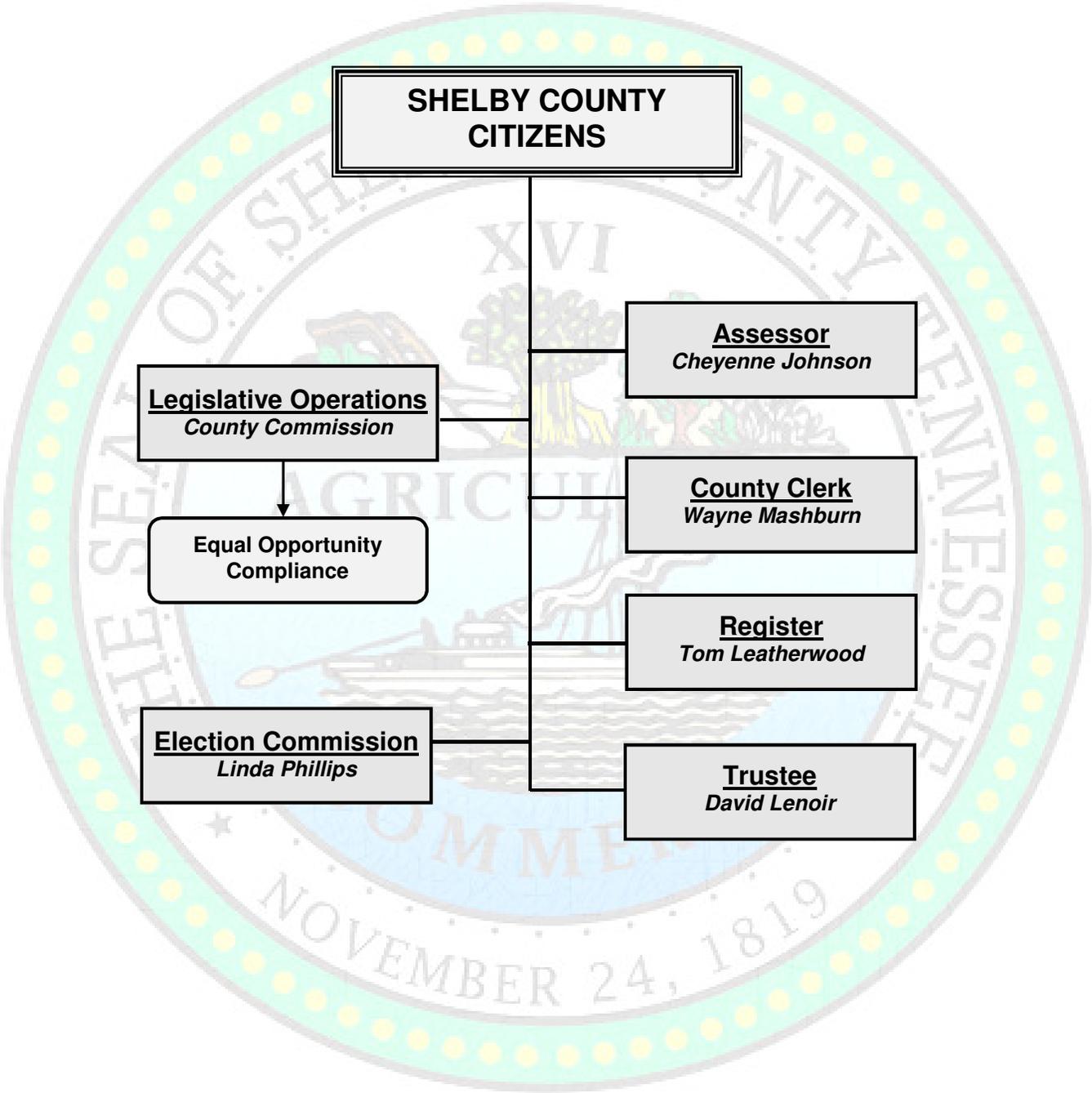


OTHER ELECTED OFFICIALS

Division Organizational Chart by Program





OTHER ELECTED OFFICIALS

Division Overview FY19

DIVISION MISSION STATEMENT:

“Other Elected Officials” is the functional reporting group for offices of Elected Officials other than the Mayor, Sheriff and Court Clerks. There is no centralized administration for this group. These offices support the following County goals:



Provide Effective Governance and Sound Stewardship for County Resources

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

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

DEPARTMENTAL MISSION/GOALS:

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

8001 Commissioner’s Contingency – To provide undesignated contingency funds for various non-budgeted expenses that are deemed necessary and approved by the Shelby County Commissioners.

8002 Legislative Operations – To ensure that the Board of County Commissioners – the Legislative Branch of Shelby County Government – are provided the necessary operational support to effectively carry out the legislative powers vested to this body by the State Constitution, general laws of the State of Tennessee and the Shelby County Charter.

8003 Equal Opportunity Compliance – To foster a non-discriminatory work environment within Shelby County Government (SCG), to encourage 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	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Forecast
Assessor				
Abstract Transfers	33,413	35,433	37,279	38,779
Appeals - Real and Personal Property	7,281	17,303	15,750	13,750
Exemptions Approved	1,480	1,060	2,038	2,040
Personal Property Accounts	36,989	38,356	40,968	40,970
Real Estate Parcels Assessed	351,067	351,581	351,908	351,910
Legislative Operations				
Number of Resolutions Processed	563	546	625	618
Number of Ordinances Processed	20	12	12	26
Numbers of Committee and Commission Meetings	46	46	48	49
Equal Opportunity Compliance				
Number of businesses certified to bid	2,350	2,459	2,600	2,800
Number of complaints filed by employee/applicant to Federal EEOC	50	88	100	60
Numbers of contacts required to investigate complaints	1,575	307	415	415
Number of complaints received by County EOC with findings delivered	175	32	50	60
County Clerk				
Wheel Tax Collected	\$ 34,314,449	\$ 36,266,518	\$ 36,649,000	\$ 37,302,000
Hotel/Motel Tax Collected	\$ 15,897,648	\$ 18,124,632	\$ 19,147,000	\$ 19,626,000
Car Rental Tax Collected	\$ 2,016,992	\$ 2,392,344	\$ 2,400,000	\$ 2,456,000
Auto License Revenue Collected	\$ 1,790,255	\$ 1,894,258	\$ 1,903,000	\$ 1,932,000
Auto Title Revenue Collected	\$ 1,071,098	\$ 1,168,796	\$ 1,138,500	\$ 1,155,500
Register				
Number of Powers of Attorney Filed	2,095	1,964	1,775	1775
Number of Tax Liens Filed	4,772	3,823	3,600	3600
Trustee				
Current Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	\$ 734,258,939	\$ 741,354,870	\$ 776,259,757	\$ 781,000,000
Delinquent Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	\$ 23,073,209	\$ 22,249,117	\$ 22,307,627	\$ 22,000,000
Payment in Lieu of Taxes Net Collections	\$ 7,542,107	\$ 7,370,474	\$ 7,075,167	\$ 7,500,000
Number of Open Bankruptcy Cases at End of Year	1,565	1,468	1,375	1,300
Number of Taxpayers that Applied and Received Tax Freeze Benefits	9204/7784	9295/7471	9400/7600	9000/7400
Total Investment Earnings	\$ 2,508,877	\$ 4,517,526	\$ 6,555,594	\$ 6,555,594
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

