

Government

Shelby County was incorporated in 1819. Since the implementation of the Restructure Act in 1976, the County has operated under the Mayor-Commission form of government. The County is divided into five districts, with 13 elected representatives on the County Board of Commissioners. Other Elected Officials include the Sheriff, County Clerk, Court Clerks (5), Assessor, Register, and Trustee. All elected officials serve four year terms.

The County Seal



As with most counties in Tennessee, the Shelby County seal was adapted as a variation of the Tennessee state seal. The date shown is the date that Shelby County was established. The upper half of the seal features a tobacco plant, a plow, a sheaf of wheat, a cotton plant and an iris (state flower) as representations of "Agriculture." The lower half depicts a flatboat and sail with the word "Commerce".

Geographics

Land Area 755 square miles
 Water Area 29 square miles
 Elevation 331 feet
 Average precipitation 54.65 inches
 Average annual temperature 62.0
 Freeze free period 230 days

Adjacent Counties:

North Tipton County
 East Fayette County
 Southeast Marshall County, Mississippi
 South DeSoto County, Mississippi
 West Crittenden County, Arkansas

Demographics

Population of Shelby County:

2012 940,764
 2005 913,201
 2000 898,211
 1995 872,130
 1990 826,330
 (15% of the population of Tennessee resides within Shelby County)

Population Density 1200/sq. mile

Source: United States Census Bureau – Intercensal Population Estimates of Resident Population for Counties April 1, 2000 – July 1, 2010; State and County Intercensal Estimates (1990 – 2000)

Municipalities within Shelby County:

Memphis 655,155
 Arlington 11,686
 Bartlett 55,945
 Collierville 46,462
 Germantown 39,446
 Lakeland 12,662
 Millington 10,487
 Unincorporated Area 108,961

Racial Mix:

Black 52.8%
 White 37.9%
 Hispanic 5.9%
 Asian 2.5%
 All Other 0.9%

Source: United States Census Bureau State and County Quick Facts 2012 estimate

Sex:

Male 47.7%
 Female 52.3%

Age Characteristics:

Ages 0 to 19 28.7%
 Ages 20 to 39 28.0%
 Ages 40 to 64 32.5%
 Age 65 and over 10.8%
 Median age 34.6 years

Source: United States Census Bureau State Population Estimates County Characteristics Datasets July 2012

Education

Shelby County Schools:

Total enrollment.....	148,275
Teacher Student Ratio.....	22:1

Number of Schools:

Elementary Schools.....	129
Middle schools.....	47
High schools.....	41
Total.....	217

Source: Memphis City Schools Budget FY 2012-2013 Fast Facts; Shelby County Board of Education FY2013-2014 District Budget

School funding:

Local.....	44.0%
State.....	53.0%
Federal / Other.....	3.0%

ACT Scores:

Shelby County Schools.....	20.8
Memphis City Schools.....	16.4
Tennessee.....	19.2
United States.....	21.1

Graduation Rates:

Shelby County.....	90.5%
Memphis City.....	70.3%
Tennessee.....	87.2%

Funding per student:

Memphis.....	11,250
Shelby County.....	9,318
State.....	9,123

Source: Tenn. Dept. of Education Profile Data Files and Report Card 2005 - 2012. ACT.org 2012 ACT National and State Scores.

Community Education Level:

(in population 25 years or older)

High School diploma.....	27.8%
Associates' degree.....	5.4%
Some College no degree.....	23.5%
Bachelor's degree.....	19.4%
Graduate degree.....	10.8%
Less than High School diploma.....	13.1%

Source: US Census Bureau American Fact Finder – Educational Attainment 2011 American Community Survey

Economics

Unemployment Rates:

Memphis City.....	9.5%
Shelby County.....	9.8%
Tennessee.....	8.5%
United States.....	7.7%

Source: Tenn. Dept. of Labor and Workforce Development Unemployment Information July 2013

Median Household Income:

Memphis.....	\$37,072
Shelby County.....	\$46,102
Tennessee.....	\$43,989
United States.....	\$52,762

Families below poverty level:

Memphis.....	26.0%
Shelby County.....	20.1%
Tennessee.....	16.9%
United States.....	14.3%

Median Home Values:

Memphis.....	\$99,000
Shelby County.....	\$136,200
Tennessee.....	\$137,200
United States.....	\$186,200

Source: United States Census Bureau State and County Quick Facts 2007-2011.

