

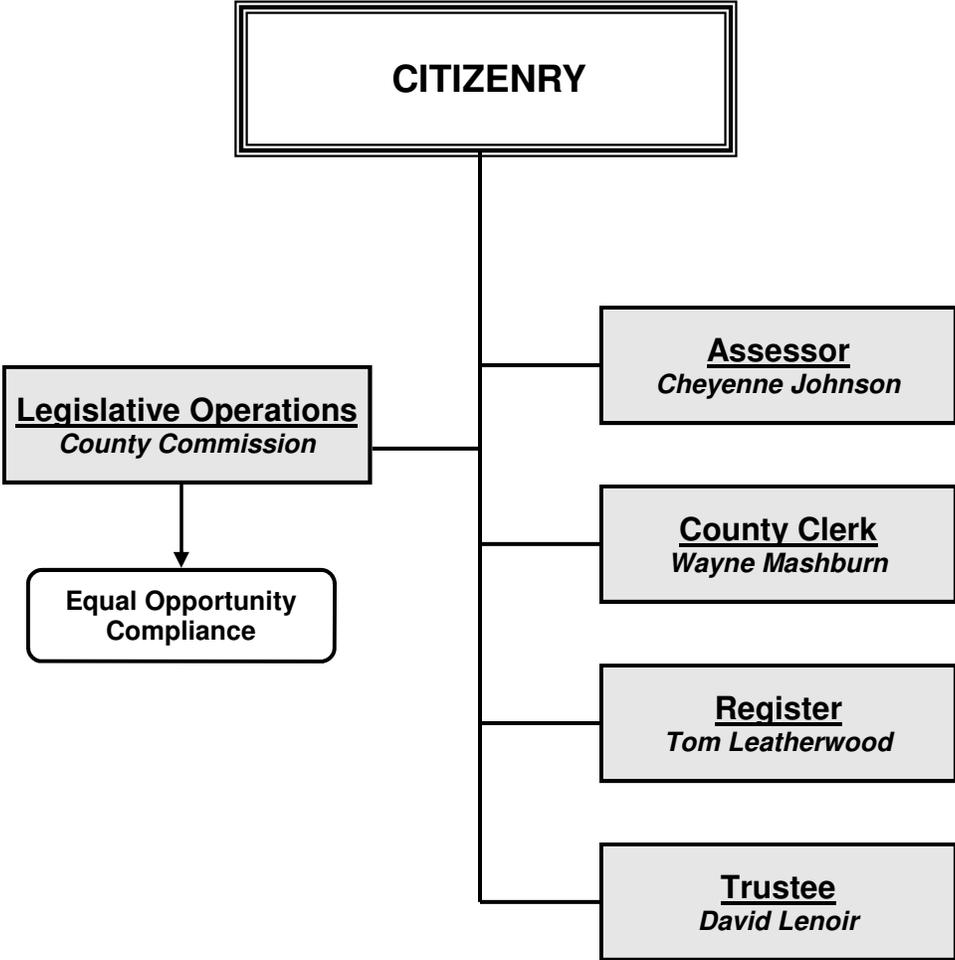
OTHER ELECTED OFFICIALS



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Division Organizational Chart by Program

OTHER ELECTED OFFICIALS



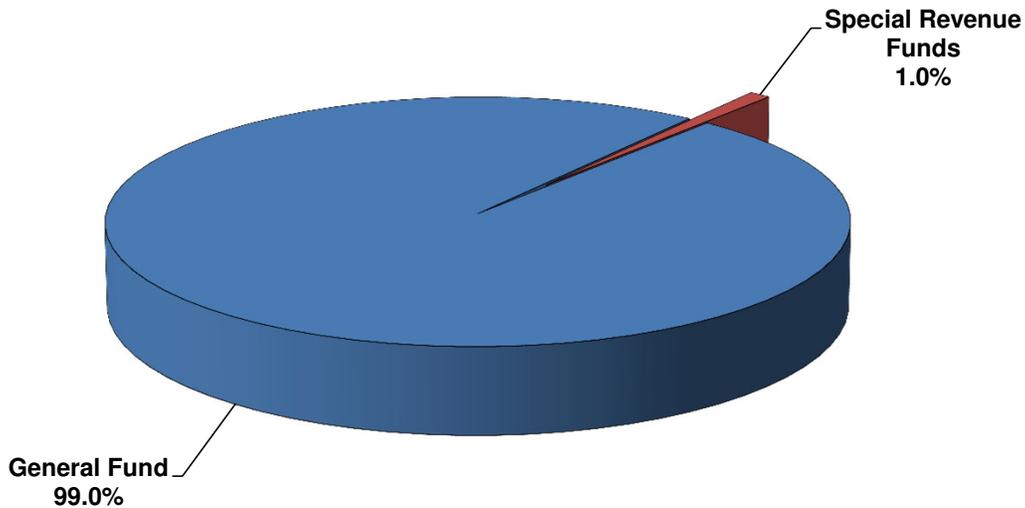
**Division Totals by Fund Type
Other Elected Officials**

