

APPENDIX



FY19 ADOPTED BUDGET

Government

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

The County Seal



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

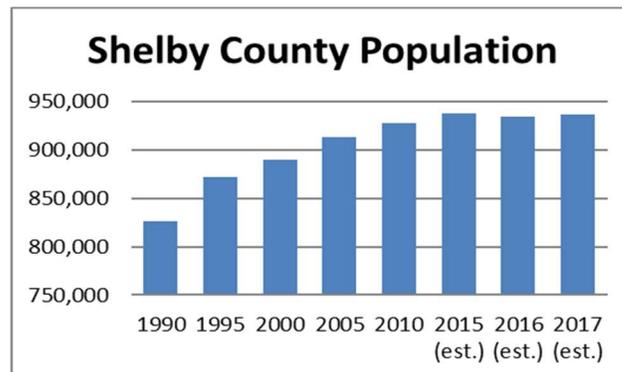
Geographics

Land Area	763 square miles
Water Area	22 square miles
Elevation	331 feet
Average precipitation	54.65 inches
Average annual temperature	62.0
Freeze free period	230 days

Adjacent Counties:

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

Demographics



Population Density (sq. mile):

Shelby County	1,228
Nashville-Davidson County	1,405
Atlanta Metro	3,652
New York City	28,492

Municipalities within Shelby County (Pop.):

Memphis	652,236
Arlington	11,696
Bartlett	59,102
Collierville	50,286
Germantown	39,141
Lakeland	12,618
Millington	11,033
Unincorporated Area	100,849
Total	936,961

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

Racial Mix:

Black	54.1%
White	35.9%
Hispanic	6.4%
Asian	2.7%
All Other	0.9%

Sex:

Male	47.6%
Female	52.4%

Age Characteristics:

Ages 0 to 19	27.8%
Ages 20 to 39	28.0%
Ages 40 to 69	36.5%
Age 70 and over	7.7%
Median age	35.5 years

Source: census.gov QuickFacts

Education

Public School Enrollment (ADM* basis):

2012	146,746
2013	143,849
2014	141,680
2015	138,820
2016	134,790
2017	132,691

*ADM: Average Daily Student Membership (Enrollment)

SCS District Funding Source:

Local	40.6%
State	40.9%
Federal/Other	18.5%

Source: TN Department of Education data downloads

Community Education Level:

(in population 25 years or older)

Less than high school diploma	11.7%
High school grad (includes equivalency)	25.7%
Some college, no degree	24.4%
Associate's degree	7.4%
Bachelor's degree	19.2%
Graduate or professional degree	11.5%

Source: US Census Bureau American Fact Finder – Educational Attainment 2015 American Community Survey 1-Year Estimates

Economics

Unemployment Rates:

Memphis City	4.3%
Shelby County	3.7%
Tennessee	3.5%
United States	3.9%

Source: Bureau of Labor Statistics

Median Household Income:

Memphis	\$38,826
Shelby County	\$47,690
Tennessee	\$48,547
United States	\$57,617

Families below poverty level:

Memphis	21.9%
Shelby County	16.0%
Tennessee	11.6%
United States	10.0%

Median Home Values:

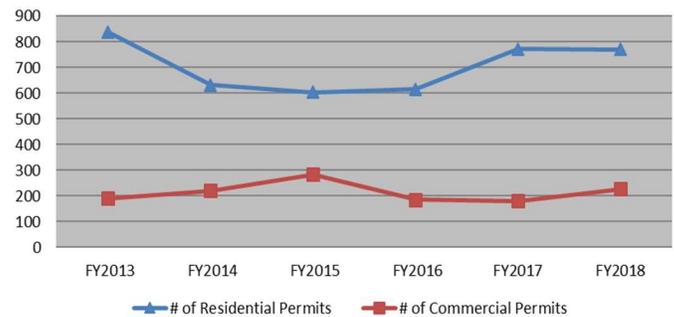
Memphis	\$96,800
Shelby County	\$141,200
Tennessee	\$157,700
United States	\$205,000

Source: census.gov American Fact Finder Guided Search 2016 American Community Survey 1-Year Estimates

New Building Permits Issued in Shelby County:

	# of Residential Permits	# of Commercial Permits
FY2013	838	190
FY2014	632	221
FY2015	603	284
FY2016	615	185
FY2017	772	180
FY2018	770	228

Shelby County New Building Permits Issued



New Building Valuations in Shelby County:

	Residential Valuation	Commercial Valuation
FY2013	\$186,468,149	\$127,671,634
FY2014	\$149,651,542	\$327,645,118
FY2015	\$149,282,660	\$355,451,694
FY2016	\$158,822,753	\$267,853,737
FY2017	\$198,634,413	\$438,403,641
FY2018	\$207,934,976	\$288,065,568

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 2019 (Tax year 2018):

