0
98 - Operating Transfers Out	120,282	137,006	140,061	0	0
Operating Transfers Out	120,282	137,006	140,061	0	0
Net Transfers	**0**	**0**	**0**	**0**	**0**
Community Services Total	**7,757,628**	**7,446,218**	**8,410,824**	**9,852,979**	**9,520,616**

Sources and Uses by Fund Type — ALL FUNDS

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - General Fund	(910,000)	-	-	10,430,616	-	9,520,616	23%
GRANT FUNDS	(34,823,572)	-	-	34,823,572	-	-	77%
ALL FUNDS TOTAL	(35,733,572)	-	-	45,254,188	-	9,520,616	100%

FY20 Uses by Fund



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

Net Expenditures by Department*

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
010	4801	Director- Community Services	1,125,731	641,018	1,231,256	1,372,301	1,030,088
010	4804	Community & Diversion Services**	2,146,650	2,171,550	2,443,416	-	-
010	4806	Crime Victims Center	931,870	983,561	1,025,564	1,202,766	1,120,912
010	4811	Office of Justice Initiatives	3,532,959	3,571,655	3,710,590	7,277,912	7,369,616
GENERAL FUND TOTAL			**7,737,210**	**7,367,785**	**8,410,826**	**9,852,979**	**9,520,616**
GRANT FUNDS TOTAL			**20,418**	**78,433**	**-**	**-**	**-**
COMMUNITY SERVICE TOTAL			**7,757,628**	**7,446,218**	**8,410,826**	**9,852,979**	**9,520,616**

Includes all Sources and Uses of Funds

***** Combined into the Office of Justice Initiatives in FY19***

Prime Accounts
Community Services

General Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(453,275)	(409,930)	(396,970)	(425,000)	(523,000)
44 - Intergovernmental Revenues-Federal &	(55,005)	(92,925)	(113,471)	(100,000)	(137,000)
45 - Charges for Services	(231,180)	(235,214)	(196,023)	(225,000)	(200,000)
46 - Fines, Fees & Permits	(118,334)	(79,378)	(49,359)	(100,000)	(50,000)
47 - Other Revenue	(2,308)	0	0	(1,000)	0
Revenue	**(860,102)**	**(817,447)**	**(755,823)**	**(851,000)**	**(910,000)**
51 - Salaries-Regular Pay	3,955,486	3,963,751	4,115,395	4,706,971	4,776,475
52 - Salaries-Other Compensation	95,549	120,964	119,618	102,549	102,549
55 - Fringe Benefits	1,465,308	1,513,277	1,648,492	1,886,188	1,775,158
56 - Vacancy Savings	0	0	0	(346,596)	(400,768)
Salaries & Fringe Benefits	5,516,343	5,597,992	5,883,505	6,349,112	6,253,415
60 - Supplies & Materials	140,630	104,575	114,925	514,271	102,061
64 - Services & Other Expenses	85,438	104,938	121,866	224,534	169,718
66 - Professional & Contracted Services	2,694,176	2,673,360	2,913,839	3,686,355	3,742,003
67 - Rent, Utilities & Maintenance	123,589	96,009	105,338	165,383	230,155
68 - Interfund Services	(70,800)	(528,649)	(112,885)	(133,342)	(66,736)
Operating & Maintenance	2,973,033	2,450,234	3,143,084	4,457,201	4,177,201
95 - Contingencies & Restrictions	0	0	0	(102,334)	0
Contingencies & Restrictions	0	0	0	(102,334)	0
Expenditures	**8,489,376**	**8,048,226**	**9,026,588**	**10,703,979**	**10,430,616**
96 - Operating Transfers In	(6,173)	0	0	0	0
Operating Transfers In	(6,173)	0	0	0	0
98 - Operating Transfers Out	114,108	137,006	140,061	0	0
Operating Transfers Out	114,108	137,006	140,061	0	0
Net Transfers	**107,935**	**137,006**	**140,061**	**0**	**0**
Community Services Total	**7,737,210**	**7,367,785**	**8,410,826**	**9,852,979**	**9,520,616**

Prime Accounts
Community Services

Grant Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(18,933,249)	(21,623,375)	(19,066,397)	(38,594,237)	(32,927,198)
44 - Intergovernmental Revenues-Federal &	(8,324,498)	(7,824,620)	(4,805,899)	(2,663,754)	(1,288,975)
47 - Other Revenue	(218,601)	(254,143)	(150,965)	(719,528)	(607,399)
Revenue	**(27,476,348)**	**(29,702,138)**	**(24,023,261)**	**(41,977,518)**	**(34,823,572)**
51 - Salaries-Regular Pay	4,262,396	4,335,101	4,055,805	5,441,219	5,548,573
52 - Salaries-Other Compensation	57,390	61,534	55,880	273,983	92,487
55 - Fringe Benefits	1,623,544	1,695,793	1,731,594	2,161,494	2,062,465
56 - Vacancy Savings	0	0	0	(251,757)	(230,499)
Salaries & Fringe Benefits	5,943,330	6,092,428	5,843,280	7,624,939	7,473,026
60 - Supplies & Materials	175,289	234,475	158,261	1,137,264	406,780
64 - Services & Other Expenses	9,145,658	9,036,380	8,537,768	23,503,348	18,984,420
66 - Professional & Contracted Services	11,594,084	13,268,932	8,773,056	7,695,284	6,351,878
67 - Rent, Utilities & Maintenance	398,248	471,025	484,090	1,227,965	970,105
68 - Interfund Services	348,093	814,337	366,866	788,719	707,461
Operating & Maintenance	21,661,372	23,825,149	18,320,040	34,352,580	27,420,644
95 - Contingencies & Restrictions	0	0	0	0	(70,097)
Contingencies & Restrictions	0	0	0	0	(70,097)
Expenditures	**27,604,701**	**29,917,577**	**24,163,320**	**41,977,518**	**34,823,572**
96 - Operating Transfers In	(114,108)	(137,006)	(140,061)	0	0
Operating Transfers In	(114,108)	(137,006)	(140,061)	0	0
98 - Operating Transfers Out	6,173	0	0	0	0
Operating Transfers Out	6,173	0	0	0	0
Net Transfers	**(107,935)**	**(137,006)**	**(140,061)**	**0**	**0**
Community Services Total	**20,418**	**78,433**	**(2)**	**0**	**0**

Grant Summary Information

The Division of Community Services is largely funded through federal, state and local grants. An overview of some of the County's grant funded initiatives are provided below.

Community Services Agency (CSA)

- ***Community Service Block Grant (CSBG)*** - funds provide a broad range of services such as rent/mortgage assistance, medical prescription assistance, and family support case management. CSBG also assists eligible low-income households in attaining the skills, knowledge and motivation necessary to achieve self-sufficiency.
- ***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.

Crime Victims Center

- ***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.
- ***Victims of Crime Act Grant*** - The projects funded by this grant are the Rape Crisis Center, the Homicide Response Program, the Senior Victim Advocates, and the 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.

Office of Justice Initiatives

- ***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.
- **2017 Safety & Justice Challenge** - Supports targeted efforts to reduce jail incarceration and disparities in jail usage by developing different approaches to engage the justice systems to implement strategies based on data to safely reduce jail populations.

Aging Commission of the Mid-South

- ***Supplemental Nutrition Assistance Program (SNAP) (Elderly)*** - The SNAP Outreach Program increases seniors' access to food by educating them about their SNAP (food stamp) eligibility, helping them complete & track applications, and advocating for nutrition benefits.
- ***Plough Foundation*** – Supports programs that promote aging in place (AIP) by older persons in the Memphis and Shelby County Community and/or assist in the prevention of the abuse, maltreatment, and exploitation of older citizens, especially the frail elderly, as well as improving the quality and coordination of elder abuse and neglect services.

- ***Collaborative Response to Elder and Vulnerable Adult (CREVAA)*** - Serves elders age 60 and over or vulnerable adults eighteen years of age or older who are unable to manage their own resources, carry out activities of daily living, or protect themselves from neglect, hazardous or abusive situations without assistance from others, and who are alleged to be a victim of crime.
- ***Aging and Disability*** - Grant funds from TN Commission helps to 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.
- ***Public Guardianship*** - Established in 1986 by the Tennessee General Assembly to provide conservatorship services to persons 60 years of age and older, who are unable to manage their own affairs, and who have no family member, friend, bank, or corporation willing and able to act on their behalf.

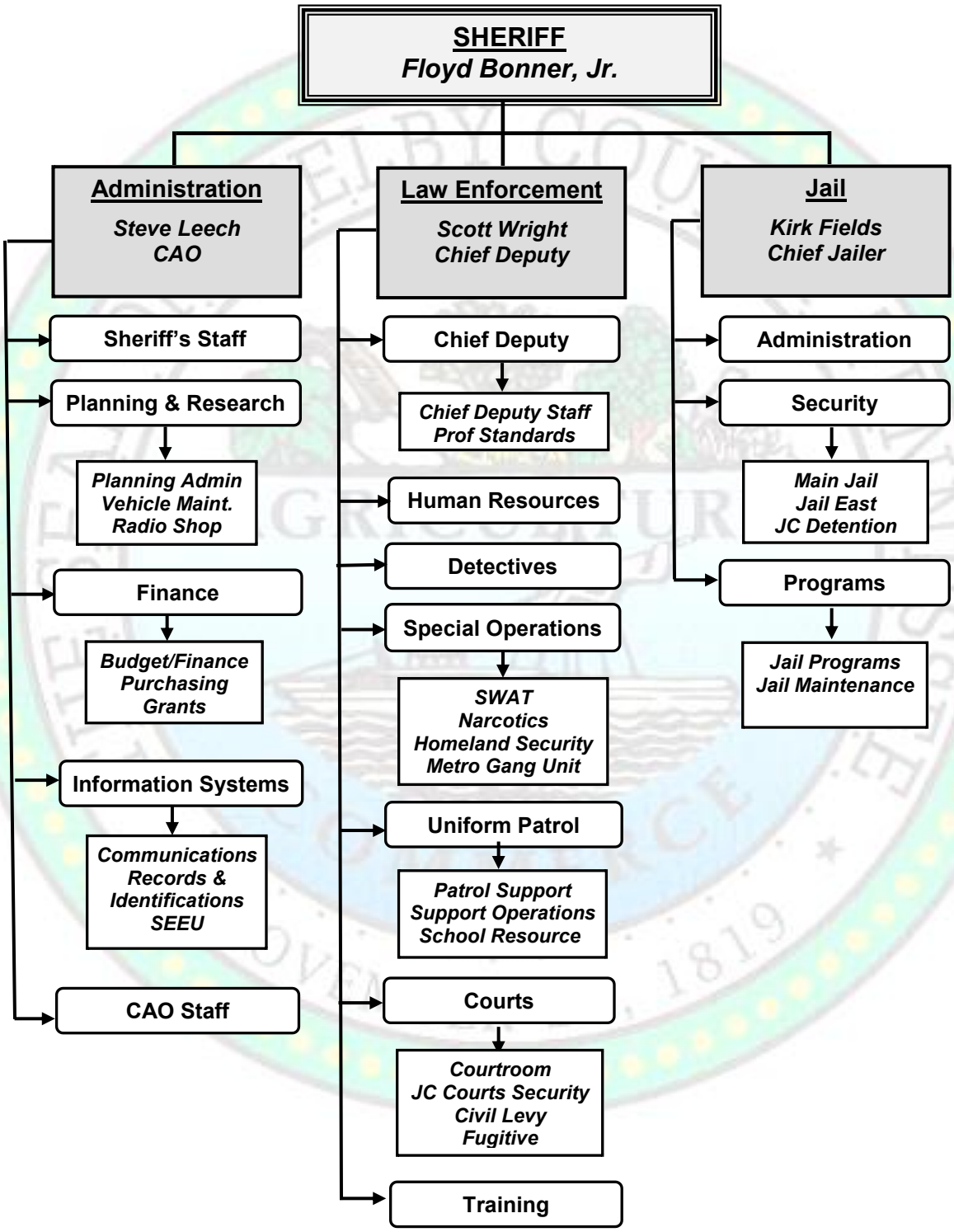
Grant Program Detail

FUND	GRANT NAME	AMOUNT
	Department 4802: Community Services Agency CSA	
311	Community Service Block Grant	$ 3,303,195
314	Community Service Block Grant	726,000
315	Low Income Home Energy Assistance	18,585,323
686	Home Emergency Services	25,050
750	Utilities Assistance	25,000
	Department Total	**$ 22,664,568**
	Department 4806: Crime Victims Center	
158	Sexual Assault Kit Initiative (SAKI)	$ 203,244
302	TN VOCA Grant	1,167,434
486	VOCA Culturally Specific Victim Services	250,000
	Department Total	**$ 1,620,678**
	Department 4811: Office of Justice Initiatives	
148	State JAG At Risk Youth Intervention	$ 166,453
150	Mentally Ill Inmate Services	184,308
194	Justice Assistance Grant	50,565
196	Justice Assistance Grant	126,778
197	OJI Administrative Services	413,840
198	Justice Assistance Grant	314,067
216	Mental Health Court	80,000
646	2017 Safety & Justice Challenge	24,063
	Department Total	**$ 1,360,074**
	Department 4817: Aging Commission of the Mid-South	
342	Supplemental Nutrition Assistance Program (SNAP)	$ 147,878
358	Senior Volunteer Transportation Network Program (SVTN)	77,240
408	Plough Foundation - Elder Abuse	45,000
409	VOCA CREVAA PROGRAM	617,286
413	Aging Commission Federal Funding	5,443,923
588	Aging Commission State Funding	2,826,925
818	Aging Commission Public Guardianship	20,000
	Department Total	**$ 9,178,252**
	DIVISION TOTAL	**$ 34,823,572**

CREVAA - Collaborative Response to Elder and Vulnerable Adult Abuse
VOCA - Victims of Criminal Act

SHERIFF

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

Strategy 2: Enhance Public Safety and Support Criminal Justice Reform

[2-h] Provide effective law enforcement and detention facilities for youths and adults.
[2-i] Provide effective disaster preparedness and 911 emergency response systems.

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

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

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 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 FY 20

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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Estimated
Sheriff's Staff					
Community contacts	5,500	5,500	5,550	5,550	5,550
Media stories/publications	5,500	8,000	8,200	8,200	8,200
Planning & Research - Sheriff					
Grant funds awarded in the fiscal year	$7.8 M	$1.1 M	$1.1 M	$1.1 M	$1.2 M
Vehicle replacement	38	89	96	102	75
Vehicle work orders	4,474	4,294	4,280	4,103	4,200
Information Systems - Sheriff					
911 telephone calls received	53,967	53,569	55,500	49,051	51,000
Communication telephone activity (Incl. public calls)	340,371	302,447	263,340	256,780	260,000
Public calls for service	98,433	89,380	86,687	86,617	92,500
Chief Deputy					
Group A Crimes	7,178	7,411	7,200	7,505	7,300
Task Force Operations	5	5	5	5	5
Fugitive					
Total warrant arrests	33,676	29,387	28,921	23,124	25,200
Warrants issued	57,361	52,825	49,473	36,137	36,000
Detectives					
Cases received	11,692	12,105	12,149	12,251	12,168
% of cases cleared	48.00%	61.30%	61.30%	61.00%	61.20%
Special Operations					
Arrests - felony & misdemeanor	180	165	170	170	450
Training - Swat team / Bomb squad	12,513	10,516	10,000	9,275	11,000
Narcotics operations cases	988	621	700	700	600
Uniform Patrol					
Arrests	7,678	6,882	7,773	7,400	7,500
Citations	41,348	41,400	49,733	49,800	49,850
Part One Crime Totals	3,040	3,202	3,100	3,150	3,175
Courts					
Arrest (Warrants, New, Add on charges)	6,879	5,795	5,200	4,950	6,413
Prisoners handled	85,767	84,882	84,221	94,271	110,062
Sequestered Jury hours (Criminal Courts)	9,994	9,974	10,250	10,500	12,054
Pieces of contraband collected	23,392	16,279	17,985	19,790	21,600
Training					
Jail Training Hours	2,843	2,721	2,605	2,622	2,700
Law Enforcement Training Hours	5,072	4,377	4,140	4,589	4,700
Jail Administration					
Floor & Kitchen Inspections	4,275	4,280	4,300	2,400	3,500
Staff Training	2,927	2,960	3,000	1,091	2,500
Jail Security					
Average Daily Population - Main Jail	2,317	2,385	2,500	2,590	2,600
Average daily population - Jail East	245	262	310	270	280
Jail Programs					
Inmate Meals	3,277,561	3,405,538	3,500,000	3,500,000	3,500,000
Juvenile participants (Jail East)	8,312	9,000	9,000	12,000	12,000
Juvenile participants (Juvenile Court)	30,580	58,904	59,000	23,700	35,000
Mental Health participation	15,848	16,000	16,500	3,000	4,000

FY20 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 Narcotics funding support.
- Develop cost-effective programs to address Juvenile Detention and Jail East inmate care and education that will ultimately reduce the population.
- Develop strategies for the use of technology in identifying preventive processes to decrease crime and to improve cost of operations.

GENERAL FUND 031

SHERIFF	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(5,464,150)	(5,955,600)	(5,900,000)	55,600
Total Personnel	154,408,875	162,255,950	160,624,132	(1,631,818)
O&M	21,595,820	22,637,233 *	21,538,424	(1,098,809)
Other Financing Sources	(45,850)	-	-	-
Net Transfers	13,560	10,011	(66,781)	(76,792)
Net Operations	**170,508,255**	**178,947,594**	**176,195,775**	**(2,751,819)**
FTE Count	**2,088**	**2,115**	**2,115**	**-**

** Includes adjustments for carry-forwards of $1,331,271 and one-time adjustment of $1,539,300.*

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Primary revenue sources include State Reimbursements for services based on jail population ($2.7 million) and Fees & Permits allocated to the Sheriff through the court system ($1.5 million). Also includes revenue from other governmental entities of $1.0 million.

- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. Vacancy savings increased significantly due to Commission mandated increases.
  - $1.2 million for general salary Increases
  - $(1.9) million fringes due to OPEB and pension reduction
  - $(1.3) million for increased vacancy savings
  - $400,000 other increases

  No change in FTE since FY19.

- ***O&M:*** Net decrease of $1.1 million includes:
  - $1.5 million decrease related to one-time transfer from salaries by resolution in FY19 for various uses. $220K increase for Computer-Aided Dispatch (CAD) system and other expenditures offset this decrease.

FY20 Budget Highlights

TOTAL SPECIAL REVENUE FUNDS

SHERIFF	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(2,362,088)	(2,927,200)	(2,979,000)	(51,800)
Overtime Pay/Fringe	-	378,000	378,000	-
O&M	1,277,506	1,788,750	1,800,760	12,010
Capital Assets	306,330	1,505,360	810,000	(695,360)
Net Transfers	-	6,404	-	(6,404)
Use of Fund Balance	-	(751,314)	(9,760)	741,554
Net Operations	**(778,252)**	**-**	**-**	**-**

** FY20 vs. FY19 decrease primarily attributable to Fund 91 - Narcotics State for vehicles purchases in FY19; carryforward of $704,900 included for vehicle purchase.*

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 for FY20 is budgeted at $2.8 million.***
- ***Projected fund balance is $4.6 million at 6/30/19.***

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 for FY20 is budgeted at $30,000; Projected fund balance is $0 at 6/30/19.***

SHERIFF ALERT FUND – FUND 089

The Sheriff's Office receives property acquired and accumulated as a result of criminal offenses, other than those drug-related reported in funds 090 and 091. Funds may be used for any law enforcement effort except to supplement salaries of any public employee or law enforcement officer.

- ***Annual revenue for FY20 is budgeted at $153,000; Projected fund balance is $312,000 at 6/30/19.***

FTE Position Count

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
031	6101	Sheriff's Staff	10.0	10.0	11.0	10.0	10.0	-
031	6102	Planning Administration	14.0	14.0	13.0	16.0	16.0	-
031	6104	Budget & Finance	10.0	10.0	10.0	11.0	11.0	-
031	6105	Information Systems	148.0	148.0	145.0	141.0	142.0	1.0
031	6109	CAO Staff	4.0	4.0	4.0	5.0	5.0	-
031	6201	Chief Deputy Staff	40.0	39.0	38.0	38.0	38.0	-
031	6202	Fugitive	82.0	82.0	79.0	80.0	80.0	-
031	6203	Detectives	48.0	48.0	49.0	57.0	57.0	-
031	6204	SWAT	106.0	106.0	98.0	104.0	104.0	-
031	6205	Uniform Patrol	249.0	249.0	325.0	340.0	340.0	-
031	6206	Courts	177.0	177.0	158.0	157.0	157.0	-
031	6208	Training	30.0	30.0	29.0	29.0	29.0	-
031	6301	Jail Administration	28.0	28.0	31.0	31.0	31.0	-
031	6302	Jail Operations	1,077.0	1,070.0	1,039.0	1,037.0	1,036.0	(1.0)
031	6303	Jail Programs	57.0	57.0	59.0	59.0	59.0	-
TOTAL POSITIONS - GENERAL FUND			**2,080.0**	**2,072.0** [a]	**2,088.0** [b]	**2,115.0** [c]	**2,115.0** [d]	**-**
031	61	Sheriff Administration	186.0	186.0	183.0	183.0	184.0	1.0
031	62	Law Enforcement	732.0	731.0	776.0	805.0	805.0	-
031	63	Jail	1,162.0	1,155.0	1,129.0	1,127.0	1,126.0	(1.0)
GENERAL FUND POSITIONS BY DIV			**2,080.0**	**2,072.0**	**2,088.0**	**2,115.0**	**2,115.0**	**-**
GENERAL FUND NET CHANGE			**-**	**(8.0)**	**16.0**	**27.0**	**-**	
GRANT FUNDS			**1.0**	**1.0**	**1.0**	**-**	**-**	**-**
TOTAL POSITIONS - ALL FUNDS			**2,081.0**	**2,073.0**	**2,089.0**	**2,115.0**	**2,115.0**	**-**

53% of the Sheriff Department Staff is for Jail, 38% Law Enforcement, and 9% Administration.

a) FY17 - Deleted 8 positions: one (1) Sheriff Patrol Lieutenant to fund two Deputy Sheriff temps, two (2) Correctio Deputies to fund Jail Lieutenant positons, one (1) Juvenile Services Specialist to fund two temp position three (3) Corrections Deputies to fund MOU/Step increases and moved one (1) nurse positon (080169) t Health Services.

b) FY18 - transferred a total of 20 positions to Law Enforcement from Jail (18 Jail FTE's) and Admin (2 FTE's)
25 Sheriff Patrol Officers added, 9 Jail Positions deleted during FY18 to fund Jail command/appointed position equity increases.

c) FY19 - Added thirty (30) officers for additional school security. Deleted three (3) positions - Clerical Specialist, Corrections Deputy and Court Officer. One (1) Grant FTE deleted during FY19 due to Fund 200 JAG
Multi-Gang Unit grant ending.

d) FY20 - No change in total FTE; One (1) FTE moved from Jail Operations to Information Systems.

Prime Accounts
Sheriff Summary

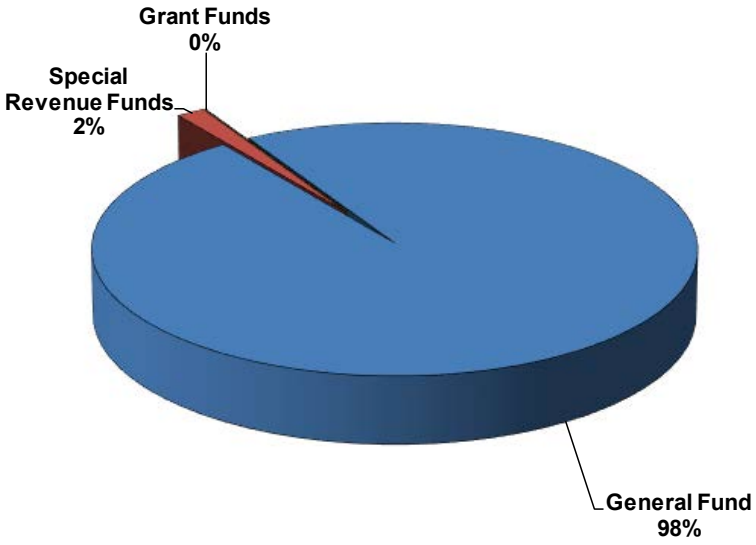
All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(3,372,316)	(3,757,725)	(3,363,138)	(3,575,291)	(3,321,566)
44 - Intergovernmental Revenues-Federal &	(2,494,660)	(1,938,287)	(3,927,963)	(3,226,975)	(923,687)
45 - Charges for Services	(1,298,929)	(1,325,434)	(1,479,472)	(1,247,000)	(1,247,000)
46 - Fines, Fees & Permits	(1,485,560)	(1,306,519)	(1,029,525)	(1,538,600)	(1,489,000)
47 - Other Revenue	(2,543,214)	(2,580,039)	(1,395,483)	(2,666,501)	(2,501,646)
48 - Investment Income	(6,263)	(21,431)	(48,872)	(16,200)	(123,000)
Revenue	**(11,200,942)**	**(10,929,435)**	**(11,244,453)**	**(12,270,567)**	**(9,605,899)**
51 - Salaries-Regular Pay	92,618,262	91,882,897	94,177,434	113,760,536	116,661,934
52 - Salaries-Other Compensation	12,683,192	14,534,469	19,157,266	14,003,729	13,741,400
55 - Fringe Benefits	36,599,565	37,708,549	41,401,400	49,115,802	47,257,813
56 - Vacancy Savings	0	0	0	(13,676,793)	(16,380,173)
Salaries & Fringe Benefits	141,901,019	144,125,915	154,736,100	163,203,274	161,280,974
60 - Supplies & Materials	5,347,916	5,292,043	5,445,849	5,979,109	5,250,521
64 - Services & Other Expenses	1,812,227	1,894,754	1,653,024	2,010,225	1,832,982
66 - Professional & Contracted Services	8,913,729	7,954,677	7,956,035	8,965,929	9,060,559
67 - Rent, Utilities & Maintenance	3,879,331	4,096,060	4,649,959	4,771,925	4,506,628
68 - Interfund Services	718,823	808,584	805,944	965,650	870,052
70 - Capital Asset Acquistions	2,972,220	3,712,125	5,773,397	8,943,934	3,009,718
Operating & Maintenance	23,644,246	23,758,242	26,284,207	31,636,772	24,530,460
94 - Other Sources & Uses	0	(14,675)	(45,850)	0	0
Other Financing Sources	0	(14,675)	(45,850)	0	0
Expenditures	**165,545,265**	**167,869,483**	**180,974,457**	**194,840,046**	**185,811,434**
99 - Planned Use of Fund Balances	0	0	0	(2,082,585)	(9,760)
Planned Fund Balance Change	0	0	0	(2,082,585)	(9,760)
Planned Fund Balance Change	**0**	**0**	**0**	**(2,082,585)**	**(9,760)**
96 - Operating Transfers In	(98,703)	(139,109)	(13,560)	(192,819)	(103,219)
Operating Transfers In	(98,703)	(139,109)	(13,560)	(192,819)	(103,219)
98 - Operating Transfers Out	96,678	139,109	13,560	192,819	103,219
Operating Transfers Out	96,678	139,109	13,560	192,819	103,219
Net Transfers	**(2,025)**	**0**	**0**	**0**	**0**
SUMMARY TOTAL	**154,342,298**	**156,940,048**	**169,730,003**	**180,486,894**	**176,195,775**

Sources and Uses by Fund Type

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
031 - Sheriff	**(5,900,000)**	**(85,000)**	**-**	**182,162,556**	**18,219**	**176,195,775**	**98%**
SPECIAL REVENUE FUNDS							
088 - SCSO DUI Vehicle Seizures	(30,000)	-	-	30,000	-	-	0%
089 - ALERT Fund	(153,000)	-	(9,760)	162,760	-	-	0%
090 - Sheriff Narcotics Federal	(505,000)	-	-	505,000	-	-	0%
091 - Sheriff Narcotics State	(2,291,000)	-	-	2,291,000	-	-	1%
097 - SCSO DUI Blood Tests	-	-	-	-	-	-	0%
TOTAL SPECIAL REVENUE	**(2,979,000)**	**-**	**(9,760)**	**2,988,760**	**-**	**-**	**2%**
GRANT FUNDS	**(726,899)**	**(18,219)**	**-**	**660,118**	**85,000**	**-**	**0%**
ALL FUNDS TOTAL	**(9,605,899)**	**(103,219)**	**(9,760)**	**185,811,434**	**103,219**	**176,195,775**	**100%**