All Funds

FUND NAME	FY15 REVENUE	FY15 EXPENDITURES	FY15 TRANSFERS	FY15 USE OF FUND BALANCE	NET OPERATIONS	% of Total
GENERAL FUND:						
016 - MVR Supplies Fund*	(75,000)	75,000	-	-	-	0.3%
040 - County Clerk	(9,650,200)	4,954,208	-	-	(4,695,992)	17.4%
041 - Register	(3,852,000)	1,766,994	-	-	(2,085,006)	6.2%
042 - Trustee	(23,493,000)	7,621,955	-	-	(15,871,045)	26.8%
043 - Assessor	(26,250)	10,518,869	-	-	10,492,619	37.0%
044 - County Commission	-	3,190,869	-	-	3,190,869	11.2%
TOTAL GENERAL FUND	(37,096,450)	28,127,895	-	-	(8,968,555)	99.0%
SPECIAL REVENUE FUND:						
076 - Register DP Fees	(300,845)	283,883	-	16,962	-	1.0%
TOTAL DIVISION - ALL FUNDS	(37,397,295)	28,411,778	-	16,962	(8,968,555)	100.0%

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

FY15 Expenditures by Fund



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

**Prime Accounts
Other Elected Officials**

All Funds

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
43 - Intergovernmental Revenues-State of		(23,250)	(23,251)	(23,239)	(22,875)	(21,250)
44 - Intergovernmental Revenues-Federal &		(225,677)	(167,456)	(885,623)	(4,275,000)	(1,475,000)
45 - Charges for Services		(5,419)	(50,567)	(9,718)	(17,345)	(17,345)
46 - Fines, Fees & Permits		(34,710,158)	(34,671,163)	(35,708,237)	(35,754,800)	(35,854,300)
47 - Other Revenue		0	(10,679)	0	0	0
48 - Investment Income		(49,046)	(36,056)	(29,991)	(29,400)	(29,400)
Revenue		(35,013,550)	(34,959,172)	(36,656,809)	(40,099,420)	(37,397,295)
51 - Salaries-Regular Pay		15,930,041	15,250,448	15,350,125	15,928,189	16,312,060
52 - Salaries-Other Compensation		158,671	338,476	186,119	165,368	143,743
55 - Fringe Benefits		5,130,806	5,658,354	5,935,293	6,839,961	6,697,233
56 - Salary Restriction		0	0	0	(514,632)	(528,594)
Salaries & Fringe Benefits		21,219,518	21,247,279	21,471,536	22,418,886	22,624,442
60 - Supplies & Materials		424,178	361,935	344,030	562,087	487,271
64 - Services & Other Expenses		1,217,009	1,255,900	1,469,831	1,664,792	1,568,417
66 - Professional & Contracted Services		959,861	773,622	2,113,819	1,747,099	1,817,161
67 - Rent, Utilities & Maintenance		789,683	796,213	848,591	891,243	829,449
68 - Interfund Services		687,277	603,898	611,549	758,786	825,156
70 - Capital Asset Acquisitions		57,002	108,053	141,052	141,382	59,882
Operating & Maintenance		4,135,010	3,899,622	5,528,872	5,765,389	5,587,336
95 - Contingencies & Restrictions		0	0	0	200,000	200,000
Contingencies & Restrictions		0	0	0	200,000	200,000
Expenditures		25,354,529	25,146,901	27,000,408	28,384,275	28,411,778
99 - Planned Use of Fund Balances		0	0	0	(5,818)	16,962
Planned Fund Balance Change		0	0	0	(5,818)	16,962
Planned Fund Balance Change		0	0	0	(5,818)	16,962
98 - Operating Transfers Out		0	0	501,368	0	0
Operating Transfers Out		0	0	501,368	0	0
Net Transfers		0	0	501,368	0	0
Other Elected Officials Total		(9,659,022)	(9,812,271)	(9,155,032)	(11,720,963)	(8,968,555)

**Net Expenditures By Department
Other Elected Officials**

All Funds

Fund	Dept	Dept Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
GENERAL FUND							
040	8006	County Clerk (1)	(4,725,968)	(4,535,555)	(4,929,809)	(4,649,349)	(4,695,992)
041	8007	Register	(1,637,276)	(1,743,026)	(2,566,219)	(2,098,830)	(2,085,006)
042	8008	Trustee	(15,347,183)	(15,478,794)	(15,132,073)	(15,871,045)	(15,871,045)
043	8004	Assessor	9,601,197	9,650,697	10,134,216	7,692,618	10,492,619
044	8001	Commissioner's Contingency	-	-	-	200,000	200,000
044	8002	Legislative Operations	1,759,730	1,704,463	2,792,025	2,254,898	2,227,519
044	8003	Equal Opportunity Compliance	681,864	597,471	676,403	750,745	763,350
GENERAL FUND TOTAL			(9,667,636)	(9,804,743)	(9,025,457)	(11,720,963)	(8,968,555)
SPECIAL REVENUE FUND							
076	8007	Register DP Fees	8,615	(7,528)	(129,575)	-	-
SPECIAL REVENUE FUND TOTAL			8,615	(7,528)	(129,575)	-	-
OTHER ELECTED OFFICIALS TOTAL			(9,659,022)	(9,812,271)	(9,155,032)	(11,720,963)	(8,968,555)