(Per \$100 assessed value)

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

Source: Shelby County Assessor Website (2018 Property Tax Calculator)

Top 10 Employers for Shelby County, Tennessee

(Includes Surrounding Metro Area)

Rank	Employer	Type of Business	Number of Local Employees	Percentage of Total Employment
1	Federal Express Corporation	Transportation	30,000	4.7%
2	Tennessee State Government	State Government	14,200	2.2%
3	United State Government	Federal Government	13,200	2.0%
4	Methodist Le Bonheur Healthcare	Health Care	13,000	2.0%
5	Shelby County Schools	Public School System	11,500	1.8%
6	City of Memphis	City Government	7,000	1.1%
7	The Kroger Co.	Retail Groceries	6,927	1.1%
8	Wal-Mart Stores Inc.	Retail Operations	6,800	1.1%
9	Baptist Memorial Health Care	Health Care	6,467	1.0%
10	Naval Support Activity Mid South	Military Installation	6,500	1.0%
Total Employed by Top 10			115,594	17.9%
Total Employed by Other Employers			529,406	82.1%
Total Metro Area Employment			645,000	100.0%

Source: Largest employer data is taken from the Memphis Business Journal Book of Lists 2017-2018 published Dec. 29, 2017. Total employment data is included in the Book of Lists 2017-2018. Metro Area includes Tipton and Fayette counties in TN; DeSoto, Marshall, Tate, and Tunica counties in MS; and Crittenden County in AR.

Principal Property Tax Payers for Shelby County, Tennessee

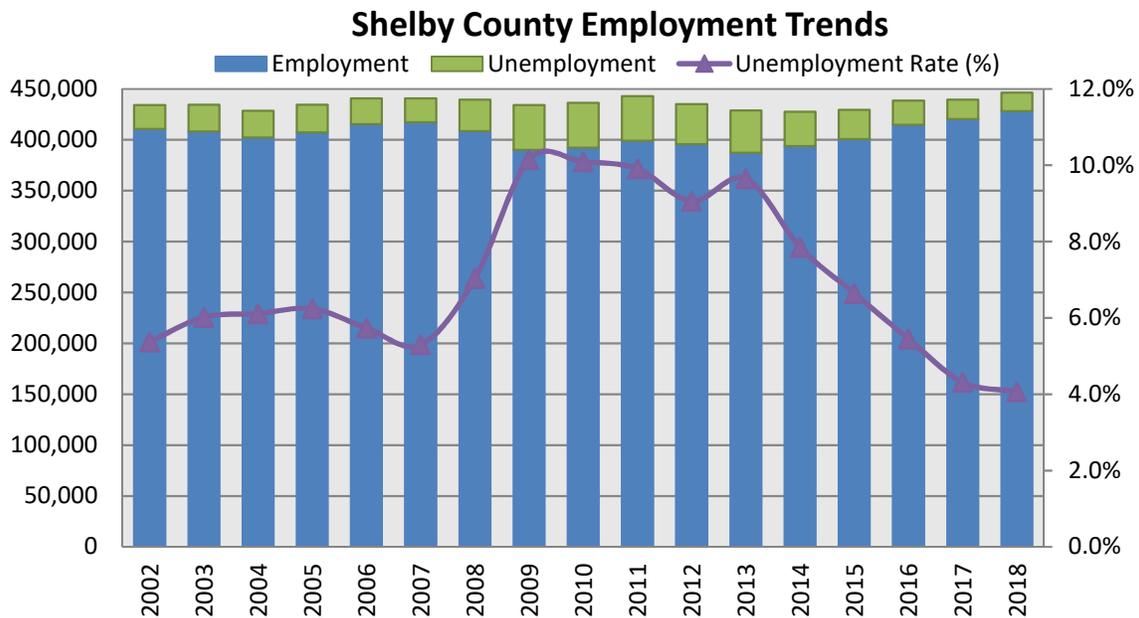
Rank	Name of Taxpayer	Type of Business	Taxable Assessed Value	Percentage of Total Assessed Value
1	Federal Express Corporation	Transportation	\$ 720,952,520	3.56%
2	Bellsouth Telecommunications Inc.	Telecommunications	85,010,205	0.42%
3	G&I VII Retail Carriage LLC	Retail Operations	74,068,520	0.37%
4	Kroger Companies	Grocery Retailers	72,939,095	0.36%
5	Lightman Michael A	Commercial Real Estate	71,813,210	0.35%
6	AT&T Mobility LLC	Telecommunications	70,715,839	0.35%
7	Galleria at Wolfchase LLC	Retail Operations	64,822,570	0.32%
8	AMISUB (SFH) Inc.	Health Care	63,509,110	0.31%
9	Baptist Memorial Hospital	Health Care	52,536,535	0.26%
10	Highwoods Realty LP	Commercial Real Estate	51,506,670	0.25%
Total Assessed Valuation of Top 10 Taxpayers			1,327,874,274	6.56%
Balance of Assessed Valuation			18,919,664,753	93.44%
Total Assessed Valuation			\$20,247,539,027	100.00%

Source: Shelby County Assessor and Trustee Offices, Fiscal 2018.