FY20 Uses by Fund



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

Net Expenditures by Department*

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
031	6101	Sheriff's Staff	1,071,058	1,131,777	1,282,087	1,074,206	1,059,222
031	6102	Planning Administration	3,528,273	5,689,598	6,272,709	7,901,966	6,586,435
031	6104	Budget & Finance	1,843,545	1,915,163	2,125,265	2,220,974	1,608,156
031	6105	Information Systems	9,931,497	10,975,554	11,275,184	12,782,896	11,999,361
031	6109	CAO Staff	586,273	828,277	857,654	24,575	(274,249)
031	6201	Chief Deputy Staff	1,797,064	2,350,074	2,859,065	(2,263,787)	(1,885,943)
031	6202	Fugitive	6,236,604	6,653,263	6,990,206	7,359,360	7,352,904
031	6203	Detectives	4,408,866	4,772,577	4,964,132	5,641,448	5,622,536
031	6204	SWAT	9,758,942	9,559,963	10,061,814	10,791,087	10,707,753
031	6205	Uniform Patrol	20,385,581	21,948,265	23,950,826	32,772,082	32,790,150
031	6206	Courts	16,287,185	15,797,901	16,770,108	17,071,382	17,018,711
031	6208	Training	2,978,913	3,158,782	3,603,868	3,318,395	3,275,240
031	6301	Jail Administration	7,479,384	7,072,478	7,292,236	3,449,392	4,370,312
031	6302	Jail Operations	64,315,313	62,625,853	67,927,419	67,122,028	65,579,467
031	6303	Jail Programs	3,771,392	3,921,935	4,275,682	11,220,891	10,385,721
GENERAL FUND TOTAL			**154,379,889**	**158,401,459**	**170,508,255**	**180,486,894**	**176,195,775**
SPECIAL REVENUE FUND							
088	6204	DUI Vehicle Seizures	6,114	-	-	-	-
089	6203	Sheriff Alert Fund	49,109	10,009	(31,196)	-	-
090	6204	Narcotics - Federal Fund	(93,477)	(150,165)	(171,310)	-	-
091	6204	Narcotics - State Fund	718	(1,321,242)	(575,745)	-	-
097	6204	SCSO DUI Blood Tests	(54)	(13)	-	-	-
SPECIAL REVENUE FUND TOTAL			**(37,590)**	**(1,461,411)**	**(778,252)**	**-**	**-**
GRANT FUNDS TOTAL			**(0)**	**-**	**-**	**-**	**-**
SHERIFF TOTAL BY DEPARTMENT			**154,342,298**	**156,940,047**	**169,730,003**	**180,486,894**	**176,195,775**
DIVISIONS - ALL FUNDS							
	61	Sheriff Administration Total	16,960,645	20,540,370	21,812,899	24,004,617	20,978,925
	62	Law Enforcement Total	61,815,564	62,779,413	68,421,767	74,689,966	74,881,351
	63	Jail Total	75,566,089	73,620,266	79,495,337	81,792,311	80,335,499
SHERIFF TOTALS BY DIVISION			**154,342,298**	**156,940,048**	**169,730,003**	**180,486,894**	**176,195,775**

Includes all Sources and Uses of Funds

Prime Accounts
Sheriff Summary

031 - Sheriff

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(3,095,254)	(3,460,975)	(3,096,502)	(3,180,000)	(3,180,000)
44 - Intergovernmental Revenues-Federal &	(643,355)	(753,559)	(697,661)	(530,000)	(529,000)
45 - Charges for Services	(1,155,999)	(700,126)	(586,715)	(682,000)	(662,000)
46 - Fines, Fees & Permits	(1,472,239)	(1,295,607)	(1,026,743)	(1,538,600)	(1,489,000)
47 - Other Revenue	(211,557)	(103,060)	(56,528)	(25,000)	(40,000)
Revenue	**(6,578,405)**	**(6,313,327)**	**(5,464,150)**	**(5,955,600)**	**(5,900,000)**
51 - Salaries-Regular Pay	92,554,561	91,835,056	94,083,010	113,702,660	116,604,058
52 - Salaries-Other Compensation	12,326,597	14,253,014	18,936,526	13,129,281	13,157,434
55 - Fringe Benefits	36,597,938	37,698,084	41,389,339	49,100,802	47,242,813
56 - Vacancy Savings	0	0	0	(13,676,793)	(16,380,173)
Salaries & Fringe Benefits	141,479,095	143,786,154	154,408,875	162,255,950	160,624,132
60 - Supplies & Materials	4,863,731	4,822,725	5,108,651	5,567,000	4,854,021
64 - Services & Other Expenses	1,350,754	1,340,362	1,373,015	1,505,673	1,385,726
66 - Professional & Contracted Services	8,605,184	7,662,779	7,639,959	8,092,384	8,316,747
67 - Rent, Utilities & Maintenance	3,331,188	3,640,753	4,243,570	4,269,537	4,038,368
68 - Interfund Services	551,623	696,869	732,157	848,450	752,852
70 - Capital Asset Acquistions	847,836	2,803,800	2,498,468	5,224,760	2,190,710
Operating & Maintenance	19,550,316	20,967,287	21,595,820	25,507,804	21,538,424
94 - Other Sources & Uses	0	(14,675)	(45,850)	0	0
Other Financing Sources	0	(14,675)	(45,850)	0	0
Expenditures	**161,029,411**	**164,738,767**	**175,958,845**	**187,763,754**	**182,162,556**
99 - Planned Use of Fund Balances	0	0	0	(1,331,271)	0
Planned Fund Balance Change	0	0	0	(1,331,271)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(1,331,271)**	**0**
96 - Operating Transfers In	(83,898)	(81,545)	0	(91,404)	(85,000)
Operating Transfers In	(83,898)	(81,545)	0	(91,404)	(85,000)
98 - Operating Transfers Out	12,780	57,564	13,560	101,415	18,219
Operating Transfers Out	12,780	57,564	13,560	101,415	18,219
Net Transfers	**(71,118)**	**(23,981)**	**13,560**	**10,011**	**(66,781)**
SUMMARY TOTAL	**154,379,889**	**158,401,459**	**170,508,255**	**180,486,894**	**176,195,775**

Prime Accounts
Sheriff Summary

Special Revenue Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
44 - Intergovernmental Revenues-Federal &	(51,513)	(67,399)	(145,534)	(60,000)	(60,000)
45 - Charges for Services	(142,929)	(625,307)	(892,757)	(565,000)	(585,000)
46 - Fines, Fees & Permits	(13,321)	(10,912)	(2,782)	0	0
47 - Other Revenue	(2,217,833)	(2,455,643)	(1,272,144)	(2,286,000)	(2,211,000)
48 - Investment Income	(6,263)	(21,431)	(48,872)	(16,200)	(123,000)
Revenue	**(2,431,859)**	**(3,180,693)**	**(2,362,088)**	**(2,927,200)**	**(2,979,000)**
52 - Salaries-Other Compensation	0	9,565	0	378,000	378,000
Salaries & Fringe Benefits	0	9,565	0	378,000	378,000
60 - Supplies & Materials	344,301	259,990	324,341	396,225	396,500
64 - Services & Other Expenses	371,276	261,453	254,556	415,937	430,800
66 - Professional & Contracted Services	227,836	259,307	222,941	388,000	388,000
67 - Rent, Utilities & Maintenance	516,144	396,256	401,882	471,388	468,260
68 - Interfund Services	156,440	103,196	73,786	117,200	117,200
70 - Capital Asset Acquistions	778,273	429,515	306,330	1,505,360	810,000
Operating & Maintenance	2,394,269	1,709,717	1,583,837	3,294,110	2,610,760
Expenditures	**2,394,269**	**1,719,282**	**1,583,837**	**3,672,110**	**2,988,760**
99 - Planned Use of Fund Balances	0	0	0	(751,314)	(9,760)
Planned Fund Balance Change	0	0	0	(751,314)	(9,760)
Planned Fund Balance Change	**0**	**0**	**0**	**(751,314)**	**(9,760)**
98 - Operating Transfers Out	0	0	0	6,404	0
Operating Transfers Out	0	0	0	6,404	0
Net Transfers	**0**	**0**	**0**	**6,404**	**0**
SUMMARY TOTAL	**(37,590)**	**(1,461,411)**	**(778,252)**	**0**	**0**

Prime Accounts
Sheriff Summary

Grant Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(277,062)	(296,750)	(266,637)	(395,291)	(141,566)
44 - Intergovernmental Revenues-Federal &	(1,799,792)	(1,117,329)	(3,084,768)	(2,636,975)	(334,687)
47 - Other Revenue	(113,824)	(21,336)	(66,811)	(355,501)	(250,646)
Revenue	**(2,190,678)**	**(1,435,415)**	**(3,418,215)**	**(3,387,767)**	**(726,899)**
51 - Salaries-Regular Pay	63,701	47,841	94,424	57,876	57,876
52 - Salaries-Other Compensation	356,595	271,890	220,740	496,448	205,966
55 - Fringe Benefits	1,627	10,464	12,061	15,000	15,000
Salaries & Fringe Benefits	421,924	330,196	327,224	569,324	278,842
60 - Supplies & Materials	139,885	209,327	12,857	15,884	0
64 - Services & Other Expenses	90,197	292,939	25,454	88,615	16,456
66 - Professional & Contracted Services	80,709	32,591	93,135	485,545	355,812
67 - Rent, Utilities & Maintenance	31,999	59,052	4,507	31,000	0
68 - Interfund Services	10,760	8,519	0	0	0
70 - Capital Asset Acquistions	1,346,111	478,810	2,968,599	2,213,814	9,008
Operating & Maintenance	1,699,661	1,081,238	3,104,550	2,834,858	381,276
Expenditures	**2,121,584**	**1,411,434**	**3,431,775**	**3,404,182**	**660,118**
96 - Operating Transfers In	(14,805)	(57,564)	(13,560)	(101,415)	(18,219)
Operating Transfers In	(14,805)	(57,564)	(13,560)	(101,415)	(18,219)
98 - Operating Transfers Out	83,898	81,545	0	85,000	85,000
Operating Transfers Out	83,898	81,545	0	85,000	85,000
Net Transfers	**69,093**	**23,981**	**(13,560)**	**(16,415)**	**66,781**
SUMMARY TOTAL	**(1)**	**0**	**0**	**0**	**0**

Grant Summary Information

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 FY20 is $727K, a reduction of $2.7 million from prior year.

- ***Safety and Justice Grants*** – Aim to reduce over-incarceration in jails by targeting jail misuse and overuse in America and is supported by the MacArthur Foundation which seeks to address a myriad of social challenges.

- ***Justice Assistance Grants*** – Provides for the development of a new warrant database to track and apprehend offenders more effectively.

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

- ***Tennessee 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.

- ***Tennessee 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.

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

Grant Program Detail

FUND	GRANT NAME	AMOUNT
	Department 6102: Planning & Research	
644	Safety & Justice Implementation	$ 43,557
646	2017 Safety & Justice Challenge	207,089
	Department Total	**$ 250,646**
	Department 6105: Information Systems	
194	Justice Assistance Grant - Warrant Database	$ 47,009
	Department Total	**$ 47,009**
	Department 6202: Fugitive	
482	482 - 2019 TN OCJP Stop Fugitive	$ 54,657
	Department Total	**$ 54,657**
	Department 6204: Special Operations	
196	Justice Assistance Grant	$ 90,720
422	HIDTA 2018	111,958
	Department Total	**$ 202,678**
	Department 6205: Uniform Patrol	
131	Network Coordinator Grant	$ 8,226
132	Alcohol Countermeasures	78,683
	Department Total	**$ 86,909**
	Department 6301: Jail Administration	
751	State Criminal Alien Assistance Program	$ 85,000
	Department Total	**$ 85,000**
	DIVISION TOTAL	**$ 726,899**

CAD = Computer Aided Dispatch
THSO = Tennessee Highway Safety Office
HIDTA = High Intensity Drug Trafficking Area

Discontinuations - $2,312,164

- Fund 264 – Next Generation CAD System - decrease of $1,865,696
- Funds 130 & 168 – Port Security Grant - decrease of $249,588
- Funds 421 – HIDTA 2017 - decrease of $76,246
- Funds 641 – Alcohol Enforcement - decrease of $109,967
- Funds 654 – THSO Network Coordinator - decrease of $10,667

Funding Reductions - $348,704

- Fund 131 – Network Coordinator Grant – decrease of $11,774
- Fund 194 – Justice Assistance Grant – decrease of $55,991
- Fund 421 – HIDTA – decrease of $54,767
- Fund 132 – Alcohol Countermeasures – decrease of $121,317
- Fund 644 – Safety and Justice Implementation – decrease of $104,855

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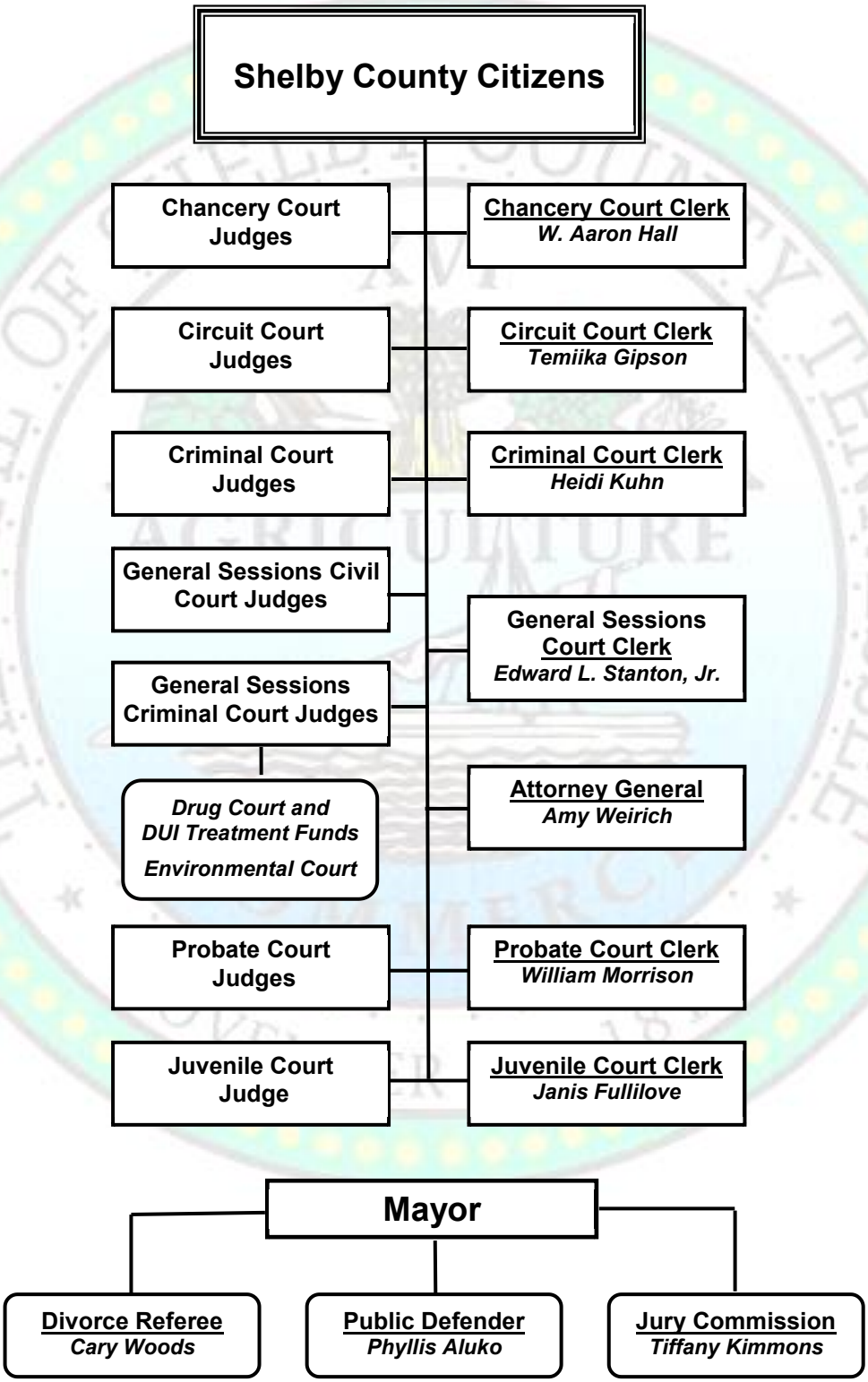
JUDICIAL

Division Organizational Chart by Program



JUDICIAL

Division Overview FY20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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:

Enhance Public Safety and Support Criminal Justice Reform

[2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
[2-b] Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up or trial.
[2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on proving assistance and help to youth involved in minor crimes.
[2-e] Reduce the recidivism rate of kids who are detained and in county custody.
[2 -f] Administer equitable civil and criminal justice court systems.
[2 -j] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

Provide Effective Governance and Sound Stewardship for County Resources

[5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management and revenue collections. Maintain all records of public transactions as required by the State.
[5-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) parts of Chancery Court, which is 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.

JUDICIAL

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 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.

FY20 Budget Highlights

DEPARTMENT MISSION:

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. 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. Data Processing fees, an additional revenue source, are recorded in the General Fund.

General Fund 032 – DEPT 7011 Judges, Clerk, and Master

Chancery Court	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(3,600,512)	(4,465,000)	(4,880,000)	(415,000)
Total Personnel	1,388,176	1,570,980	1,568,468	(2,512)
O&M	130,793	161,343	161,343	-
Net Expenditures	**(2,081,543)**	**(2,732,677)**	**(3,150,189)**	**(417,512)**
FTE Count	**21.5**	**21.5**	**21.5**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Increased by $415K over prior year reflecting increased court fees collected and interest income due to better investment opportunities.
- ***Personnel:*** Variance is a result of a general salary increase for employees, 2.5% CTAS increase for Clerk combined with lower costs for pension, OPEB, and/or changes to employee health elections.
  - Salaries include reimbursement to Circuit Court for one shared FTE.
  - FY20 FTE unchanged at 21.5 positions.
  - Chancery Court Judges are funded by the State.
- ***O&M:*** No change to total O&M category; spending consistent with FY19.

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. The introduction of online property Tax Sales saw an increase in parcel purchases by private individuals over prior years.

OTHER FUNDS:

- No other special revenue or grant funds.

FY20 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 documents 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. Data Processing fees, an additional revenue source, are recorded in the General Fund.

General Fund 033 – 7021 Judges and Clerk

Circuit Court	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(2,392,250)	(2,080,000)	(2,124,500)	(44,500)
Total Personnel	2,524,027	2,745,169	2,814,566	69,396
O&M	198,233	259,154	* 259,154	-
Net Expenditures	**330,010**	**924,323**	**949,220**	**24,896**
FTE Count	**40.0**	**40.0**	**42.0**	**2.0**

** Includes adjustments for non-recurring items of $17,000.*

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Increased by $45K over prior year reflecting increase in interest income primarily due to better investment opportunities.
- ***Personnel****:* Variance is a result of a general salary increase for employees, 2.5% CTAS increase for Clerk combined with lower costs for pension, OPEB, and/or changes to employee health election, and addition of two new positions.
- Salaries include a reimbursement from Chancery Court for a shared FTE for technology coordinator.
  - Added two (2) FTE– Principal Court Clerks per increase requests approved by the Commission.
  - Circuit Court Judges are funded by the State.
- ***O&M:*** No change to total O&M category after adjustment for a non-recurring charge for furniture purchase in FY19; spending consistent with FY19.

OTHER FUNDS:

- No special revenue or grant funds.

FY20 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 034 – Dept 7031 Clerk and Judges

Criminal Court	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(1,039,701)	(4,515,000)	(4,425,000)	90,000
Total Personnel	4,846,789	5,146,237	5,394,396	248,159
O&M	290,882	330,924	343,510	12,586
Net Expenditures	**4,097,969**	**962,161**	**1,312,906**	**350,745**
FTE Count	**83.0**	**83.0**	**88.0**	**5.0**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** $90,000 decrease due to prior year collections occurring in FY19. FY18 Actual reflects interruption of collections due to iCJIS implementation.
- ***Personnel:*** Variance is a result of a general salary increase for employees, 2.5% CTAS increase for Clerk combined with lower costs for pension, OPEB, and/or changes to employee health elections. FTE count increased to 88 positions. Added five (5.0) positions per increase requests approved by the Commission – 2 Deputy Court Clerks and 3 Principal Court Clerks.
- ***O&M:*** Increase by $13K to accommodate additional needs anticipated in FY20.

GRANT FUNDS:

- Grant Fund 202 for Spanish Interpreters program with 2 FTE and 10% General Fund match was discontinued.

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 $173,000 at 6/30/19.

FY20 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 – 7041 Civil and Criminal Clerk

General Sessions Clerk	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(7,288,921)	(9,140,000)	(8,435,000)	705,000
Total Personnel	7,851,227	8,714,787	8,588,222	(126,564)
O&M	445,267	580,390	843,390	263,000
Net Expenditures	**1,007,573**	**155,177**	**996,612**	**841,436**
FTE Count	**153.0**	**152.0**	**152.0**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** FY20 revenue budget adjusted to reduce level of current and prior year actual collection trends. FY18 Actual reflects interruption of collections due to iCJIS implementation. FY19 collections will be below budget by $1.0 million. Improvement is expected in FY20 of $800,000 but will still not be back to FY19 budgeted levels.
- ***Personnel:*** Variance is a result of a general salary increase for employees, 2.5% CTAS increase for Clerk combined with lower costs for pension, OPEB, and/or changes to employee health elections. No change in FTE.
- ***O&M***: Increase $263,000 from prior year.
  - Digital Court Recorder - $263,000; non-recurring expenditure.

SPECIAL REVENUE FUND 084 – Data Processing (DP) Fees:

- Revenue collected for DP Fees averages about $300,000 per year.
- Current DP fund balance = $332,000 at 6/30/19 (Criminal and Civil Divisions).
- Continued annual use of fund balance for software maintenance related to the ICJIS systems from the DP Fund may deplete available resources over the next several years and result in additional General Fund support needed for future computer related expenses.

OTHER FUNDS:

- No other funds or grants.

GENERAL SESSIONS COURT CRIMINAL JUDGES

FY20 Budget Highlights

Administrative Judge Chris Turner

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 approximately 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 – 7041 Criminal and Environmental

	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(61,434)	(110,000)	(80,000)	30,000
Total Personnel	4,880,951	5,169,085	5,342,550	173,465
O&M	489,617	540,043	543,842	3,799
Net Expenditures	**5,309,134**	**5,599,128**	**5,806,392**	**207,264**
FTE Count	**34.8**	**34.8**	**37.3**	**2.5**

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** Decreased by $30K due to lower litigation taxes collections.
- ***Personnel:*** Variance is a result of a general salary increase for employees, 2.4% increase for judges per State directive, combined with lower costs for pension, OPEB, and/or changes to employee health elections. FTE increased in total by 2.5 FTE per increase requests approved by Commission. Criminal Court (Veterans Court) added a Database Coordinator (1.0 FTE) and a part-time Operations Manager (0.5 FTE). Environmental Court added a Staff Attorney (1.0 FTE) which was partially funded by existing personnel funds.
- ***O&M***: Total O&M category increased by $3,799 to supply laptops and furniture for the new positions in Veterans Court.

GRANT FUNDS:

- Total Grant Revenue is $1.4 million for FY20, including ongoing Justice Assistance Grant (JAG) Funds for Drug Court and Veterans Court. Grants employ 2 FTE.

SPECIAL REVENUE FUNDS:

- Fund 094 for Veteran Treatment and Fund 095 for DUI Treatment account for a small amount of fines collected in accordance with Public Chapter No. 453 TCA-16-22-104. Fund balance = $34,900 at 6/30/19.
- Fund 096 accounts for Drug Treatment Fees collected for operations of the Drug Court with 5 FTE. Fund Balance = $713,100 at 6/30/19.

GENERAL SESSIONS COURT CIVIL JUDGES

FY20 Budget Highlights

Administrative Judge Betty Thomas Moore

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. The Court's jurisdictional limit is $25,000 for civil cases 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(338,271)	(325,000)	(325,000)	-
Total Personnel	1,533,323	1,572,727	1,580,747	8,020
O&M	39,377	50,160	50,160	-
Net Expenditures	**1,234,429**	**1,297,887**	**1,305,907**	**8,020**
FTE Count	**8.0**	**8.0**	**8.0**	**-**

ACTIVITY IN MAJOR CATEGORIES:

- ***Revenue:*** No change in revenues from FY19.
- ***Personnel:*** Variance is a result of a general salary increase for employees, 2.4% increase for judges per State directive, combined with lower costs for pension, OPEB, and/or changes to employee health elections.
  - FTE count remains unchanged at 8 positions (6 judges and 2 support staff).
  - All Judges are paid by the County.
- ***O&M***: No change to total O&M; spending consistent with FY19.

OTHER FUNDS:

- No other special revenue funds or grants.

FY20 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(654,801)	(660,000)	(737,500)	(77,500)
Total Personnel	1,260,650	1,355,630	1,428,070	72,441
O&M	54,765	68,403	95,303	26,900
Net Expenditures	**660,614**	**764,033**	**785,873**	**21,841**
FTE Count	**14.0**	**14.0**	**15.0**	**1.0**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Collections increase of $77,500 in FY20 reflects actual trends and anticipated revenue from providing passport services in FY20.
- ***Personnel:*** Variance is a result of a general salary increase for employees, 2.5% CTAS increase for Clerk, 2.4% increase for judges per State directive, combined with lower costs for pension, OPEB, and/or changes to employee health elections. One (1) FTE added to handle passport application services that are being offered beginning in FY20.
- ***O&M***: Increase of $26,900 for furniture, materials and supplies for new position dedicated to passport services.

OTHER FUNDS:

- No other special revenue or grant funds.

JUVENILE COURT JUDGES

Judge Dan Michael

FY20 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.

BUDGETARY ISSUES/TRENDS:

Implementation of the Department of Justice recommendations has required changes to services with significant budgetary impact over the past five fiscal years.

REVENUE SOURCES:

Cafeteria sales and vending machine sales.

General Fund 037 – Dept 7061

Juvenile Court Judge	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(4,864)	(4,000)	(4,000)	-
Total Personnel	9,610,504	10,152,497	10,316,759	164,262
O&M	1,127,101	1,212,878	1,241,128	28,250
Net	**10,732,742**	**11,361,375**	**11,553,887**	**192,512**
FTE Count	**130.7**	**129.7**	**134.5**	**4.8**

CHANGES TO MAJOR CATEGORIES:

- **Personnel:** Variance is a result of a general salary increase for employees, 2.4% increase per State directive for one judge paid by County, combined with lower costs for pension, OPEB, and/or changes to employee health elections as well as new positions being added. FTE increased 4.8 FTE – Two (2) Juvenile Services Counselor II, 0.5 part-time Executive Director, 1 Clerical Specialist, 1 Custodial Worker, and 0.3 FTE with position move from Grant 550 to General Fund.
- **O&M**: No change in O&M; spending consistent with FY19.

GRANT FUNDS:

- Total Grant Revenue is $2.2 million for FY20, consistent with prior years. Primary grant is the State Title IV-D child support grant which accounts for 84% of all grant revenue.
- Grant 550 moved 0.3 FTE to General Fund in FY20.

FY20 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 ($980,000).
- Fines & Fees levied against defendants; court costs associated with juvenile and adult proceedings ($450,000).

General Fund 037 – Dept 7071

Juvenile Court Clerk	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(1,398,300)	(1,575,000)	(1,500,000)	75,000
Total Personnel	3,487,967	3,661,406	3,775,720	114,314
O&M	255,815	360,137	176,918	(183,219)
Net Transfers	379,372	321,693	473,836	152,143
Net	**2,724,854**	**2,768,236**	**2,926,474**	**158,238**
FTE Count	**57.5**	**58.0**	**59.0**	**1.0**

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Decreased $75,000 due to anticipated decline in Juvenile Court fee collections.
- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. One FTE was added for Technology Coordinator position and one position was reclassed to Information Tech per increase request approved by Commission. The position reclass was partially funded by an existing position.
- ***O&M***: Consulting services of $163K decreased with hiring of Technology Coordinator.

GRANT FUNDS:

- Title IV-D Child Support Program is the only grant under this section with total revenue of $975,000 for FY20 and a net transfer from the General Fund of $505,000. Seven (7) positions were added to this grant in FY20 to handle significantly increased case load.

PUBLIC DEFENDER

Phyllis Aluko, Chief Public Defender

FY20 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 37% of the Public Defender budget.
- Indigent Defense services for municipal courts within Bartlett, Collierville, Germantown, and Millington.

GENERAL FUND 010 – DEPT 7080

Public Defender	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(4,142,096)	(5,457,900)	(5,528,100)	(70,200)
Total Personnel	12,752,264	14,047,354	13,858,278	(189,076)
O&M	527,146	675,698	756,698	81,000
Net	**9,137,314**	**9,265,152**	**9,086,876**	**(178,276)**
FTE Count	**136.5**	**136.5**	**137.0**	**0.5**

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** Reflects increase in state reimbursements.
- ***Personnel***: Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. One part-time (0.5) Assistant Public Defender position was added to assist with offender re-entry support.
- ***O&M:*** Increased $81,000 due to joining the PC Refresh program. Other spending consistent with FY19.

OTHER FUNDS:

- No other special revenue or grant funds.

FY20 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 2,700 divorce filings and 1,500 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. Data processing fees are recorded in the General Fund.

General Fund 010 – Dept 7085

Divorce Referee	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(251,356)	(280,000)	(280,000)	-
Total Personnel	693,114	733,856	721,822	(12,034)
O&M	4,090	4,074	6,074	2,000
Net Expenditures	**445,848**	**457,930**	**447,896**	**(10,034)**
FTE Count	**6.5**	**6.5**	**6.5**	**-**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Projected revenue from divorce filing fees in Chancery and Circuit Courts is consistent with prior years.
- ***Personnel***: Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. FTE count unchanged at 6.5 positions.
- ***O&M:*** Increase of $2,000 to cover costs.

OTHER FUNDS:

- No other special revenue or grant funds.

JURY COMMISSION

Tiffany Kimmons, Jury Coordinator

FY20 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 trials are conducted each year that require jurors.

General Fund 010 – Dept 7087

Jury Commission	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Salaries	285,752	352,947	332,766	(20,181)
Total Personnel	406,435	534,450	534,450	-
Net Expenditures	**692,187**	**887,397**	**867,216**	**(20,181)**
FTE Count	**5.0**	**5.0**	**5.0**	**-**

CHANGES IN MAJOR CATEGORIES:

- ***Personnel***: Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M***: No change from prior year. Budget includes jury costs which can fluctuate significantly depending on the need for sequestered jury trials.