(1) includes restricted Fund 016 - Motor Vehicle Registration Supplies Fund

**FTE Position Count
Other Elected Officials**

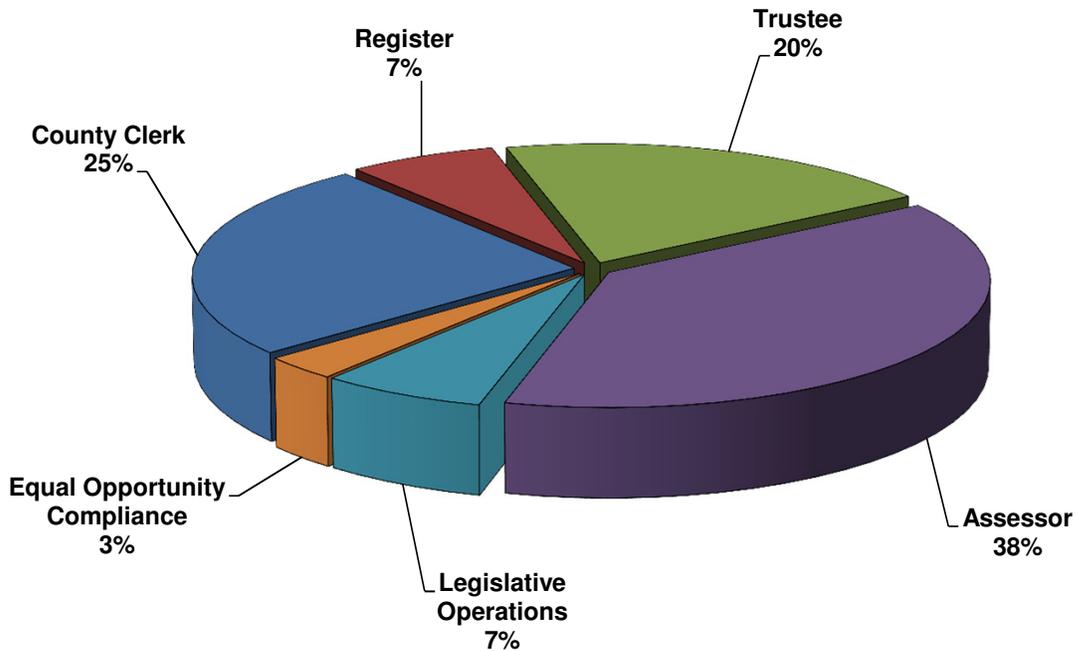
All Funds

Fund	Dept	Dept Description	FY11 Budget	FY12 Budget	FY13 Budget	FY14 Budget	FY15 Proposed	FY14-15 Change
GENERAL FUND								
040	8006	County Clerk	95.0	91.0	91.0	91.0	91.0	-
041	8007	Register	24.0	24.0	24.0	24.0	24.0	-
042	8008	Trustee	75.0	72.0	72.0	72.0 ^a	72.0	-
043	8004	Assessor	140.0	137.0	137.0	138.0 ^b	138.0	-
044	8002	Legislative Operations	24.0	24.0	24.0	24.0	24.0	-
044	8003	Equal Opportunity Compliance	11.0	11.0	11.0	11.0	11.0	-
TOTAL POSITIONS - GENERAL FUND			369.0	359.0	359.0	360.0	360.0	-
SPECIAL REVENUE FUND								
076	8007	Register DP Fund	1.0	1.0	-	-	-	-
TOTAL POSITIONS - SPECIAL REVENUE			1.0	1.0	-	-	-	-
TOTAL POSITIONS - ALL FUNDS			370.0	360.0	359.0	360.0	360.0	-

a) Converted six temporary positions to two permanent positions; transferred two FTE to Information Technology Services

b) Converted temporary position to permanent position

FTE Positions by Department



OTHER ELECTED OFFICIALS



GENERAL FUND

**Prime Accounts
Other Elected Officials**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
43 - Intergovernmental Revenues-State of		(23,250)	(23,251)	(23,239)	(22,875)	(21,250)
44 - Intergovernmental Revenues-Federal &		(175,678)	(167,456)	(855,623)	(4,275,000)	(1,475,000)
45 - Charges for Services		(5,419)	(5,972)	(6,097)	(5,000)	(5,000)
46 - Fines, Fees & Permits		(34,452,676)	(34,401,622)	(35,403,525)	(35,466,500)	(35,566,000)
47 - Other Revenue		0	(10,679)	0	0	0
48 - Investment Income		(48,695)	(35,906)	(29,744)	(29,200)	(29,200)
Revenue		(34,705,718)	(34,644,886)	(36,318,229)	(39,798,575)	(37,096,450)
51 - Salaries-Regular Pay		15,861,738	15,210,605	15,350,125	15,928,189	16,312,060
52 - Salaries-Other Compensation		158,671	338,476	186,119	165,368	143,743
55 - Fringe Benefits		5,114,462	5,648,267	5,935,293	6,839,961	6,697,233
56 - Salary Restriction		0	0	0	(514,632)	(528,594)
Salaries & Fringe Benefits		21,134,871	21,197,348	21,471,536	22,418,886	22,624,442
60 - Supplies & Materials		424,178	361,935	340,448	554,737	479,921
64 - Services & Other Expenses		1,145,219	1,093,615	1,370,197	1,570,710	1,474,335
66 - Professional & Contracted Services		909,861	773,622	2,113,819	1,747,099	1,817,161
67 - Rent, Utilities & Maintenance		679,672	701,671	762,359	779,212	717,418
68 - Interfund Services		687,277	603,898	611,549	748,248	814,618
70 - Capital Asset Acquisitions		57,002	108,053	121,496	81,500	0
Operating & Maintenance		3,903,211	3,642,795	5,319,867	5,481,506	5,303,453
95 - Contingencies & Restrictions		0	0	0	200,000	200,000
Contingencies & Restrictions		0	0	0	200,000	200,000
Expenditures		25,038,081	24,840,143	26,791,403	28,100,392	28,127,895
99 - Planned Use of Fund Balances		0	0	0	(22,780)	0
Planned Fund Balance Change		0	0	0	(22,780)	0
Planned Fund Balance Change		0	0	0	(22,780)	0
98 - Operating Transfers Out		0	0	501,368	0	0
Operating Transfers Out		0	0	501,368	0	0
Net Transfers		0	0	501,368	0	0
Other Elected Officials Total		(9,667,636)	(9,804,743)	(9,025,457)	(11,720,963)	(8,968,555)