Demographic/Economic Trends Shelby County, Tennessee

Year	County Population	Personal Income	Per Capita Income	Unemployment Rate
2002	902,634	\$ 30,823,090	\$ 34,148	5.4%
2003	906,733	\$ 31,568,228	\$ 34,815	6.0%
2004	909,643	\$ 32,577,779	\$ 35,814	6.1%
2005	913,201	\$ 33,518,771	\$ 36,705	6.2%
2006	920,106	\$ 35,616,975	\$ 38,710	5.7%
2007	921,119	\$ 36,827,361	\$ 39,981	5.3%
2008	920,685	\$ 36,928,724	\$ 40,110	7.0%
2009	922,541	\$ 35,471,764	\$ 38,450	10.1%
2010	928,652	\$ 36,711,896	\$ 39,532	10.1%
2011	933,011	\$ 38,439,044	\$ 41,199	9.9%
2012	938,965	\$ 40,257,876	\$ 42,875	9.1%
2013	938,091	\$ 39,873,746	\$ 42,505	9.7%
2014	937,162	\$ 40,897,269	\$ 43,639	7.9%
2015	936,131	\$ 42,104,984	\$ 44,978	6.6%
2016	934,603	\$ 43,210,184	\$ 46,234	5.5%
2017	936,961	N/A	N/A	4.3%
2018	N/A	N/A	N/A	4.1%

Source: Population and personal income data provided by the U.S. Bureau of the Census through Bureau of Economic Analysis (BEA). Unemployment rates provided by Tennessee Department of Labor and Workforce Development.



Source: Jobs4tn.gov – Labor Market Information - Historical Data Analysis – Labor Force Employment and Wage Data.

Assessed and Estimated Values of Taxable Property									
Fiscal Year	Tax Year	Total Direct Tax Rate	Total Taxable Assessed Value (a) (b)	Estimated Actual Taxable Value	Assessed Value as % of Actual Value (c)	Assessed Values by Source			
						Residential Property %	Commercial Property %	Personal Property %	Public Utilities %
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	(d) 2005	4.04	17,220,258,313	57,726,276,478	29.83%	54.7%	31.8%	7.5%	6.0%
2007	2006	4.04	17,502,758,132	58,862,669,304	29.73%	55.4%	31.1%	7.6%	5.9%
2008	2007	4.04	17,720,591,975	59,900,899,755	29.58%	56.5%	30.7%	7.3%	5.5%
2009	2008	4.04	18,089,304,129	61,383,315,080	29.47%	56.7%	30.6%	7.8%	5.0%
2010	(d) 2009	4.02	19,657,378,625	66,374,654,928	29.62%	55.7%	32.0%	7.5%	4.8%
2011	2010	4.02	19,640,892,490	64,183,574,936	30.60%	55.8%	32.0%	7.1%	5.2%
2012	2011	4.02	18,999,484,095	64,287,973,983	29.55%	56.4%	30.7%	7.3%	5.6%
2013	2012	4.02	18,847,860,547	63,834,911,731	29.53%	56.5%	30.0%	7.6%	5.8%
2014	(d) 2013	4.38	18,165,887,331	60,586,935,365	29.98%	52.8%	32.6%	8.4%	6.2%
2015	2014	4.37	17,966,889,260	59,884,233,964	30.00%	53.2%	31.4%	8.2%	7.2%
2016	2015	4.37	17,939,879,870	59,897,289,027	29.95%	53.5%	31.8%	8.0%	6.8%
2017	2016	4.37	18,102,855,449	60,418,966,162	29.96%	53.4%	31.8%	8.1%	6.8%
2018	(d) 2017	4.11	20,247,539,027	67,338,526,740	30.07%	52.7%	33.4%	7.5%	6.4%