**Prime Accounts
Other Elected Officials**

All Funds

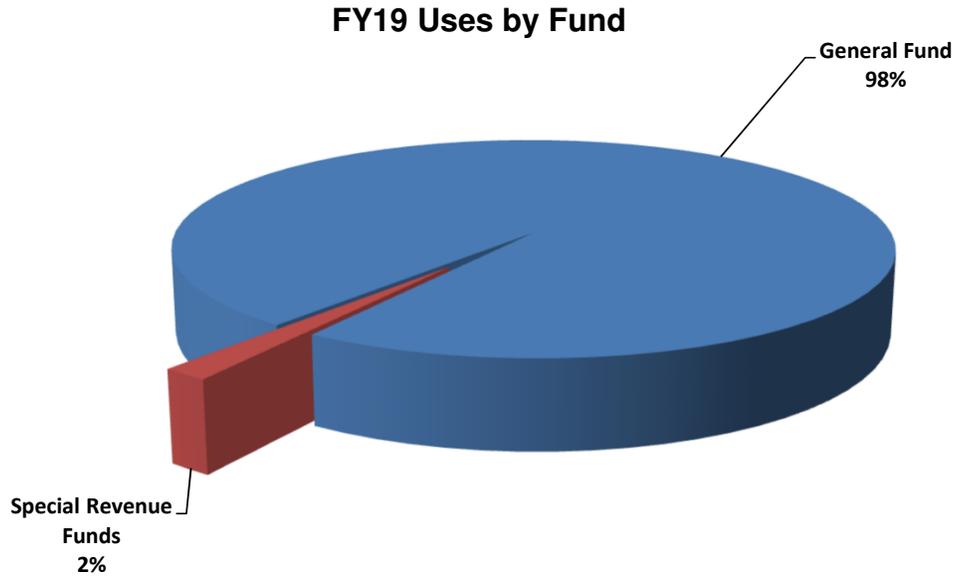
Acct	Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Adopted
43 - Intergovernmental Revenues-State of		(34,628)	(682,648)	(39,291)	(30,420)	(30,750)
44 - Intergovernmental Revenues-Federal &		(1,442,699)	(2,230,855)	(1,568,234)	(4,291,594)	(1,595,000)
45 - Charges for Services		(15,274)	(16,989)	(11,492)	(18,345)	(17,845)
46 - Fines, Fees & Permits		(36,645,519)	(37,648,805)	(37,991,557)	(38,741,655)	(38,940,023)
47 - Other Revenue		0	(4)	(29,443)	0	0
48 - Investment Income		(31,512)	(61,610)	(118,767)	(75,900)	(190,000)
Revenue		(38,169,632)	(40,640,910)	(39,758,784)	(43,157,914)	(40,773,618)
51 - Salaries-Regular Pay		16,857,980	17,406,678	18,067,951	19,424,797	21,171,284
52 - Salaries-Other Compensation		296,199	378,263	553,152	376,267	495,597
55 - Fringe Benefits		6,421,409	6,170,071	6,524,191	7,930,989	8,103,910
56 - Vacancy Savings		0	0	0	(1,123,820)	(1,167,186)
Salaries & Fringe Benefits		23,575,588	23,955,012	25,145,294	26,608,234	28,603,606
60 - Supplies & Materials		422,269	460,369	492,170	780,870	466,573
64 - Services & Other Expenses		1,717,667	1,621,282	2,196,342	2,190,882	2,361,950
66 - Professional & Contracted Services		1,582,230	1,808,759	1,344,588	2,275,209	2,603,385
67 - Rent, Utilities & Maintenance		942,678	852,436	960,152	940,301	1,043,670
68 - Interfund Services		1,051,506	929,819	868,036	1,073,092	1,185,090
70 - Capital Asset Acquisitions		165,511	17,302	99,680	34,257	34,457
Operating & Maintenance		5,881,863	5,689,967	5,960,968	7,294,611	7,695,124
95 - Contingencies & Restrictions		0	0	0	49,352	200,000
Contingencies & Restrictions		0	0	0	49,352	200,000
Expenditures		29,457,451	29,644,979	31,106,262	33,952,196	36,498,730
99 - Planned Use of Fund Balances		0	0	0	(508,000)	(390,000)
Planned Fund Balance Change		0	0	0	(508,000)	(390,000)
Planned Fund Balance Change		0	0	0	(508,000)	(390,000)
98 - Operating Transfers Out		0	0	10,438	0	0
Operating Transfers Out		0	0	10,438	0	0
Net Transfers		0	0	10,438	0	0
Other Elected Officials Total		(8,712,182)	(10,995,932)	(8,642,083)	(9,713,718)	(4,664,888)