Prime Accounts
8001 Commissioner's Contingency

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
95 -	Contingencies & Restrictions	0	0	0	200,000	200,000
	Contingencies & Restrictions	0	0	0	200,000	200,000
	Expenditures	0	0	0	200,000	200,000
	Commissioner's Contingency Total	0	0	0	200,000	200,000

Department Name: Commissioner's Contingency
Department Number: 8001

Description of Activities:

To provide undesignated contingency funds for various non-budgeted expenses that are deemed necessary and approved by the Shelby County Board of Commissioners. Use of contingency funds must be approved by resolution. Actual expenditures of contingency funds are charged to the appropriate account in Section 800201 - Legislative Operations.

Section included in this Department:

800101 Commissioner's Contingency

**Prime Accounts
8002 Legislative Operations**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
46 - Fines, Fees & Permits		(825)	(395)	0	(500)	0
Revenue		(825)	(395)	0	(500)	0
51 - Salaries-Regular Pay		971,382	957,256	915,030	1,015,281	1,034,328
52 - Salaries-Other Compensation		16,467	31,291	10,370	8,806	8,806
55 - Fringe Benefits		310,120	338,119	335,319	401,694	386,442
Salaries & Fringe Benefits		1,297,969	1,326,667	1,260,719	1,425,782	1,429,576
60 - Supplies & Materials		22,704	20,044	67,733	66,449	116,449
64 - Services & Other Expenses		136,963	111,484	100,929	126,600	184,600
66 - Professional & Contracted Services		203,157	158,635	1,234,376	559,673	402,500
67 - Rent, Utilities & Maintenance		16,534	14,804	37,465	6,942	0
68 - Interfund Services		83,229	73,225	49,525	87,452	94,394
Operating & Maintenance		462,587	378,191	1,490,028	847,116	797,943
Expenditures		1,760,555	1,704,858	2,750,747	2,272,898	2,227,519
99 - Planned Use of Fund Balances		0	0	0	(17,500)	0
Planned Fund Balance Change		0	0	0	(17,500)	0
Planned Fund Balance Change		0	0	0	(17,500)	0
98 - Operating Transfers Out		0	0	41,278	0	0
Operating Transfers Out		0	0	41,278	0	0
Net Transfers		0	0	41,278	0	0
Legislative Operations Total		1,759,730	1,704,463	2,792,025	2,254,898	2,227,519

Department Name: Legislative Operations

Department Number: 8002

Department Mission:

Ensure that the Board of County Commissioners of Shelby County, the Legislative Branch of Shelby County Government, are provided the necessary assistance to carry out the Legislative Powers vested to the body by the State Constitution, general laws of the State of Tennessee as well as the Shelby County Charter.

Description of Activities:

- 1) Provide assistance for the Shelby County Board of Commissioners in all proceedings related to the formal review and final adoption of the Shelby County Government budget.
- 2) Review all ordinances and resolutions for accuracy which are submitted for action by the Shelby County Board of Commissioners and ensure all necessary documentation is provided for proper submission in SIRE, the Electronic Agenda system.
- 3) Keep and maintain the Official Record of Shelby County Board of Commissioners.
- 4) Prepare resolutions, proclamations, commendations as well as conduct research and author reports for Commissioners as requested.
- 5) Schedule and coordinate all Shelby County Commission regular meetings, committee meetings, and special meetings.
- 6) Coordinate "County Commission in Action" program on cable television monthly.
- 7) Provide information to general public on behalf of County Commissioners.

Section included in this Department:

800201 Legislative Operations

<u>Service Level Measurements:</u>	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Number of Resolutions Processed	589	516	563	563
Number of Ordinances Processed	19	27	20	20
Numbers of Committee and Commission Meetings	49	46	46	46
"County Commission in Action" TV Broadcasts		10	6	12

**Prime Accounts
8003 Equal Opportunity Compliance**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
51 -	Salaries-Regular Pay	484,202	406,460	466,255	531,472	547,418
52 -	Salaries-Other Compensation	6,937	7,496	5,977	3,207	3,207
55 -	Fringe Benefits	141,602	139,407	162,551	206,301	202,960
56 -	Salary Restriction	0	0	0	(80,250)	(80,250)
	Salaries & Fringe Benefits	<u>632,740</u>	<u>553,362</u>	<u>634,782</u>	<u>660,730</u>	<u>673,335</u>
60 -	Supplies & Materials	3,536	4,188	3,194	14,100	15,400
64 -	Services & Other Expenses	24,924	22,528	18,020	35,825	37,325
66 -	Professional & Contracted Services	0	0	0	9,723	9,723
67 -	Rent, Utilities & Maintenance	1,263	790	874	2,407	500
68 -	Interfund Services	19,401	16,602	19,533	27,960	27,067
	Operating & Maintenance	<u>49,124</u>	<u>44,108</u>	<u>41,621</u>	<u>90,015</u>	<u>90,015</u>
	Expenditures	<u>681,864</u>	<u>597,471</u>	<u>676,403</u>	<u>750,745</u>	<u>763,350</u>
	Equal Opportunity Compliance Total	<u>681,864</u>	<u>597,471</u>	<u>676,403</u>	<u>750,745</u>	<u>763,350</u>