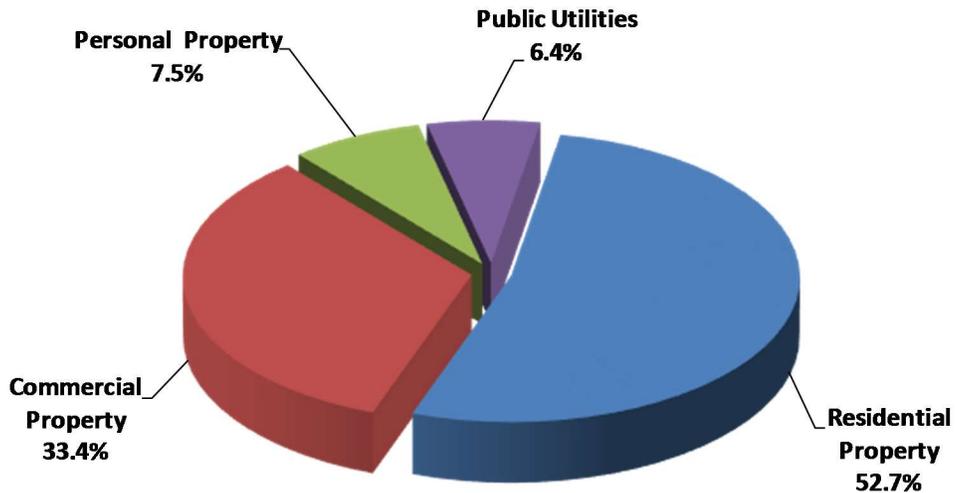
(a) **Public Utilities information is based on information received from the State of Tennessee Comptroller of the Treasury assessments.**

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

(c) **The State of Tennessee tax statues classify property as follows for computing assessed valuations:**
Real Estate-Residential and Farms 25% of actual value
Real Estate-Commercial and Industrial 40% of actual value
Personal Property-Commercial and Industrial 30% of actual value
Public Utilities 55% of actual value

(d) **The effect of property reappraisals are reflected in FY 2006, 2010, 2014, and 2018 amounts.**

Assessed Values by Source

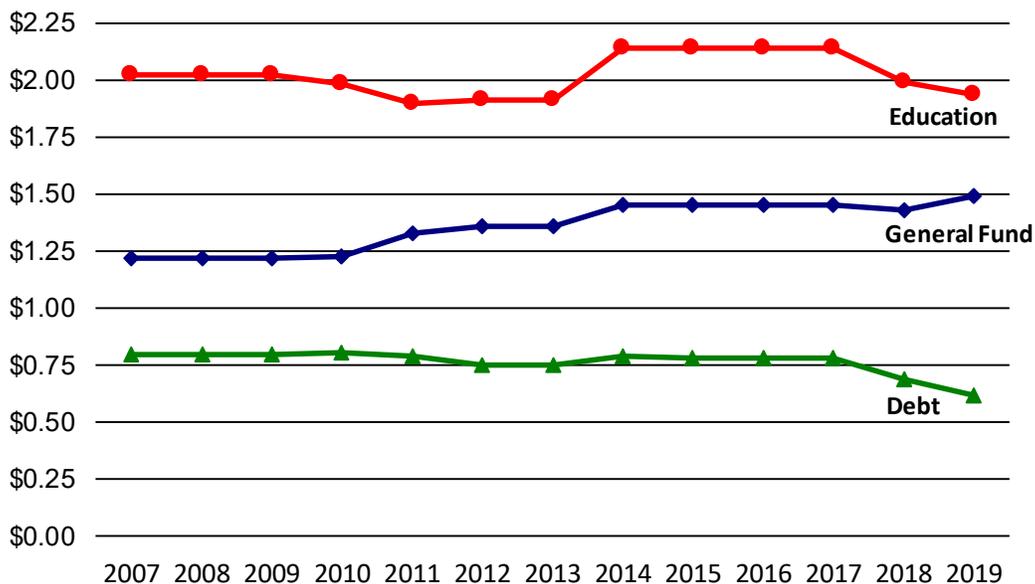


Direct and Overlapping Property Tax Rates Trends

FISCAL YEAR	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
DIRECT TAX RATES: (a)													
General Fund	1.22	1.22	1.22	1.23	1.33	1.36	1.36	1.45	1.45	1.45	1.45	1.43	1.49
Education (b)	2.02	2.02	2.02	1.98	1.90	1.91	1.91	2.14	2.14	2.14	2.14	1.99	1.94
Debt Service	0.80	0.80	0.80	0.81	0.79	0.75	0.75	0.79	0.78	0.78	0.78	0.69	0.62
Total Direct Rate	4.04	4.04	4.04	4.02	4.02	4.02	4.02	4.38	4.37	4.37	4.37	4.11	4.05
Rural School Bonds (c)													
	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.04	-	-	-	-	-
Total Tax Rate	4.09	4.09	4.09	4.06	4.06	4.06	4.06	4.42	4.37	4.37	4.37	4.11	4.05
OVERLAPPING RATES: (d)													
Memphis (e)	3.43	3.43	3.25	3.20	3.20	3.20	3.20	3.40	3.40	3.40	3.40	3.27	3.19
Arlington	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.15	1.15	1.15	1.15	1.15	1.15
Bartlett	1.31	1.54	1.54	1.49	1.49	1.49	1.49	1.62	1.62	1.62	1.62	1.83	1.83
Collierville	1.28	1.28	1.28	1.18	1.18	1.43	1.43	1.43	1.53	1.78	1.78	1.63	1.83
Germantown	1.54	1.54	1.54	1.43	1.43	1.49	1.49	1.93	1.93	1.93	1.93	1.97	1.95
Millington	1.23	1.23	1.23	1.23	1.23	1.23	1.23	1.53	1.53	1.53	1.53	1.53	1.53
Lakeland (f)	-	-	-	-	-	-	-	0.85	0.85	1.40	1.40	1.25	1.25