**Sources and Uses by Fund Type
Other Elected Officials**

All Funds

FUND NAME:	FY19 SOURCES OF FUNDS			FY19 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
GENERAL FUND							
010 - Election Commission	(23,000)	-	-	4,322,405	-	4,299,405	12%
016 - MVR Supplies Fund*	(73,000)	-	-	73,000	-	-	0%
040 - County Clerk	(12,202,000)	-	-	5,799,945	-	(6,402,055)	16%
041 - Register	(4,120,000)	-	-	1,838,011	-	(2,281,989)	5%
042 - Trustee	(24,055,000)	-	-	7,260,741	-	(16,794,259)	20%
043 - Assessor	(21,750)	-	-	11,206,941	-	11,185,191	31%
044 - County Commission	-	-	-	5,328,819	-	5,328,819	15%
TOTAL GENERAL FUND	(40,494,750)	-	-	35,829,862	-	(4,664,888)	98%
SPECIAL REVENUE FUND							
076 - Register DP Fees	(278,868)	-	(390,000)	668,868	-	-	2%
ALL FUNDS TOTAL	(40,773,618)	-	(390,000)	36,498,730	-	(4,664,888)	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.

**Net Expenditures By Department*
Other Elected Officials**

All Funds

Fund Dept	Dept Description	FY15 ACTUAL	FY16 ACTUAL	FY17 ACTUAL	FY18 AMENDED	FY19 ADOPTED
GENERAL FUND						
044 8001	Commissioner's Contingency	67,092	182,836	254,207	405,922	1,092,364
044 8002	Legislative Operations	2,065,161	2,142,613	2,182,953	2,403,213	3,036,745
044 8003	Equal Opportunity Compliance	667,364	671,355	706,675	1,224,748	1,199,711
043 8004	Assessor	9,541,739	9,813,079	10,189,162	8,066,875	11,185,191
040 8006	County Clerk**	(5,843,779)	(6,225,878)	(6,452,201)	(6,125,039)	(6,402,055)
041 8007	Register	(1,707,763)	(2,057,879)	(2,213,541)	(2,216,759)	(2,281,989)
042 8008	Trustee	(17,084,707)	(17,222,818)	(17,265,923)	(16,625,868)	(16,794,259)
010 8009	Election Commission	3,702,042	1,808,601	4,042,650	3,153,189	4,299,405
GENERAL FUND TOTAL		(8,592,850)	(10,888,090)	(8,556,019)	(9,713,718)	(4,664,888)
SPECIAL REVENUE FUND						
076 8007	Register DP Fees	(119,332)	(107,842)	(86,065)	-	-
SPECIAL REVENUE FUND TOTAL		(119,332)	(107,842)	(86,065)	-	-
OTHER ELECTED OFFICIALS TOTAL		(8,712,182)	(10,995,932)	(8,642,083)	(9,713,718)	(4,664,888)

*Includes all Sources and Uses of Funds

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

**FTE Position Count
Other Elected Officials**

All Funds

Fund	Dept	Dept Description	FY15 Budget	FY16 Budget	FY17 Budget	FY18 Budget	FY19 Adopted	FY18-19 Change
GENERAL FUND								
044	8002	Legislative Operations	24.0	25.0	26.0	26.0	28.0	2.0
044	8003	Equal Opportunity Compliance	11.0	10.0	13.0	13.0	13.0	-
043	8004	Assessor	143.0	143.0	143.0	143.0	143.0	-
040	8006	County Clerk	91.0	91.0	91.0	95.0	95.0	-
041	8007	Register	24.0	24.0	24.0	22.0	22.0	-
042	8008	Trustee	70.5	68.5	68.0	67.0	65.0	(2.0)
010	8009	Election Commission	21.0	20.5	22.0	23.0	23.0	-
TOTAL POSITIONS - GENERAL FUND			384.5	382.0	387.0	389.0	389.0	-