Department Name: Equal Opportunity Compliance
Department Number: 8003

Department Mission:

To foster a non-discriminatory work environment within Shelby County Government (SCG), to encourage locally owned small business (LOSB) participation in the procurement process of SCG, and to keep accurate employment statistics for SCG. Goals include increasing available LOSB vendors, reducing charges filed against County government and increasing employee training opportunities.

Description of Activities:

The Office of Equal Opportunity Compliance (EOC) is responsible for the continued implementation of all rules, regulations, and guidelines promulgated by the Equal Employment Opportunity Commission (EEOC), the Department of Labor, or other competent authority that are applicable to insuring fair employment practices in Shelby County Government. The Office of EOC performs the following diverse functions:

- 1) Update/monitor the SCG Affirmative Action Program.
- 2) Investigate claims and complaints of discriminatory practices lodged against SCG.
- 3) Provide EEO training within SCG.
- 4) Assure that firms seeking to do business with SCG are equal opportunity employers through the EOC Contract Compliance Program.
- 5) Design, develop, and monitor programs such as the SCG Locally Owned Small Business Initiative to foster increased minority business participation in the letting of County contracts.
- 6) Track the number of Shelby County employees as well as the number of applicants for employment because these employees and applicants may potentially access the office with complaints of discrimination or for assistance in EEO matters.

Section included in this Department:

800301 Equal Opportunity Compliance

<u>Service Level Measurements:</u>	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Number of businesses certified to bid	2,749	1,444	1,500	1,550
Number of complaints filed by employee/applicant to Federal EEOC	41	37	40	45
Numbers of contacts required to investigate complaints	1,319	1,269	1,275	1,300
Number of complaints received by County EOC with findings delivered	70	100	125	150

**Prime Accounts
8004 Assessor**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
43 - Intergovernmental Revenues-State of		(23,250)	(23,251)	(23,239)	(22,875)	(21,250)
44 - Intergovernmental Revenues-Federal &		0	0	0	(2,800,000)	0
45 - Charges for Services		(5,419)	(5,972)	(6,097)	(5,000)	(5,000)
47 - Other Revenue		0	(10,679)	0	0	0
Revenue		(28,669)	(39,902)	(29,337)	(2,827,875)	(26,250)
51 - Salaries-Regular Pay		6,420,610	6,285,075	6,316,762	6,489,880	6,605,500
52 - Salaries-Other Compensation		33,056	122,429	53,586	65,456	43,831
55 - Fringe Benefits		2,063,121	2,322,080	2,433,428	2,798,256	2,716,599
56 - Salary Restriction		0	0	0	(113,102)	(127,064)
Salaries & Fringe Benefits		8,516,787	8,729,585	8,803,775	9,240,490	9,238,866
60 - Supplies & Materials		126,286	87,616	62,512	108,690	119,941
64 - Services & Other Expenses		247,181	189,880	381,245	254,425	274,496
66 - Professional & Contracted Services		348,194	326,295	433,965	426,580	374,000
67 - Rent, Utilities & Maintenance		228,111	234,642	297,615	358,511	374,489
68 - Interfund Services		123,384	115,210	125,101	137,077	137,077
70 - Capital Asset Acquisitions		39,923	7,372	0	0	0
Operating & Maintenance		1,113,078	961,014	1,300,439	1,285,283	1,280,003
Expenditures		9,629,866	9,690,599	10,104,214	10,525,773	10,518,869
99 - Planned Use of Fund Balances		0	0	0	(5,280)	0
Planned Fund Balance Change		0	0	0	(5,280)	0
Planned Fund Balance Change		0	0	0	(5,280)	0
98 - Operating Transfers Out		0	0	59,339	0	0
Operating Transfers Out		0	0	59,339	0	0
Net Transfers		0	0	59,339	0	0
Assessor Total		9,601,197	9,650,697	10,134,216	7,692,618	10,492,619

Department Name: Assessor
Department Number: 8004

Department Mission:

To fulfill her sworn duty to assess all taxable property in Shelby County as far as ascertainable, to the true owners thereof, and determine the classification and assessed valuation of all taxable property as prescribed by law without fear, favor, or affection to the best of her knowledge and ability. Additionally, the Assessor has pledged herself to use all the technology and human resources available to increase accuracy, reduce costs and maximize efficiency to provide excellent customer service to the people who live and work in Shelby County.

Description of Activities:

The Assessor is required to locate, classify and assess all taxable property, both real and personal, in Shelby County as of the assessment date of January 1 of each year. The assessment is based on the value of the property and results in the ad valorem property tax. This property tax is the primary source of revenue in the county.

Sections included in this Department: (2)

800401 Assessor Operations: The Assessor is required to keep current indexes of tax payers, along with a description of the property on the tax roll, a description sufficient to identify it, and to maintain the property tax maps of the county.