OTHER FUNDS:

- No other special revenue or grant funds.

FY20 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 46%; State 40%; Grants 13% and Data Processing/Escrow Property Account Fund 1%.

GENERAL FUND 038-7090

Attorney General	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(14,537)	-	-	-
Total Personnel	10,690,519	11,468,075	11,307,788	(160,287)
O&M	385,821	416,221	416,221	-
Net Expenditures	**11,061,803**	**11,884,296**	**11,724,009**	**(160,287)**
FTE Count	**124.2**	**129.2**	**131.2**	**2.0**

CHANGES IN MAJOR CATEGORIES:

- **Revenue:** No revenue generated by Attorney General.
- **Personnel**: Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections. FTE count increased with two (2) positions added to handle caseload volume. Both positions were funded from existing salaries and are budget neutral.
  - 1 Administrative Services Specialist
  - 1 Criminal Secretary

- **O&M:** No change to total O&M category; spending consistent with FY19.

GRANT FUNDS:

Total Grant Revenue is $1,145,949 for FY20; decrease of $388,396 over FY19.

- HIDTA Grants 421 and 422 ended
- Grant 475 – DA General Rape Arrest Grant ended

JUDICIAL

FTE Position Count

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
010	7080	Public Defender	130.0	135.0	136.5	136.5	137.0	0.5
010	7085	Divorce Referee	5.5	6.5	6.5	6.5	6.5	-
010	7087	Jury Commission	5.0	5.0	5.0	5.0	5.0	-
032	7011	Chancery Court	22.5	21.5	21.5	21.5	21.5	-
033	7021	Circuit Court	40.0	40.0	40.0	40.0	42.0	2.0
034	7031	Criminal Court	83.0	83.0	83.0	83.0	88.0	5.0
035	7041	General Sessions Court	186.3	194.8	195.8	195.3	197.8	2.5
036	7051	Probate Court	14.0	14.0	14.0	14.0	15.0	1.0
037	7061	Juvenile Court Judge	136.7	130.7	130.7	129.7	134.5	4.8
037	7071	Juvenile Court Clerk	58.0	57.5	57.5	58.0	59.0	1.0
038	7090	Attorney General	111.0	118.2	124.2	129.2	131.2	2.0
TOTAL POSITIONS - GENERAL FUND			**792.0**	**806.2**	**814.7**	**818.7**	**837.5**	**18.8**
SPECIAL REVENUE FUND								
096	7041	General Sessions Drug Court	5.0	5.0	4.0	5.0	5.0	-
TOTAL POSITIONS - SPECIAL REVENUE			**5.0**	**5.0**	**4.0**	**5.0**	**5.0**	**-**
GRANT FUNDS			**45.7**	**48.1**	**49.1**	**49.4**	**54.8**	**5.4**
TOTAL POSITIONS - ALL FUNDS			**842.7**	**859.3**	**867.8**	**873.0**	**897.3**	**24.2**

FY18 - Attorney General added 3 Attorneys, 2 Counselor B's and 1 Paralegal; 1 grant FTE.
Public Defender added 2 positions per 75% AG match; 2 positions added from additional State funding and deleted 2.5 positions to fund equity adjustments (Business Analyst, P/T Assistant PD, Mitigation Specialist).
General Sessions moved 1 position from Drug Court (Special Revenue) to General Fund.

FY19 - Attorney General added 5 positions; 3 Criminal Investigators and 2 Digital Evidence Analysts.
Transferred 1.0 FTE from General Sessions Civil Court Clerk to IT Admin (Computer System Technician).
Transferred 1.0 FTE from Juvenile Court Judge to CAO office.
Added 1.0 FTE Counselor A to Drug Court (Special Revenue) for Peer Recovery.
Deleted 1.0 FTE when Grant 685 (Defending Childhood Initiatives) ended.

FY20 - Public Defender added 0.5 FTE; Assistant Public Defender.
Circuit Court added 2.0 FTE; 2 Principal Court Clerks.
Criminal Court added 5.0 FTE; 2 Deputy Court Clerks and 3 Principal Court Clerks.
General Sessions Criminal Judges added 2.5 FTE; 1 Staff Attorney for Environmental Court and 1.5 for Veterans Court (1 Database Coordinator and 0.5 Operations Manager, Part-time)
Probate Court added 1.0 FTE to add passport services to the citizens.
Juvenile Court Judge added 4.8 FTE; 2 Juvenile Services Counselors, 1 Clerical Specialist, 1.0 FTE (Custodial Worker), 0.5 FTE (Executive Director, Part-time). Also transferred 0.3 FTE to General Fund from Grant Fund 550.
Juvenile Court Clerk added 1.0 FTE - Technology Coordinator position.
Attorney General added 2.0 FTE; 1 Criminal Investigator and 1 Administrative Services Specialist.
Grant funds added 5.4 positions.

Prime Accounts
Judicial

All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
41 - Other Local Taxes	(417,392)	(401,046)	(399,704)	(435,000)	(405,000)
43 - Intergovernmental Revenues-State of	(9,254,610)	(9,503,708)	(8,381,007)	(10,367,147)	(10,781,231)
44 - Intergovernmental Revenues-Federal &	(415,839)	(723,599)	(826,412)	(1,505,667)	(1,023,176)
46 - Fines, Fees & Permits	(21,728,482)	(18,774,958)	(16,018,036)	(22,359,600)	(21,752,767)
47 - Other Revenue	(390,110)	(298,005)	(308,111)	(400,288)	(408,954)
48 - Investment Income	(117,193)	(220,739)	(446,920)	(232,500)	(480,650)
Revenue	**(32,323,626)**	**(29,922,055)**	**(26,380,191)**	**(35,300,202)**	**(34,851,778)**
51 - Salaries-Regular Pay	43,746,300	44,783,973	46,596,081	52,199,275	54,079,577
52 - Salaries-Other Compensation	546,464	565,840	522,709	662,142	697,616
55 - Fringe Benefits	15,603,083	16,494,829	18,457,944	20,613,052	20,013,473
56 - Vacancy Savings	0	0	0	(2,379,928)	(2,986,263)
Salaries & Fringe Benefits	59,895,848	61,844,642	65,576,734	71,094,541	71,804,404
60 - Supplies & Materials	624,590	605,823	434,848	807,399	852,501
64 - Services & Other Expenses	1,693,101	1,646,651	1,623,664	2,502,975	2,568,660
66 - Professional & Contracted Services	2,322,490	2,416,193	2,619,725	3,335,518	2,887,662
67 - Rent, Utilities & Maintenance	911,613	430,982	207,519	567,219	512,969
68 - Interfund Services	1,297,285	1,348,165	1,338,595	1,618,878	1,590,997
70 - Capital Asset Acquistions	86,375	44,628	19,170	58,263	21,038
Operating & Maintenance	6,935,454	6,492,442	6,243,521	8,890,252	8,433,827
Expenditures	**66,831,301**	**68,337,083**	**71,820,255**	**79,984,793**	**80,238,231**
99 - Planned Use of Fund Balances	0	0	0	(753,673)	(773,373)
Planned Fund Balance Change	0	0	0	(753,673)	(773,373)
Planned Fund Balance Change	**0**	**0**	**0**	**(753,673)**	**(773,373)**
96 - Operating Transfers In	(317,827)	(281,616)	(409,633)	(393,909)	(535,822)
Operating Transfers In	(317,827)	(281,616)	(409,633)	(393,909)	(535,822)
98 - Operating Transfers Out	319,852	281,616	409,633	393,909	535,822
Operating Transfers Out	319,852	281,616	409,633	393,909	535,822
Net Transfers	**2,025**	**0**	**0**	**0**	**0**
Judicial Total	**34,509,700**	**38,415,028**	**45,440,064**	**43,930,918**	**44,613,080**

JUDICIAL

Sources and Uses by Fund Type

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	**REVENUE**	**TRANSFERS IN**	**FUND BALANCE**	**EXPENSES**	**TRANSFERS OUT**	**NET TOTAL**	**% of Total**
GENERAL FUND							
010 - General Fund *	(5,808,100)	-	-	16,210,088	-	10,401,988	20%
032 - Chancery Court	(4,880,000)	-	-	1,729,811	-	(3,150,189)	2%
033 - Circuit Court	(2,124,500)	-	-	3,073,720	-	949,220	4%
034 - Criminal Court	(4,425,000)	-	-	5,737,906	-	1,312,906	7%
035 - Gen Sessions Court	(8,840,000)	-	-	16,948,911	-	8,108,911	21%
036 - Probate Court	(737,500)	-	-	1,523,373	-	785,873	2%
037 - Juvenile Court	(1,504,000)	(30,993)	-	15,510,525	504,829	14,480,361	20%
038 - Attorney General	-	-	-	11,724,009	-	11,724,009	15%
TOTAL GENERAL FUND	**(28,319,100)**	**(30,993)**	**-**	**72,458,344**	**504,829**	**44,613,080**	**90%**
SPECIAL REVENUE FUNDS							
084 - Gen Sess Clerk DP Fees	(328,200)	-	(337,510)	665,710	-	-	1%
085 - Criminal Clerk DP Fees	(20,800)	-	(95,000)	115,800	-	-	0%
094 - Veteran's Court	(6,550)	-	-	6,550	-	-	0%
095 - DUI Treatment Fines	(35,000)	-	(30,000)	65,000	-	-	0%
096 - Drug Court	(386,367)	-	(310,168)	696,535	-	-	1%
TOTAL SPECIAL REVENUE	**(776,917)**	**-**	**(772,678)**	**1,549,595**	**-**	**-**	**2%**
GRANT FUNDS	**(5,755,761)**	**(504,829)**	**(695)**	**6,230,292**	**30,993**	**-**	**8%**
TOTAL DIVISION - ALL FUNDS	**(34,851,778)**	**(535,822)**	**(773,373)**	**80,238,231**	**535,822**	**44,613,080**	**100%**

Includes Public Defender, Divorce Referee and Jury Commission

JUDICIAL

Net Expenditures by Department*

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
010	7080	Public Defender	6,618,729	7,286,526	9,137,314	9,265,152	9,086,876
010	7085	Divorce Referee	305,809	407,610	445,848	457,930	447,896
010	7087	Jury Commission	728,593	685,202	692,187	887,397	867,216
032	7011	Chancery Court	(1,876,148)	(1,675,673)	(2,081,543)	(2,732,677)	(3,150,189)
033	7021	Circuit Court	(347,482)	(138,261)	330,010	941,323	949,220
034	7031	Criminal Court	663,496	1,824,287	4,097,969	962,161	1,312,906
035	7041	General Sessions Court	4,622,950	6,289,644	7,551,136	7,371,691	8,108,911
036	7051	Probate Court	584,196	621,560	660,614	764,033	785,873
037	7061	Juvenile Court Judge	11,243,007	10,678,514 a	10,732,742	11,361,375	11,553,887
037	7071	Juvenile Court Clerk	2,308,002	2,159,076	2,724,854	2,768,236	2,926,474
038	7090	Attorney General	9,587,590	10,224,439	11,061,803	11,884,296	11,724,009
GENERAL FUND TOTAL			**34,438,741**	**38,362,923**	**45,352,933**	**43,930,918**	**44,613,080**
SPECIAL REVENUE FUNDS							
084	7041	General Sessions Court DP Fees	81,507	73,418	13,048	-	-
085	7031	Criminal Court DP Fees	(19,874)	(20,646)	(2,170)	-	-
094	7041	Veteran's Treatment Program	(4,091)	(8,305)	(5,096)	-	-
095	7041	DUI Treatment Fines	(7,513)	(34,519)	(23,124)	-	-
096	7041	General Sessions Drug Court	(7,032)	41,881	104,473	-	-
SPECIAL REVENUE FUND TOTAL			**42,997**	**51,829**	**87,131**	**-**	**-**
GRANT FUNDS TOTAL			**27,962**	**276**	**-**	**-**	**-**
TOTAL JUDICIAL - ALL FUNDS			**34,509,700**	**38,415,028**	**45,440,064**	**43,930,918**	**44,613,080**

Includes all Sources and Uses of Funds

a Maintenance was moved to Support Services in FY16

Prime Accounts
Judicial

General Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
41 - Other Local Taxes	(417,392)	(401,046)	(399,704)	(435,000)	(405,000)
43 - Intergovernmental Revenues-State of	(6,071,163)	(6,174,459)	(4,995,964)	(6,382,900)	(6,453,600)
44 - Intergovernmental Revenues-Federal &	(53,923)	(6,222)	0	0	0
46 - Fines, Fees & Permits	(20,999,824)	(18,144,173)	(15,362,161)	(21,570,000)	(21,026,500)
47 - Other Revenue	(35,623)	(5,497)	(4,864)	(4,000)	(4,000)
48 - Investment Income	(109,918)	(206,385)	(424,350)	(220,000)	(430,000)
Revenue	**(27,687,842)**	**(24,937,780)**	**(21,187,043)**	**(28,611,900)**	**(28,319,100)**
51 - Salaries-Regular Pay	41,412,074	42,275,810	43,943,184	49,021,943	50,653,070
52 - Salaries-Other Compensation	516,434	516,267	466,108	623,580	623,580
55 - Fringe Benefits	14,766,138	15,563,238	17,395,971	19,357,544	18,707,961
56 - Vacancy Savings	0	0	0	(2,312,316)	(2,954,457)
Salaries & Fringe Benefits	56,694,647	58,355,316	61,805,262	66,690,750	67,030,153
60 - Supplies & Materials	597,282	519,398	408,639	675,519	730,853
64 - Services & Other Expenses	1,300,678	1,272,208	1,256,083	1,510,173	1,578,464
66 - Professional & Contracted Services	1,339,053	1,374,785	1,428,665	1,443,929	1,335,504
67 - Rent, Utilities & Maintenance	902,004	412,694	201,433	539,708	485,422
68 - Interfund Services	1,045,864	1,073,432	1,059,066	1,353,821	1,297,948
70 - Capital Asset Acquistions	79,426	44,628	1,456	7,225	0
Operating & Maintenance	5,264,306	4,697,145	4,355,342	5,530,375	5,428,191
Expenditures	**61,958,953**	**63,052,461**	**66,160,604**	**72,221,125**	**72,458,344**
96 - Operating Transfers In	(76,111)	(16,687)	(15,130)	(36,108)	(30,993)
Operating Transfers In	(76,111)	(16,687)	(15,130)	(36,108)	(30,993)
98 - Operating Transfers Out	243,741	264,929	394,502	357,801	504,829
Operating Transfers Out	243,741	264,929	394,502	357,801	504,829
Net Transfers	**167,630**	**248,242**	**379,372**	**321,693**	**473,836**
Judicial Total	**34,438,741**	**38,362,923**	**45,352,933**	**43,930,918**	**44,613,080**

Prime Accounts
Judicial

Special Revenue Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
46 - Fines, Fees & Permits	(728,658)	(630,785)	(655,875)	(789,600)	(726,267)
48 - Investment Income	(7,275)	(14,354)	(22,571)	(12,500)	(50,650)
Revenue	**(735,933)**	**(645,139)**	**(678,446)**	**(802,100)**	**(776,917)**
51 - Salaries-Regular Pay	198,095	204,604	197,728	239,881	253,151
52 - Salaries-Other Compensation	1,920	1,842	2,685	3,409	7,394
55 - Fringe Benefits	73,253	76,315	70,914	84,300	82,330
56 - Vacancy Savings	0	0	0	0	(2,382)
Salaries & Fringe Benefits	273,267	282,761	271,327	327,590	340,493
60 - Supplies & Materials	9,324	34,376	5,864	53,225	53,775
64 - Services & Other Expenses	253,563	242,886	246,624	582,256	557,256
66 - Professional & Contracted Services	183,841	73,618	158,641	542,494	548,522
67 - Rent, Utilities & Maintenance	9,608	3,328	6,086	25,677	25,713
68 - Interfund Services	49,326	59,999	59,321	3,498	3,498
70 - Capital Asset Acquistions	0	0	17,714	20,338	20,338
Operating & Maintenance	505,663	414,207	494,250	1,227,488	1,209,102
Expenditures	**778,930**	**696,968**	**765,577**	**1,555,078**	**1,549,595**
99 - Planned Use of Fund Balances	0	0	0	(752,978)	(772,678)
Planned Fund Balance Change	0	0	0	(752,978)	(772,678)
Planned Fund Balance Change	**0**	**0**	**0**	**(752,978)**	**(772,678)**
Judicial Total	**42,997**	**51,829**	**87,131**	**0**	**0**

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(3,183,448)	(3,329,249)	(3,385,043)	(3,984,247)	(4,327,631)
44 - Intergovernmental Revenues-Federal &	(361,916)	(717,378)	(826,412)	(1,505,667)	(1,023,176)
47 - Other Revenue	(354,487)	(292,509)	(303,247)	(396,288)	(404,954)
Revenue	**(3,899,851)**	**(4,339,136)**	**(4,514,702)**	**(5,886,202)**	**(5,755,761)**
51 - Salaries-Regular Pay	2,136,131	2,303,558	2,455,169	2,937,452	3,173,356
52 - Salaries-Other Compensation	28,110	47,730	53,916	35,153	66,642
55 - Fringe Benefits	763,693	855,276	991,059	1,171,209	1,223,183
56 - Vacancy Savings	0	0	0	(67,612)	(29,424)
Salaries & Fringe Benefits	2,927,934	3,206,565	3,500,144	4,076,201	4,433,758
60 - Supplies & Materials	17,984	52,049	20,345	78,655	67,873
64 - Services & Other Expenses	138,860	131,556	120,957	410,546	432,940
66 - Professional & Contracted Services	799,596	967,790	1,032,419	1,349,095	1,003,636
67 - Rent, Utilities & Maintenance	0	14,960	0	1,834	1,834
68 - Interfund Services	202,095	214,734	220,209	261,559	289,551
70 - Capital Asset Acquistions	6,950	0	0	30,700	700
Operating & Maintenance	1,165,484	1,381,089	1,393,930	2,132,389	1,796,534
Expenditures	**4,093,418**	**4,587,654**	**4,894,074**	**6,208,590**	**6,230,292**
99 - Planned Use of Fund Balances	0	0	0	(695)	(695)
Planned Fund Balance Change	0	0	0	(695)	(695)
Planned Fund Balance Change	**0**	**0**	**0**	**(695)**	**(695)**
96 - Operating Transfers In	(241,715)	(264,929)	(394,502)	(357,801)	(504,829)
Operating Transfers In	(241,715)	(264,929)	(394,502)	(357,801)	(504,829)
98 - Operating Transfers Out	76,111	16,687	15,130	36,108	30,993
Operating Transfers Out	76,111	16,687	15,130	36,108	30,993
Net Transfers	**(165,604)**	**(248,242)**	**(379,372)**	**(321,693)**	**(473,836)**
Judicial Total	**27,962**	**276**	**0**	**0**	**0**

Grant Summary Information

The Judicial Division administers the following grants:

General Sessions Court

- ***Residential Drug Treatment -*** This grant, offered by the State of Tennessee Office of Criminal Justice Programs, provides residential drug and alcohol treatment.
- ***Memphis Police Department Drug Court Treatment –*** This grant made available by the City of Memphis provides substance abuse treatment for offenders in the Drug Court Program.
- ***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 Advocacy Services -*** Tennessee Department of Human Services provides funding to Juvenile Court through two separate grants for child support operations and advocacy services.
- ***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)*
- ***Court Appointed Special Advocate 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 Juvenile Detention Alternatives Initiatives (JDAI) Grant –*** This privately funded grant provides funding for agencies seeking to learn and teach alternatives to detention for juvenile offenders.

District Attorney General

- ***Victims of Crime Act Grant (VOCA) / Victim Coordinator Grant –*** 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.
- ***High Intensity Drug Trafficking Area (HIDTA) -*** Funds allocated to Shelby County to disrupt the sale and transportation of illegal drugs and dismantle drug organizations.
- ***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.

Grant Program Detail

FUND	GRANT PROGRAM	AMOUNT
	Department 7041: General Sessions Criminal Court	
194	JAG Drug Court / Veteran's Court	$ 110,213
195	JAG Drug Court / Veteran's Court - Continuation	44,335
196	Justice Assistance Grant	155,333
198	Justice Assistance Grant	90,000
625	Memphis Police Deparment Drug Court Grant	250,000
657	Veterans Treatment Court DOJ	195,379
850	Residential Drug Treatment Grant	550,000
	Department Total	**$ 1,395,260**
	Department 7061: Juvenile Court	
123	Court Appointed Spec Advocate (CASA) - JC Improvement	$ 11,000
550	J C Child Support Bureau - Title IV-D Grant	1,864,094
552	J C Child Support Bureau - Child Advocacy Services	349,107
595	Annie E Casey JDAI	15,000
	Department Total	**$ 2,239,201**
	Department 7071: Juvenile Court Clerk	
163	Title IV-D (Process Paper) Grant	$ 975,351
	Department Total	**$ 975,351**
	Department 7090: Attorney General	
196	Justice Assistance Grant	$ 37,500
201	VOCA Grant	115,405
307	VOCA DAG Gang Hispanic Domestic Violence Victim	49,958
309	Victim Coordinator Grant	134,116
402	HIDTA 2016	42,358
477	DEA Memphis Residence Task Force II	69,242
479	Drug Task Force	533,241
480	STOP Violence Against Women Act Grant	73,210
491	JAG Grant Fund	90,919
	Department Total	**$ 1,145,949**
	DIVISION TOTAL	**$ 5,755,761**

JAG - Justice Assistance Grant
JDAI - Juvenile Detention Alternatives Initiative
HIDTA - High Intensity Drug Trafficking Area
VOCA - Victim of Criminal Acts
DEA - Drug Enforcement Agency

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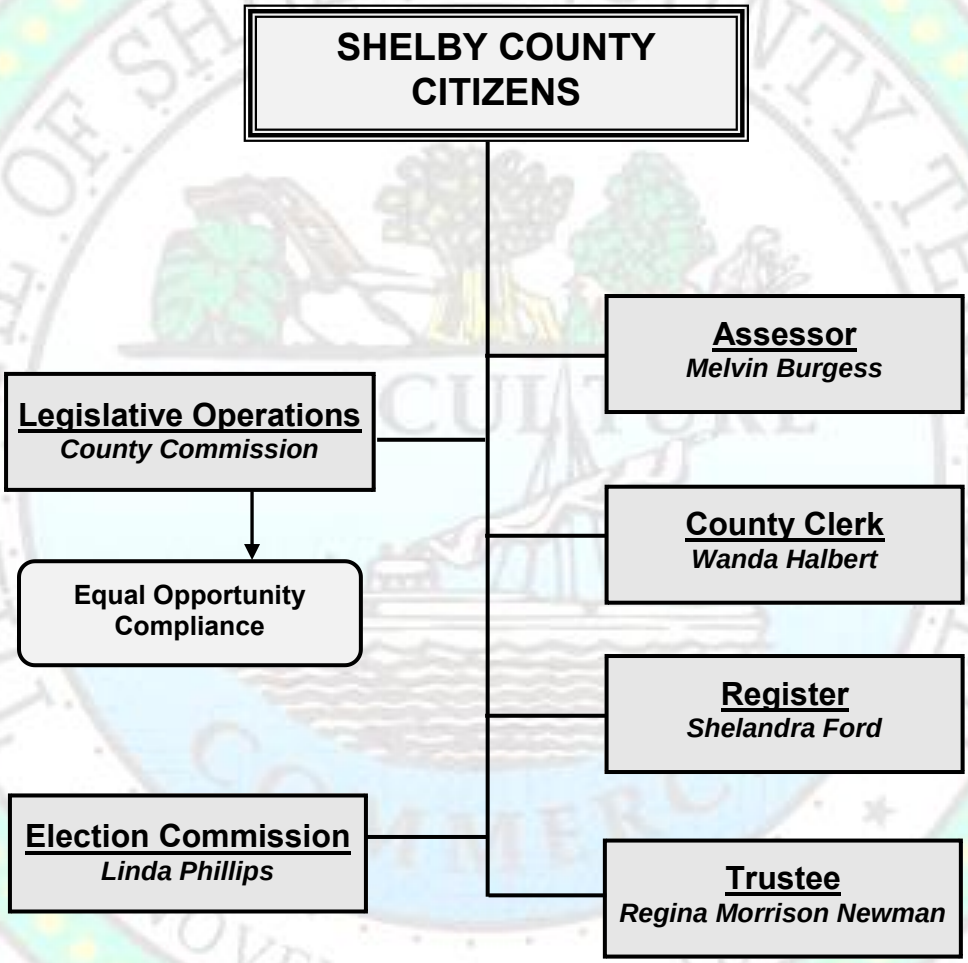
OTHER ELECTED OFFICIALS

Division Organizational Chart by Program



OTHER ELECTED OFFICIALS

Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

"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

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

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

[5-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 minority and women owned business and entrepreneurs and 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	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Forecast
Assessor				
Abstract Transfers	35,433	37,279	41,928	36,642
Appeals - Real and Personal Property	17,303	15,750	4,894	4,500
Exemptions Approved	1,060	2,038	1,867	1,900
Personal Property Accounts	38,356	40,968	42,083	41,675
Real Estate Parcels Assessed	351,581	351,908	352,340	352,110
Legislative Operations				
Number of Resolutions Processed	546	570	334	590
Number of Ordinances Processed	12	19	4	11
Numbers of Committee and Commission Meetings	46	48	49	49
Equal Opportunity Compliance				
Number of businesses certified to bid	2,459	2,600	2,749	2,900
Number of complaints filed by employee/applicant to Federal EEOC	88	100	22	30
Numbers of contacts required to investigate complaints	307	415	524	600
Number of complaints received by County EOC with findings delivered	32	50	101	100
County Clerk				
Wheel Tax Collected	$ 36,266,518	$ 36,649,000	$ 34,846,671	$ 35,000,000
Hotel/Motel Tax Collected	$ 18,124,632	$ 19,147,000	$ 17,946,317	$ 18,500,000
Car Rental Tax Collected	$ 2,392,344	$ 2,400,000	$ 2,320,830	$ 2,400,000
Auto License Revenue Collected	$ 1,894,258	$ 1,903,000	$ 2,299,974	$ 1,900,000
Auto Title Revenue Collected	$ 1,168,796	$ 1,138,500	$ 1,356,313	$ 1,145,500
Register				
Number of Powers of Attorney Filed	1,964	1,775	1,850	1950
Number of Tax Liens Filed	3,823	3,600	3,315	3100
Trustee				
Current Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	$ 741,354,870	$ 776,259,757	$ 782,055,000	$ 774,192,704
Delinquent Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	$ 22,249,117	$ 22,307,627	$ 21,000,000	$ 21,000,000
Payment in Lieu of Taxes Net Collections	$ 7,370,474	$ 7,075,167	$ 7,500,000	$ 7,500,000
Number of Tax Payments Received	$ 440,691	$ 440,000	$ 440,000	$ 446,274
Total Dollars Receipted and Disbursed	$3.6 Billion	$3.6 Billion	$3.6 Billion	$3.6 Billion
Number of Open Bankruptcy Cases at End of Year	1,468	1,375	1,715	1,800
Number of Taxpayers that Applied and Received Tax Freeze Benefits	9295/7471	9400/7600	8586/7071	8200/6850
Total Investment Earnings	$ 4,517,526	$ 6,555,594	$ 16,597,332	$ 8,500,000
Election Commission				
Number of registered voters	710,000	740,000	600,000	650,000
Number of participating voters	275,000	465,000	350,000	400,000
% of participating voters	40%	60%	58%	62%
Number of voter applications processed/changed	55,000	50,000	70,000	100,000
Voting machines prepared for each election	1,500	1,505	1,250	1,500

FY20 Budget Highlights

COMMISSION CONTINGENCY: General Fund 044-8001

Contingency	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Summer Interns	324,750	-	-	-
Contingency	-	98,465	633,153	534,688
Net Operations	**324,750**	**98,465**	**633,153**	**334,688**
FTE Count	**0.0**	**0.0**	**0.0**	**-**

- FY20 budget restored contingency funds to $200,000 and increase by $433,153 per Commissioners.

LEGISLATIVE OPERATIONS: General Fund 044-8002

Legislative Operations	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Total Personnel	1,574,105	2,764,065	2,722,342	(41,722)
O&M	617,656	766,578 *	1,426,578	660,000
Net Operations	**2,191,761**	**3,530,643**	**4,148,921**	**618,278**
FTE Count	**26.0**	**29.0**	**29.0**	**-**

** Adjusted by $660,000 for FY19 non-recurring item for comprehensive health assessment study RFQ.*

- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M***: Increase is due to outside consulting services for the Shelby County Commissioners' comprehensive health assessment ($500,000) and strategic planning ($160,000).

EQUAL OPPORTUNITY COMPLIANCE: General Fund 044-8003

EOC Office	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Total Personnel	850,235	1,086,196	1,069,704	(16,493)
O&M	92,720	113,515 *	613,515	500,000
Net Operations	**942,955**	**1,199,711**	**1,683,219**	**483,507**
	13.0	**13.0**	**13.0**	**-**

** Adjusted by $500,000 for FY19 non-recurring item for outside consultant.*

- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M***: FY20 increase is due to funding for a consultant study ($500,000).

COMMUNITY ENHANCEMENT GRANTS: General Fund 010-2013

Grants	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Community Enhancement G	1,950,000	1,950,000	2,600,000	650,000
All Others[1]	1,205,280	4,293,373	2,832,480	(1,460,893)
Net Operations	**3,155,280**	**6,243,373**	**5,432,480**	**(810,893)**

[1]Detailed list in Administration & Finance Division for Dept. 2013.