- (a) Direct rates apply to all property owners within Shelby County
- (b) The portion of property taxes designated for education is allocated among the Shelby County Board of Education and the municipal school districts based on the average daily attendance.
- (c) Beginning in 2003 an additional tax rate was established to fund Rural School Bonds and was applied only to taxpayers living outside the City of Memphis (about 30% of the county population). That rate was discontinued effective July 1, 2014.
- (d) Overlapping rates are those that apply only to property owners within the named municipality. These rates are in addition to the Direct rates for those areas.
- (e) Approximately 70% (or over two-thirds) of the County's population resides in the City of Memphis.
Note: Tax rate changes in 2010, 2014, and 2018 reflect the results of countywide reappraisals.
- (f) Prior to FY 2014 the City of Lakeland did not have a property tax.

Direct Tax Rate Trends



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiduciary Fund – Fund that is used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

Fiscal Year – A consecutive twelve (12) month period designated as the operating year by an entity. For Shelby County, the fiscal year begins July 1 and ends June 30 of the following calendar year.

Fixed Assets – Assets with a useful life in excess of one year and an initial cost exceeding \$5000. Classifications include land, buildings, machinery, furniture, equipment and construction in progress.

Full-Time Equivalent (FTE) – A measure of the effective number of authorized positions, indicating the percentage of time a position or group of positions is funded. An FTE of 1.00 is usually equal to 2,080 hours of work per year. $FTE = (\text{hours worked per week}/40) \times (\text{months funded}/12)$.

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.

Major Funds – Funds that include more than 10% of total appropriated revenues.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Proprietary Funds – These funds call for the services rendered under these accounts to be paid for by their patrons who use them, basically working like a business. Examples include enterprise funds and internal service funds.

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

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

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

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

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

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

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

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

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

Special Funded Projects – Ones that are either jointly governed with the county and other participants, part of a joint venture or related to the county such as the Med, which is a component unit of the county. In many cases, there is some type of financial accountability related to these projects.

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

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

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

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

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

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

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

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

Appendix C

Current Shelby County Contact Information

SHELBY COUNTY ADMINISTRATION BUILDING
SHELBY COUNTY WEBSITE

160 N. Main St., Suite 1134, Memphis, TN 38103
<http://www.shelbycountyttn.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	Heidi Shafer	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
CHAIRMAN PRO TEMPORE	Willie Brooks	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000

ADMINISTRATOR	Qur'an Folsom	160 N. Main St., Suite 600, Memphis, TN 38103	222-1000
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OTHER ELECTED OFFICIALS

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

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

Current Shelby County Contact Information

DIVISION ADMINISTRATIVE OFFICES

CHIEF ADMINISTRATIVE OFFICE Harvey Kennedy, CAO Kim Denbow, 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 Kathryn Pascover, County Attorney	160 N. Main St., Suite 9500, Memphis, TN 38103	222-2100
ADMINISTRATION & FINANCE Wanda Richards, Director	160 N. Main St., Suite 1128, Memphis, TN 38103	222-2210
INFORMATION TECHNOLOGY SERVICES John Halbert, Chief Information Officer	160 N. Main St., Suite 1125, Memphis, TN 38103	222-2095
PLANNING & DEVELOPMENT John Zeanah, Director	125 N. Main St., Room 468, Memphis, TN 38103 http://www.dpdgov.com	576-7197
PUBLIC WORKS Tom Needham, Director	160 N. Main St., Suite 1127, Memphis, TN 38103	222-2036
CORRECTIONS Anthony Alexander, Director	1045 Mullins Station Rd., Memphis, TN 38134	222-8906
HEALTH SERVICES Alisa Haushalter, Director	814 Jefferson Ave., Memphis, TN 38103	222-9000
COMMUNITY SERVICES Dorcas Young Griffin, Director	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