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 2012:

(Per \$100 assessed value)

Shelby County.....	\$4.38
Rural Schools tax.....	\$.04
Memphis City.....	\$3.40
Arlington.....	\$1.15
Bartlett.....	\$1.62
Collierville.....	\$1.43
Germantown.....	\$1.93
Lakeland.....	\$.85
Millington.....	\$1.53

Source: Shelby County Assessor Website (2013 Property Tax Calculator); Tax-Rates.org (2013)

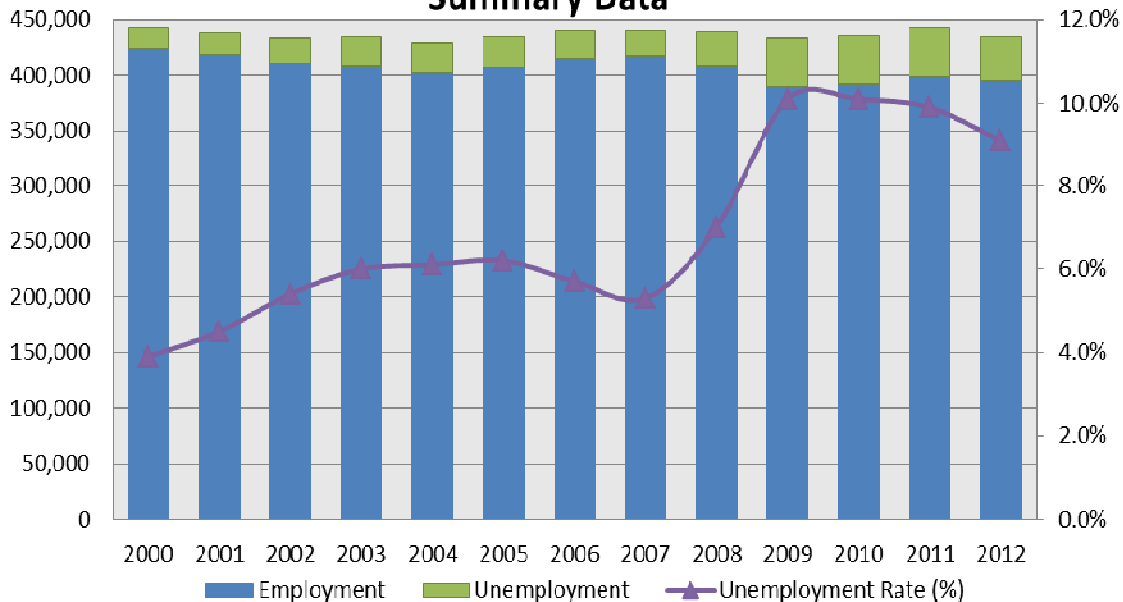
Top 10 Employers for Shelby County, Tennessee ¹

Rank	Employer	Type of Business	Number of Employees	Percentage of Total Employment
1	Federal Express Corporation	Package Delivery	31,000	5.0%
2	Memphis City Schools ²	Public School System	15,969	3.0%
3	United States Government	Government	13,900	2.0%
4	Tennessee State Government	Government	13,100	2.0%
5	Methodist LeBonheur	Healthcare	9,250	2.0%
6	Baptist Memorial Health Care	Healthcare	7,286	1.2%
7	City of Memphis	Government	7,152	1.1%
8	Wal-Mart Stores Inc.	Retail Operations	6,000	1.0%
9	Shelby County Government	Government	5,704	1.0%
10	Shelby County Schools ²	Public School System	5,400	1.0%
Total			114,761	19.0%
Total Employment			589,200	

¹ Largest employer data is taken from the Memphis Business Journal Book of Lists 2013 published Dec. 26, 2012. Total employment data is from the Bureau of Labor Statistics, as included in the Book of Lists 2013.

² Before consolidation of school systems.