FY20 Budget Highlights

DEPARTMENT MISSION:

To fulfill the sworn duty of the Assessor 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 the Assessor's 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, lists current property ownership, map parcels, and descriptions of land and improvements, such as dwellings and other building types.

BUDGETARY ISSUES/TRENDS:

- Reimbursements from the municipalities, including the City of Memphis, for reappraisal services provided by the Assessor are collected every four (4) years. The last reappraisal was in FY17.
- The Assessor's office restructured in FY20 to focus on core mission of tax assessments by transferring all information technology staff once housed in the Assessor's office to the Information Technology Division. Use of available technology has allowed the Assessor to manage the growth in properties and appeals. This move will strengthen these efforts.

General Fund 043 – Dept. 8004

Assessor	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(2,908,160)	(21,750)	(22,000)	(250)
Personnel	8,875,824	9,867,939	9,618,613	(249,326)
O&M	1,173,736	1,339,002	1,576,508	237,506
Net Operations	**7,141,400**	**11,185,191**	**11,173,121**	**(12,070)**
FTE Count	**143.0**	**141.0**	**135.0**	**(6.0)**

CHANGES TO MAJOR CATEGORIES:

- ***Revenue***: Revenue remains flat in FY20 ($22,000). Revenue primarily consists of reimbursements from the State of Tennessee for appraiser certification pay ($17,000). FY18 reflects $2.9 million in revenues from Shelby County municipalities related to the 4-year cycle reappraisal reimbursements.
- ***Personnel:*** Salary ($249,000) and FTE (6.0) reductions are a result of:
  - Salary increases for repurposed positions ($197,000) offset by the transfer of six (6) positions to the Information Technology Division ($413,000)
  - General salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
  - A 2.0% vacancy savings rate reduction ($217,000) which offsets salary savings
- ***O&M:*** FY20 change is primarily due to increases in travel and training ($118,000), outside legal assistance ($58,000), software acquisition & licensing ($54,000), expendable computer equipment and maintenance contracted, furnishings, and supplies ($50,000), and office furniture ($30,000), offset by the transfer of operating expenditures relating to information technology transferred to the Information Technology division ($90,000) to align with Assessor's office restructure.

OTHER FUNDS:

- No grants or other special revenue funds

FY20 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(11,853,811)	(12,202,000)	(12,800,000)	(598,000)
Personnel	4,976,141	5,402,208	5,723,835	321,627
O&M	489,086	542,157	819,069	276,912
Net Operations	**(6,388,584)**	**(6,257,635)**	**(6,257,096)**	**539**
FTE Count	**95.0**	**95.0**	**98.0**	**3.0**

BUDGETARY ISSUES/TRENDS:

Revenue growth associated with continued economic improvement and strong volume of motor vehicle and other activities.

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** Increase in Fines, Fees & Permits $500,000 over prior year budget due to improving economy and $98,000 in interest income. Revenue collections increased 12% over a five-year period.
- ***Personnel:*** Increase primarily due to adding three (3.0 FTEs) full-time positions (Business Analyst, Policy Advisor, Executive Assistant), adding three (3) Miscellaneous Temporary positions ($370,000), and a general salary increase for employees.
- ***O&M:*** FY20 increase primarily due to:
  - $114,000 - Security services for non-governmental owned County Clerk office locations
  - $62,000 - Mail services for issuing new vehicle metal plates, per State of Tennessee Department of Motor Vehicles
  - $39,000 - Janitorial services for non-governmental owned County Clerk office locations
  - $35,250 - Mail insertion machine and proxy card identification badges accessing secured areas.
  - $26,662 - Travel & training ($15,000), office reconfiguration ($10,000), and copy machine upgrades ($1,662).

OTHER FUNDS:

- Restricted use Motor Vehicle Registration Fund (MVR) - $76,000 restricted for use only by the County Clerk office for motor vehicle registration costs.
- Data processing fees collected by County Clerk ($1.7 million - approx.) are credited directly to Information Technology Services for data processing services.

FY20 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(3,700,570)	(4,138,333)	(4,135,000)	3,333
Personnel	1,625,034	1,783,088	1,929,209	146,121
O&M	101,188	97,361	80,419	(16,942)
Net Operations	**(1,974,348)**	**(2,257,884)**	**(2,125,372)**	**132,512**
FTE Count	**22.0**	**22.5**	**25.0**	**2.5**

BUDGETARY ISSUES/TRENDS:

- Stronger real estate market is generating increased volume of documents recorded.
- Operating costs are covered by customer fees; no property taxes are required for support.
- Implemented $2.00 fee in FY20 specifically for online electronic processing deeds and other records.

CHANGES TO MAJOR CATEGORIES:

- ***Revenue:*** Remains primarily constant at $4.1 million
- ***Personnel:*** FY20 salaries increase of $146,000 and 2.5 FTE increase are due to a full year's account of three (3) new positions added at the end of prior year: Deeds Community Spec, Archives Deeds Tech, Deeds Processing and a general salary increase for employees.
- ***O&M:*** $17,000 reduction is primarily a result of date processing activities transferred to Fund 076-Register Data Processing ($12,600) and photography, film & graphics, equipment, and building and grounds maintenance operating funds transferred to the personnel budget to fund salary increase requests ($4,342).

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 (excluding online document processing). 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.

- Fund Balance is $517,655 as of June 30, 2019.

FY20 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, Arlington, and Lakeland. 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	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	(24,138,271)	(24,055,000)	(24,055,000)	-
Personnel	4,804,297	5,206,461	5,090,083	(116,378)
O&M	1,585,568	2,054,280	2,054,280	-
Net Operations	**(17,748,407)**	**(16,794,259)**	**(16,910,637)**	**(116,378)**
FTE Count	**67.0**	**65.5**	**65.5**	**-**

BUDGETARY ISSUES/TRENDS:

The Trustee's Office remains constant in Property Tax collection percentages. As the higher rate of current tax collections stabilizes, collections of delinquent taxes are expected to decline.

CHANGES IN MAJOR CATEGORIES:

- ***Revenue:*** Revenues projected to remain consistent with prior year at $24 million in FY20.
- ***Personnel:*** Variance is a result of a general salary increase for employees combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- ***O&M***: No change to total O&M category; spending consistent with prior years.

OTHER FUNDS:

- No other special revenue or grant funds

ELECTION COMMISSION

Linda Phillips, Administrator

FY20 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 of Memphis, and other municipalities within Shelby County and from sales of voter registration data to the public.

GENERAL FUND 010 – Dept. 8009

Election Commission	FY16 Actual*	FY19 Amended	FY20 Adopted	FY20-19 Var	FY20-16 Var
Revenue	(1,716,854)	(485,310)	(4,249,927)	(3,764,617)	(2,533,073)
Total Personnel	2,232,509	3,360,439	4,102,687	742,248	1,870,178
O&M**	1,292,946	1,496,473	2,187,588	691,115	894,642
Net Operations	**1,808,601**	**4,371,602**	**2,040,349**	**(2,331,253)**	**231,748**
FTE Count	**20.5**	**23.0**	**23.0**	**-**	**2.5**

**FY16 actuals reflect trend with same election cycle (City of Memphis elections) in FY20.*

***Adjust FY19 for non-recurring items $63,000.*

BUDGETARY ISSUES/TRENDS:

Election cycles can have a significant budget impact, depending on the type of election and reimbursements to the County within a fiscal period. The Election Commission's FY20 total revenue budget of $4.2 million includes two reimbursable elections and one non-reimbursable election:

- FY20 reimbursable elections:
  - September 2019 – Arlington Municipality elections ($50,000)
  - October 2019 – City of Memphis Election ($2.4 million)
- FY20 non-reimbursable election:
  - March 2020 – Presidential Preferential Primary Election ($1.8 million)

CHANGES TO MAJOR CATEGORIES:

- **Revenues:** FY20 increase compared to FY19 ($3.8 million) and FY16 ($2.5 million) reflects reimbursable local elections (City of Memphis and Arlington).
- **Total Personnel:** FY20 increase primarily driven by increasing additional temporary labor, Election Day workers, and overtime due to increased number of electorates. No changes in FTE personnel count in FY20. The $1.9 million increase over FY16 is due to increased number of temporary labor needed due to increased number of electorates and implementation of $15 per hour minimum temporary labor rate.
- **O&M:** FY20 increases over prior year include:
  - Rental for additional voting locations due to higher expected voter turnout ($230,000) and increase in equipment rental ($21,000)
  - Increase in required legal notices due to higher candidate filings ($188,000)
  - Computing/telecommunication ($139,000) and accounting and audit services ($45,000) increases offset primarily by legal/attorney services ($72,000) and outside consulting ($5,000)
  - Election system software support and licenses ($84,900) offset by lower shipping costs ($16,000)
  - Increase in operational materials ($70,000) and office/computer supplies ($42,000)
  - Increase over FY16 primarily due to increase in voting poll site locations and location rental cost ($328,000), advertising and legal notices ($180,000), and voting machine maintenance ($100,000).

OTHER ELECTED OFFICIALS

FTE Position Count — ALL FUNDS

Fund	Dept	Dept Description	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Adopted	FY19-20 Change
GENERAL FUND								
044	8002	Legislative Operations	25.0	26.0	26.0	29.0	29.0	-
044	8003	Equal Opportunity Compliance	10.0	13.0	13.0	13.0	13.0	-
043	8004	Assessor	143.0	143.0	143.0	141.0	135.0	(6.0)
040	8006	County Clerk	91.0	91.0	95.0	95.0	98.0	3.0
041	8007	Register	24.0	24.0	22.0	22.5	25.0	2.5
042	8008	Trustee	68.5	68.0	67.0	65.5	65.5	-
010	8009	Election Commission	20.5	22.0	23.0	23.0	23.0	-
TOTAL POSITIONS - GENERAL FUND			**382.0**	**387.0**	**389.0**	**389.0**	**388.5**	**(0.5)**

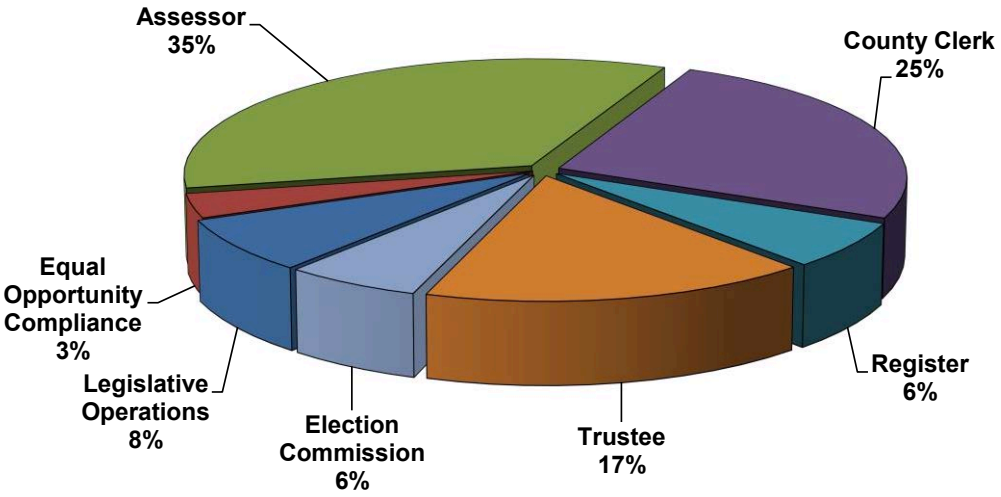
FY17 - Legislative Operations: Added one (1) Clerical Specialist
Equal Opportunity Compliance: Deleted (1) position - Deputy Administrator; added 4.0 FTEs (Chief Diversity Officer,
Trustee: Converted 1.0 FTE into part-time status (0.5 FTE) (position 870094).
Election Commission: Added one (1) Tech Specialist; converted Clerical Specialist from part-time to full-time.

FY18 - County Clerk: Added 4.0 FTEs: Examining Clerk, Admin Tech, (2) Cust Rep II for increased volume of transactions.
Register: Deleted (1) Admin Assistant and (1) Deeds Processor.
Trustee: Deleted one (1) position - Accountant A.
Election Commission: Added one (1) Admin. Tech to provide bi-partisan assistance within Absentee ballot section.

FY19 - Legislative Operations: Added two (2) Research Analyst and one (1) Legislative Research Analyst.
Assessor: Deleted two (2) Clerical Specialist positions (863384 and 001625).
Register: 0.5 FTE change represents two months of FTE for 3 new positions (Deeds Community Spec, Archives Deeds Tech, Deeds Processing Clerk) added during last two months of fiscal year.
Trustee: Transferred position 860871 from Health Division to Trustee Office; deleted two positions (Supervisor B and Accountant A); reclassed position 870079 from Full-Time (1.0 FTE) to Part-Time (0.5 FTE).

FY20 - Assessor: Transferred six (6) positions to the Information Technology Division.
County Clerk: added 3.0 FTEs (Business Analyst, Executive Assistant, Policy Advisor).
Register: 2.5 FTE change represents a complete full year of FTE for 3 positions (Deeds Community Spec, Archives Deeds Tech, Deeds Processing Clerk) added at end of prior year.

FTE Positions by Department



Prime Accounts
Other Elected Officials

All Funds

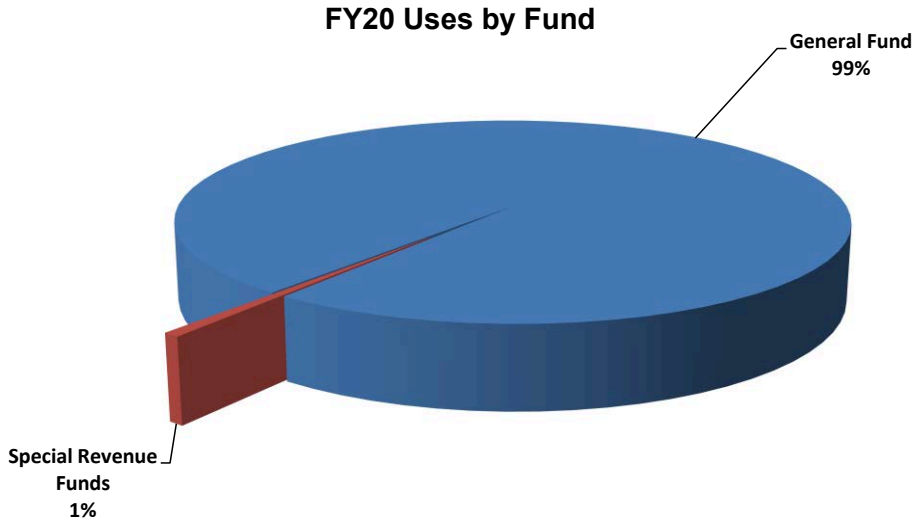
Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(682,648)	(39,291)	(150,079)	(493,060)	(1,841,835)
44 - Intergovernmental Revenues-Federal &	(2,230,855)	(1,568,234)	(4,323,068)	(1,595,000)	(4,013,091)
45 - Charges for Services	(16,989)	(11,492)	(16,415)	(17,845)	(15,845)
46 - Fines, Fees & Permits	(37,648,805)	(37,991,557)	(38,380,556)	(38,958,356)	(39,446,000)
47 - Other Revenue	(4)	(29,443)	(339)	0	0
48 - Investment Income	(61,610)	(118,767)	(241,422)	(190,000)	(302,500)
Revenue	**(40,640,910)**	**(39,758,784)**	**(43,111,879)**	**(41,254,261)**	**(45,619,272)**
51 - Salaries-Regular Pay	17,406,678	18,067,951	17,509,390	21,804,044	23,091,346
52 - Salaries-Other Compensation	378,263	553,152	372,154	622,051	586,622
55 - Fringe Benefits	6,170,071	6,524,191	6,993,150	8,211,487	7,805,080
56 - Vacancy Savings	0	0	0	(1,167,186)	(1,226,575)
Salaries & Fringe Benefits	23,955,012	25,145,294	24,874,693	29,470,396	30,256,473
60 - Supplies & Materials	460,369	492,170	635,679	503,344	603,607
64 - Services & Other Expenses	1,621,282	2,196,342	1,767,677	2,446,935	2,728,566
66 - Professional & Contracted Services	1,808,759	1,344,588	1,313,549	3,135,816	3,263,385
67 - Rent, Utilities & Maintenance	852,436	960,152	768,239	1,019,626	1,228,095
68 - Interfund Services	929,819	868,036	842,471	1,243,674	1,235,810
70 - Capital Asset Acquistions	17,302	99,680	9,500	24,840	58,840
Operating & Maintenance	5,689,967	5,960,968	5,337,114	8,374,234	9,118,303
95 - Contingencies & Restrictions	0	0	0	98,465	433,153
Contingencies & Restrictions	0	0	0	98,465	433,153
Expenditures	**29,644,979**	**31,106,262**	**30,211,807**	**37,943,096**	**39,807,929**
99 - Planned Use of Fund Balances	0	0	0	(390,000)	0
Planned Fund Balance Change	0	0	0	(390,000)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(390,000)**	**0**
98 - Operating Transfers Out	0	10,438	0	0	0
Operating Transfers Out	0	10,438	0	0	0
Net Transfers	**0**	**10,438**	**0**	**0**	**0**
Other Elected Officials Total	**(10,995,932)**	**(8,642,083)**	**(12,900,072)**	**(3,701,165)**	**(5,811,343)**

OTHER ELECTED OFFICIALS

Sources and Uses by Fund Type — ALL FUNDS

	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	**REVENUE**	**TRANSFERS IN**	**FUND BALANCE**	**EXPENSES**	**TRANSFERS OUT**	**NET TOTAL**	**% of Total**
GENERAL FUND							
010 - Election Commission	(4,249,927)	-	-	6,290,275	-	2,040,349	16%
016 - MVR Supplies Fund*	(76,000)	-	-	79,000	-	3,000	0%
040 - County Clerk	(12,800,000)	-	-	6,542,904	-	(6,257,096)	16%
041 - Register	(4,135,000)	-	-	2,009,628	-	(2,125,372)	5%
042 - Trustee	(24,055,000)	-	-	7,144,363	-	(16,910,637)	18%
043 - Assessor	(22,000)	-	-	11,195,121	-	11,173,121	28%
044 - County Commission	-	-	-	6,265,292	-	6,265,292	16%
TOTAL GENERAL FUND	**(45,337,927)**	**-**	**-**	**39,526,584**	**-**	**(5,811,343)**	**99%**
SPECIAL REVENUE FUND							
076 - Register DP Fees	(281,345)	-	-	281,345	-	-	**1%**
ALL FUNDS TOTAL	**(45,619,272)**	**-**	**-**	**39,807,929**	**-**	**(5,811,343)**	**100%**

** Motor Vehicle Registration Supplies Fund reported with the County Clerk's office.*



The primary source of funding for Other Elected Officials is the General Fund.

OTHER ELECTED OFFICIALS

Net Expenditures by Department* ALL FUNDS

Fund	Dept	Dept Description	FY16 ACTUAL	FY17 ACTUAL	FY18 ACTUAL	FY19 AMENDED	FY20 ADOPTED
GENERAL FUND							
044	8001	Commissioner's Contingency	182,836	254,207	324,750	98,465	433,153
044	8002	Legislative Operations	2,142,613	2,182,953	2,191,509	4,190,643	3,988,921
044	8003	Equal Opportunity Compliance	671,355	706,675	942,955	1,699,711	1,843,219
043	8004	Assessor	9,813,079	10,189,162	7,141,400	11,185,191	11,173,121
040	8006	County Clerk**	(6,225,878)	(6,452,201)	(6,404,464)	(6,257,635)	(6,254,096)
041	8007	Register	(2,057,879)	(2,213,541)	(1,974,348)	(2,257,884)	(2,125,372)
042	8008	Trustee	(17,222,818)	(17,265,923)	(17,748,407)	(16,794,259)	(16,910,637)
010	8009	Election Commission	1,808,601	4,042,650	2,662,024	4,434,602	2,040,349
GENERAL FUND TOTAL			**(10,888,090)**	**(8,556,019)**	**(12,864,581)**	**(3,701,165)**	**(5,811,343)**
SPECIAL REVENUE FUND							
076	8007	Register DP Fees	(107,842)	(86,065)	(35,490)	-	-
SPECIAL REVENUE FUND TOTAL			**(107,842)**	**(86,065)**	**(35,490)**	**-**	**-**
OTHER ELECTED OFFICIALS TOTAL			**(10,995,932)**	**(8,642,083)**	**(12,900,072)**	**(3,701,165)**	**(5,811,343)**

**Includes all Sources and Uses of Funds*

***Includes restricted Fund 016 - Motor Vehicle Registration Supplies Fund*

Prime Accounts
Other Elected Officials

General Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
43 - Intergovernmental Revenues-State of	(682,648)	(39,291)	(150,079)	(493,060)	(1,841,835)
44 - Intergovernmental Revenues-Federal &	(2,230,855)	(1,568,234)	(4,323,068)	(1,595,000)	(4,013,091)
45 - Charges for Services	(12,742)	(7,263)	(14,738)	(9,000)	(7,000)
46 - Fines, Fees & Permits	(37,385,319)	(37,727,655)	(38,122,748)	(38,691,333)	(39,186,000)
47 - Other Revenue	(4)	(29,443)	(339)	0	0
48 - Investment Income	(59,433)	(114,450)	(232,831)	(187,000)	(290,000)
Revenue	**(40,371,001)**	**(39,486,336)**	**(42,843,803)**	**(40,975,393)**	**(45,337,927)**
51 - Salaries-Regular Pay	17,406,678	18,067,951	17,509,390	21,804,044	23,091,346
52 - Salaries-Other Compensation	378,263	553,152	372,154	622,051	586,622
55 - Fringe Benefits	6,170,071	6,524,191	6,993,150	8,211,487	7,805,080
56 - Vacancy Savings	0	0	0	(1,167,186)	(1,226,575)
Salaries & Fringe Benefits	23,955,012	25,145,294	24,874,693	29,470,396	30,256,473
60 - Supplies & Materials	460,369	492,170	635,679	451,559	569,345
64 - Services & Other Expenses	1,531,015	2,080,113	1,723,928	2,348,139	2,629,770
66 - Professional & Contracted Services	1,804,259	1,340,088	1,193,416	2,745,816	3,263,385
67 - Rent, Utilities & Maintenance	795,672	904,935	709,973	957,008	1,130,477
68 - Interfund Services	919,281	868,036	832,033	1,196,762	1,203,898
70 - Capital Asset Acquistions	17,302	99,680	9,500	6,083	40,083
Operating & Maintenance	5,527,899	5,785,023	5,104,528	7,705,366	8,836,958
95 - Contingencies & Restrictions	0	0	0	98,465	433,153
Contingencies & Restrictions	0	0	0	98,465	433,153
Expenditures	**29,482,911**	**30,930,317**	**29,979,222**	**37,274,228**	**39,526,584**
Other Elected Officials Total	**(10,888,090)**	**(8,556,019)**	**(12,864,581)**	**(3,701,165)**	**(5,811,343)**

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*** 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 law[1] requires 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. Funding provided to SCS is effectively less than prior years as funding is diverted to ASD and charters.

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.

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 their respective school district.

[1] T.C.A. § 49-13-112 and T.C.A. § 49-1-614

[2] T.C.A. § 49-13-113

Tennessee Code Annotated (T.C.A.) is the Code and Statues of the State of Tennessee annotated with State and Federal cases and legal reviews and opinions of the Tennessee Attorney General.

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, 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. Adopted FY20 funding of $429,459,000, which includes a Maintenance of Effort of $427,259,000, represents about 32% of total countywide expenditures.

Education currently receives 61% of all current **Property Taxes** collected by Shelby County, based on FY20 Adopted allocation of the total tax rate of $4.05:

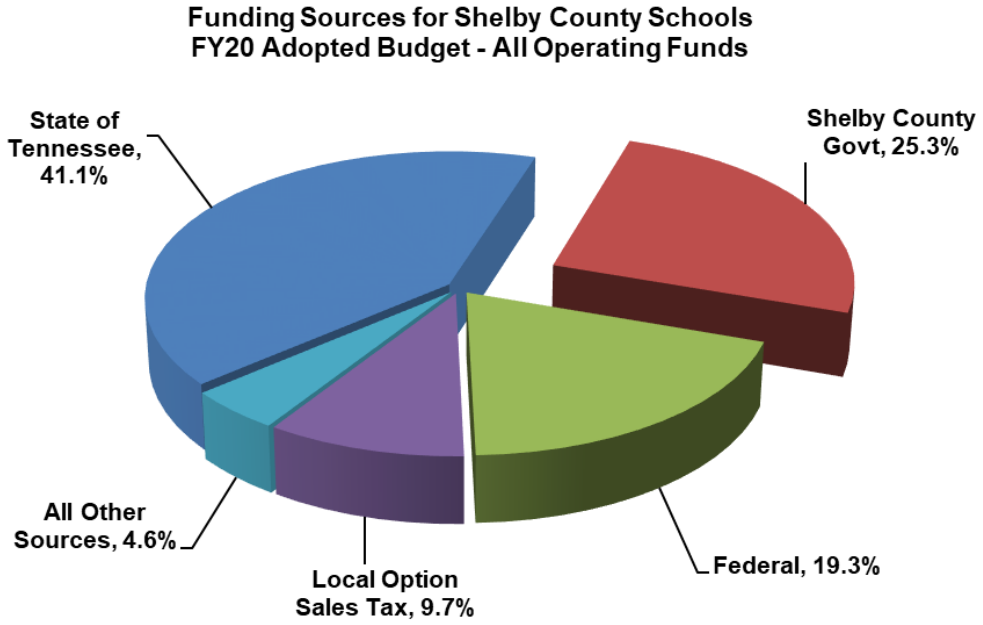
Property Taxes Allocated to Schools

	Tax Rate	% of Total
School Operations	$1.96	48.4%
School Debt	0.51	12.6%
Total School Funding	$2.47	61.0%

In addition to property taxes, the schools receive the following Shelby County funding:

- **General Fund Transfer -** Tax projections for FY20 do not support the Maintenance of Effort established in FY19. The shortfall is covered with a transfer from the General Fund in the amount of $153 thousand. An additional $2.2 million transfer from the General Fund has been budgeted for non-recurring funding to SCS for the Enhancing 21st Century Education Pilot Program.
- **Wheel Tax -** 100% of the Wheel Tax has been designated for school operating costs for FY20. Prior to FY17, up to 50% was designated for operations with the remainder used for repayment of school debt.
- **Payment In Lieu of Taxes (PILOT)** - collected from MLG&W and other property tax exempt entities. 50% of payments received from MLG&W are allocated to education operations. Other PILOTs are allocated on the same basis as property taxes or entirely for school debt per contractual agreement.
- **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 net of Trustee and State collection fees; it is not reflected in the Education Fund budget.
- **Mixed Drink Tax –** a tax on the sale of alcohol for on-premise consumption. 100% of mixed drink taxes are received by the County Trustee and paid directly to the schools net of collection fees. These revenues are not reflected in the Education Fund budget.

The graph below shows state and other funding sources for SCS based on the FY20 Adopted Budget:



Weighted Full-time Equivalency Average Daily Attendance (WFTEADA) Allocation

Weighted full-time equivalency average daily attendance, 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 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 exact weighted ADA ratios are determined near the end of the school year, payments are adjusted to July 1 of the current year based on the revised rate.

Historical weighted ADA allocation data for the past four years is provided in the following table, reflecting the structural changes since 2016:

Weighted Average Daily Attendance Allocations

Fiscal Year	WFTEADA Year	County Schools	Municipal Schools	Total
2020	2017-2018 *	77.09%	22.91%	100.00%
2019	2017-2018	77.09%	22.91%	100.00%
2018	2016-2017	77.65%	22.35%	100.00%
2017	2015-2016	77.92%	22.08%	100.00%
2016	2014-2015	78.62%	21.38%	100.00%

** FY20 Budget is based on 2017-2018 WFTEADA and will be amended with the release of the 2018-2019 figures.*

Weighted ADA distributions are calculated for the seven independent school districts on the basis of attendance. Distributions since FY18 are shown below:

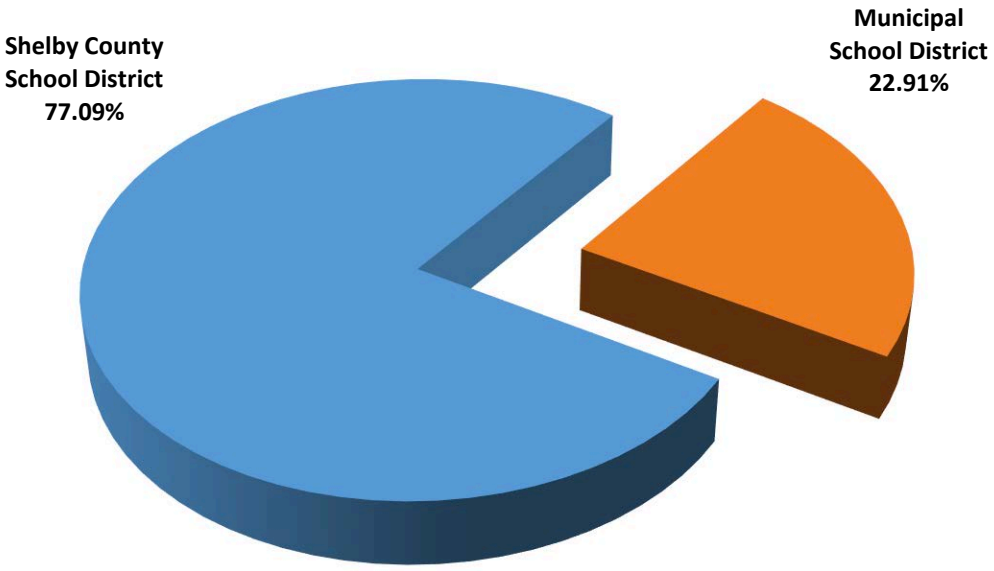
Weighted ADA Allocations to School Districts within Shelby County (1)

	FY18 Actual		FY19 Actual		FY20 Budget (2)	
District:	Amount	ADA %	Amount	ADA %	Amount	ADA %
Shelby	325,719,232	77.65%	329,373,963	77.09%	329,373,963	77.09%
Arlington	13,590,860	3.24%	14,142,273	3.31%	14,142,273	3.31%
Bartlett	25,965,255	6.19%	26,490,058	6.20%	26,490,058	6.20%
Collierville	24,874,630	5.93%	26,874,591	6.29%	26,874,591	6.29%
Germantown	17,449,994	4.16%	18,115,782	4.24%	18,115,782	4.24%
Lakeland	4,530,287	1.08%	4,913,479	1.15%	4,913,479	1.15%
Millington	7,340,742	1.75%	7,348,854	1.72%	7,348,854	1.72%
TOTAL	**419,471,000**	**100.00%**	**427,259,000**	**100.00%**	**427,259,000**	**100.00%**

(1) Weighted full-time equivalency of average daily attendance as certified by State.