OTHER DEPARTMENTS

AGING COMMISSION Shirley Bondon, Administrator	2670 Union Ave., Suite 1000, Memphis, TN 38112 http://www.agingcommission.org	222-4100
CRIME VICTIMS CENTER Sandra Bromley, Administrator	1750 Madison Ave., Suite 100, Memphis, TN 38104 Shelby County, TN - Official Website - Crime Victims Center	222-3950
DIVORCE REFEREE Cary C. Woods, Divorce Referee	140 Adams Ave., Room 327, Memphis, TN 38103	222-2150
FIRE SERVICES Alvin Benson, Fire Chief	1075 Mullins Station Rd., Bldg. "C", 2nd Floor, Memphis, TN 38103 http://www.scfdsn.org	222-8010
HUMAN RESOURCES Mike Lewis, Administrator	160 N. Main St., 7th Floor, Memphis, TN 38103	222-2327
JURY COMMISSION Tiffany Kimmons, Jury Commission Coordinator	157 Poplar Ave., Room 136, Memphis, TN 38103	222-1650
PUBLIC AFFAIRS Steve Shular, Public Affairs Officer	160 N. Main St., Suite 1141, Memphis, TN 38103	222-2047
PUBLIC DEFENDER Stephen Bush, Chief Public Defender	201 Poplar Ave., Suite 201, Memphis, TN 38103	222-2800
PURCHASING Janice Holmes, Administrator	160 N. Main St., Suite 900, Memphis, TN 38103	222-2250
ELECTION COMMISSION Linda Phillips, Administrator	150 Washington, Memphis, TN 38103	222-1200

The Shelby County Charter requires the Mayor to prepare and submit a consolidated budget to the Board of County Commissioners for approval or amendment and to determine the amount of taxes necessary to be levied. Adoption of the budget is by resolution; the tax rate is set by ordinance after three readings.

The following resolutions/ordinances are included on the following pages for reference. These documents are also posted on the county website in their entirety at <http://www.shelbycountyttn.gov>.

- Resolution Approving and Appropriating the Shelby County Operating Budget for Fiscal Year 2019 (with Exhibits)
- Ordinance Fixing the Tax Rate for Shelby County for the Tax Year 2018 (Fiscal Year 2019)
- Resolution Approving the Shelby County Capital Improvement Budget for Fiscal Year 2019 and the Corresponding Five Year Capital Improvement Plan for Fiscal Years 2020-2023. (Exhibits have not been duplicated in the Appendix because they are presented in the CIP section of the budget document)

Item #: 16

Moved by: BROOKS

Prepared by: Wanda Richards

Seconded by: REAVES

Reviewed by: Kim Koratsky

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY
GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR 2019.
SPONSORED BY COMMISSIONER EDDIE S. JONES, JR.

WHEREAS, Pursuant to Article III, Section 3.03(B), of the Shelby County Charter, the Shelby County Mayor has presented a budget to the Board of Commissioners showing the sums necessary to carry out the functions of the County for the coming fiscal year; and

WHEREAS, The Board of County Commissioners is authorized to make appropriations of County Funds for all legal purposes and to appropriate the proceeds of the tax levy on the assessed values of all properties within the County of Shelby for the Fiscal Year July 1, 2018 through June 30, 2019; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County Commissioners has reviewed the consolidated budget for Shelby County and recommends that total expenditures and transfers reflected in Exhibit A be approved in order to fund the Shelby County Government Operating Budget for Fiscal Year 2019, which is inclusive of all operating funds; and

WHEREAS, While funding or refunding bonds issued under the provisions of the Cash Basis Law of 1937 are outstanding, Tennessee Code Annotated, Section 9-11-112, requires the County to levy upon all taxable property in the County each year an ad valorem tax sufficient to pay the interest thereon as it falls due and the principal of such bonds which shall then have matured or which shall mature within the same fiscal year;

and

WHEREAS, It has been the policy of the County to make special grants to non-profit civic and charitable organizations from the general funds of the County pursuant to Tennessee Code Annotated, Section 5-9-109, and a Resolution adopted as Item No. 24 by this Commission on August 1, 2016, for FY 2017 and amended as item No. 21 on October 31, 2016, establishes policies and requirements for funding such organizations; and

WHEREAS, The Board of Commissioners desires to continue the special community enhancement grants policy and recommends funding for non-profit civic and charitable organizations in the total amount of \$1,950,000.00, with the intent that equal increments of \$150,000.00 will be available to each Commissioner to recommend grant recipients for approval by the Board during Fiscal Year 2019.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the recommendation of this Board's Committee No. 1, Budget and Finance, regarding the budget as contained in Exhibit A, a copy of which is attached hereto and incorporated herein by reference, for the operation of Shelby County, be and the same is hereby approved.

BE IT FURTHER RESOLVED, That \$1,298,864,745.00 is hereby appropriated as detailed on Exhibit A in order to fund the Shelby County Government Operating Budget for the Fiscal Year 2019.

BE IT FURTHER RESOLVED, That the accounting and budget records for all funds shall be maintained according to the policies established by a Resolution adopted as Item No. 8 by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the budget be summarized into various funds, as identified in Exhibit A, which is attached and incorporated herein by reference, in order to meet legal requirements and generally accepted accounting principles and to comply with financial reporting standards for governmental entities.