800410 Continuous Cycle: Shelby County is required to complete a reappraisal every four (4) years. This section accounts for the cost to determine appraisal values based on an allocation of 50% of the county cost of parcels and 50% to other suburbs.

Revenue Sources:

Property tax is the primary source of revenue in the county. The year following a reappraisal year, each municipality within Shelby such as Germantown, Bartlett, Memphis, etc. pay a reappraisal fee for their portion of the cost of the Assessor to perform the real estate reappraisal function.

<u>Service Level Measurements:</u>	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Abstract Transfers	32,108	32,435	33,000	35,500
Amended Personal Property Schedules	211	116	200	200
Answer Center Inquiries	10,133	14,626	9,000	8,000
Appeals - Real and Personal Property	24,087	29,464	22,500	20,500
Assessor Recommendations	3,719	6,358	4,500	4,000
Back Assessments/Reassessments	1,997	1,914	2,200	2,200
Exemptions	394	330	350	350
Permits	7,033	7,888	8,200	8,600
Personal Property Accounts	36,445	35,576	38,000	38,000
Personal Property Audits	1,672	1,685	1,700	1,700
Prorations	806	1,154	1,200	1,200
Real Estate Parcels	351,156	351,089	351,157	351,357

**Prime Accounts
8006 County Clerk**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
46 - Fines, Fees & Permits		(9,364,701)	(9,252,639)	(9,716,195)	(9,616,000)	(9,716,000)
48 - Investment Income		(12,819)	(12,481)	(11,930)	(9,200)	(9,200)
	Revenue	(9,377,519)	(9,265,120)	(9,728,125)	(9,625,200)	(9,725,200)
51 - Salaries-Regular Pay		2,994,270	2,953,320	2,971,935	3,052,396	3,146,711
52 - Salaries-Other Compensation		21,254	64,839	19,800	37,772	37,772
55 - Fringe Benefits		1,060,719	1,191,618	1,255,510	1,405,432	1,400,504
56 - Salary Restriction		0	0	0	(180,561)	(180,561)
	Salaries & Fringe Benefits	4,076,242	4,209,777	4,247,245	4,315,039	4,404,426
60 - Supplies & Materials		53,375	53,139	47,507	98,301	90,701
64 - Services & Other Expenses		17,465	19,506	19,136	21,585	21,585
67 - Rent, Utilities & Maintenance		141,484	120,618	113,595	128,062	122,632
68 - Interfund Services		362,985	320,602	362,171	412,864	389,864
70 - Capital Asset Acquisitions		0	5,924	0	0	0
	Operating & Maintenance	575,309	519,788	542,409	660,812	624,782
	Expenditures	4,651,551	4,729,566	4,789,653	4,975,851	5,029,208
98 - Operating Transfers Out		0	0	8,662	0	0
	Operating Transfers Out	0	0	8,662	0	0
	Net Transfers	0	0	8,662	0	0
County Clerk Total		(4,725,968)	(4,535,555)	(4,929,809)	(4,649,349)	(4,695,992)

Department Name: County Clerk
Department Number: 8006

Department Mission:

The County Clerk’s Office generates revenue for the County by providing 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 Shelby County Clerk’s Office operates three divisions:

- 1) **Motor Vehicle Division** is responsible for issuing Motor Vehicle Titles and Registration, Renewal of Registration, Tennessee Driver’s License Renewals, Handicapped Placards, and collection of State, County, and Municipality related fees (Sales Tax, Wheel Tax, Muni Registration Fee).
- 2) **Business Tax Division** collects Delinquent Business Taxes, Shelby County Hotel/Motel Tax, Car Rental Tax, and Lakeland Hotel/Motel Tax. This division also processes Business Tax applications; collects fees, issues new Business License, Beer Permits, Pawnbroker License, Transient Vendor License, Flea Market License, Liquor By-The-Drink License, Going Out of Business Permits, Wrecker Stickers, and Private Processor Server License. The division is also responsible for processing notary applications, presenting Resolutions for Notaries before the Board of Commissioners, and swearing in notaries and Deputy Sheriffs.
- 3) **Marriage License Division** processes applications for new or replacement licenses, collects appropriate fees, and issues Marriage Licenses.

Section included in this Department:

800601 County Clerk

Revenue Sources:

Fees are received from the sale of Motor Vehicle 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; Motor Vehicle Wheel Taxes; Motor Vehicle Municipality Fees for Memphis, Bartlett, Collierville, Germantown and Millington; and Motor Vehicle Replacement Titles.

<u>Service Level Measurements:</u>	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Wheel Tax Collected	\$ 30,736,391	\$ 31,812,737	\$ 32,332,284	\$ 32,736,438
Hotel/Motel Tax Collected	\$ 13,201,869	\$ 13,970,984	\$ 14,337,391	\$ 14,624,139
Car Rental Tax Collected	\$ 1,930,037	\$ 1,974,579	\$ 2,012,414	\$ 2,042,600
Auto License Revenue Collected	\$ 1,605,889	\$ 1,687,113	\$ 1,712,419	\$ 1,733,824
Auto Title Revenue Collected	\$ 898,707	\$ 965,565	\$ 980,199	\$ 990,000
Motor Vehicle Renewals Mailed Out*	585,000	582,000	565,000	569,000