Shelby County Employment and Unemployment Summary Data



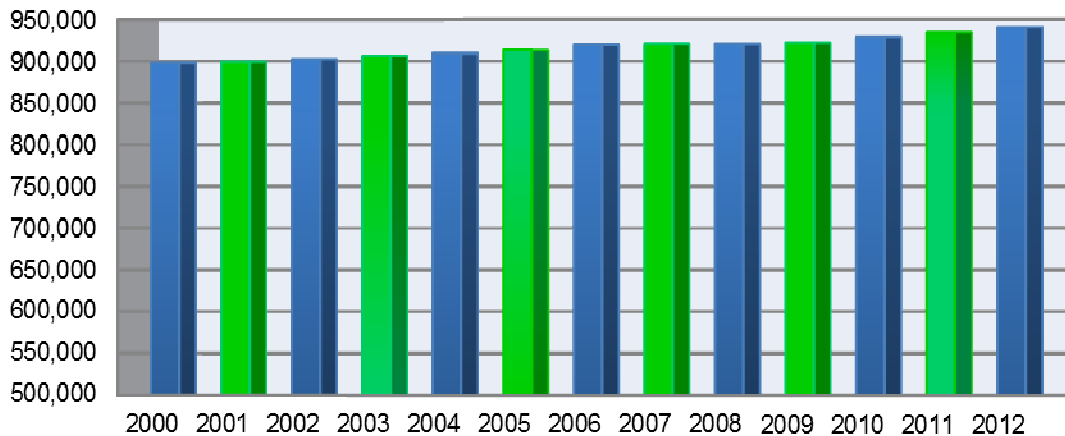
Source: Jobs4tn.gov –Historical Data Analysis – Employment and Wage Data

Demographic/Economic Trends Shelby County, Tennessee

<u>Year</u>	<u>County Population</u>	<u>Personal Income</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>
2000	898,211	\$ 27,941,148	\$ 31,108	3.9%
2001	899,345	\$ 29,824,183	\$ 33,162	4.5%
2002	902,634	\$ 30,688,100	\$ 33,998	5.4%
2003	906,733	\$ 31,504,263	\$ 34,745	6.0%
2004	909,643	\$ 33,095,510	\$ 36,383	6.1%
2005	913,201	\$ 34,129,205	\$ 37,373	6.2%
2006	920,106	\$ 36,103,204	\$ 39,238	5.7%
2007	921,119	\$ 37,635,149	\$ 40,858	5.3%
2008	920,685	\$ 37,507,530	\$ 40,739	7.0%
2009	922,541	\$ 35,634,694	\$ 38,627	10.1%
2010	928,792	\$ 36,813,844	\$ 39,630	10.1%
2011	934,405	\$ 38,116,646	\$ 40,763	9.9%
2012	940,764	N/A	N/A	9.1%

Source: Per capita and personal income US Dept. of Commerce Bureau of Economic Analysis; County Population U.S. Census Bureau – Intercensal Population Estimates of Resident Population for Counties April 1, 2000 – July 1, 2010; Unemployment TN Dept. of Labor & Workforce Dev., Div. Emp. Sec, R&S

Shelby County Intercensal Population Estimates 2000 - 2010



Source: U.S. Census Bureau – Intercensal Population Estimates of Resident Population for Counties April 1, 2000 – July 1, 2010