(2) FY19 Final WFTEADA is the basis for the FY20 budget estimates. Actual FY20 payments will be based on ADA rates as certified by the State in the spring of 2020.

WFTEADA Allocation
Shelby County Schools vs. Municipal Schools



Maintenance of Effort (MOE)

As specified by T.C.A. § 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's budget – on either a total budget or per pupil basis. FY20 maintains the MOE level set in FY19. The FY20 tax revenue projections show a shortfall of the MOE set in FY19. To cover this difference, the General Fund will transfer $153 thousand to the Education Fund in FY20.

County Funding for Education Operations
FY2008 - 2020

Fiscal Years	Funding Amount	Increase Over Prior Year	%	Other Funding	
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%		
FY2018	$ 419,471,000	$ -	0.0%		
FY2019	$ 427,259,000	$ 7,788,000	1.9%	$ 6,459,319	3
FY2020	$ 427,259,000	$ -	0.0%	$ 2,200,000	4

[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.*

[3] *Non-recurring appropriation for a Science Textbooks from Education Fund Balance. ADA distribution not applicable for one-time appropriations for specific purposes.*

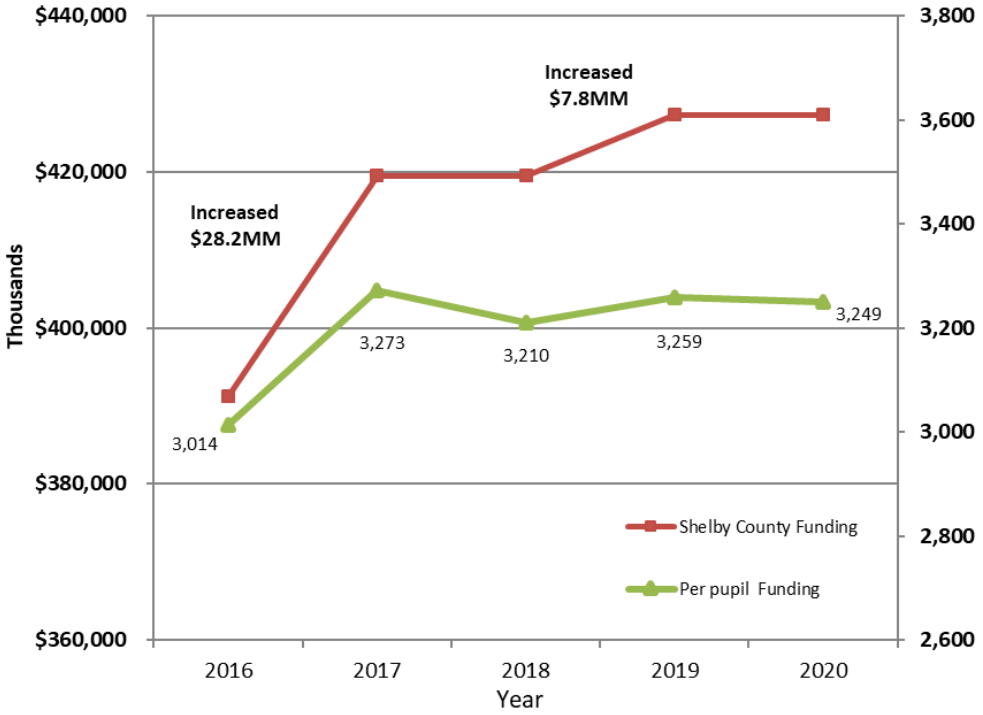
[4] *Non-recurring appropriation for Pilot Project supporting Enhancing 21st Century Education from General Fund Balance. ADA distribution not applicable for one-time appropriations for specific purposes.*

Shelby County MOE Funding for Education
ADA Per Pupil Basis 2016-2020

	Fiscal Year	ADA* Attendance	% change from prior	Shelby County Funding	Per pupil Funding	% change from prior
	2016	129,817	-2.5%	$ 391,288,000	$ 3,014	5.3%
	2017	128,163	-1.3%	$ 419,471,000	$ 3,273	8.6%
	2018	130,664	2.0%	$ 419,471,000	$ 3,210	-1.9%
1,2	2019 Estimated	131,084	0.3%	$ 427,259,000	$ 3,259	1.5%
3	2020 Projected	131,503	0.3%	$ 427,259,000	$ 3,249	-0.3%
	Avg annual % change over 5 yrs		***-0.2%***			***2.6%***
	Total change over 5 yrs		***1.3%***	**$ 35,971,000**	**$ 234**	***7.8%***

[1] *Excludes non-recurring appropriation for Science Textbooks from Education Fund Balance.*
[2] *ADA figures unavailable at time of publication. Estimated based on trend.*
[3] *Projected ADA based on stabilizing attendance figures and moderate trending rebound.*
**ADA is unweighted Average Daily Attendance; excludes ASD attendance.*
**Source: Annual Statistical Report issued by the Tennessee Department of Education, 2016-2018.*

Total and Per-Pupil Funding Trends



Over past five years attendance increased 1.3% while total funding increased $36.0 million and funding per pupil increased 7.8%

Capital Improvement (CIP) Funding

Background
Funding for Capital Improvement Projects was deferred during the transitional years of school consolidation and subsequent "de-merger" of the County school system 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 has appropriated CIP funding for each fiscal year.

Education CIP Funding Process
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 projects approved by the Shelby County Commission.

Funding
For FY20, the County Commission approved total allocations in the amount of $51,887,404 for capital funds for all school districts. Of this amount, $40,000,000 is allocated to SCS with $11,887,404 as the combined total provided to all other school districts within Shelby County based on the Weighted Full-time Average Daily Attendance, as required by law when providing funds to the Shelby County School District.

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 FY20 the County expects to spend about $115.4 million for debt service related to schools – an amount that represents 8.6% of total County expenditures.

CIP ORIGINAL APPROPRIATIONS - SHELBY COUNTY SCHOOLS
FY14-FY20

FISCAL YEAR	SCS DISTRICT	% of TOTAL	MUNICIPAL SCHOOL DISTRICTS	% of TOTAL	TOTAL BUDGET
FY2014 *	$ 52,161,500	100.00%	$ -	0.00%	$ 52,161,500
FY2016	26,163,306	79.25%	6,850,329	20.75%	33,013,635
FY2017	18,397,080	78.62%	5,002,920	21.38%	23,400,000
FY2018	53,981,454	77.92%	15,296,593	22.08%	69,278,047
FY2019	90,292,947	77.65%	25,989,020	22.35%	116,281,967
FY2020	40,000,000	77.09%	11,887,404	22.91%	51,887,404
Total	$ 280,996,287		$ 65,026,266		$ 346,022,553

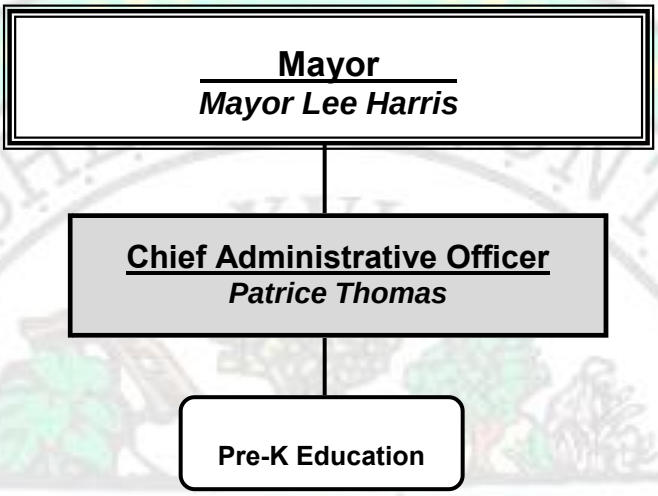
** Municipal school districts had not yet been created in FY14. However, $4.8 million was allotted to facilities within those areas.*

Education

Acct Description	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Amended Budget	FY 20 Adopted Budget
4001 - Property Taxes-Current	(360,523,663)	(364,132,775)	(375,635,921)	(374,614,000)	(374,669,951)
4002 - Property Taxes-Delinquent	(9,883,043)	(10,107,701)	(9,828,871)	(10,059,000)	(10,167,884)
40 - Property Taxes	(370,406,706)	(374,240,476)	(385,464,791)	(384,673,000)	(384,837,835)
4105 - MLG&W In Lieu Of Taxes	(3,557,065)	(2,600,305)	(2,953,274)	(3,750,000)	(3,535,632)
4108 - Exempt Property In Lieu Of Taxes	(3,693,037)	(3,612,608)	(3,411,119)	(3,593,000)	(3,384,791)
4116 - Community Redevelopment TIFF	(100,861)	(130,502)	(405,727)	(188,000)	(462,000)
4130 - Marriage License Privilege Tax	(53,637)	(53,176)	(49,799)	(55,000)	(55,000)
4160 - Wheel Tax	(13,476,694)	(33,873,450)	(33,659,197)	(35,000,000)	(34,865,755)
41 - Other Local Taxes	(20,881,294)	(40,270,041)	(40,479,116)	(42,586,000)	(42,303,178)
Revenue	**(391,288,000)**	**(414,510,516)**	**(425,943,908)**	**(427,259,000)**	**(427,141,013)**
8943 - Arlington Municipal Schools	13,812,467	15,054,080	13,590,860	14,142,273	14,142,273
8944 - Bartlett Municipal Schools	22,890,348	25,312,538	25,965,255	26,490,058	26,490,058
8945 - Collierville Municipal Schools	21,559,969	24,186,610	24,874,630	26,874,591	26,874,591
8946 - Germantown Municipal Schools	15,964,550	17,305,936	17,449,994	18,115,782	18,115,782
8947 - Lakeland Municipal Schools	2,347,728	2,710,568	4,530,287	4,913,478	4,913,478
8948 - Millington Municipal Schools	7,082,313	7,506,189	7,340,742	7,348,855	7,348,855
8955 - Shelby County Schools	307,630,625	324,934,594	325,719,232	335,833,282	331,573,963
89 - Affiliated Organizations	391,288,000	417,010,516	419,471,000	433,718,319	429,459,000
Affiliated Organizations	**391,288,000**	**417,010,516**	**419,471,000**	**433,718,319**	**429,459,000**
Expenditures	**391,288,000**	**417,010,516**	**419,471,000**	**433,718,319**	**429,459,000**
9999 - Planned Fund Balance Decrease	0	0	0	(6,459,319)	0
99 - Planned Use of Fund Balances	0	0	0	(6,459,319)	0
Planned Fund Balance Change	**0**	**0**	**0**	**(6,459,319)**	**0**
Planned Fund Balance Change	**0**	**0**	**0**	**(6,459,319)**	**0**
9601 - Transfer From General Fund	0	(2,500,000)	0	0	(2,317,987)
96 - Operating Transfers In	0	(2,500,000)	0	0	(2,317,987)
Operating Transfers In	**0**	**(2,500,000)**	**0**	**0**	**(2,317,987)**
Net Transfers	**0**	**(2,500,000)**	**0**	**0**	**(2,317,987)**
Education Total	**0**	**0**	**(6,472,908)**	**0**	**0**

PRE-KINDERGARTEN (PRE-K) EDUCATION

Division Organizational Chart by Program



Division Overview FY 20

DIVISION MISSION STATEMENT AND STRATEGIC GOALS

To provide high-quality, early childhood instruction for Shelby County's youngest learners by providing an educational environment that fosters improved school readiness skills. The Pre-K Education Division supports the following County strategies:

Strategy 1: Support Quality Public Education

[1-b] Enhance programs available in the community that provide pre-kindergarten (Pre-K) services to ensure that children (0-5 years of age) receive care and training that prepares them to enter school ready to learn.

DEPARTMENTAL MISSION/GOALS:

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

9401 Pre-K Education – Supports the County's early learning community by providing funding to deliver a comprehensive system of high quality early childhood education for learners ages 0-5.

- Provide a dedicated source of funding to maintain and grow Pre-Kindergarten (Pre-K) classrooms in the community.
- Build a coalition with the Shelby County Commission, the City of Memphis, and other community stakeholders to develop a framework that preserves existing classrooms and sets the stage to add classrooms

FY20 Budget Highlights

BUDGETARY ISSUES/TRENDS:

- The County's commitment to Pre-K Education resulted in an $8.5 million investment in the FY 2020 budget.
- Included is a dedicated source of funding resulting from a reallocation of county sales tax revenue from the Roads and Bridges Fund to this newly created Pre-K Education Special Revenue Fund. Additional funding comes from a $2.5 million transfer from the General Fund.

Special Revenue Fund

PRE-K FUND	FY18 Actual	FY19 Amended	FY20 Adopted	FY20-19 Var
Revenue	-	-	(6,000,000)	(6,000,000)
Grants	-	-	8,500,000	8,500,000
Net Transfers	-	-	(2,500,000)	(2,500,000)
Net	**-**	**-**	**-**	**-**
FTE Count	**0.0**	**0.0**	**0.0**	**0.0**

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Revenue includes $6 million of sales tax was reallocated from Roads and Bridges Fund.
- **Total Personnel:** There is no associated personnel costs.
- **O&M:**
  - All funding is expended on Pre-K education.
  - $3.5 million of funding was reported in General Fund in FY 19. These funds were reallocated to the Pre-K Special Revenue Fund, along with an additional $2.5 million in the FY 20 budget.

Prime Accounts
9401 Pre-K

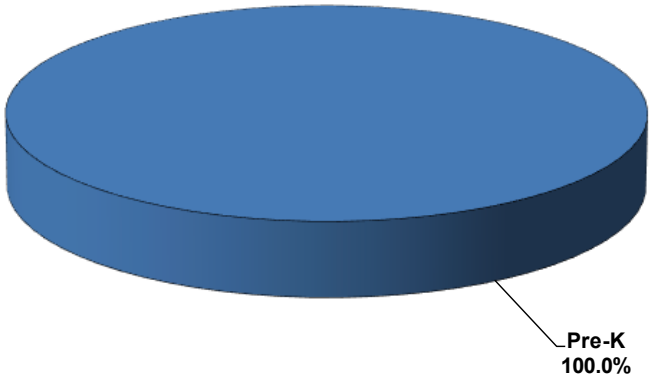
All Funds

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
41 - Other Local Taxes	0	0	0	0	(6,000,000)
Revenue	**0**	**0**	**0**	**0**	**(6,000,000)**
90 - Grants	0	0	0	0	8,500,000
Grants	0	0	0	0	8,500,000
Expenditures	**0**	**0**	**0**	**0**	**8,500,000**
96 - Operating Transfers In	0	0	0	0	(2,500,000)
Operating Transfers In	0	0	0	0	(2,500,000)
Net Transfers	**0**	**0**	**0**	**0**	**(2,500,000)**
Pre-K Total	**0**	**0**	**0**	**0**	**0**

Sources and Uses by Fund Type

FUND NAME	FY20 SOURCES OF FUNDS			FY20 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
SPECIAL REVENUE FUND							
063 - Pre-K	(6,000,000)	-	-	6,000,000	-	-	100.0%
TOTAL SPECIAL REVENUE FUND	(6,000,000)	-	-	6,000,000	-	-	100.0%
ALL FUNDS TOTAL	(6,000,000)	-	-	6,000,000	-	-	100.0%

FY20 Uses by Fund



940101 Pre-K

Acct Description	FY 16 Actual	FY 17 Actual	FY 18 Actual	FY 19 Amended Budget	FY 20 Adopted Budget
4110 - Local Sales Tax - County Share	0	0	0	0	(6,000,000)
41 - Other Local Taxes	0	0	0	0	(6,000,000)
Revenue	**0**	**0**	**0**	**0**	**(6,000,000)**
9026 - Pre-K Grants	0	0	0	0	8,000,000
9028 - Porter Leath Pre-K	0	0	0	0	500,000
90 - Grants	0	0	0	0	8,500,000
Grants	**0**	**0**	**0**	**0**	**8,500,000**
Expenditures	**0**	**0**	**0**	**0**	**8,500,000**
9601 - Transfer From General Fund	0	0	0	0	(2,500,000)
96 - Operating Transfers In	0	0	0	0	(2,500,000)
Operating Transfers In	**0**	**0**	**0**	**0**	**(2,500,000)**
Net Transfers	**0**	**0**	**0**	**0**	**(2,500,000)**
Pre-K Total	**0**	**0**	**0**	**0**	**0**

DEBT SERVICE FUND OVERVIEW

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, 2011 and 2014. The current Debt Management Policy was updated and adopted by resolution in January 2019.

USE AND PURPOSE OF DEBT

Debt is issued primarily for school construction and for major capital improvements to County facilities, roads and equipment. 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 FY 2020 Capital Improvement Plan is approximately $75 million. About 82.5% 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 – including state, federal and local governmental reimbursements or grants, CIP fund balance, private donor contributions, investment earnings and any other dedicated revenue sources.
>
> 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 SERVICE FUND OVERVIEW

Debt Financing is generally obtained either 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 to three years of the initial draw date.

REVENUE SOURCES FOR DEBT SERVICE

Property taxes are the primary funding source for repayment of annual debt service, with about 15% of the tax rate allocated directly to the Debt Service Fund. The allocation for debt service has been reduced over the past decade through controlled limitation of new debt issuance.

Prior to FY2017, the Wheel Tax revenue collected on license renewals was divided between the Education Fund and the Debt Service Fund for repayment of debt incurred for school construction. Since then, the County Commission has allocated 100% of the Wheel Tax to Education to increase overall funding for operations. This change represents another significant debt funding restructure made possible through gradual debt reduction.

Current debt service obligations are paid with current funding sources and Fund Balance when the Fund Balance is above policy guidelines.

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 national 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.

DEBT SERVICE FUND OVERVIEW

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

		2014	2015	2016	2017	2018	2019*
Estimated Population							
Appraised Property Valuation		$ 60,586,935	$ 59,884,234	$ 59,897,289	$ 60,418,966	$ 67,338,527	$ 67,794,202
Assessed Valuation		18,165,887	17,966,889	17,939,880	18,102,855	20,247,539	20,371,062
Total General Fund Revenue		380,460	381,887	387,500	387,470	406,822	429,809
Total General ObligationDebt		1,269,191	1,143,350	998,061	989,747	890,040	965,474
Debt Ratio Targets	Goal						
Debt to Appraised Valuation %	under 5%	2.09%	1.91%	1.67%	1.64%	1.32%	1.42%
Debt to Assessed Property Valuation %	under 12%	6.99%	6.36%	5.56%	5.47%	4.40%	4.74%
Debt Per Capita	under $2,000	1,375	1,331	1,204	1,138	1,011	1,110
Debt to Per Capita Personal Income %	under 6%	3.24%	3.08%	2.69%	2.51%	2.19%	2.33%
Principal Debt % Retired in 10 Years	over 50%	75.49%	82.69%	93.74%	92.46%	98.66%	84.07%
Debt Service as % of Non-Capital Expenditures	under 20%	16.07%	16.03%	23.94%	21.45%	21.45%	21.45%
Fund Balance Targets:							
General Fund - Unassigned as % of annual revenue (preferred balance > 25%)	20 - 30%	26.93%	28.22%	27.30%	28.35%	28.39%	23.38%
Debt Service Fund -Committed as % of annual revenue	20 - 30%	45.14%	44.17%	32.90%	36.08%	36.28%	45.07%

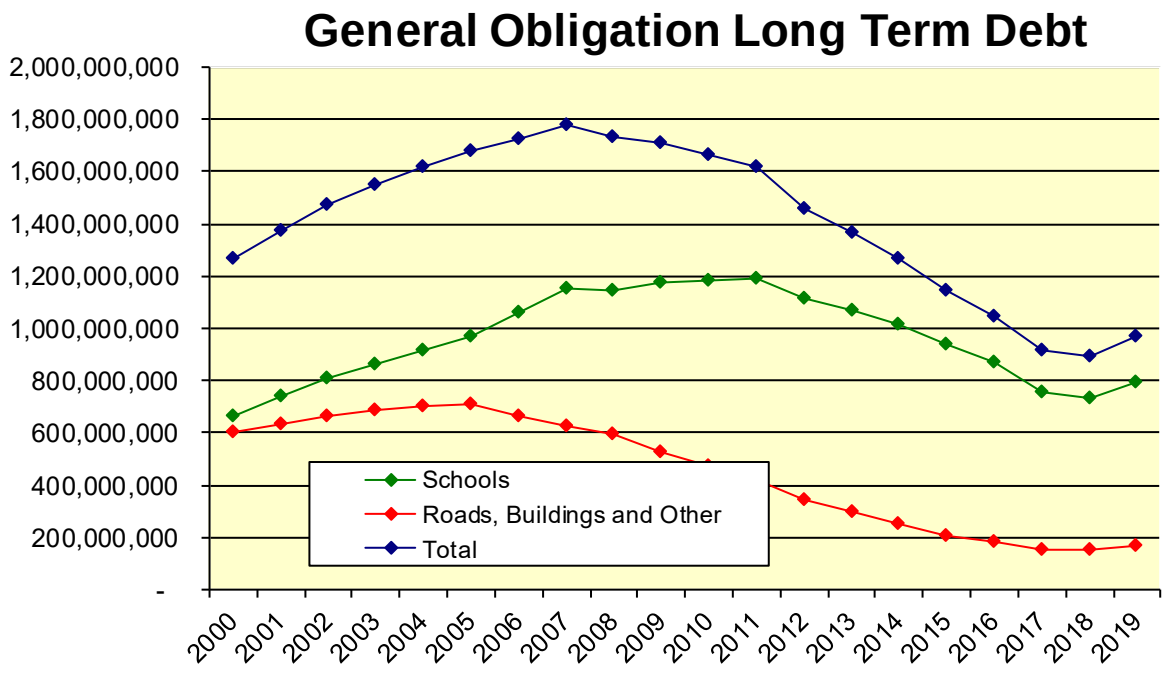
**Based on April 2018 Certified Tax Roll (2019 not available)*

Shelby County's debt obligations are within the stated affordability targets, with favorable trends achieved over the past four years.

DEBT SERVICE FUND OVERVIEW

FY20 Debt Service for Outstanding Debt

Description	Debt Outstanding as of 6/30/2019	FY20 Principal Payments	FY20 Interest Payments	FY20 Total Debt Service
2006B PUBLIC IMP/SCHOOLS	150,145,000	2,705,000	6,621,467	9,326,467
2009A PUBLIC IMP/SCHOOLS	29,170,000	14,595,000	1,416,450	16,011,450
2011A REFUNDING BOND PI/SCH%	52,505,000	8,665,000	2,366,988	11,031,988
2011A REV-PORT COMM	16,192,500	645,000	756,050	1,401,050
2012A REFUNDING PI/SCH	189,475,000	20,450,000	8,942,875	29,392,875
2015A REFUNDING PI/SCH	74,585,000	28,310,000	3,469,188	31,779,188
2016A REFUNDING PI/SCH	61,820,000	3,115,000	2,880,775	5,995,775
2017A PUBLIC IMP/SCHOOLS	77,410,000	2,750,000	3,870,500	6,620,500
2019A PUBLIC IMP/SCHOOLS	181,130,000	4,670,000	8,918,571	13,588,571
2019B PUBLIC IMP/SCHOOLS	74,555,000	3,495,000	3,861,271	7,356,271
2009QCSB	24,451,999	3,439,402	835,068	4,274,470
2010QSCB	34,034,392	4,196,919	3,260,765	7,457,684
Total General Obligation Bonds	**965,473,891**	**97,036,321**	**47,199,967**	**144,236,288**
Issuance Costs			1,297,578	1,297,578
Line of Credit (Int. & Fees)			1,300,000	1,300,000
Capital Lease - Forensic Facility	4,680,878	351,619	88,392	440,011
	970,154,769	**97,387,940**	**49,885,937**	**147,273,877**



OUTSTANDING DEBT OBLIGATIONS

As of June 30, 2019

	Debt Outstanding at 6/30/19	FY20 Payment Requirement		
		Principal	Interest	Total
School 82.5%	795,758,020	76,594,514	38,179,418	114,773,932
County Infrastructure 17.5%	$ 169,715,871	$ 20,441,807	$ 9,020,549	$ 29,462,356
Total Bonds & Notes Payable	**965,473,891**	**97,036,321**	**47,199,967**	**144,236,288**
Issuance Cost	-	-	897,578	897,578
Line of Credit (Int. & Fees)			1,700,000	1,700,000
Capital Leases - Forensic Center	4,680,878	351,619	88,392	440,011
Total Debt Service	**$ 970,154,769**	**$ 97,387,940**	**$ 49,885,937**	**$ 147,273,877**

FY20 Budgeted Debt Payments

Schedule of Outstanding Bonded Debt June 30, 2019			
FY Ended June	Bonds Payable	Interest Payable	Fiscal Total
2020	97,036,321	47,199,967	144,236,288
2021	96,703,821	41,331,708	138,035,529
2022	94,261,321	37,101,211	131,362,532
2023	93,491,321	33,208,942	126,700,263
2024	85,736,321	29,238,489	114,974,810
2025	85,216,321	25,459,083	110,675,404
2026	76,046,321	21,682,326	97,728,647
2027	54,730,604	17,914,774	72,645,378
2028	33,234,040	12,374,195	45,608,235
2029	31,812,500	10,709,922	42,522,422
2030	26,150,000	9,274,669	35,424,669
2031	40,385,000	7,865,316	48,250,316
2032	22,182,500	6,169,488	28,351,988
2033	23,067,500	5,310,531	28,378,031
2034	23,987,500	4,415,925	28,403,425
2035	18,217,500	3,389,750	21,607,250
2036	19,015,000	2,591,075	21,606,075
2037	18,445,000	1,765,400	20,210,400
2038	12,625,000	964,550	13,589,550
2039	13,130,000	459,550	13,589,550
TOTAL	**965,473,891**	**318,426,871**	**1,283,900,762**

Total Outstanding Debt will be reduced by $97 million by 6/30/2020.

Prime Accounts
Summary

Debt Service Fund

Acct Description	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Amended	FY20 Adopted
40 - Property Taxes	(135,065,977)	(136,445,315)	(133,844,039)	(122,937,000)	(121,607,985)
41 - Other Local Taxes	(35,506,016)	(13,752,783)	(14,594,741)	(14,060,000)	(11,229,940)
44 - Intergovernmental Revenues-Federal &	(994,950)	(1,113,771)	(1,114,966)	(1,109,586)	0
45 - Charges for Services	(225,750)	(206,938)	(188,125)	0	0
47 - Other Revenue	(641,241)	(576,880)	(551,617)	(553,400)	(418,100)
48 - Investment Income	(1,468,280)	(514,672)	(2,088,513)	(400,000)	0
Revenue	**(173,902,214)**	**(152,610,359)**	**(152,382,002)**	**(139,059,986)**	**(133,256,025)**
64 - Services & Other Expenses	254,300	2,412	0	0	0
66 - Professional & Contracted Services	135,682	117,151	108,928	156,928	156,928
Operating & Maintenance	389,982	119,563	108,928	156,928	156,928
80 - Debt Service Expenditure	280,852,532	248,940,527	147,950,003	263,212,623	147,116,949
Debt Services	280,852,532	248,940,527	147,950,003	263,212,623	147,116,949
94 - Other Sources & Uses	(85,819,811)	(100,648,257)	0	(114,391,812)	0
Other Financing Sources	(85,819,811)	(100,648,257)	0	(114,391,812)	0
Expenditures	**195,422,703**	**148,411,833**	**148,058,931**	**148,977,739**	**147,273,877**
99 - Planned Use of Fund Balances	0	0	0	(9,917,753)	(14,017,852)
Planned Fund Balance Change	0	0	0	(9,917,753)	(14,017,852)
Planned Fund Balance Change	**0**	**0**	**0**	**(9,917,753)**	**(14,017,852)**
98 - Operating Transfers Out	6,680,000	6,680,000	0	0	0
Operating Transfers Out	6,680,000	6,680,000	0	0	0
Net Transfers	**6,680,000**	**6,680,000**	**0**	**0**	**0**
SUMMARY TOTAL	**28,200,489**	**2,481,474**	**(4,323,072)**	**0**	**0**

CAPITAL IMPROVEMENT PLAN

Fiscal Years 2020 through 2024

CIP BUDGET INDEX

Capital Improvement Plan (CIP)

CIP Overview 267
FY20-24 CIP Summary of Project Allocations & Funding 269
FY20-24 CIP Project Plan (County Share) 270
FY20-24 CIP Project Plan (Non-County Share) 272
FY20 Project Allocations (All Funding Sources) 273
FY20 Project Descriptions (CIP Funding) 274
FY20 Project Descriptions (Pay As You Go Funding) 278
FY20 Capital Assets/Projects Budgeted in Other Funds 279

All projects for FY20-24 are listed individually within the appropriate category on the CIP Project Plan page. Project descriptions are provided only for the projects approved to begin or continue in FY20. Descriptions for projects allocated in FY20-FY24 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. 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 targeted $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, the amount has varied over the past several years depending on the demonstrated needs of the Shelby County Schools and the variable level of County infrastructure funding requirements.