**Motor Vehicle Renewals Mailed was reduced after a database cleanup was completed with the State.*

**Prime Accounts
8007 Register**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
46 - Fines, Fees & Permits		(3,258,339)	(3,368,056)	(4,236,805)	(3,850,000)	(3,850,000)
48 - Investment Income		(2,945)	(1,686)	(2,332)	(2,000)	(2,000)
	Revenue	(3,261,284)	(3,369,742)	(4,239,138)	(3,852,000)	(3,852,000)
51 - Salaries-Regular Pay		1,135,275	1,076,081	1,108,212	1,147,136	1,178,306
52 - Salaries-Other Compensation		11,543	24,817	18,897	10,000	10,000
55 - Fringe Benefits		358,500	405,048	431,977	511,144	493,797
56 - Salary Restriction		0	0	0	(40,000)	(40,000)
	Salaries & Fringe Benefits	1,505,318	1,505,946	1,559,086	1,628,279	1,642,103
60 - Supplies & Materials		30,396	49,246	37,196	38,030	38,030
64 - Services & Other Expenses		5,742	13,209	14,491	12,520	12,270
66 - Professional & Contracted Services		5,575	75	50	3,700	2,700
67 - Rent, Utilities & Maintenance		21,116	20,084	19,817	16,492	15,675
68 - Interfund Services		43,782	38,156	37,945	54,149	56,216
70 - Capital Asset Acquisitions		12,079	0	0	0	0
	Operating & Maintenance	118,690	120,770	109,498	124,891	124,891
	Expenditures	1,624,008	1,626,716	1,668,584	1,753,170	1,766,994
98 - Operating Transfers Out		0	0	4,334	0	0
	Operating Transfers Out	0	0	4,334	0	0
	Net Transfers	0	0	4,334	0	0
	Register Total	(1,637,276)	(1,743,026)	(2,566,219)	(2,098,830)	(2,085,006)

Department Name: County Register
Department Number: 8007

Department Mission:

As 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; 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. Citizens can file other documents for official record by paying the appropriate fees and obtaining two witnesses to a signature or the seal of a notary public. This office is completely funded by customer fees; therefore, no property taxes are used for its operation.

Section included in this Department:

800701 Register

Revenue Sources:

Most documents have a recording fee charge of \$10.00 for the first two pages and \$5.00 for each additional page. Assignments and Releases receive the previously mentioned recording fee plus an additional \$5.00 for each additional number over one being assigned or released. Charters, limited liability corporations and limited partnerships domesticated with the Secretary of State of Tennessee are \$5.00 for the first five pages and \$.50 for each additional page. UCCs (Uniform Commercial Codes) are \$13.00 for the first ten pages and \$.50 for each additional page. Title transfers have a privilege tax of \$.37 per \$100.00 of value. Mortgages receive a \$2,000.00 exemption from the mortgage tax and the balance of the principal is taxed at \$.115 per \$100.00. A \$1.00 Register's Fee is charged for collection of both taxes. The Register remits all but 2.25% of all tax collected to the State Revenue Department. The 2.25% is submitted to the County on a monthly basis. Military discharges are no cost to record. Documents filed for county business are no cost.

<u>Service Level Measurements:</u>	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Court Decrees	14,948	9,281	8,800	8,800
Documents Recorded	137,805	154,902	150,000	150,000
Number of Mortgages	35,956	31,505	33,900	33,900
Number of Powers of Attorney	2,599	2,074	2,000	2,000
Number of Real Estate Conveyances	42,144	30,899	34,800	34,800
Number of Tax Liens	6,043	4,495	4,600	4,600

**Prime Accounts
8008 Trustee**

General Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
44 - Intergovernmental Revenues-Federal &		(175,678)	(167,456)	(855,623)	(1,475,000)	(1,475,000)
46 - Fines, Fees & Permits		(21,828,811)	(21,780,533)	(21,450,525)	(22,000,000)	(22,000,000)
48 - Investment Income		(32,931)	(21,738)	(15,481)	(18,000)	(18,000)
	Revenue	(22,037,420)	(21,969,727)	(22,321,629)	(23,493,000)	(23,493,000)
51 - Salaries-Regular Pay		3,855,999	3,532,412	3,571,931	3,692,024	3,799,797
52 - Salaries-Other Compensation		69,415	87,604	77,490	40,127	40,127
55 - Fringe Benefits		1,180,400	1,251,995	1,316,507	1,517,134	1,496,931
56 - Salary Restriction		0	0	0	(100,719)	(100,719)
	Salaries & Fringe Benefits	5,105,814	4,872,011	4,965,929	5,148,566	5,236,136
60 - Supplies & Materials		187,881	147,702	122,306	229,167	99,400
64 - Services & Other Expenses		712,945	737,007	836,377	1,119,755	944,059
66 - Professional & Contracted Services		352,936	288,618	445,427	747,423	1,028,238
67 - Rent, Utilities & Maintenance		271,165	310,734	292,993	266,798	204,122
68 - Interfund Services		54,497	40,104	17,274	28,746	110,000
70 - Capital Asset Acquisitions		5,000	94,757	121,496	81,500	0
	Operating & Maintenance	1,584,423	1,618,923	1,835,873	2,473,389	2,385,819
	Expenditures	6,690,237	6,490,933	6,801,801	7,621,955	7,621,955
98 - Operating Transfers Out		0	0	387,755	0	0
	Operating Transfers Out	0	0	387,755	0	0
	Net Transfers	0	0	387,755	0	0
Trustee Total		(15,347,183)	(15,478,794)	(15,132,073)	(15,871,045)	(15,871,045)

Department Name: Trustee
Department Number: 8008

Department Mission:

The primary source of revenue for Shelby County is the ad valorem property tax. This tax, which is based on value, is directly imposed upon the property and generally follows the owner. Article 2, Section 28 of the Tennessee Constitution is the basic constitutional authorization to tax and provides that counties and municipalities are empowered to levy and collect a property tax on all property, real, personal or mixed based on its value. The Trustee is tasked with accurately billing and collecting these statutorily authorized ad valorem taxes. The Trustee also bills and collects current and delinquent taxes for the cities of Millington and Arlington and delinquent taxes for the municipalities of Bartlett, Germantown and Collierville.