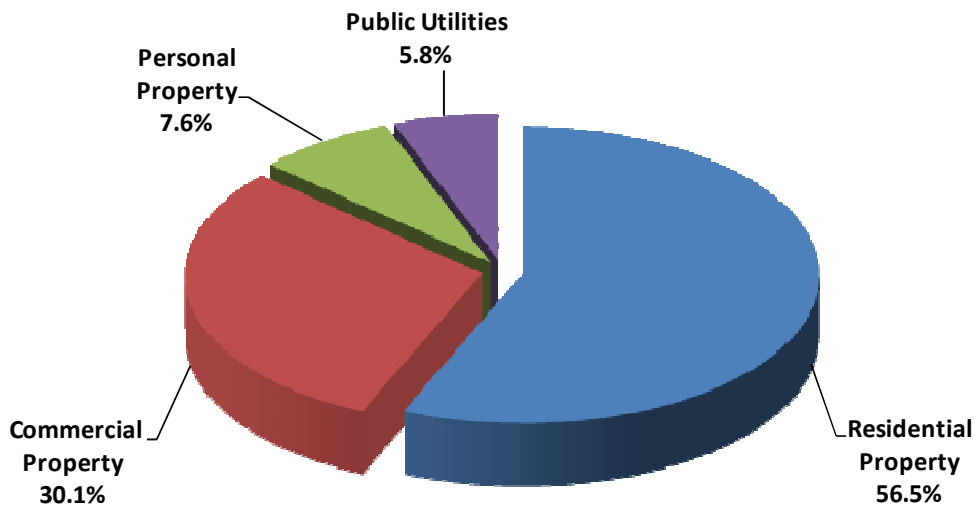
Assessed and Estimated Values of Taxable Property									
Fiscal Year	Tax Year	Total Direct Tax Rate	Total Taxable Assessed Value (a)	Estimated Actual Taxable Value	Assessed Value as % of Actual Value (b)	Assessed Values by Source			
						% Residential Property	% Commercial Property	% Personal Property	% Public Utilities
2002	2001	3.79	15,119,655,559	49,858,145,639	30.33%	50.8%	33.9%	8.6%	6.7%
2003	2002	3.79	15,226,786,429	50,347,238,284	30.24%	51.1%	33.8%	8.9%	6.3%
2004	2003	4.04	15,113,967,063	50,379,365,307	30.00%	52.8%	32.8%	8.6%	5.8%
2005	2004	4.04	15,185,856,085	50,841,730,464	29.87%	54.1%	31.8%	8.1%	6.0%
2006	2005	4.04	17,220,258,313	57,726,276,478	29.83%	54.7%	31.8%	7.5%	6.0%
2007	2006	4.04	17,502,758,132	58,862,669,304	29.73%	55.4%	31.1%	7.6%	5.9%
2008	2007	4.04	17,720,591,975	59,900,899,755	29.58%	56.5%	30.7%	7.3%	5.5%
2009	2008	4.04	18,089,304,129	61,383,315,080	29.47%	56.7%	30.6%	7.8%	5.0%
2010	2009	4.02	19,657,378,625	66,374,654,928	29.62%	55.7%	32.0%	7.5%	4.8%
2011	2010	4.02	18,942,064,619	64,183,574,936	29.51%	57.8%	33.2%	7.3%	5.3%
2012	2011	4.02	18,999,484,095	64,287,973,983	29.55%	56.4%	30.7%	7.3%	5.6%
2013	2012	4.02	18,847,860,547	63,834,911,731	29.53%	56.5%	30.1%	7.6%	5.8%

(a) Assessed value is the most current tax year value prepared by the Property Assessor as of year-end.

(b) The State of Tennessee tax statues classify property as follows for computing assessed valuations:

<i>Real Estate-Residential and Farms</i>	<i>25% of actual value</i>
<i>Real Estate-Commercial and Industrial</i>	<i>40% of actual value</i>
<i>Personal Property-Commercial and Industrial</i>	<i>30% of actual value</i>
<i>Public Utilities</i>	<i>55% of actual value</i>

Assessed Values by Source



Appendix B

Abbreviations and Acronyms

ADA	Americans with Disabilities Act
ADA	Average Daily Attendance
CAFR	Comprehensive Annual Financial Report
CAO	Chief Administrative Officer
COBRA	Consolidated Omnibus Budget Reconciliation Act
CPA	Certified Public Accountant
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CPI	Consumer Price Index
DOT	Department of Transportation
EDA	Economic Development Administration
EEO	Equal Employment Opportunity
EPA	Environmental Protection Agency
FASB	Financial Accounting Standards Board
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FMLA	Family and Medical Leave Act
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GARF	Grant Accounting Report Form
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GOB	General Obligation Bonds
GFOA	Government Finance Officers Association
HUD	Federal Department of Housing and Urban Development
HVAC	Heating, Ventilation & Air Conditioning
IT	Information Technology
LAN	Local Area Network
MATA	Memphis Area Transit Authority
MHA	Memphis Housing Authority
MLG&W	Memphis Light, Gas & Water
MSARC	Mid-South Area Sexual Assault Resource Center
OJI	On the Job Injury
OPD	Office of Planning & Development
OPEB	Other Post-Employment Benefits
OSHA	Occupational Safety and Health Administration
O&M	Operating & Maintenance
PILOT	Payment In Lieu of Taxes
RFP	Request for Proposal (bid)
SWAT	Special Weapons and Tactics
TCA	Tennessee Code Annotated
TDZ	Tourist Development Zone
TVA	Tennessee Valley Authority
WFTE	Weighted Full Time Equivalent

Accrual Basis of Accounting – Recognizes revenues in the period earned and expenses in the period incurred, regardless of when the cash is actually received or spent.