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.

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.

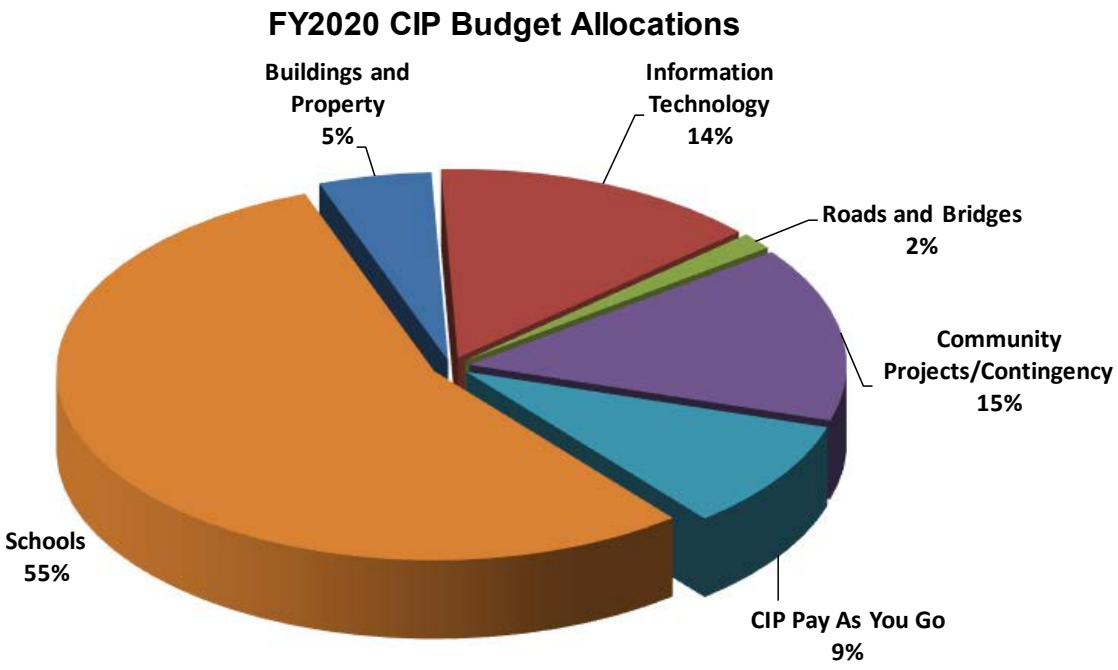
CIP Project Detail

Detailed project request forms submitted for each capital project are available for review by the County Commissioners and the public on the Finance website. The total amount allocated for individual projects listed in FY20, or 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.

Summary of Project Allocations and Funding

Funding Sources:	FY2020	FY2021	FY2022	FY2023	FY2024	Five Year Total
Federal Funding	5,080,000	33,445,000	24,887,500	14,512,500	-	77,925,000
State Funding	4,000,000	-	-	-	-	4,000,000
Other Government Reimbursements	770,000	625,000	2,160,000	-	-	3,555,000
County Funding - Pay As You Go	8,798,000	1,445,000	935,000	697,000	697,000	12,572,000
County Funding - Debt	75,169,737	35,905,000	57,172,500	49,721,000	36,000,000	253,968,237
Total Funding Sources	**$ 93,817,737**	**$ 71,420,000**	**$ 85,155,000**	**$ 64,930,500**	**$ 36,697,000**	**$352,020,237**

Project Type Summary:	FY2020	FY2021	FY2022	FY2023	FY2024	Five Year Total
Buildings and Property	4,545,000	11,500,000	20,000,000	30,365,000	33,250,000	99,660,000
Information Technology	13,208,000	15,975,000	28,170,000	9,518,500	1,750,000	68,621,500
Roads and Bridges	1,350,000	25,700,000	28,550,000	17,350,000	-	72,950,000
Community Projects/Contingency	14,029,333	16,800,000	7,500,000	7,000,000	1,000,000	46,329,333
CIP Pay As You Go	8,798,000	1,445,000	935,000	697,000	697,000	12,572,000
Schools	51,887,404	-	-	-	-	51,887,404
Total Projects	**$ 93,817,737**	**$ 71,420,000**	**$ 85,155,000**	**$ 64,930,500**	**$ 36,697,000**	**$352,020,237**



Project Description	FY20	FY21	FY22	FY23	FY24	FY20-24
County Bond Funded CIP Projects						
Buildings & Property:						
Employee Parking Garage				1,500,000	15,000,000	16,500,000
Renovations at East Data Center	1,000,000	2,000,000				3,000,000
CJC Renovations		1,000,000	5,000,000	5,000,000	5,000,000	16,000,000
Corrections Kitchen Equipment	375,000					375,000
Juvenile Court Building Renovations			1,500,000	12,500,000	12,500,000	26,500,000
Youth Justice and Education Center		4,500,000	12,500,000	8,000,000		25,000,000
Courthouse Restoration/Records	300,000	1,000,000	1,000,000	1,000,000		3,300,000
Health Services Building		3,000,000				3,000,000
Aging Commission Relocation	800,000					800,000
Jail Annex Roof Replacement				2,300,000		2,300,000
Assessor Expansion	770,000					770,000
CJC Roof Replacement	1,300,000					1,300,000
Shelby Farms Operations Center Reno				65,000	750,000	815,000
Total Buildings & Property	**4,545,000**	**11,500,000**	**20,000,000**	**30,365,000**	**33,250,000**	**99,660,000**
Information Technology Projects:						
ERP Replacement			6,000,000	6,000,000		12,000,000
ICJIS Electronic Filing System		350,000				350,000
Voting Machines	2,600,000	5,000,000	2,400,000			10,000,000
Core Infrastructure Refresh	400,000	700,000	600,000			1,700,000
Courtroom Technology Updates	600,000	500,000	500,000			1,600,000
Datacenter Infrastructure Refresh			770,000	730,000		1,500,000
Regional One EHR System	7,000,000					7,000,000
Jail Security Camera upgrade				2,788,500		2,788,500
Land/Mobile Radios	1,000,000	8,200,000	7,200,000			16,400,000
Enterprise Business Intelligence System			1,500,000			1,500,000
Civil Courts Computer System Upgrade			8,000,000			8,000,000
Corrections Screening for Illegal Substance	250,000					250,000
Register's Microfilm Scanner		225,000				225,000
Juvenile Court Financial Tracking	358,000					358,000
Corrections High Definition IP Cameras			1,200,000			1,200,000
Sheriff's Automated Fingerprint System					1,750,000	1,750,000
General Sessions Civil Case Management	1,000,000	1,000,000				2,000,000
Total Information Technology	**13,208,000**	**15,975,000**	**28,170,000**	**9,518,500**	**1,750,000**	**68,621,500**
Roads & Bridges Projects:						
Holmes Road		1,800,000				1,800,000
Walnut Grove Expansion			2,862,500			2,862,500
Macon Road		450,000		4,337,500		4,787,500
Houston Levee Road			3,600,000			3,600,000
Hacks Cross Road		2,880,000				2,880,000
Benjestown Pedestrian Bridge			540,000			540,000
Total Roads & Bridges	**-**	**5,130,000**	**7,002,500**	**4,337,500**	**-**	**16,470,000**

Project Description	FY20	FY21	FY22	FY23	FY24	FY20-24
Community Projects:						
Big Creek Resiliency Project		2,000,000	1,000,000			3,000,000
Agricenter Expo Center Renovation		300,000		4,500,000		4,800,000
Shelby Farms Park Playground	400,000					400,000
Memphis River Parks Collaboration	3,333,333					3,333,333
East Shelby Library	796,000					796,000
Contingency	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total Community Projects	**5,529,333**	**3,300,000**	**2,000,000**	**5,500,000**	**1,000,000**	**17,329,333**
Schools (FY 21 - 24 determined in future)	**51,887,404**					
Total County Bond Funded CIP	**75,169,737**	**35,905,000**	**57,172,500**	**49,721,000**	**36,000,000**	**202,080,833**
County Pay As You Go Projects						
Sky Cop Cameras	1,625,000					1,625,000
Trustee's Property Tax Collection System	1,298,000	1,445,000	935,000	697,000	697,000	5,072,000
Girls Inc	1,500,000					1,500,000
WindCorp	500,000					500,000
Hospitality Hub	375,000					375,000
University of Memphis Natatorium	1,000,000					1,000,000
MATA	2,500,000					2,500,000
Total County Pay As You Go	**8,798,000**	**1,445,000**	**935,000**	**697,000**	**697,000**	**12,572,000**
Total County Projects	**83,967,737**	**37,350,000**	**58,107,500**	**50,418,000**	**36,697,000**	**214,652,833**

Project Description	FY20	FY21	FY22	FY23	FY24	FY20-24
Roads & Bridges Projects:						
Holmes Road	350,000	7,200,000				7,550,000
Walnut Grove Expansion		500,000	8,587,500			9,087,500
Macon Road		1,350,000		13,012,500		14,362,500
Houston Levee Road			10,800,000			10,800,000
Hacks Cross Road	1,000,000	11,520,000				12,520,000
Benjestown Pedestrian Bridge			2,160,000			2,160,000
Total Roads & Bridges	**1,350,000**	**20,570,000**	**21,547,500**	**13,012,500**	**-**	**56,480,000**
In FY2020, the 20% County match for Holmes Road is funded from Roads Special Revenue Fund (included in FY20 amounts above)						
Community Projects:						
Big Creek Resiliency Project	8,500,000	13,500,000	5,500,000	1,500,000		29,000,000
Total Community Projects	**8,500,000**	**13,500,000**	**5,500,000**	**1,500,000**	**-**	**29,000,000**
County Infrastructure Projects	**9,850,000**	**34,070,000**	**27,047,500**	**14,512,500**	**-**	**85,480,000**

CIP FY 2020 PROJECT ALLOCATIONS — All Funding Sources

Project Number	Project Name	Total Project [1]	County Share [2]
BUILDINGS & PROPERTY:			
250284	Renovations at East Data Center	$ 1,000,000	$ 1,000,000
350171	Corrections Kitchen Equipment	375,000	375,000
307381	Courthouse Restoration/Recordsroom Reno	300,000	300,000
307370	Aging Commission Relocation	800,000	800,000
800471	Assessor Office Expansion	770,000	770,000
307389	CJC Roof Replacement	1,300,000	1,300,000
	Buildings and Property Subtotal	**4,545,000**	**4,545,000**
INFORMATION TECHNOLOGY:			
250284	Core Infrastructure Refresh	400,000	400,000
250285	Courtroom Technology Upgrades	600,000	600,000
201271	Regional One EHR System	7,000,000	7,000,000
610177	Land/Mobile Radio for City/County	1,000,000	1,000,000
350571	Correction's Illegal Substances Scanner	250,000	250,000
250288	Juvenile Court Financial Tracking System	358,000	358,000
800972	Voting Machines	2,600,000	2,600,000
704124	General Sessions Civil Case Management	1,000,000	1,000,000
	Information Technology Subtotal	**13,208,000**	**13,208,000**
ROADS AND BRIDGES SUMMARY:			
301074	Holmes Road Expansion	350,000	-
301089	Hacks Cross Road Expansion	1,000,000	-
	Roads and Bridges Subtotal	**1,350,000**	**-**
COMMUNITY PROJECTS AND CONTINGENCY:			
271271	Big Creek Resiliency Project	8,500,000	-
800271	Shelby Farms Park Playground	400,000	400,000
800272	Memphis River Farms Collaboration	3,333,333	3,333,333
800203	East Shelby Library	796,000	796,000
201299	Contingency	1,000,000	1,000,000
	Community Projects and Contingency Subtotal	**14,029,333**	**5,529,333**
CIP Pay As You Go Projects			
800205	Sky Cop Cameras	1,625,000	1,625,000
800873	Trustee's Property Tax Collection System	1,298,000	1,298,000
201298 - 9035	Girls, Inc.	1,500,000	1,500,000
201298 - 9043	WindCorp	500,000	500,000
201298 - 9036	Hospitality Hub	375,000	375,000
201298 - 9031	University of Memphis Natatorium	1,000,000	1,000,000
201298 - 9039	MATA	2,500,000	2,500,000
	Total County Pay As You Go	**8,798,000**	**8,798,000**
SCHOOLS		**51,887,404**	**51,887,404**
	TOTAL FY20 CIP ALLOCATIONS	**$ 93,817,737**	**$ 83,967,737**

1 Includes Federal, State, or Other Governmental reimbursements

2 Funded by County Resources (Debt & County Pay As You Go)

Buildings and Property Projects

East Data Center Renovations: $1,000,000 (FY21 - $2,000,000)
The County's East Data Center was constructed in the late 1990's as the disaster recovery site for the County's mainframe computers to withstand earthquakes, straight-line winds, and extended power outages. This facility is above the area's flood plains. Over the past decade, the computer room has shrunk, and the facility has transitioned into an active data center, with more than half of its floor space repurposed for personnel and support of desktop voice and data equipment. As of November 2017, the East Data Center is the primary location for both the County's voice (telephone) system and the County Fire and Sheriff Computer Aided Dispatch (CAD) system, as well as more than 40% of the County's computer systems, and virtually all of the County Assessor's computer systems. The smaller, more resilient, concrete and steel bunker will be constructed adjacent to the existing facility to house the data and voice servers. After the servers have been relocated to the ne bunker, the existing facility will receive enhancements to support additional staff and additional self-sufficiency capabilities.
Financial Impact: Reduced risk of data loss as well as improved efficiency for staff.

Corrections Kitchen Equipment: $375,000
The existing kitchen and dining facility at the Shelby County Correction Center was recently inspected for compliance with TCI standards. The comments from the report included the following. "The 2017 inspection report noted several comments concerning the physical plant area of the kitchen. There is a new food service provider that provided a positive impact, however, the kitchen physical plant has not changed significantly from previous inspections. The aging facility presents challenges while continuing to deteriorate. Walls, doors, freezers, and general overall condition of the jail food service area appear to have far outlived its intended use." This project request is for the purchase of equipment and the conversion of electric cooking appliances to gas to make the kitchen at 961 Sycamore View operational for the entire facility.
Financial Impact: The new energy efficient equipment will reduce the utility cost and the overall maintenance expense of the HVAC equipment, cooking equipment and general repairs.

Courthouse Restoration/Records room Renovation: $300,000 ($1,000,000 in FY21, FY22 & FY23)
The last restoration of the Shelby County Courthouse was completed in 1992. Since that time, water infiltration has caused damage to plaster walls and finishes. The floor coverings in several areas are showing signs of deterioration from continuous usage. Paneling and other wood finishes need to be restored from general wear and tear. Brass hardware needs to be repaired, replaced, and/or cleaned. Energy conservation measures need to be examined and implemented, where appropriate. ADA compliance measures need to be implemented. There are also three elevators that need to be rebuilt and brought up to current codes. And, the General Sessions Court Clerk has four (4) separate records rooms, neither of which are contiguous to each other. The current design requires many man-hours in document filing, file storage and file retrieval. In addition to providing greater file storage capacity in response to increasing demand, this project is designed to provide a centralized records room which will enhance security for court files and reduce man-hours in document filing, file storage and file retrieval.
Financial Impact: The records room portion of this project will make the process of record keeping much more efficient and resources (man hours) can be allocated to areas of greater need. There is also a small anticipated decrease in maintenance.

Aging Commission Renovation: $800,000
The Peggy Edmiston Administration Building (PEAB) was built in 1935. 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 Southeast-wing of the complex which houses the Aging Commission. This project includes HVAC ductwork replacement and control upgrades, additional lighting, and electrical upgrades.
Financial Impact: Utility savings will result from the replacement of HVAC and electrical upgrades.

Assessor Office Expansion: $770,000
For the past 20 years, the Shelby County Assessor's Office has been located in the east wings of the Peggy Edmiston Administration Building. In FY18, a major renovation of the Assessor's space began, with the scope of work including HVAC and electrical upgrades, space efficiency improvements, ADA compliance, and new interior finishes. The result of the renovation reduced the footprint of the Assessor's offices from approximately 63,000 sq ft to 50,000 sq ft. One end result of the renovation was the vacancy of the southeast wing. In early FY19, the Assessor was advised by the Tennessee Board of Equalization, that staffing needed to be increased to properly serve Shelby County. This project provides for the consultant design services and construction services to renovate the southeast wing to accommodate expansion of the Assessor's offices.
Financial Impact: Additional efficiency is expected throughout office.

CJC Roof Replacement: $1,300,000
The existing roof on the Criminal Justice Center was installed when the building was constructed almost 40 years ago. It has significantly exceeded the manufacturer's estimated useful life. The roof has to be patched and/or repaired numerous times each year due to exposure to extreme weather conditions. This project provides for the consultant design services and construction services to replace the existing roof with a new system. Roof is approximately 25,000 sq. ft.
Financial Impact: Repair costs will be eliminated for the length of the new warranty.

Information Technology Projects

Voting Machines: $2,600,000 (FY21 - $5,000,000, FY22 - $2,400,000)
Replacement of voting machines, tabulation software, servers and electronic poll books. Current equipment is nearing end of life and must be replaced by certified equipment. Although Tennessee currently does not require a Voter Verifiable Paper Trail (VVPT), it is anticipated that this will be required by the time of purchase. Equipment with a VVPT comes in two general formats - digital scan of pre-printed paper ballots or a ballot marking system that produces a paper trail. Digital scan has a lower upfront purchase price but has considerably higher operating costs. Ballot marking systems have lower rates of voter error and lower operating costs although they have a higher initial purchase price.
Impact on Operating Budget: A decrease is expected in personnel costs for poll workers.

Core Infrastructure Refresh: $400,000 (FY21 - $700,000, FY22 - 600,000)
Replace current core servers and network hardware and software. Current core infrastructure systems that will have been in service 10 years will be at or nearing end of life, and will need to be replaced. This project will also address expected expansion of infrastructure to support evolving initiatives.
Financial Impact: Energy costs are expected to be reduced as the more efficient technology produces less heat.

Courtroom Technology Updates: $600,000 (FY21 - $500,000 & FY22 $500,000)
Shelby County Support Services will soon begin refurbishing many of the Courtrooms. This project will attempt to compliment the structural improvements Support Services is making with the appropriate technology upgrades as the courtrooms are refurbished. This project's goal is to upgrade all courtrooms.
Financial Impact: The technology upgrades will require Audio/Video support, but is necessary for efficiency in providing public access to our court system.

Regional One EHR System: $7,000,000
Per Agenda item 40 of the October 30, 2017 Commission Meeting, CIP funds are intended for Regional One's Electronic Health Records System (EHR) in FY21 in the amount of $7,000,000. The Cerner EHR system will provide benefits for patients and better position information technology functionality for Regional One.
Financial Impact: No impact on the County's Operating Budget.

Land/Mobile Radio for City/County: $1,000,000 (FY21 - $8,200,000 & FY22 - $7,200,000)
The current radio system is co-owned by the City of Memphis (60%) and Shelby County (40%) and reached end of life for continued support in 2017. The systems are currently housed on nine 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, 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.
Financial Impact: The new radio system is expected to reduce ongoing maintenance costs for repairs of aging handheld radio units.

Corrections Illegal Substances Scanner: $250,000
Corrections seeks to purchase a device containing molecular chemical imaging technology that can provide reasonably accurate detection of illegal chemical substances to help control the amount of illegal substances trafficked into the compound. The device would keep staff from having to physically examine mail for such substances, which could be harmful upon discovery to staff, and would improve the search of inmates who leave the compound for work detail and come back on a routine basis.
Financial Impact: The use of this device would increase the safety of staff and inmates alike, and would be an active step in addressing the opioid crisis that affects all segments of the population, including inmates. This safety measure reduces the risk of litigation for the County.

Juvenile Court Financial Tracking System: $358,000
The Juvenile Court Clerk is in need of an all-inclusive financial tracking, bookkeeping and case information system that integrates with the Juvenile Court Judges software to provide a seamless solution for both the staff and the customers. The current Juvenile Court Clerk solution is an out-of-date system that results in manual business processes and is dependent upon a single person contractor.
Financial Impact: This project is essential to maintain proper case management for citizens. In doing so, it reduces risk of litigation.

General Sessions Civil Case Management: $1,000,000 (FY21 - $1,000,000)
The General Sessions Civil Court Case Management system is at the end of its life. The GS Civil Division collects and disburses $40 million per year to external stakeholders. The vendor has stopped providing new versions that now requires the Court Clerk's Office to replace the Contexte 6.0 system. The case management system will contain financials and will enhance the revenue of the Court Clerk's Office with e-filing and expedite the case process time.
Financial Impact: This project is essential to maintain proper case management for citizens. In doing so, it reduces risk of litigation.

Roads and Bridges Projects

Holmes Road Expansion: $350,000 ($70,000 funded from Roads & Bridges Special Revenue, $280,000 federally funded), FY21 $7.2 million Federal funding & $1.8 million County Share
This project improves a 2.2 mile residential segment of Holmes Road that is recommended for improvement due to growth in this area of Shelby County and the need for improved pedestrian and bicycle mobility. The roadway is being improved from two to four lanes with a treed median, bicycle lanes, and sidewalks. A large elementary school lies along this section of roadway.
Financial Impact: Road expansions increase annual repaving cost; additional funding provided in Roads & Bridges operating budget.

Hacks Cross Road: $1,000,000 ($200,000 funded from Roads & Bridges Special Revenue, $800,000 federally funded), FY21 $11.5 million Federal funding & $2.9 million 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.
Financial Impact: Road expansions increase annual repaving cost; additional funding provided in Roads & Bridges operating budget.

Community Projects

Big Creek Resiliency Project: $8,500,000 (100% Grant Funded in FY20), FY21 $13.5 million Grant Funded & $2 million County Share, FY22 $5.5 million Grant Funded & $1 million County Share, FY23 $1.5 million Grant Funded
This project provides an expanded floodway to prevent the City of Millington and the Naval Support Activity from flooding during extreme rain events. These areas have flooded multiple times over the past 15 years with damages exceeding $500,000,000. This project will increase the storage capacity for storm water to maintain a peak water level during high rain events below the top of the Big Creek Levee. The project will make room for the river to flow around Millington rather than flooding the city. The area will be used as a park and for other recreational activities during the times of normal rainfall. The project protects the area from flooding and provides a new community space that can be used by all residents of Shelby County.
Financial Impact: Flood risk reduction. Investment mitigates cost of potential damages and recovery efforts.

Shelby Farms Park Playground: $400,000
A renovation of the current playground at Shelby Farms is required to eliminate safety concerns. The Net+ Treehouse Nest has been closed for more than a year due to the safety concerns. The total project cost for the County is $400,000 and it includes excavating dead trees trunks and roots, installing a new play safety surface, repairing broken wooden boards in tree house and platforms, and repairing frayed ropes. The result will be a safer and more sustainable play area.
Financial Impact: No impact on the County's Operating Budget.

Memphis River Parks Collaboration: $3,333,333
The $60 Million Dollar redevelopment of Tom Lee Park is designed to be a signature public park for Shelby County where community life can flourish year-round, grounded in the river's dynamic rhythms and local ecology. Architecture and landscape work closely together to make the park a welcoming, comfortable, places for all Shelby Contains and tourists alike, whether they're taking part in outdoor activities or relaxing along the Mississippi. The park's 30 acres are laid out as a series of four distinct zones which flow together to support a variety of active and passive uses. The zones are inspired by the unique features of the Mississippi River Basin: cutbank, oxbow, riffle, pool, and tailout. Together these dynamic forms create a template for diverse civic spaces and ecological revitalization in downtown Memphis.
Financial Impact: No impact on the County's Operating Budget.

East Shelby Library: $796,000
The East Shelby Drive Branch Library was constructed in 1999 on a 6.4 acre site, located at 7200 East Shelby Drive. The library is in good overall condition, enduring normal wear and tear for approximately 20 years. However, there are several issues that need to be addressed, such as: 1) the parking lot shows visible cracks and deterioration that need repair, 2) evidence of soil erosion is apparent near the building due to rainwater runoff in the blue line creek adjacent to the foundation, 3) the mechanical systems have reached the end of their useful lives and need to be replaced, 4) the existing fluorescent lighting needs to be replaced with LED lighting, 5) some exterior painting and rust repair is necessary, and 6) a few minor ADA infractions need to be corrected.
Financial Impact: The repairs will minimize major repair needs in future years.

Contingency: $1,000,000
Included for all years for unanticipated capital needs.

Schools

For FY20, the County Commission approved total allocations in the amount of $51,887,404 for capital funds for all school districts as a response to a capital improvement request made by Shelby County Schools (SCS). Of this amount, $40,000,000 is provided to SCS and $11,887,404 is the combined total provided to all other schools districts within Shelby County based on Weighted Full-Time Equivalent Average Daily Attendance (WFTEADA), as required of the County by TN State law when providing funds to SCS. Specific projects will be subsequently approved by separate resolution of the County Commission and Shelby County Board of Education. The County Commission does not have project approval authority for the municipal school districts.

Pay As You Go Projects

Trustee's Property Tax Collection System: $1,298,000 (FY21 $1,445,000, FY22 $935,000, FY22 & FY23 $697,000)
The Trustee is seeking to purchase a highly configurable, enterprise-level, Comprehensive Software Solution for Property Tax Payments and Collections with the functionality to maintain, bill, collect, distribute, and track properties with the associated taxes. The system must provide for multiple integration points or modules to facilitate and streamline property tax administration across the entire property life cycle, including but not limited to deed registration, property valuation, and tax collection. The existing tax solution is twenty-years old and is required to sustain critical county operations, specifically those related to revenue.
Financial Impact: Future staffing reductions are expected as a result of this new software. Also, the new licensing fees will be a reduction from the prior system's licensing fees.

Skycop Cameras: $1,625,000
There is a need for additional Sky Cop Cameras throughout Shelby County. This project is intended to provide a total of 325 cameras.
Financial Impact: This project creates a more efficient surveillance system of the County to assist our police officers and communities.

Girls Inc: $1,500,000
Provide needed support for planned expansion in Frayser.
Financial Impact: No impact on the County's Operating Budget.

WINDCorp: $500,000
Provide support for development in Whitehaven.
Financial Impact: No impact on the County's Operating Budget.

University of Memphis Natatorium: $1,000,000
Provide support for development of Natatorium on the University of Memphis campus.
Financial Impact: No impact on the County's Operating Budget.

MATA: $2,500,000
Initial capital support for MATA to implement long term strategic plan.
Financial Impact: No impact on the County's Operating Budget.

Hospitality Hub: $375,000
Support the development of a homeless center in Memphis.
Financial Impact: No impact on the County's Operating Budget.

FY 2020 CAPITAL ASSETS/PROJECTS BUDGETED IN OTHER FUNDS

Listed below are capital asset acquisitions or construction projects that have been budgeted for FY20 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:
115,000	Administration & Finance	Office Furniture & Building Improvements
79,800	Information Technology Svcs	Backup & Archive Storage
243,180	Public Works	Infrastructure, Buildings, & Heavy Equipment
72,000	Health Services	Conversion of Van for Rabies Control, & Other Equipment
2,190,710	Sheriff	Passenger Vehicles & Heavy Equip., Electronic & Comp. Equip.
40,083	Other Elected Officials	Office Furniture & Equip., Electronics & Equip.
$ 2,740,773	**Total General Fund**	
2,379,782	Roads & Bridges Fund	Electronics, Utility/Other Vehicles, Heavy Equip.
3,247,255	Roads & Bridges Fund	Asphalt Paving - Infrastructure, Land, & Right of Way
228,991	Storm Water Fund	Construction Contracts
1,021,000	Sewer Maintenance	Architectural & Engineering Services for Cotton Creek
50,000	Vector Control Fund	Utility & Other Vehicles
60,000	Sheriff ALERT Fund	Passenger Vehicles & Utility Vehicles
750,000	Sheriff Narcotics Fund	Electronic & Computer Equipment, Vehicles & Building Improv.
15,000	Criminal Court Clerk	Electronic & Computer Equipment
2,000	General Sessions Civil	Building Improvements
3,338	General Sessions Criminal	Electronic & Computer Equipment
18,757	Register DP Fund	Electronic & Computer Equipment
$ 7,776,123	**Total Special Revenue Fund**	
80,000	CAO - Office of Preparedness	Electronic & Computer Equipment for Homeland Security
390,000	Planning & Development	Electronic & Computer Equipment and Land Improvements
17,675,000	Planning & Development	Buildings & Improvements, Land, CIP - Construction Contracts for HUD Resiliency Program Projects
87,291	Public Works - Fire Dept.	Specialized Equipment for Firefighter Assistance Grant
8,770,785	Public Works	Congestion Management Projects (CMAQ Grants)
5,421,731	Public Works	Roads & Bridges Maintenance Grant 766 (Paving)
10,000	Corrections	Offender Re-Entry Program Building Improvements
65,450	Health Services	Buildings & Improvements for Air Pollution Grant
9,008	Sheriff	Electronic & Computer Equip., Justice Assistance Grant (Homeland Security)
700	Attorney General	Office Furniture & Equip., Justice Assistance Grant
$ 32,509,965	**Total Grant Funds**	
1,000,000	Codes Enforcement	Buildings & Improvements for Office Renovations
239,658	Fire Department	Utility/Other Vehicles, Electronics, & Other Equipment
150,000	Fire Department	Buildings & Improvements for Station 60
339,300	Corrections	Vehicles, Heavy Equip., Electronic & Comp. Equip.
400,000	Corrections	Buildings & Improvements & Heavy Equipment
$ 2,128,958	**Total Enterprise Funds**	
230,000	IT Internal Service Fund	Purchase of 2 projectors for Office of Preparedness
490,200	Fleet Vehicle Replacement Fund	Utility/Other Vehicle Purchases for Replacement Program
$ 720,200	**Total Internal Service Funds**	
$ 45,876,019	**Total Capital Asset Acquisitions/Projects Not Funded from CIP**	

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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".