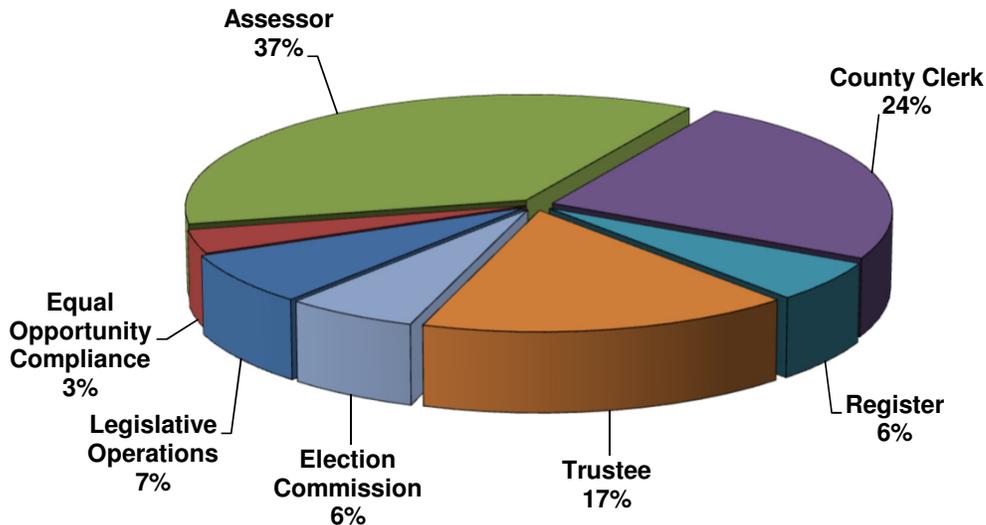
FY16 - Legislative Operations: Transferred one (1) Legislative Specialist from Equal Opportunity Compliance.
 Equal Opportunity Compliance: Transferred one (1) Legislative Specialist to Legislative Operations.
 Trustee: Transferred two (2) positions to Information Technology Services.
 Election Commission: Clerical Specialist position converted from full to part-time position.

FY17 - Legislative Operations: Added one (1) Clerical Specialist
 Equal Opportunity Compliance: Deleted (1) position - Deputy Administrator; added 4.0 FTEs (Chief Diversity Officer, Senior LOSB/MWBE Advisor, LOSB Contract Compliance Specialist, Data Analyst) to implement Minority/Women Business and Entrepreneurs ordinance.
 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) Legislative Research Analyst
 Trustee: Deleted two positions (Supervisor B and Accountant A).