BE IT FURTHER RESOLVED, That each office, department, and Elected Official that receives appropriations from the County Government shall adhere to the budget as finally approved by line item for said entity.

BE IT FURTHER RESOLVED, That all special grants to non-profit and charitable organizations must be separately approved to promote the general welfare of the residents of Shelby County and that disbursements of these funds shall not be made until the individual organization has fully complied with Tennessee Code Annotated, Section 5-9-109(c), and the provisions of the resolution adopted as Item No. 24 by this Commission on August 1, 2016 for FY 2017 and amended as item No. 21 on October 31, 2016.

BE IT FURTHER RESOLVED, That the County contributions for Retirement and Other Post-Employment Benefits (OPEB) for the Fiscal Year ending June 30, 2019, shall be set to meet the annual recommended contributions (ARC) as determined by the Actuarial Valuation Report as of June 30, 2017.

BE IT FURTHER RESOLVED, That Wheel Tax collections are budgeted 100% for school operations to be distributed to school districts within Shelby County on the basis of Weighted Full-time Equivalency Average Daily Attendance (WFTEADA), in addition to Property Taxes allocated for Education. If the total actual tax revenue collected for public education purposes exceeds the total budgeted annual appropriation in the Education

Fund then the excess funds shall be retained in the Education Fund for appropriation by the Shelby County Board of Commissioners in the following fiscal year.

BE IT FURTHER RESOLVED, That the Shelby County Commission shall appropriate additional funds for non-recurring expenditures to the Board of Education for Shelby County Schools in the amount not to exceed \$6,600,000.00 by the close of Fiscal Year 2018, but not later than October 1, 2018, upon determination of funds available in the Shelby County Education Fund, subject to all applicable laws.

BE IT FURTHER RESOLVED, That the appropriation to Regional One Health, Account No. 010-201201-8978, is intended to be applied first to the cost of treatment of inmates from the County, for which Regional One Health is not entitled to other reimbursements, with the balance to be applied towards the care and treatment of other indigent patients.

BE IT FURTHER RESOLVED, That authority is granted to allow for the establishment of several Internal Service Funds and Fiduciary Funds which the Administration has deemed appropriate and required for the proper accounting of certain expenditures.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are directed to modify the budgets of the Internal Services Funds, Support Services, REGIS and the Roads and Bridges Fund as to revenue and expenditures each time that any department or office either increases or decreases the amount budgeted for related expenditures.

BE IT FURTHER RESOLVED, That for grant funds the Mayor and the Director of Administration and Finance are authorized to reduce the budget whenever a grant contract

is less than the authorized budget and, in accordance with Section 3.07(C) of the Shelby County Charter, to approve transfers from Personnel categories to Operations and Maintenance categories and vice versa with grantor approval. Grant funds can be transferred only between related funds of the same grantor.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials, and divisions within the Personnel and Operations and Maintenance categories in order to allocate the Personnel Restrictions and the Operations and Maintenance Restrictions.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to transfer funds between all offices, Elected Officials and divisions within revenue and expenditure categories in order to allocate the General Restriction in account 9525.

BE IT FURTHER RESOLVED, That the Administration shall maintain the salary budget for permanent positions by position and may transfer amounts to or from Central Operations wherever needed as necessary for adjustments resulting from equity reviews or compensation studies authorized by the Hiring Review Committee or Human Resources. Temporary positions may be added or moved as necessary with identified funding. Amounts budgeted for temporary positions may not be used to increase amounts budgeted for permanent positions if other funding options are available. Salary adjustments to a position can be made only to the extent that the adjusted salary remains within the salary range of the position grade as determined by the Compensation Policy and that identified funding is available.

BE IT FURTHER RESOLVED, That a general salary increase of 3% effective

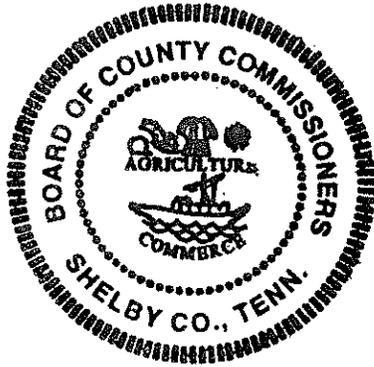
July 1, 2018, is hereby included for eligible County employees.

BE IT FURTHER RESOLVED, That the salary grade pay ranges have been adjusted for FY 2019 consistent with the 3% general pay increase to ensure market competitiveness of employee pay and to support a \$15.00 per hour minimum pay equivalency for fulltime jobs as shown in Exhibit B.

BE IT FURTHER RESOLVED, That to accomplish operating efficiencies and effectiveness improvements through centralization of Information Technology and other services to the extent that a Division or Elected Official agrees to the transfer of positions or budgeted operating costs to another Division or Elected Official, those positions and/or operating costs will be transferred by mutual consent between the Divisions or Elected Officials.