Actual – Expenditures and/or revenues realized in the past.

Adopted Budget – A plan of financial operation, legally approved by the Commission, to provide an estimate of expenditures for a given fiscal year and a proposed means of financing them.

The Patient Protection and Affordable Care Act (PPACA) – Federal law enacted in 2010 intended to extend health coverage to more Americans and to control costs within the health care system.

Allocation – Funds set aside or designated for specific purposes. An allocation does not authorize the expenditure of funds.

Annual Budget – A budget developed and enacted to apply to a single fiscal year.

Appropriation – An authorization by the Commission that permits the County to incur obligations and to make expenditures of governmental resources. An appropriation is usually limited in amount and duration.

Assessed Value – The fair market value of real estate and personal property as determined by the Assessor's Office as a basis for levying property taxes.

Assessment – An assessment is a percentage of the appraised value used to calculate property taxes.

Asset – Any tangible or intangible item to which a value can be assigned. An asset can be durable such as machinery or financial such as cash, accounts receivable, due from a primary government or investments.

Asset Acquisition – An operating expense used for the procurement of capital expenditures such as land, buildings, equipment, infrastructure and vehicles.

Balanced Budget – A budget developed wherein estimated revenues, including budgeted fund balance, meet or exceed budgeted expenditures.

Base (Baseline) Budget – An estimate of the funding required to continue existing programs at the currently budgeted level of service from one fiscal year to the next.

Biennial Budget – A budget developed and enacted to apply to two consecutive fiscal years.

Bond – A written promise to pay a specified sum of money (the face value or principal amount) at a specified date or dates in the future (the maturity date) together with periodic interest at a specified rate.

Bond Rating – An evaluation of creditworthiness performed by an independent rating service.

Budget Amendment – A revision to the adopted budget during the fiscal year as achieved by line item transfer or by resolution as approved by the Mayor and the Clerk of the County Commission.

Budget Calendar – A schedule of certain steps to be followed in the budgetary process and the dates by which each step must be completed.

CAFR (Comprehensive Annual Financial Report) – The audited annual financial report of the government, showing financial position and results of operations for the fiscal year, along with schedules detailing other financial matters.

COLA – Cost of Living Adjustment; An increase in salaries to offset the adverse effect of inflation on compensation.

Capital Budget – A five-year budget for capital expenditures. A capital improvement includes only those items constructed or purchased for one hundred thousand (\$100,000) dollars or more or involve the acquisition of land, regardless of cost.

Capital Expenditures – Expenditures related to the purchase of equipment, facility modifications, land, or other fixed assets not included in the CIP.

Capital Improvement Program (CIP) – A multi-year plan for the acquisition, expansion or rehabilitation of any element of the County's infrastructure and the proposed methods for financing the projects.

Carry Forward Encumbrance – Appropriations brought forward from a previous year to continue or complete a specific project, program or activity.

Certified Tax Rate – Rate which will yield the taxing entity the same property tax revenue that it budgeted in the previous year, excluding new growth.

Component Unit – An organization that is legally separate from the County, but for whom the County has shared financial responsibility, such as the MED.

Contingency – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Credit Rating Agencies – Independent organizations that assess the credit worthiness of debt. Three major rating agencies are Standard & Poor's, Moody's Investor Service and Fitches Ratings.

Debt – An obligation to repay an amount owed; debt securities, such as bonds are forms of debt that bind the county to repay the security holder. Debts are also known as liabilities.

Debt Service – Payment of principal and interest on bonds and other debt instruments according to a predetermined payment schedule.

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

Deficit – The excess of expenditures over revenues within a given fund during a defined accounting period.

Department – The second largest organizational unit within County government; several departments may comprise a single division.