FTE Positions by Department



**Prime Accounts
Other Elected Officials**

General Fund

Acct	Description	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Amended	FY19 Adopted
43 - Intergovernmental Revenues-State of		(34,628)	(682,648)	(39,291)	(30,420)	(30,750)
44 - Intergovernmental Revenues-Federal &		(1,442,699)	(2,230,855)	(1,568,234)	(4,291,594)	(1,595,000)
45 - Charges for Services		(11,226)	(12,742)	(7,263)	(9,500)	(9,000)
46 - Fines, Fees & Permits		(36,394,051)	(37,385,319)	(37,727,655)	(38,465,000)	(38,673,000)
47 - Other Revenue		0	(4)	(29,443)	0	0
48 - Investment Income		(30,791)	(59,433)	(114,450)	(75,000)	(187,000)
Revenue		(37,913,396)	(40,371,001)	(39,486,336)	(42,871,514)	(40,494,750)
51 - Salaries-Regular Pay		16,857,980	17,406,678	18,067,951	19,424,797	21,171,284
52 - Salaries-Other Compensation		296,199	378,263	553,152	376,267	495,597
55 - Fringe Benefits		6,421,409	6,170,071	6,524,191	7,930,989	8,103,910
56 - Vacancy Savings		0	0	0	(1,123,820)	(1,167,186)
Salaries & Fringe Benefits		23,575,588	23,955,012	25,145,294	26,608,234	28,603,606
60 - Supplies & Materials		422,269	460,369	492,170	774,085	459,788
64 - Services & Other Expenses		1,649,753	1,531,015	2,080,113	2,041,337	2,222,880
66 - Professional & Contracted Services		1,582,230	1,804,259	1,340,088	1,769,177	2,213,385
67 - Rent, Utilities & Maintenance		884,226	795,672	904,935	845,458	946,052
68 - Interfund Services		1,040,968	919,281	868,036	1,062,654	1,168,452
70 - Capital Asset Acquisitions		165,511	17,302	99,680	15,500	15,700
Operating & Maintenance		5,744,958	5,527,899	5,785,023	6,508,211	7,026,256
95 - Contingencies & Restrictions		0	0	0	49,352	200,000
Contingencies & Restrictions		0	0	0	49,352	200,000
Expenditures		29,320,546	29,482,911	30,930,317	33,165,796	35,829,862
99 - Planned Use of Fund Balances		0	0	0	(8,000)	0
Planned Fund Balance Change		0	0	0	(8,000)	0
Planned Fund Balance Change		0	0	0	(8,000)	0
Other Elected Officials Total		(8,592,850)	(10,888,090)	(8,556,019)	(9,713,718)	(4,664,888)



FY19 Budget Highlights

COMMISSION CONTINGENCY: General Fund 044-8001

<u>Contingency</u>	<u>FY17 Actual</u>	<u>FY18 Amended</u>	<u>FY19 Adopted</u>	<u>FY19-18 Var</u>
Summer Interns	254,207	356,570	892,364	535,794
Contingency	-	49,352	200,000	150,648
Net Operations	254,207	405,922	1,092,364	686,442
FTE Count	0.0	0.0	1.0	1.0

- The Summer Intern Program increased by \$536,000 in FY19 to support program expansion from 10 to 24 interns per Commissioner (\$453,000) and for the addition of 1.0 FTE for a Research Analyst position (\$83,000). Restored contingency funds to \$200,000.

LEGISLATIVE OPERATIONS: General Fund 044-8002

<u>Legislative Operations</u>	<u>FY17 Actual</u>	<u>FY18 Amended</u>	<u>FY19 Adopted</u>	<u>FY19-18 Var</u>
Total Personnel	1,467,792	1,636,630	1,770,166	133,536
O&M	715,161	766,583 *	1,266,578	499,996
Net Operations	2,182,953	2,403,213	3,036,745	633,532
FTE Count	26.0	26.0	27.0	1.0

* Adjusted by \$8,000 for FY18 carry forward.

- FY19 salaries \$133,000 is due to the addition of 1.0 FTE (Legislative Research Analyst), which also increased the number of positions from 26 to 27. Salary increases includes a 3% general increase and County benefit rates.
- FY19 O&M \$500,000 increase is due to outside consulting expenditures for Equal Opportunity Compliance consultant.

EQUAL OPPORTUNITY COMPLIANCE: General Fund 044-8003

<u>EOC Office</u>	<u>FY17 Actual</u>	<u>FY18 Amended</u>	<u>FY19 Adopted</u>	<u>FY19-18 Var</u>
Total Personnel	664,625	1,060,733	1,086,196	25,463
O&M	42,050	164,015	113,515	(50,500)
Net Operations	706,675	1,224,748	1,199,711	(25,037)
FTE Count	13.0	13.0	13.0	-

- FY19 salaries reflect 3% general increase and County benefit rates. FTE unchanged at 13.0
- FY19 O&M decreased by \$50,500 due to one-time funding provided by the Contingency fund for outside consulting services.

COMMUNITY ENHANCEMENT GRANTS: General Fund 010-2013

<u>Grants</u>	<u>FY17 Actual</u>	<u>FY18 Amended</u>	<u>FY19 Adopted</u>	<u>FY19-18 Var</u>
Community Enhancement Grants	1,300,000	1,950,000	1,950,000	-
All Others ¹		1,705,280	3,965,000	2,259,720
Net Operations	1,300,000	3,655,280	5,915,000	2,259,720

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



FY19 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, list current property ownership, map parcels, and provide descriptions of land and improvements, such as dwellings and other building types.