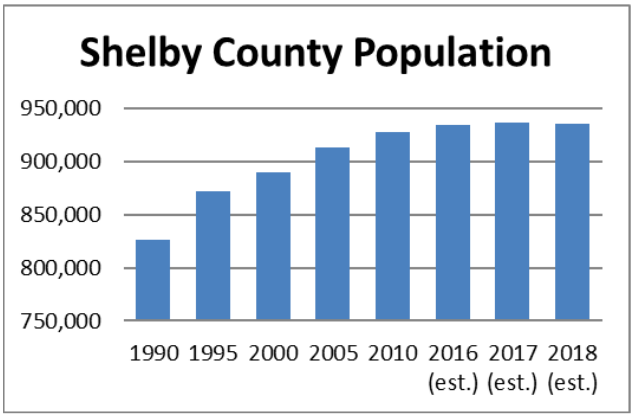
Geographics

Land Area	763 square miles
Water Area	22 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	1,226
Nashville-Davidson County	1,408
Atlanta Metro	3,740
New York City	27,752

Municipalities within Shelby County (Pop.):

Memphis	650,618
Arlington	11,697
Bartlett	59,315
Collierville	50,616
Germantown	39,099
Lakeland	12,617
Millington	10,685
Unincorporated Area	101,117
Total	935,764

(70% of County residents live within the City of Memphis)

Racial Mix:

Black	54.2%
White	35.6%
Hispanic	6.5%
Asian	2.7%
All Other	1.0%

Sex:

Male	47.5%
Female	52.5%

Age Characteristics:

Ages 0 to 19	27.5%
Ages 20 to 39	28.6%
Ages 40 to 69	35.7%
Age 70 and over	8.2%
Median age	35.4 years

Source: *census.gov QuickFacts*

Education

Public School Enrollment (ADM* basis):

2013.....143,849
2014.....141,680
2015.....138,820
2016.....134,790
2017.....132,691
2018.....137,613

***ADM:** Average Daily Student Membership (Enrollment)

SCS District Funding Source:

Local.....37.3%
State.....45.0%
Federal/Other.....17.7%

Source: TN Department of Education data downloads

Community Education Level:
(in population 25 years or older)

Less than high school diploma.....11.1%
High school grad (includes equivalency).....27.7%
Some college, no degree.....23.0%
Associate's degree.....6.5%
Bachelor's degree.....18.4%
Graduate or professional degree.....13.3%

Source: *US Census Bureau American Fact Finder – Educational Attainment 2017 American Community Survey 1-Year Estimates*

Economics

Unemployment Rates:

Memphis City.....4.0%
Shelby County.....3.6%
Tennessee.....3.5%
United States.....3.7%

Source: *Bureau of Labor Statistics*

Median Household Income:

Memphis.....$39,333
Shelby County.....$49,647
Tennessee.....$51,340
United States.....$60,336

Families below poverty level:

Memphis.....19.9%
Shelby County.....14.1%
Tennessee.....10.9%
United States.....9.5%

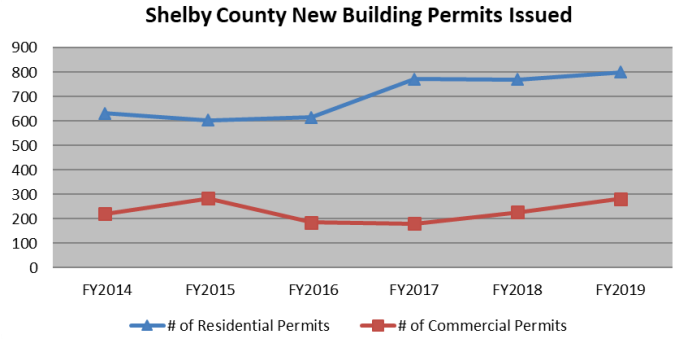
Median Home Values:

Memphis.....$98,700
Shelby County.....$148,600
Tennessee.....$167,500
United States.....$217,600

Source: census.gov American Fact Finder Guided Search 2017 American Community Survey 1-Year Estimates

New Building Permits Issued in Shelby County:

	# of Residential Permits	# of Commercial Permits
FY2014	632	221
FY2015	603	284
FY2016	615	185
FY2017	772	180
FY2018	770	228
FY2019	800	283



New Building Valuations in Shelby County:

FY2014	$149,651,542	$327,645,118
FY2015	$149,282,660	$355,451,694
FY2016	$158,822,753	$267,853,737
FY2017	$198,634,413	$438,403,641
FY2018	$207,934,976	$288,065,568
FY2019	$221,687,427	$921,442,372

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 2020 (Tax year 2019):
(Per $100 assessed value)

Shelby County.....$4.05
Memphis City.....$3.19
Arlington.....$1.15
Bartlett.....$1.83
Collierville.....$1.83
Germantown.....$1.95
Lakeland.....$1.25
Millington.....$1.53

Source: *Shelby County Assessor Website (2019 Property Tax Calculator)*

Top 10 Employers for Shelby County, Tennessee

(Includes Surrounding Metro Area)

Rank	Employer	Type of Business	Number of Local Employees	Percentage of Total Employment
1	Federal Express Corporation	Transportation	30,000	4.6%
2	Tennessee State Government	State Government	14,500	2.2%
3	United States Government	Federal Government	13,400	2.1%
4	Methodist Le Bonheur Healthcare	Health Care	12,923	2.0%
5	Shelby County Schools	Public School System	11,500	1.8%
6	Baptist Memorial Health Care	Health Care	7,405	1.1%
7	City of Memphis	City Government	7,000	1.1%
8	The Kroger Co.	Retail Groceries	6,560	1.0%
9	Naval Support Activity Mid South	Military Installation	6,500	1.0%
10	Wal-Mart Stores Inc.	Retail Operations	6,280	1.0%
	Total Employed by Top 10		116,068	17.9%
	Total Employed by Other Employers		533,932	82.1%
	Total Metro Area Employment		650,000	100.0%

Source: *Largest employer data is taken from the Memphis Business Journal Book of Lists 2018-2019 published Dec. 28, 2018. Total employment data is included in the Book of Lists 2018-2019. Metro Area includes Tipton and Fayette counties in TN; DeSoto, Marshall, Tate, and Tunica counties in MS; and Crittenden County in AR.*

Principal Property Tax Payers for Shelby County, Tennessee

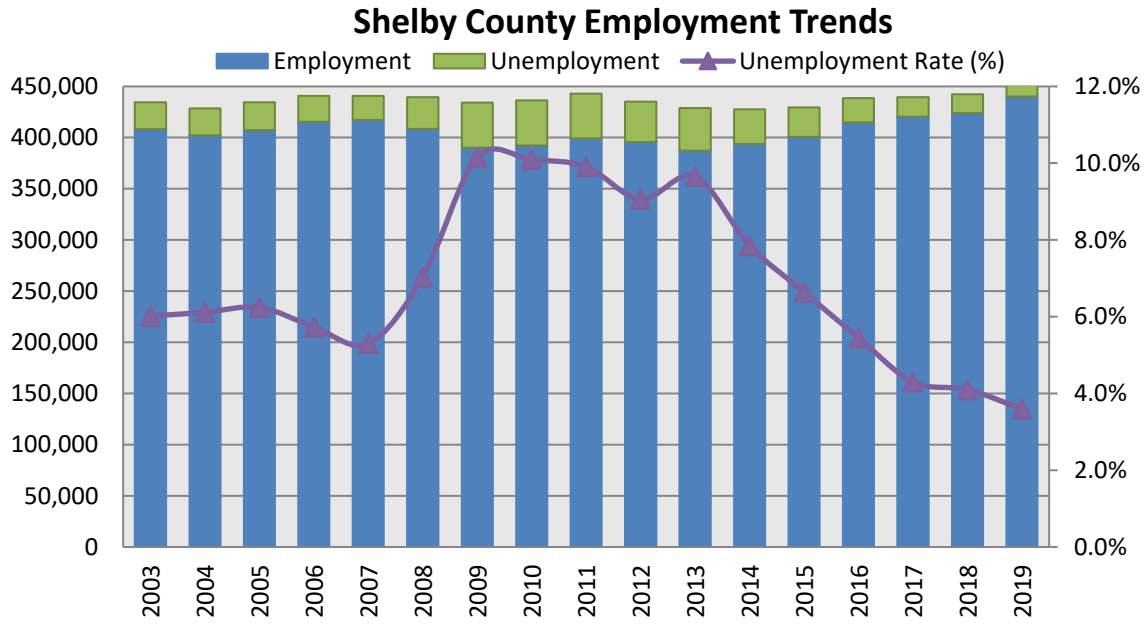
Rank	Name of Taxpayer	Type of Business	Taxable Assessed Value	Percentage of Total Assessed Value
1	Federal Express Corporation	Transportation	$ 765,612,812	3.76%
2	AT&T Mobility LLC	Telecommunications	78,004,720	0.38%
3	Lightman Michael A	Commercial Real Estate	76,025,610	0.37%
4	G&I VII Retail Carriage LLC	Retail Operations	71,885,120	0.35%
5	Kroger Companies	Grocery Retailers	71,710,615	0.35%
6	Exter Property Group	Commercial Real Estate	65,229,640	0.32%
7	AMISUB (SFH) Inc.	Health Care	65,138,115	0.32%
8	Galleria at Wolfchase LLC	Retail Operations	64,520,470	0.32%
9	Boyle Investment Co	Commercial Real Estate	50,422,765	0.25%
10	Baptist Memorial Hospital	Health Care	49,680,675	0.24%
	Total Assessed Valuation of Top 10 Taxpayers		1,358,230,542	6.67%
	Balance of Assessed Valuation		19,012,831,799	93.33%
	Total Assessed Valuation		$20,371,062,341	100.00%

Source: *Shelby County Assessor and Trustee Offices, Fiscal 2019.*

Demographic/Economic Trends Shelby County, Tennessee

Year	County Population	Personal Income	Per Capita Income	Unemployment Rate
2003	906,733	$ 31,568,228	$ 34,815	6.0%
2004	909,643	$ 32,577,779	$ 35,814	6.1%
2005	913,201	$ 33,518,771	$ 36,705	6.2%
2006	920,106	$ 35,616,975	$ 38,710	5.7%
2007	921,119	$ 36,827,361	$ 39,981	5.3%
2008	920,685	$ 36,928,724	$ 40,110	7.0%
2009	922,541	$ 35,471,764	$ 38,450	10.1%
2010	928,652	$ 36,711,896	$ 39,532	10.1%
2011	933,011	$ 38,439,044	$ 41,199	9.9%
2012	938,965	$ 40,257,876	$ 42,875	9.1%
2013	938,091	$ 39,873,746	$ 42,505	9.7%
2014	937,162	$ 40,897,269	$ 43,639	7.9%
2015	936,131	$ 42,104,984	$ 44,978	6.6%
2016	934,603	$ 43,210,184	$ 46,234	5.5%
2017	936,961	$ 44,650,627	$ 47,655	4.3%
2018	935,764	N/A	N/A	4.1%
2019	N/A	N/A	N/A	3.6%

Source: *Population 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) (b)	Estimated Actual Taxable Value	Assessed Value as % of Actual Value (c)	Assessed Values by Source % Residential Property	% Commercial Property	% Personal Property	% Public Utilities
2005		2004	4.04	15,185,856,085	50,841,730,464	29.87%	54.1%	31.8%	8.1%	6.0%
2006	(d)	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	(d)	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	19,640,892,490	64,183,574,936	30.60%	55.8%	32.0%	7.1%	5.2%
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	(d)	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%
2017		2016	4.37	18,102,855,449	60,418,966,162	29.96%	53.4%	31.8%	8.1%	6.8%
2018		2017	4.11	20,247,539,027	67,338,526,740	30.07%	52.7%	33.4%	7.5%	6.4%
2019		2018	4.05	20,371,062,341	67,794,202,302	30.05%	52.8%	33.3%	7.7%	6.3%

(a) ***Public Utilities information is based on information received from the State of Tennessee Comptroller of the Treasury assessments.***

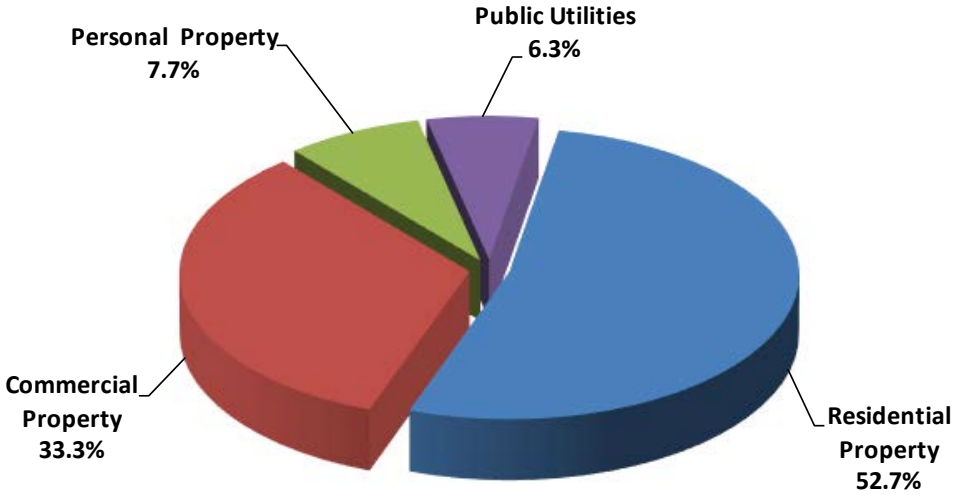
(b) ***Assessed value is the most current tax year value prepared by the County Assessor of Property as of April 20 prior to the beginning of each fiscal year.***

(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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
DIRECT TAX RATES: (a)													
General Fund	1.22	1.22	1.23	1.33	1.36	1.36	1.45	1.45	1.45	1.45	1.43	1.49	1.47
Education (b)	2.02	2.02	1.98	1.90	1.91	1.91	2.14	2.14	2.14	2.14	1.99	1.94	1.96
Debt Service	0.80	0.80	0.81	0.79	0.75	0.75	0.79	0.78	0.78	0.78	0.69	0.62	0.62
Total Direct Rate	**4.04**	**4.04**	**4.02**	**4.02**	**4.02**	**4.02**	**4.38**	**4.37**	**4.37**	**4.37**	**4.11**	**4.05**	**4.05**
Rural School Bonds (c)	0.05	0.05	0.04	0.04	0.04	0.04	0.04	-	-	-	-	-	-
Total Tax Rate	**4.09**	**4.09**	**4.06**	**4.06**	**4.06**	**4.06**	**4.42**	**4.37**	**4.37**	**4.37**	**4.11**	**4.05**	**4.05**
OVERLAPPING RATES: (d)													
Memphis (e)	3.43	3.25	3.20	3.20	3.20	3.20	3.40	3.40	3.40	3.40	3.27	3.19	3.19
Arlington	1.00	1.00	1.00	1.00	1.00	1.00	1.15	1.15	1.15	1.15	1.15	1.15	1.15
Bartlett	1.54	1.54	1.49	1.49	1.49	1.49	1.62	1.62	1.62	1.62	1.83	1.83	1.83
Collierville	1.28	1.28	1.18	1.18	1.43	1.43	1.43	1.53	1.78	1.78	1.63	1.83	1.83
Germantown	1.54	1.54	1.43	1.43	1.49	1.49	1.93	1.93	1.93	1.93	1.97	1.95	1.95
Millington	1.23	1.23	1.23	1.23	1.23	1.23	1.53	1.53	1.53	1.53	1.53	1.53	1.53
Lakeland (f)	-	-	-	-	-	-	0.85	0.85	1.40	1.40	1.25	1.25	1.25

(a) Direct rates apply to all property owners within Shelby County

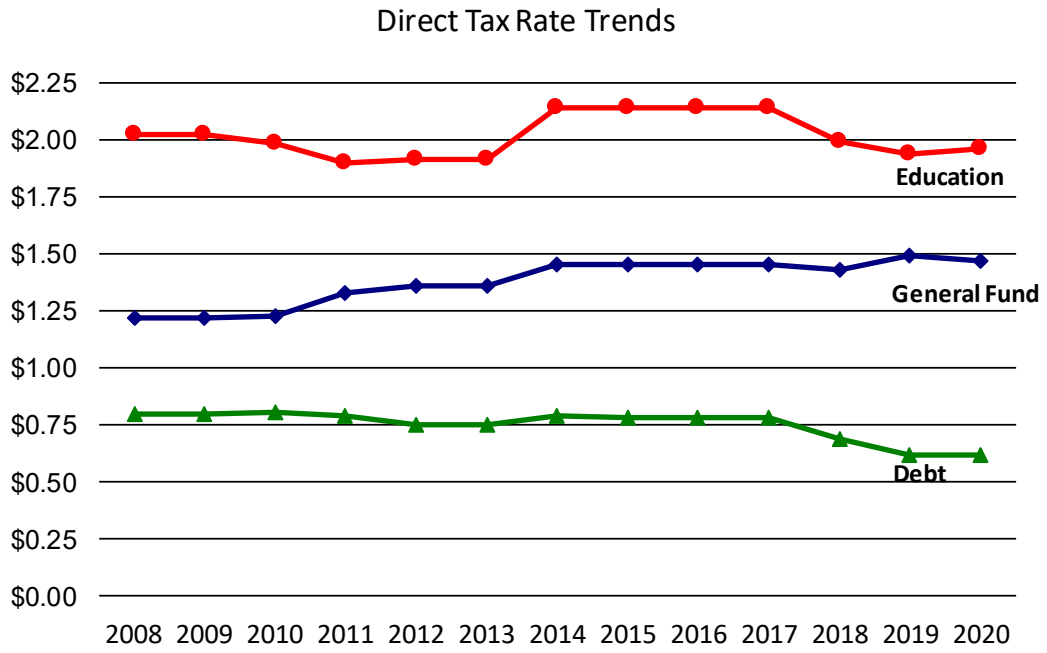
(b) The portion of property taxes designated for education is allocated among the Shelby County Board of Education and the municipal school districts based on the average daily attendance.

(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, 2014, and 2018 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
EMCP	Extendible Municipal Commercial Paper
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
LAN	Local Area Network
LOSB	Locally-Owned Small Business
MATA	Memphis Area Transit Authority
MHA	Memphis Housing Authority
MLG&W	Memphis Light, Gas & Water
M/WBE	Minority/Woman Business Enterprise
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
TIF	Tax Increment Financing
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.

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.

Extendible Municipal Commercial Paper – A short-term borrowing mechanism available to municipal governments with an extendible maturity date.

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.

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.

Regional One (Formerly Known As "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.

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.

Tax Increment Financing – A public financing mechanism for municipal governments to promote economic development by directing future tax revenue from increases in assessed property values for use within specifically designated districts.

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	**Lee Harris**	160 N. Main St., Suite 1134, Memphis, TN 38103	222-2000

BOARD OF COMMISSIONERS

CHAIRMAN	**Van Turner**	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
CHAIRMAN PRO TEMPORE	**Eddie S. Jones, Jr.**	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	**Floyd Bonner, Jr.**	201 Poplar Ave., Suite 902, Memphis, TN 38103 http://www.shelby-sheriff.org	222-5000
ASSESSOR OF PROPERTY	**Melvin Burgess**	1075 Mullins Station Rd., Memphis, TN 38134 http://www.assessor.shelby.tn.us	222-7001
COUNTY CLERK	**Wanda Halbert**	150 Washington Ave., Memphis, TN 38103	222-3000
COUNTY REGISTER	**Shelandra Ford**	1075 Mullins Station Rd., Suite 165 Memphis, TN 38134 http://register.shelby.tn.us	222-8100
COUNTY TRUSTEE	**Regina Morrison Newman**	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	**Temiika Gipson**	140 Adams Ave., Room 324, Memphis, TN 38103 www.circuitcourt.co.shelby.tn.us	222-3802
CRIMINAL COURT CLERK	**Heidi Kuhn**	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	**Janis Fullilove**	616 Adams Ave., Memphis, TN 38105	405-8843
PROBATE COURT CLERK	**William Morrision**	140 Adams Ave., Room 124, Memphis, TN 38103 http://www.shelbyprobate.com	222-3750

DIVISION ADMINISTRATIVE OFFICES

CHIEF ADMINISTRATIVE OFFICE		
Patrice Thomas, CAO	160 N. Main St., Suite 1122, Memphis, TN 38103	222-2050
Dr. LaSonya Hall, Deputy CAO	160 N. Main St., Suite 1124, Memphis, TN 38103	222-2053
COUNTY ATTORNEY		
Marlinee Iverson, County Attorney	160 N. Main St., Suite 9500, Memphis, TN 38103	222-2100
ADMINISTRATION & FINANCE		
Chris Mclean, Director	160 N. Main St., Suite 1128, Memphis, TN 38103	222-2210
INFORMATION TECHNOLOGY SERVICES		
John Halbert, Chief Information Officer	160 N. Main St., Suite 1125, Memphis, TN 38103	222-2095
PLANNING & DEVELOPMENT		
John Zeanah, Director	125 N. Main St., Room 468, Memphis, TN 38103 http://www.dpdgov.com	576-7197
PUBLIC WORKS		
Cliff Norville, Director	160 N. Main St., Suite 1127, Memphis, TN 38103	222-2036
CORRECTIONS		
Anthony Alexander, 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		
Dorcas Young Griffin, Director	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

OTHER DEPARTMENTS

AGING COMMISSION		
Kim Daugherty, Administrator	2670 Union Ave., Suite 1000,Memphis, TN 38112 http://www.agingcommission.org	222-4100
CRIME VICTIMS CENTER		
Sandra Bromley, 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		
Dr. LaSonya Hall, Administrator	160 N. Main St., Suite 1124, Memphis, TN 38103	222-2053
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		
Phyllis Aluko, Chief Public Defender	201 Poplar Ave., Suite 201, Memphis, TN 38103	222-2800
PURCHASING		
Christin Webb, Administrator	160 N. Main St., Suite 900, Memphis, TN 38103	222-2250
ELECTION COMMISSION		
Linda Phillips, Administrator	150 Washington, 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 2020 (with Exhibits)

- Ordinance Fixing the Tax Rate for Shelby County for the Tax Year 2019 (Fiscal Year 2020)

- Resolution Approving the Shelby County Capital Improvement Budget for Fiscal Year 2020 and the Corresponding Five Year Capital Improvement Plan for Fiscal Years 2021-2024. (Exhibits have not been duplicated in the Appendix because they are presented in the CIP section of the budget document)

Item #: 24

Moved by: TURNER

Prepared by: Qur'an Folsom

Seconded by: FORD

Reviewed by: Marcy Ingram

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2020. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR., CHAIRMAN VAN D. TURNER, JR. AND COMMISSIONER WILLIE F. BROOKS, 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, 2019 through June 30, 2020; 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 2020, 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. 24 by this Commission on August 1, 2016 for FY 2017 and amended as Item No. 21 on October 31, 2016, 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 $2,600,000.00, with the intent that equal increments of $200,000.00 will be available to each Commissioner to recommend grant recipients for approval by the Board during Fiscal Year 2020.

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 and as amended during the June 19, 2019 and June 24, 2019, Budget and Finance Committee, 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 $1,338,594,449.00 is hereby appropriated as detailed on Exhibit A and as amended during the June 19, 2019 and June 24, 2019, Budget and Finance Committee in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2020.

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 that 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 adopting guidelines on June 24, 2018.

BE IT FURTHER RESOLVED, That the County contributions for Retirement and Other Post-Employment Benefits (OPEB) for the Fiscal Year ending June 30, 2019, shall be set to meet the annual recommended contributions (ARC) as determined by the Actuarial Valuation Report as of June 30, 2018.

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), in addition to Property Taxes allocated for Education. If the total actual tax revenue collected for public education purposes exceeds the total budgeted annual appropriation in the Education Fund

then the excess funds shall be retained in the Education Fund for appropriation by the Shelby County Board of Commissioners in the following fiscal year.

BE IT FURTHER RESOLVED, That if the total actual tax revenue collected for general fund and debt service purposes exceeds the total budgeted annual appropriation in the General Fund and the Debt Service Fund then the excess funds shall be retained in said funds for appropriation by the Shelby County Board of Commissioners in the following fiscal year and/or as deemed necessary pursuant to resolution entitled "RESOLUTION ESTABLISING GUIDELINES FOR EXPENDITURE OF SURPLUS FUNDS IN RESULTING FROM ANY EXCESS REVENUE COLLECTIONS IN FISCAL YEAR 2017 AND SUBSEQUENT YEARS."

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, Special Revenue 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 grant 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 and divisions under the Mayor's Administration divisions only within the Personnel and Operations and Maintenance categories in order to allocate the Personnel Restrictions.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration are authorized to transfer funds between offices for Other Elected Officials only with the mutual consent of said Other Elected Official and formal approval of the Shelby County Board of Commissioners for all transfers across said FY 2020 Personnel, Operations and Maintenance Budgets.

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 and are required to be presented to the Shelby County Board of Commissioners by Resolution for formal approval.

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 necessary for adjustments resulting from equity reviews or compensation studies authorized by the Hiring Review Committee or Human Resources. 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 an annual pay review of the Compensation Policy by the Human Resources Department and that identified funding is available.

BE IT FURTHER RESOLVED, That the Hiring Review Committee's duties and responsibilties will be reviewed and redefined via a future Commission Ad Hoc Committee where Mayor's Administration and all other Elected Officials will have representatives to create an amendable plan to address necessary Hiring practices to provide a plan for the vacancy savings within the County's FY 2020 General Fund Budget.

BE IT FURTHER RESOLVED, That a ~~sliding scale~~ general salary increase effective **January 1, 2020**, is hereby included for eligible County employees. All Public Safety (Sheriff's Office, Fire Department and Corrections Division) employees will receive 2.5% increase and all other county employees will receive 1.5% increase across the board. ~~Those employees earning $50,000 or less will receive a $1.5% increase, employees earning more than $50,000 up to $100,000 will receive 1% and employees earning over $100,000 will receive 0.5%~~

BE IT FURTHER RESOLVED, That the salary grade pay ranges will be adjusted for FY 2020 consistent with the general pay increase to ensure market competitiveness

of employee pay and to support a $15.00 per hour minimum pay equivalency for all ~~fulltime~~ **public sector employees** ~~jobs~~.

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 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 $1,338,594,449.00, pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2020 as set forth in Exhibit A and as amended during the June 19, 2019 and June 24, 2019, Budget and Finance Committee 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).

Lee Harris
County Mayor

Date: 7/8/2019

ATTEST:

Clerk of County Commission

AS AMENDED
ADOPTED: June 24, 2019

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 8/15/19

Item # 2

Moved by: WHALEY

Prepared by: Chris McLean

Seconded by: TURNER

Reviewed by: Megan J. Smith

RESOLUTION AMENDING SHELBY COUNTY GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2020. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR.

WHEREAS, By Resolution on June 24, 2019, the Board of County Commissioners approved and appropriated Shelby County Government's Operating Budget; and

WHEREAS, An amended exhibit has been prepared to reflect the FY 2020 Operating Budget as approved, which is attached hereto as Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That this Resolution amending the Fiscal Year 2020 Operating Budget, as reflected in Exhibit A, is hereby approved.

BE IT FURTHER RESOLVED, That $1,349,154,070.00 is hereby appropriated as adopted in Resolution No. 24 on June 24, 2019, and reflected in Exhibit A, in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2020.

BE IT FURTHER RESOLVED, That all remaining provisions of Resolution No. 24, adopted June 24, 2019, and not changed herein, shall continue in full force and effect.

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 $1,349,154,070.00 pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2020 as set forth in Exhibit A and as adopted in

Resolution No. 24 June 24, 2019, 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).