Depreciation – The decrease in value of physical assets due to use and passage of time.

Distinguished Budget Presentation Award - The GFOA established the Distinguished Budget Presentation Awards to encourage state and local governments to prepare budget documents that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's recommended practices on budgeting.

Division – Identifies the largest organizational unit within the County; usually comprised of several departments.

Effectiveness Measures – The results and outcomes of an activity; they assist in managing resources effectively and define what resulted from a job task.

Efficiency Measures – The relationship between business performance and resources such as manpower; these measures assist in managing whether a task was completed with the minimum expenditure of time and effort.

Employee Benefits – May include health, life and long term disability insurance; and may include payments to which employees or former employees may be entitled under a pension plan, including death and unemployment benefits.

Encumbrance – Obligations in the form of purchase orders or contracts that are chargeable to an appropriation and for which a part of the appropriation is reserved. Encumbrances are eliminated when paid or when an actual liability is set up.

Enterprise Fund – A governmental accounting fund in which the services provided are financed through user fees in a manner similar to private business. Rate schedules are established to ensure that the revenues generated are adequate to meet all necessary costs of operations.

Equity – In the statement of net assets, equity is equal to assets minus liabilities or total net assets. The equity component of modified accrual fund-based financial statements is reported as fund balance rather than net assets, which is used in the full accrual statement.

Excise Tax – Form of consumption tax; it is levied on the consumption of a particular type of good or participation in a certain type of activity. Whereas general sales taxes are broad-based, excise taxes are more narrowly targeted.

Expenditure – The incurrence of an actual liability in accordance with Shelby County Government authority.

Expense Recoveries – Funds paid to a County division to cover the cost of services performed for another division.

FASB – The Financial Accounting Standards Board that defines GAAP for private sector entities. Occasionally, GASB and FASAB make FASB standards applicable to national, state or local government.

Fair Labor Standards Act (FLSA) – A federal law that governs the payment of minimum wage, overtime rates, compensatory time, recordkeeping of hours worked, and other criteria for non-exempt employees, including government employees.

Family and Medical Leave Act (FMLA) – Federal legislation that states that eligible employees are entitled to 12 work weeks of leave during any 12 month period of time for health-related reasons for either the employee or their family.

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. $FTE = (\text{hours worked per week}/40) \times (\text{months funded}/12)$.

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.

Maturities – The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

The Med – The Regional Medical Center at Memphis, also known as the Med, is an acute-care teaching hospital that serves a six-state region within 150 miles of Memphis, Tennessee. It is a component unit of the county.

Memorandum of Understanding (MOU) – A negotiated agreement between the County and various bargaining units regarding policies, procedures or labor compensation.

Mission – A clear, concise statement of broad purpose for a division or department.

Modified Accrual Accounting – A basis of accounting, required for use by governmental funds, in which revenues are recognized in the period in which they become available and measurable and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Municipality – A political unit, such as a city or town or village, incorporated for local self-government; a body of officials appointed to manage the business of a local political unit.

Note – A form of debt that is shorter in term than bonds, and often used for short-term capital project financing in anticipation of a future bond package with terms more advantageous for the government.

OPEB (Other Post Employment Benefits) – retired employees of the county and former employees receiving long-term disability benefits through the county’s program may participate in post-employment benefits through the Shelby County OPEB Trust. The Trust is a single-employer defined benefit plan.

OSHA (Occupational Safety and Health Administration) – Monitors the adherence to federal health and safety regulations in the workplace in order to reduce job injuries.

Object class – A budget or accounting category that defines the resources to be applied to specific types of inputs such as personnel, travel, tools or supplies.

Objective – A measurable statement of the actual results that a program expects to achieve in support of a stated goal.

Operating Budget – A plan of current expenditures and the proposed means of financing them; the annual appropriation to maintain the provision of County services to the public.

Ordinance – Legislation that is approved on three readings by the Commission and signed by the Mayor.

Operating Transfer In – Transfer (payment) from other funds which are not related to rendering of services.

Pay-As-You-Go – A term used to describe a policy of financing capital outlays from current revenues rather than through issue of debt instruments.

Performance Measures – Data collected to determine how well a service center or program is achieving its goals and objectives.