BUDGETARY ISSUES/TRENDS:

- Reimbursements from the municipalities and the City of Memphis for reappraisal services provided by the Assessor are collected every four (4) years.
- Use of available technology has allowed the Assessor to manage the growth in properties and appeals without an increase to staffing level.

General Fund 043 – Dept 8004

Assessor	<u>FY17 Actual</u>	<u>FY18 Amended</u>	<u>FY19 Proposed</u>	<u>FY19-18 Var</u>
Revenue	(33,063)	(2,881,686)	(21,750)	2,859,936
Salaries	8,894,824	9,609,559	9,867,939	258,380
O&M	1,327,401	1,339,002	1,339,002	-
Net Operations	<u>10,189,162</u>	<u>8,066,875</u>	<u>11,185,191</u>	<u>3,118,316</u>
FTE Count	143.0	143.0	143.0	0.0

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** The \$2.9 million decrease from prior year reflects a reduction in revenues from Shelby County municipalities related to the 4-year cycle reappraisal reimbursements. FY19 revenue includes reimbursements from State for employee certification pay.
- **Salaries/FTE:** FY19 salaries reflect 3% general increase and County benefit rates. No change to FTE count of 143 positions.
- **O&M:** No changes.

OTHER:

- No grants or other special revenue funds



FY19 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

General Fund 040				
County Clerk	FY17 Actual	FY18 Amended	FY19 Proposed	FY19-18 Var
Revenue	(11,651,796)	(11,840,000)	(12,202,000)	(362,000)
Salaries	4,695,601	5,172,804	5,257,788	84,984
O&M	521,904	542,157	542,157	-
Net Operations	(6,434,292)	(6,125,039)	(6,402,055)	(277,016)
FTE Count	91.0	95.0	95.0	-

BUDGETARY ISSUES/TRENDS:

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

CHANGES IN MAJOR CATEGORIES:

- **Revenue:** projected increase in Fines & Fees \$362,000 over prior year budget due to improving economy. Revenue collections have increased by 15% over a five-year period.
- **Salaries/FTE:** Salaries increase reflect 3% general increase and County benefit rates.
- **O&M:** No change to total O&M category; spending consistent with prior years.

OTHER FUNDS:

- Restricted use Motor Vehicle Registration Fund (MVR) - \$73,000 - within General Fund
- Data processing fees collected by County Clerk (\$1.6 million - approx.) are credited directly to Information Technology Services



FY19 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	FY17 Actual	FY18 Amended	FY19 Proposed	FY19-18 Var
Revenue	(3,959,049)	(4,010,000)	(4,120,000)	(110,000)
Salaries	1,647,365	1,680,986	1,725,756	44,769
O&M	98,143	112,255	112,255	-
Net Operations	(2,213,541)	(2,216,759)	(2,281,989)	(65,231)
FTE Count	24.0	22.0	22.0	0.0

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.
- Implement County permanent records digitized storage funded by the Data Processing Fund.

CHANGES TO MAJOR CATEGORIES:

- **Revenue:** projected increase of \$110,000 over current year budget; projected revenue will exceed operating costs by \$2.3 million.
- **Salaries/FTE:** FY19 salaries reflect 3% general increase and County benefit rates. Voluntary reduction of FTE count by two positions - Admin Asst II and Deeds Processing Clerk in FY18.
- **O&M:** No change to O&M category; spending consistent with prior year

Data Processing Fund 076

The Register’s Data Processing Fund (DP Fund) was created by the State with the requirement that a \$2.00 fee be collected on every document recorded. This Special Revenue Fund is designated for the acquisition of computer equipment and software necessary to operate and maintain a data processing system within the Register’s Office.