Lee Harris
County Mayor

Date: 7/5/2019

ATTEST:

Clerk of County Commission

ADOPTED: June 27, 2019

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 8/15/19

SHELBY COUNTY GOVERNMENT
EXHIBIT A - FY20 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	(288,746,885)	(384,837,835)	(121,607,985)	-	-	-	-	(795,192,705)
41 - Other Local Taxes	(36,308,399)	(42,303,178)	(11,229,940)	-	(33,600,000)	-	-	(123,441,517)
43 - Intergovernmental Revenues-State	(25,527,804)	-	-	(38,336,307)	(12,881,358)	(102,373,009)	-	(179,118,479)
44 - Intergovernmental Revenues-Federal	(8,970,869)	-	-	(3,013,832)	(60,000)	(37,414,718)	-	(49,459,419)
45 - Charges for Services	(2,948,307)	-	-	(4,070,732)	(1,163,648)	(1,528,000)	(8,750,746)	(18,461,433)
46 - Fines, Fees & Permits	(67,448,000)	-	-	(33,261,500)	(6,184,767)	(272,247)	-	(107,166,514)
47 - Other Revenue	(636,858)	-	(418,100)	(8,200)	(2,211,000)	(2,134,350)	-	(5,408,508)
48 - Investment Income	(4,305,832)	-	-	(690,000)	(1,145,755)	(206,300)	-	(6,347,887)
Total Revenue Sources	**(434,892,955)**	**(427,141,013)**	**(133,256,025)**	**(79,380,571)**	**(57,246,528)**	**(143,928,624)**	**(8,750,746)**	**(1,284,596,461)**
94 - Other Financial Sources	(100,000)	-	-	(55,000)	(20,000)	(75,000)	-	(250,000)
99 - Planned Use of Fund Balance	(6,290,393)	-	(14,017,852)	(4,383,174)	(7,455,748)	(1,817,761)	(2,728,293)	(36,693,221)
96 - Operating Transfers In	(1,028,392)	(2,317,987)	-	(16,767,577)	(2,500,000)	(5,000,430)	-	(27,614,387)
TOTAL APPROPRIATION SOURCES	**(442,311,740)**	**(429,459,000)**	**(147,273,877)**	**(100,586,323)**	**(67,222,276)**	**(150,821,816)**	**(11,479,039)**	**(1,349,154,070)**
51 - Salaries-Regular Pay	232,112,485	-	-	49,068,940	8,422,433	30,359,158	1,154,478	321,117,494
52 - Salaries-Other Compensation	16,048,707	-	-	8,725,735	768,743	1,757,007	26,966	27,327,159
55 - Fringe Benefits	89,231,322	-	-	19,787,973	3,064,294	11,862,227	456,681	124,402,496
56 - Vacancy Savings	(30,726,354)	-	-	(5,977,992)	(579,852)	(2,536,624)	(60,179)	(39,881,001)
TOTAL SALARIES	**306,666,160**	-	-	**71,604,657**	**11,675,617**	**41,441,768**	**1,577,946**	**432,966,148**
60 - Supplies & Materials	9,002,499	-	-	3,231,325	2,517,100	2,919,800	2,804,316	20,475,040
64 - Services & Other Expenses	12,305,858	-	-	1,009,577	1,466,735	38,283,311	1,299,691	54,365,172
66 - Professional & Contracted Services	38,057,527	-	156,928	11,563,109	5,639,535	27,296,406	2,029,348	84,742,852
67 - Rent, Utilities & Maintenance	17,094,337	-	-	2,608,784	1,337,367	5,042,772	3,021,558	29,104,818
68 - Interfund Services	(658,406)	-	-	5,679,711	2,224,011	2,941,216	25,980	10,212,512
70 - Capital Asset Acquistions	2,740,773	-	-	2,128,958	7,776,123	32,509,965	720,200	45,876,019
95 - Contingencies & Restrictions	(4,690,883)	-	-	(300,000)	-	(242,175)	-	(5,233,058)
TOTAL OPERATING & MAINTENANCE	**73,851,705**	-	**156,928**	**25,921,463**	**20,960,871**	**108,751,294**	**9,901,094**	**239,543,355**
80 - DEBT SERVICE EXPENDITURE	-	-	147,116,949	472,500	-	-	-	147,589,449
89 - AFFILIATED ORGANIZATIONS	31,769,777	429,459,000	-	-	24,023,045	-	-	485,251,822
90 - GRANTS TO NON-PROFITS	5,432,480	-	-	-	6,000,000	-	-	11,432,480
98 - OPERATING TRANSFERS OUT	24,591,618	-	-	1,125,057	1,118,557	628,753	-	27,463,985
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	1,462,646	3,444,186	-	-	4,906,832
TOTAL APPROPRIATED USES	**442,311,740**	**429,459,000**	**147,273,877**	**100,586,323**	**67,222,276**	**150,821,816**	**11,479,039**	**1,349,154,070**

Shelby County Government
Adopted Budget for Fiscal Year 2020

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 20 SOURCES	FY 20 USES	FTE
DIVISION OF ADMINISTRATION & FINANCE			***(391,695,848)***		
010	2001	Mayor	$ -	$ 945,893	7.0
010	2002	Public Affairs/Mayor's Action	-	544,855	6.0
010	2003	CAO	-	3,272,790	21.1
010	2009	County Attorney	(1,750)	3,879,982	33.5
010	2011	Director-Admin. & Finance	-	938,783	7.0
010	2012	Central Operations	(350,710,878)	41,215,950	-
010	2013	County Grants	-	5,432,480	-
010	2014	Human Resources	(731,747)	4,762,289	60.0
010	2017	Purchasing	(200)	746,979	10.0
010	2025	Finance	-	2,613,079	31.0
010	2028	Board of Equalization	-	375,096	2.0
		Total Division of Administration & Finance	**$ (351,444,575)**	**$ 64,728,175**	**177.6**
DIVISION OF INFORMATION TECHNOLOGY SERVICES					
017	2501	Chief Information Officer	$ (332,250)	$ 395,450	2.0
010	2501	IT Operations	-	313,189	2.0
010	2502	IT Operations	(1,725,000)	11,586,230	87.0
		Total Division of Information Tech Services	**$ (2,057,250)**	**$ 12,294,869**	**91.0**
DIVISION OF PLANNING & DEVELOPMENT					
010	2710	Housing	$ -	$ 400,892	3.4
		Total Division of Planning & Development	**$ -**	**$ 400,892**	**3.4**
DIVISION OF PUBLIC WORKS					
006	3016	Parks & Grounds Maintenance	$ (25,500)	$ 35,500	-
010	3001	Director & Staff- Public Works	(40,460)	711,441	2.0
010	3004	Environmental Programs	(280,500)	488,882	2.0
010	3016	Parks & Grounds Maintenance	(630,296)	5,373,332	13.0
010	3073	Support Services	(2,148,189)	19,523,755	143.0
014	3004	Environmental Programs	-	115,273	1.0
		Total Division of Public Works	**$ (3,124,945)**	**$ 26,248,184**	**161.0**
DIVISION OF HEALTH SERVICES					
010	4001	Health Services Director	$ -	$ 560,200	5.0
010	4002	Forensic Services	(365,000)	4,267,641	-
010	4003	Admin. & Finance	(1,718,000)	1,487,083	26.3
010	4004	Environmental Health Services	(1,986,150)	4,001,160	40.0
010	4005	Community Health	(560,800)	3,138,500	18.8
010	4006	Health Planning and Promotion	-	1,403,153	14.0
010	4007	Inmate Medical Care	-	13,900,521	4.0
010	4008	Public Health Safety	(472,000)	4,780,213	54.0
		Total Division of Health Services	**$ (5,101,950)**	**$ 33,538,471**	**162.1**
DIVISION OF COMMUNITY SERVICES					
010	4801	Director of Community Services	$ -	$ 1,030,088	10.0
010	4806	Crime Victims Center	(710,000)	1,830,912	12.0
010	4811	Pretrial Services	(200,000)	7,569,616	75.0
		Total Division of Community Services	**$ (910,000)**	**$ 10,430,616**	**97.0**

Shelby County Government
Adopted Budget for Fiscal Year 2020

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 20 SOURCES	FY 20 USES	FTE
SHERIFF					
031	6101	Sheriff's Staff	$ -	$ 1,059,222	10.0
031	6102	Planning & Research	(40,000)	6,626,435	16.0
031	6104	Finance	-	1,608,156	11.0
031	6105	Information Systems	(620,000)	12,619,361	142.0
031	6109	CAO	(3,000)	(271,249)	5.0
031	6201	Chief Deputy	(1,449,500)	(436,443)	38.0
031	6202	Fugitive	(30,000)	7,382,904	80.0
031	6203	Detectives	-	5,622,536	57.0
031	6204	Special Operations	(50,000)	10,757,753	104.0
031	6205	Uniform Patrol	(542,000)	33,332,150	340.0
031	6206	Courts	(347,500)	17,366,211	157.0
031	6208	Training Academy	-	3,275,240	29.0
031	6301	Jail Administration	-	4,370,312	31.0
031	6302	Jail Security	(2,903,000)	68,482,467	1,036.0
031	6303	Jail Programs	-	10,385,721	59.0
		Total Sheriff	**$ (5,985,000)**	**$ 182,180,775**	**2,115.0**
JUDICIAL DIVISION					
010	7080	Public Defender	$ (5,528,100)	$ 14,614,976	137.0
010	7085	Divorce Referee	(280,000)	727,896	6.5
010	7087	Jury Commission	-	867,216	5.0
032	7011	Chancery Court	(4,880,000)	1,729,811	21.5
033	7021	Circuit Court	(2,124,500)	3,073,720	42.0
034	7031	Criminal Court	(4,425,000)	5,737,906	88.0
035	7041	General Sessions Court	(8,840,000)	16,948,911	197.8
036	7051	Probate Court	(737,500)	1,523,373	15.0
037	7061	Juvenile Court Judge	(4,000)	11,557,887	134.5
037	7071	Juvenile Court Clerk	(1,530,993)	4,457,467	59.0
038	7090	Attorney General	-	11,724,009	131.2
		Total Judicial	**$ (28,350,093)**	**$ 72,963,173**	**837.5**
OTHER ELECTED OFFICIALS					
010	8009	Election Commission	$ (4,249,927)	$ 6,290,275	23.0
016	8006	County Clerk - MVR Supplies	(76,000)	79,000	-
040	8006	County Clerk	(12,800,000)	6,542,904	98.0
041	8007	Register	(4,135,000)	2,009,628	25.0
042	8008	Trustee	(24,055,000)	7,144,363	65.5
043	8004	Assessor	(22,000)	11,195,121	135.0
044	8002	Legislative Operations	-	3,988,921	29.0
044	8003	Equal Opportunity Compliance	-	1,843,219	13.0
044	8001	Commissioner's Contingency	-	433,153	-
		Total Other Elected Officials	**$ (45,337,927)**	**$ 39,526,584**	**388.5**
		TOTAL GENERAL FUND APPROPRIATIONS	**$ (442,311,740)**	**$ 442,311,740**	**4,033.2**

Shelby County Government
Adopted Budget for Fiscal Year 2020

DEBT SERVICE AND EDUCATION FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 20 SOURCES	FY 20 USES	FTE
Debt Service Fund					
901	9201	Public Improvements	$ (146,855,777)	$ 31,717,416	-
901	9202	Schools	-	115,556,460	-
902	9201	87 Economic Development	(91,100)	-	-
903	9201	88 Economic Development	(327,000)	-	-
904	9202	Rural School Bonds	-	-	-
		Total Debt Service Fund	**$ (147,273,877)**	**$ 147,273,877**	-
Education Fund					
061	9101	*Sources of Funds:*			
		Property Taxes	$ (384,837,835)		
		Wheel Tax	(34,865,755)		
		Other Local Taxes	(384,837,835)		
		Transfer from General Fund	(2,317,987)		
		Distribution of Funds:			
		8955 - Shelby County Schools		$ 331,573,963	-
		8948 - Millington Municipal Schools		7,348,855	-
		8947 - Lakeland Municipal Schools		4,913,478	-
		8946 - Germantown Municipal Schools		18,115,782	-
		8945 - Collierville Municipal Schools		26,874,591	-
		8944 - Bartlett Municipal Schools		26,490,058	-
		8943 - Arlington Municipal Schools		14,142,273	-
		Total Education Fund	**$ (806,859,412)**	**$ 429,459,000**	-

Shelby County Government
Adopted Budget for Fiscal Year 2020

ENTERPRISE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 20 SOURCES	FY 20 USES	FTE
CODES ENFORCEMENT FUND					
950	2701	Director-Planning & Development	$ (3,000,000)	$ 1,538,769	6.0
950	2702	Local Planning	(307,500)	1,354,747	13.0
950	2708	Codes Enforcement	(12,166,000)	12,388,089	105.0
950	2711	Regional Services	-	191,894	-
		Total Codes Enforcement Fund	**$ (15,473,500)**	**$ 15,473,500**	124.0
FIRE SERVICES FUND					
954	3008	Fire Services Fund	$ (26,097,864)	$ 26,097,864	229.0
		Total Fire Services Fund	**$ (26,097,864)**	**$ 26,097,864**	229.0
CORRECTIONS FUND			(52,195,728)		
956	3501	Corrections Administration	$ (59,014,958)	$ 27,456,975	126.0
956	3505	Correction Center Facility	-	31,557,984	463.0
		Total Corrections Fund	**$ (59,014,958)**	**$ 59,014,959**	589.0
TOTAL ENTERPRISE FUND APPROPRIATIONS			**$ (100,586,322)**	**$ 100,586,323**	**942.0**

Shelby County Government
Adopted Budget for Fiscal Year 2020

SPECIAL REVENUE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 20 SOURCES	FY 20 USES	FTE
Pre-K Fund					
063	9401	Pre-K Fund	$ (8,500,000)	$ 8,500,000	-
Hotel Motel Tax Fund					
073	2012	Hotel Motel Tax Fund	$ (18,274,231)	$ 18,274,231	-
Car Rental Tax Fund					
074	2012	Car Rental Tax Fund	(2,500,000)	2,500,000	-
Tax Increment Financing Fund					
051	2012	Tax Increment Financing Fund	(6,500,000)	6,500,000	-
Economic Development Fund					
092	2012	Economic Development Fund	(1,670,000)	1,670,000	-
			(6,500,000)		
Roads and Bridges Fund					
071	3010	Roads & Bridges	(17,149,487)	17,115,994	88.1
071	3021	Roads & Bridges - Waste Management	(131,500)	164,993	2.0
		Total Roads and Bridges Fund	(17,280,987)	17,280,987	90.1
Stormwater Fees Fund					
093	3004	Stormwater Fees Fund	(1,239,181)	1,239,181	2.9
098	3004	Stormwater Fees Fund	(1,206,000)	1,206,000	-
		Total Stormwater Fees Fund	(2,445,181)	2,445,181	2.9
Health Services Restricted Funds					
081	4004	Air Pollution Fund	(880,541)	880,541	9.8
082	4004	Vector Control Fund	(4,177,636)	4,177,636	47.0
083	4004	Air Emissions Fund	(174,000)	174,000	-
		Total Health Services Funds	(5,232,176)	5,232,176	56.8
Sheriff Forfeitures Funds					
088	6204	SCSO DUI Vehicle Seizures	(30,000)	30,000	-
089	6203	ALERT Fund	(162,760)	162,760	-
090	6204	Sheriff Narcotics Federal	(505,000)	505,000	-
091	6204	Sheriff Narcotics State	(2,291,000)	2,291,000	-
097	6204	SCSO DUI Blood Tests	-	-	-
		Total Sheriff Forfeitures Funds	(2,988,760)	2,988,760	-
Data Processing Funds					
084	7041	Gen Sess Court Clerk DP Fund	(665,710)	665,710	-
085	7031	Criminal Court Clerk DP Fees	(115,800)	115,800	-
076	8007	Register DP Fees	(281,345)	281,345	-
		Total Data Processing Fees Funds	(1,062,855)	1,062,855	-
Drug-DUI Treatment Funds					
094	7041	Veteran's Court	(6,550)	6,550	-
095	7041	DUI Treatment Fines	(65,000)	65,000	-
096	7041	General Sessions Drug Court	(696,535)	696,535	5.0
		Total Drug-DUI Treatment Funds	(768,085)	768,085	5.0
TOTAL SPECIAL REVENUE FUND APPROPRIATIONS			**$ (67,222,276)**	**$ 67,222,276**	**154.8**

Shelby County Government
Adopted Budget for Fiscal Year 2020

GRANT FUNDS

DEPARTMENT	FY 20 SOURCES	FY 20 USES	FTE
DIVISION OF ADMINISTRATION & FINANCE			
2003 - CAO - Admin	$ (3,976,227)	$ 3,976,227	3.9
2021 - Workforce Investment Network	(19,071,254)	19,071,254	34.2
Total Division of Administration & Finance	(23,047,481)	23,047,481	38.0
DIVISION OF PLANNING & DEVELOPMENT			
2702 - Local Planning	(6,000)	6,000	-
2706 - Sustainability	(1,050,000)	1,050,000	-
2710 - Housing	(5,580,961)	5,580,961	10.6
2711 - Regional Services	(2,632,749)	2,632,749	12.0
2712 - Resilience Department	(21,296,976)	21,296,976	3.0
Total Division of Planning & Development	(30,566,686)	30,566,686	25.6
DIVISION OF PUBLIC WORKS			
3004 - Environmental Programs	(422,570)	422,570	0.5
3008 - Fire Department	(87,291)	87,291	-
3010 - Roads & Bridges	(15,381,175)	15,381,175	3.5
3016 - Parks & Grounds Maintenance	(806,306)	806,306	1.0
Total Division of Public Works	(16,697,342)	16,697,342	5.0
DIVISION OF CORRECTIONS			
3501 - Corrections Administration	(1,687,295)	1,687,295	10.0
Total Division of Public Works	(1,687,295)	1,687,295	10.0
DIVISION OF HEALTH SERVICES			
4003 - Admin & Finance - Health Svcs	(457,153)	457,153	-
4004 - Environmental Health Services	(2,631,743)	2,631,743	23.2
4005 - Community Health	(20,065,972)	20,065,972	286.5
4006 - Health Planning and Promotion	(696,086)	696,086	6.0
4007 - Inmate Medical Care	(48,308)	48,308	0.6
4008 - Public Health Safety	(1,490,210)	1,490,210	12.0
4009 - Ryan White	(11,603,564)	11,603,564	16.5
Total Division of Health Services	(36,993,036)	36,993,036	344.8
DIVISION OF COMMUNITY SERVICES			
4802 - CSA	(22,664,568)	22,664,568	36.0
4806 - Crime Victims Center	(1,620,678)	1,620,678	18.0
4811 - Office of Justice Initiatives	(1,360,074)	1,360,074	6.0
4817 - Aging Commission of the Mid-South	(9,178,252)	9,178,252	48.5
4820 - Workforce Investment Network	-	-	-
Total Division of Community Services	(34,823,572)	34,823,572	108.5
SHERIFF			
6102 - Planning & Research - Sheriff	(250,646)	250,646	-
6105 - Information Systems - Sheriff	(47,009)	47,009	-
6202 - Fugitive	(72,876)	72,876	-
6204 - Special Operations	(202,678)	202,678	-
6205 - Uniform Patrol	(86,909)	86,909	-
6301 - Jail Administration	(85,000)	85,000	-
Total Sheriff	(745,118)	745,118	-
JUDICIAL DIVISION			
7031 - Criminal Court	-	-	-
7041 - General Sessions Court	(1,395,260)	1,395,260	2.0
7061 - Juvenile Court Judge	(2,239,896)	2,239,896	18.0
7071 - Juvenile Court Clerk	(1,480,180)	1,480,180	22.0
7090 - Attorney General	(1,145,949)	1,145,949	12.8
Total Judicial	(6,261,285)	6,261,285	54.8
TOTAL GRANT FUND APPROPRIATIONS	**$ (150,821,816)**	**$ 150,821,816**	**586.7**

Exhibit A

Shelby County Government
Adopted Budget for Fiscal Year 2020

INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 20 SOURCES	FY 20 USES	FTE
Information Technology - Internal Services					
962	2515	IT Internal Services	$ (7,960,353)	$ 7,960,353	5.0
Public Works - Internal Services					
959	3019	Fleet Replacement Fund	$ (490,200)	$ 490,200	-
960	3019	Fleet Services	(3,028,486)	3,028,486	14.0
		Total PW Internal Services	$ (3,518,686)	$ 3,518,686	14.0
TOTAL INTERNAL SERVICE FUNDS			**$ (11,479,039)**	**$ 11,479,039**	**19.0**

Item #: 22

Moved by: BRADFORD

Prepared by: Quran Folsom

Seconded by: _____

Reviewed by: Marcy Ingram

ORDINANCE NO.: 503

ORDINANCE FIXING THE TAX RATE FOR SHELBY COUNTY AT $4.05 FOR THE TAX YEAR 2019. SPONSORED BY COMMISSIONER EDDIE S. JONES, 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 2019 at this time.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the TAX RATE FOR SHELBY COUNTY for the Tax Year 2019 be and the same is hereby fixed at $4.05 for each One Hundred Dollars ($100.00) of taxable real and personal property in the County.

BE IT FURTHER ORDAINED, That said sum shall be allocated and apportioned to the designated funds of the County Government as follows:

EDUCATION FUND	$1.96
COUNTY GENERAL FUND	$1.47
DEBT SERVICE FUND	$0.62
TOTAL	$4.05

BE IT FURTHER ORDAINED, 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 2020, 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, the public welfare requiring same.

BE IT FURTHER ORDAINED, That the various sections of this Ordinance are severable, and that any portion declared unlawful shall not affect the remaining portions.

Lee Harris
County Mayor

Date: 7/8/2019

ATTEST:

Clerk of County Commission

AS AMENDED
FIRST READING: June 10, 2019

AS AMENDED
SECOND READING: June 19, 2019

ADOPTED
THIRD READING: June 24, 2019

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 8/15/19

Item # 25

Moved by: MILTON

Prepared by: Chris McLean

Seconded by: LOWERY

Reviewed by: Marlinee Iverson

RESOLUTION APPROVING THE SHELBY COUNTY PROPOSED CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2020 IN THE AMOUNT OF $84,850,000.00 AND THE CORRESPONDING PROPOSED FIVE YEAR CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2020-2024 AND APPROPRIATING FUNDS FOR APPROVED CAPITAL PROJECTS FOR SHELBY COUNTY SCHOOLS IN THE AMOUNT OF $38,403,000.00. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR. AND CHAIRMAN VAN D. TURNER, JR.

WHEREAS, A Proposed Five Year Capital Improvement Plan for Shelby County for Fiscal Years 2020-2024 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 capital and debt service needs; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance, has reviewed the Proposed Five Year Capital Improvement Plan (CIP) and the related Proposed Fiscal Year 2020 Capital Improvement Budget and recommends approval and adoption of the Plan and related Budget; and

WHEREAS, The Fiscal Year 2020 Proposed CIP Budget includes an allocation of $38,403,000 for all schools in the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the Proposed Five Year Capital Improvement Plan for Fiscal Years 2020-2024, 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 Proposed Capital Improvement Budget for Shelby County and the following amounts are hereby allocated for Fiscal Year 2020:

Roads and Bridges	$ 1,350,000.00
Information Technology	20,106,000.00
Buildings and Property	11,045,000.00
Community Projects and Contingency	13,946,000.00
Schools	38,403,000.00
Total	$ 84,850,000.00

BE IT FURTHER RESOLVED, That the allocations for the Fiscal Year 2020 Proposed Capital Improvement Budget shall be funded as follows:

County Funding Sources	$ 75,000,000.00
Federal and Other Government Funding	5,850,000.00
State Funding	4,000,000.00
Total	$ 84,850,000.00

BE IT FURTHER RESOLVED, That the FY 2020 Proposed CIP Budget includes an allocation for all school districts within Shelby County in the total amount of $38,403,000.00 to be distributed on the basis of the prior year Weighted Full-Time Equivalency Average Daily Attendance (ADA).

BE IT FURTHER RESOLVED, That all capital expenditures by the various school districts must meet the criteria for funding from bond proceeds.

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 Proposed Capital Improvement Program subject to 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 Fiscal Year 2020 Proposed CIP Budget for county projects must be appropriated by Resolution of the County Commission.

BE IT FURTHER RESOLVED, That any project balances from current or prior appropriations that have not been obligated by contract or resolution by June 30, 2020, shall be cancelled and deemed unavailable for further appropriation with the exception of Shelby County Schools which will follow the process outlined below:

- Remaining funds on completed capital projects will revert back to Shelby County for future appropriation and lower future bond debt issuances.
- Upon approval by the Board of Shelby County Commissioners, SCS can reallocate appropriated capital funds to new or other projects within the Fiscal 2020 budget year. After the first year, the reallocation of capital funds for that particular year will not be approved, ermegency circumstances being excepted.
- Capital project balances from current or prior appropriations that have been fully or partially obligated by contract shall remain available in future fiscal years, as capital projects occur in interdependent phases, starting with design, with most of the schools' construction occurring during the summer when school is not in session.

BE IT FURTHER RESOLVED, That the accounting and budget records of the Proposed 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).

Lee Harris
County Mayor

Date: _____

ATTEST:

Pauline Nichols
Clerk of County Commission

AS AMENDED
ADOPTED: June 24, 2019

As to the University of Memphis Natatorium, a/ots.
7/8/2019

CERTIFIED COPY

Pauline Nichols
CLERK OF COUNTY COMMISSION

DATE 8/15/19

Shelby County Government

LEE HARRIS
MAYOR

July 7, 2019

Chairman Van Turner & Members of the Shelby County Commission
Shelby County Board of Commissioners
160 N. Main Street, 6th Floor
Memphis, TN 38103

VIA ELECTRONIC MAIL AND HAND DELIVERY

Dear Chairman Turner and Commissioners:

I sincerely respect the great work that went into forging this budget and the multitude of items contained therein, with a single exception: the $1 million allocation inserted to help the University of Memphis build and renovate a swimming pool to, in part, accommodate swimming and diving competitions.

As you know, several groups, including the Mid-South Peace and Justice Center, the Memphis Interfaith Coalition for Action and Hope (MICAH), and a host of unions have contacted me regarding the decision to allocate $1 million in the FY2020 budget for the University of Memphis' swimming pool project. These groups have been urging the University of Memphis, a public institution, to raise the pay of its lowest-paid workers to a livable standard. They believe that, prior to any distribution, the University of Memphis should first present a timeline or plan to bring its lowest-paid workers up to a living wage. They believe Shelby County Government should delay this allocation until the issue of low pay for these workers is resolved. I am grateful to these groups because they have brought to light an important issue.

According to recent media reports, the living wage in Shelby County is $11.07 for a single adult with no children. The living wage for an adult with one child is $22.09. These 330+ employees at the University of Memphis are expected to make $11.11 per hour, far below a living wage for individuals with children and far below the $15 per hour that Shelby County government has repeatedly recommended for public institutions.

I believe issues of poverty that continue to persist in our community are interconnected to decisions like this one. Most of the University of Memphis employees in question are women and most are African-American. Many of these workers, no doubt, have

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children and families who rely on their work. These are full-time employees, and many of them have been working for the University of Memphis for years and some working for nearly two decades. That is to say, for years they have not earned a living wage. For years they have been working and ***still*** living in poverty. These employees include custodians and the very people who will likely have to clean the facility and swimming pool in question, once it is built.

In my view, these full-time University of Memphis employees cannot live off a wage of $11.11 per hour. These University of Memphis employees deserve the dignity of work. They deserve to be valued. They deserve respect. They deserve a living wage.

Stakeholder groups have been fighting for a living wage for these employees for more than 7 years. The good news is that, after all those years, I believe we might have a path forward. The distribution of the $1 million for the swimming pool project will still require several additional steps by Shelby County government before the funds are ultimately distributed, if at all. In fact, I am encouraged by my conversations with Commissioners, particularly with Chairman Turner, that we can reach a solution prior to the distribution.

I believe we should ask the University of Memphis to come up with a plan to resolve this important issue. All signs suggest they want to have a plan. The President of the University of Memphis has voiced support for living wages, as has the faculty and staff of the University. In fact, the University of Memphis has taken some steps to increase the wages of its lowest-paid workers already. Now is the time to build on this momentum. If we all work together, with level heads and open minds, I trust we can identify a plan and timeline to solve this issue.

However, until then, I cannot endorse this budget allocation to the University of Memphis. I realize that my stance here may create some consternation, which is not my intent. I take this stance after deliberation, and I am trying as best I can to follow my conscience. I know that Commissioners will, as always, do the same.

In accordance with Section 2.07 of the Shelby County Charter, I am vetoing budget action by the Shelby County Board of Commissioners to grant $1 million dollars to the University of Memphis to build and/or expand its swimming pool.

All the best,

Lee Harris

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Item #: 1

Moved by: BROOKS

Prepared by: Chris McLean

Seconded by: WHALEY

Reviewed by: Megan J. Smith

RESOLUTION TO AMEND THE FY 2020-2024 CAPITAL IMPROVEMENT PROJECT BUDGET IN THE AMOUNT OF $3,087,404.00 TO INCREASE THE FY 2020 CAPITAL ALLCOATION DESIGNATED FOR SCHOOLS. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR., CHAIRMAN VAN D. TURNER, JR. AND COMMISSIONER EDMUND FORD, JR.

WHEREAS, On June 27, 2019, the Board of County Commissioners approved by Resolution the Shelby County Capital Improvement Budget for Fiscal Year 2020 in the amount of $90,355,333.00 and the corresponding five year Capital Impvement Plan for fiscal years 2020-2024; and

WHEREAS, The Board of Commissioners seeks to amend the appropriation to Shelby County Schools by $3,087,404.00 for a total amount of $51,887,404.00 in order to fully fund approved Capital Projects for all schools.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That this Resolution amending the Five Year Capital Improvement Plan for Fiscal Years 2020-2024 to increase the total allocation for capital projects for all schools to $51,887,404.00, is hereby approved.

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).

Lee Harris
County Mayor

Date: 7/5/2019

ATTEST:

Clerk of County Commission

ADOPTED: June 27, 2019

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 8/15/19

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