Position Control Budget – The number of authorized positions funded by the Operating Budget, including full-time, part-time, and seasonal (durational) employees.

Program – A specific and distinguishable unit of work or service performed.

Property Tax – An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Proposed Budget – The Operating Budget presented and recommended by the Mayor to the Commission for further review/revision before adoption.

Proprietary Funds – Examples include enterprise funds and internal service funds.

Reserve – An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for further appropriation or expenditure.

Resolution – An official enactment by the Commission to establish legal authority for County officials to obligate and expend funds.

Retained Earnings – An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue – Funds that the government receives as income to support expenditures.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund.

Risk Management – The group manages a program for Shelby County employees that may have been injured or become ill because of their jobs. Other functions include administration and enforcement of OSHA regulations.

Section – Identifies the third highest level of organization within the County government associated with a specific activity or function. Several sections may together comprise one department.

Single Audit Act – The federal law requiring a comprehensive government-wide audit of all federal financial assistance.

Special Funded Projects – Ones that are either jointly governed with the county and other participants, part of a joint venture or related to

the county such as the Med, which is a component unit of the county. In many cases, there is some type of financial accountability related to these projects.

Special Revenue Funds – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes (such as education or roads).

Statute – A written law passed by the state legislature enacted to prescribe conduct, appropriate public monies, and in general promote the public welfare.

Supplies – The account class that includes articles and items that are consumed or materially altered when used by operating activities, such as office supplies, maintenance parts and minor equipment.

The Tennessee Valley Authority – A federally owned corporation created to provide electricity generation, flood control, manufacturing and economic development in the Tennessee Valley. The TVA's jurisdiction covers most of Tennessee.

Unincorporated Area – Areas of Shelby County not incorporated into a city, for example areas placed on an annexation reserve such as the Memphis annexation reserve.

Workload/Performance Indicators – Specific quantitative measures of work performed within an activity or program (i.e. total miles of roads paved) to measure demand, workload, efficiency, effectiveness, quality, achievement or outcomes.

Yield – The rate earned on an investment based on the price paid for the investment, the interest earned during the period held, and the selling price or redemption value of the investment.

Appendix C

Shelby County Contact Information

SHELBY COUNTY ADMINISTRATION BUILDING
SHELBY COUNTY WEBSITE

160 N. Main St., Suite 1134, Memphis, TN 38103
<http://www.shelbycountytg.gov>

MAYOR

MAYOR	Mark H. Luttrell, Jr.	160 N. Main St., Suite 1134, Memphis, TN 38103	222-2000
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BOARD OF COMMISSIONERS

CHAIRMAN	Mike Ritz	160 N. Main St., Suite 450, Memphis, TN 38103	222-1000
CHAIRMAN PRO TEMPORE	Melvin Burgess	160 N. Main St., Suite 450, Memphis, TN 38103	222-1000
ADMINISTRATOR	Qur'an Folsom	160 N. Main St., Suite 450, Memphis, TN 38103	222-1000

complete list of Commissioners by Zone is provided on the following page

OTHER ELECTED OFFICIALS

SHERIFF	Bill Oldham	201 Poplar Ave., Suite 902, Memphis, TN 38103 http://www.shelby-sheriff.org	222-5000
PROPERTY ASSESSOR	Cheyenne Johnson	1075 Mullins Station Rd., Memphis, TN 38134 http://www.assessor.shelby.tn.us	222-7001
COUNTY CLERK	Wayne Mashburn	150 Washington Ave., Memphis, TN 38103	222-3000
REGISTER	Tom Leatherwood	1075 Mullins Station Rd., Suite 165 Memphis, TN 38134 http://register.shelby.tn.us	222-8100
TRUSTEE	David Lenoir	157 Poplar Ave., Suite 200, Memphis, TN 38103 http://www.shelbycountyttrustee.com	432-4829