- Fund Balance is \$582,000
- The FY19 budget includes \$390,000 use of fund balance for a Digitization Project to create a backup of all public records and documents filed in the Register’s office for disaster recovery purposes. Staff, other County offices, and citizens who currently utilize these records will benefit from a reduction of processing time by 25%-50%.



FY19 Budget Highlights

DEPARTMENT MISSION:

The Trustee serves as the banking agent responsible for the receipt, disbursement, and investment of County funds.

DESCRIPTION OF ACTIVITIES:

The Trustee bills and collects current and delinquent ad valorem property taxes for the County, Millington, and Arlington. Delinquent taxes only have been collected for Bartlett, Germantown, Collierville and delinquent taxes from 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	FY17 Actual	FY18 Amended	FY19 Proposed	FY19-18 Var
Revenue	(23,722,257)	(24,015,000)	(24,055,000)	(40,000)
Salaries	4,780,266	5,235,733	5,206,461	(29,272)
O&M	1,676,068	2,153,399	2,054,280	(99,119)
Net Operations	(17,265,923)	(16,625,868)	(16,794,259)	(168,391)
FTE Count	68.0	67.0	65.0	(2.0)

BUDGETARY ISSUES/TRENDS:

Over the past five fiscal years, the Trustee’s Office has shown a continued increase 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:** Slight increase in reimbursements for services provided to City of Memphis for tax sales of properties.
- **Salaries/FTE:** FY19 salaries reflect 3% general increase and County benefit rates. FTE count decreased to 65 positions due to eliminated Supervisor B and Accountant A positions.
- **O&M:** O&M reflects voluntary reduction by department to reduce expenditures (\$99,000).

OTHER:

- No other special revenue or grant funds



ELECTION COMMISSION

Linda Phillips, Administrator

FY19 Budget Highlights

DEPARTMENT MISSION:

The mission of the Shelby County Election Commission is to administer all public elections in Shelby County, Tennessee, in accordance with applicable laws.

DESCRIPTION OF ACTIVITIES:

The Election Commission administers elections conducted for the Federal Government, State of Tennessee, City of Memphis, Shelby County, and other municipalities within Shelby County.

REVENUE SOURCES:

Revenue is generated from reimbursements from the State, City, and other municipalities within Shelby County and from sales of voter registration data to the public.

GENERAL FUND 010 – Dept 8009

Election Commission	FY15 Actual*	FY18 Amended	FY19 Proposed	FY19-18 Var	FY19-15 Var
Revenue	(13,491)	(59,828)	(23,000)	36,828	(9,509)
Total Personnel	2,447,760	1,825,217	2,796,936	971,719	349,176
O&M**	1,288,111	1,182,800	1,525,469	342,669	237,358
Net Operations	3,722,380	2,948,189	4,299,405	1,351,216	577,025
FTE Count	21.0	23.0	23.0	-	2.0

*Using FY15 actuals to compare with same election cycle in FY19.

**Adjusted FY18 for non-recurring items \$175,000.

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. FY19 budget includes two non-reimbursable elections:

- FY19 non-reimbursable elections:
 - August 2018 - State and Federal Primary & Shelby County General (\$1.0 million)
 - November 2018 - State and Federal General Election (\$1.3 million)
- FY18 non-reimbursable elections:
 - May 2018 - Shelby County Primary Election (\$.9 million)

CHANGES TO MAJOR CATEGORIES:

- **Revenues:** FY19 decrease compared to FY18 reflects a small reduction due to a non-recurring FY18 reimbursable local election (Arlington).
- **Salaries/FTE:** FY19 increase primarily driven by increasing additional Temporary labor, Election Day workers, and overtime due to higher expected turnout, a 3% general increase and County benefit rates. No changes in FTE personnel count.
- **O&M:** FY19 increases over prior year include:
 - Maintenance for new voter registration system (\$100,000),
 - Required legal notices due to higher candidate filings (\$85,000),
 - Rental for additional voting locations due to higher expected voter turnout (\$108,000)
 - Additional voting machine batteries (\$63,000)