As banking agent for Shelby County, the Trustee is mandated for receipting and disbursing of county funds and of the other elected officials that the Trustee serves and investing of idle funds within the statutory guidelines as promulgated by TCA 5-8-301. The Shelby County Trustee has a mandate to account for, properly apportion and disburse funds received by the county. Consequently the Trustee is required to maintain adequate accounting records utilizing adequately trained staff and automated tools to ensure the integrity and reliability of the data.

Description of Activities:

- 1) Provide for the fair and equitable process of both current and delinquent property tax collections while receipting net current tax collections in net delinquent taxes.
- 2) Process all tax payments and deposit all money within 3 business days of receipt.
- 3) Conduct prudent investment activities of idle County funds received on behalf of the Shelby County Offices and Elected Officials that the Trustee has fiduciary responsibility.
- 4) Maintain proper accounting and reporting of the receipt and disbursements on behalf of various County offices.
- 5) Receive and process on average 24,000 assessment changes annually within 3 days of receipt and any resulting refunds within 20 days of creation.
- 6) Perform fraud detection on approximately 100,000 Shelby County warrants.
- 7) Respond to over 135,000 taxpayer inquiries in a timely and professional manner.

Sections included in this Department:

800801 Trustee

Revenue Sources:

Major components of revenue for the Trustee's Office are commissions, fees and interest earnings.

<u>Service Level Measurements:</u>	FY12 Actual	FY13 Actual	FY14 Estimated	FY15 Estimated
Current Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	\$690,347,674	\$692,135,329	\$718,257,131	\$ 7,221,000
Delinquent Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	\$ 31,517,100	\$ 25,887,626	\$ 22,000,000	\$ 23,000,000
Payment in Lieu of Taxes Net Collections	\$ 7,617,975	\$ 7,018,807	\$ 8,000,000	\$ 8,000,000
Number of Tax Payments Received	432,121	437,750	440,000	442,000
Total Dollars Receipted and Disbursed	\$3.500 Billion	\$2.6 billion	\$2.8 billion	\$3.0 Billion
Number of Open Bankruptcy Cases at End of Year	2,693	2,739	2,800	2,850
Number of Taxpayers on Tax Relief	8,800	8,926	9,000	9,150
Number of Taxpayers that Applied and Received Tax Freeze Benefits	9,100/8,700	8874/8221	8800/8200	8800/8200
Total Investment Earnings	\$ 1,455,000	\$ 1,121,911	\$ 1,200,000	\$ 1,300,000
Wheel Tax Refunds for Elderly	N/A	97,319	80,000	82,000

OTHER ELECTED OFFICIALS



SPECIAL REVENUE FUNDS

**Prime Accounts
8007 Register**

076 - Register DP Fees

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Proposed
44 - Intergovernmental Revenues-Federal &		0	0	(30,000)	0	0
45 - Charges for Services		0	(44,595)	(3,621)	(12,345)	(12,345)
46 - Fines, Fees & Permits		(257,482)	(269,541)	(304,712)	(288,300)	(288,300)
48 - Investment Income		(351)	(151)	(247)	(200)	(200)
	Revenue	(257,833)	(314,286)	(338,580)	(300,845)	(300,845)
51 - Salaries-Regular Pay		68,303	39,844	0	0	0
55 - Fringe Benefits		16,344	10,087	0	0	0
	Salaries & Fringe Benefits	84,648	49,931	0	0	0
60 - Supplies & Materials		0	0	3,582	7,350	7,350
64 - Services & Other Expenses		71,790	162,285	99,634	94,082	94,082
67 - Rent, Utilities & Maintenance		110,010	94,542	86,233	112,031	112,031
68 - Interfund Services		0	0	0	10,538	10,538
70 - Capital Asset Acquisitions		0	0	19,556	59,882	59,882
	Operating & Maintenance	181,800	256,827	209,005	283,883	283,883
	Expenditures	266,448	306,758	209,005	283,883	283,883
99 - Planned Use of Fund Balances		0	0	0	16,962	16,962
	Planned Fund Balance Change	0	0	0	16,962	16,962
	Planned Fund Balance Change	0	0	0	16,962	16,962
	Register Total	8,615	(7,528)	(129,575)	0	0

Department Name: Register

Department Number: 8007

Department Mission:

The Register's Data Processing Fund was created by the State of Tennessee with the requirement that a \$2.00 fee be collected on every document recorded in the Register's office. This Special Revenue Fund is designated for the acquisition of computer equipment and software by the Register.

Description of Activities:

To provide funds for computer enhancements necessary to operate and maintain a data processing system within the Register's Office.

Section Included in this Department:

800701 Register

Revenue Sources:

Data processing fees and document service revenue for services provided by the Register's Office to other departments within Shelby County.