JUDICIAL OFFICERS

ATTORNEY GENERAL	Amy P. Weirich	201 Poplar Ave., Memphis, TN 38103 http://www.scdag.com	222-1300
CHANCERY COURT CLERK	Donna Russell	140 Adams Ave., Suite 308, Memphis, TN 38103 http://chancerycourt.co.shelby.tn.us/	222-3903
CIRCUIT COURT CLERK	Jimmy Moore	140 Adams Ave., Room 324, Memphis, TN 38103 www.circuitcourt.co.shelby.tn.us	222-3802
CRIMINAL COURT CLERK	Kevin Key	201 Poplar Ave., Room 4-01, Memphis, TN 38103 http://www.criminalcourt.co.shelby.tn.us	222-3200
GENERAL SESSIONS COURT CLERK	Edward L. Stanton, Jr.	140 Adams Ave., Suite 137, Memphis, TN 38103 www.generalsessionscourt.co.shelby.tn.us	222-1390
JUVENILE COURT CLERK	Joy Toulaiatos	616 Adams Ave., Memphis, TN 38105	405-8843
PROBATE COURT CLERK	Paul Boyd	140 Adams Ave., Room 124, Memphis, TN 38103 http://www.shelbyprobate.com	222-3750

Appendix C

Shelby County Contact Information

DIVISION ADMINISTRATIVE OFFICES

CHIEF ADMINISTRATIVE OFFICE Harvey Kennedy, CAO Kim Hackney, Deputy CAO	160 N. Main St., Suite 1122, Memphis, TN 38103 160 N. Main St., Suite 1124, Memphis, TN 38103	222-2050 222-2053
COUNTY ATTORNEY Kelly Rayne, County Attorney	160 N. Main St., Suite 660, Memphis, TN 38103	222-2100
ADMINISTRATION & FINANCE Michael A. Swift, Director	160 N. Main St., Suite 1128, Memphis, TN 38103	222-2249
INFORMATION TECHNOLOGY SERVICES John Halbert, Chief Information Officer	160 N. Main St., Suite 1125, Memphis, TN 38103	222-2095
PLANNING & DEVELOPMENT Richard Copeland, Director	125 N. Main St., Room 468, Memphis, TN 38103 http://www.dpdgov.com	576-7197
PUBLIC WORKS Tom Needham, Director	160 N. Main St., Suite 1127, Memphis, TN 38103	222-2036
CORRECTIONS James Coleman, Director	1045 Mullins Station Rd., Memphis, TN 38134	222-8906
HEALTH SERVICES Yvonne Smith-Madlock, Director	814 Jefferson Ave., Memphis, TN 38103	222-9000
COMMUNITY SERVICES Dottie Jones, Director	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

OTHER DEPARTMENTS

AGING COMMISSION Dora Ivey, Executive Director	2670 Union Ave., Suite 1000, Memphis, TN 38112 http://www.agingcommission.org	222-4100
CRIME VICTIMS CENTER Anna Whalley, Administrator	1750 Madison Ave., Suite 100, Memphis, TN 38104 Shelby County, TN - Official Website - Crime Victims Center	222-3950
DIVORCE REFEREE Cary C. Woods, Divorce Referee	140 Adams Ave., Room 206, Memphis, TN 38103	222-2150
FIRE SERVICES Clarence Cash, Fire Chief	1115 Sycamore View Rd., Memphis, TN 38134 http://www.scfdsn.org	222-8010
HUMAN RESOURCES Mike Lewis, Administrator	160 N. Main St., 3rd Floor, Memphis, TN 38103	222-2327
JURY COMMISSION Clyde Carson, Jury Commission Chairman	157 Poplar Ave., Room 136, Memphis, TN 38103	222-1650
PUBLIC AFFAIRS Steve Shular, Director of Communications	160 N. Main St., Suite 1141, Memphis, TN 38103	222-2047
PUBLIC DEFENDER Stephen Bush, Public Defender	201 Poplar Ave., Suite 201, Memphis, TN 38103	222-2800
PURCHASING Clifton Davis, Administrator	160 N. Main St., Suite 550, Memphis, TN 38103	222-2250

**Board of Commissioners
Shelby County Commission Districts**

District 1: Mike Ritz
Heidi Shafer
Steve Basar

District 3: Sidney Chism
Justin J. Ford
James M. Harvey

District 2: Walter L. Bailey, Jr.
Henri E. Brooks
Melvin Burgess

District 4: Wyatt Bunker
Terry Roland
Chris Thomas

District 5: Steve Mulroy