BE IT FURTHER RESOLVED, That the County Mayor and the Director of the Division of Administration and Finance are authorized to issue their warrant or warrants for amounts not to exceed \$1,298,864,745.00, pursuant to the provisions of the Shelby County Operating Budget for Fiscal Year 2019 as set forth in Exhibit A and to take proper credit in their accounting therefor.

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, Section 2.06(B).



Mark H. Luttrell Jr.
County Mayor

Date: 6-25-18

ATTEST:

Clerk of County Commission

ADOPTED
AS AMENDED: June 18, 2018

**SHELBY COUNTY GOVERNMENT
EXHIBIT A - FY19 ADOPTED OPERATING BUDGET**

ACCT DESCRIPTION	GENERAL FUND	EDUCATION FUND	DEBT SERVICE FUND	ENTERPRISE FUNDS	SPECIAL REVENUE FUNDS	GRANT FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
40 - Property Taxes	(295,445,000)	(384,673,000)	(122,937,000)	-	-	-	-	(803,055,000)
41 - Other Local Taxes	(34,475,000)	(42,586,000)	(14,060,000)	-	(32,200,000)	-	-	(123,321,000)
43 - Intergovernmental Revenues-State	(23,718,452)	-	-	(42,177,200)	(12,300,000)	(75,994,539)	-	(154,190,191)
44 - Intergovernmental Revenues-Federal	(6,986,833)	-	(1,109,586)	(2,980,064)	(60,000)	(33,516,397)	-	(44,652,880)
45 - Charges for Services	(3,017,995)	-	-	(3,697,527)	(1,273,271)	(1,553,000)	(8,395,469)	(17,937,262)
46 - Fines, Fees & Permits	(68,382,520)	-	-	(30,181,290)	(6,260,123)	(387,136)	-	(105,211,068)
47 - Other Revenue	(948,500)	-	(553,400)	(16,200)	(2,286,000)	(1,246,985)	-	(5,051,085)
48 - Investment Income	(1,307,500)	-	(400,000)	(146,000)	(208,200)	(65,300)	-	(2,127,000)
Total Revenue Sources	(434,281,800)	(427,259,000)	(139,059,986)	(79,198,281)	(54,587,594)	(112,763,357)	(8,395,469)	(1,255,545,487)
94 - Other Financial Sources	(200,000)	-	-	(55,000)	(20,000)	(62,500)	-	(337,500)
99 - Planned Use of Fund Balance	(5,064,782)	-	(3,150,315)	(2,769,362)	(9,825,225)	(1,651,047)	(776,980)	(23,237,711)
96 - Operating Transfers In	(1,049,824)	-	-	(14,666,045)	-	(4,028,178)	-	(19,744,047)
TOTAL APPROPRIATION SOURCES	(440,596,406)	(427,259,000)	(142,210,301)	(96,688,688)	(64,432,819)	(118,505,082)	(9,172,449)	(1,298,864,745)
51 - Salaries-Regular Pay	223,898,608	-	-	47,549,814	8,257,302	26,177,549	1,138,491	307,021,764
52 - Salaries-Other Compensation	16,168,217	-	-	7,856,493	764,757	1,540,473	26,966	26,356,906
55 - Fringe Benefits	92,341,722	-	-	20,544,175	3,212,222	10,927,165	477,492	127,502,776
56 - Vacancy Savings	(23,268,946)	-	-	(5,285,388)	(583,525)	(2,406,281)	(50,000)	(31,594,138)
TOTAL SALARIES	309,139,601	-	-	70,665,094	11,650,757	36,238,906	1,582,949	429,287,307
60 - Supplies & Materials	9,700,078	-	-	3,066,119	2,621,521	2,144,752	2,324,547	19,857,018
64 - Services & Other Expenses	10,607,415	-	-	1,018,566	1,501,309	17,285,699	788,979	31,201,967
66 - Professional & Contracted Services	36,699,969	-	108,928	11,523,774	5,577,405	24,012,009	1,049,222	78,971,306
67 - Rent, Utilities & Maintenance	18,317,388	-	-	2,970,134	1,332,211	2,949,601	2,907,803	28,477,138
68 - Interfund Services	(332,628)	-	-	5,306,602	2,200,341	2,589,998	53,350	9,817,663
70 - Capital Asset Acquisitions	3,384,332	-	-	1,154,300	6,951,641	32,564,237	455,600	44,510,110
95 - Contingencies & Restrictions	(5,935,108)	-	-	(300,000)	-	-	-	(6,235,108)
TOTAL OPERATING & MAINTENANCE	72,441,446	-	108,928	24,739,494	20,184,428	81,546,298	7,579,501	206,600,094
80 - DEBT SERVICE EXPENDITURE	-	-	142,101,373	472,500	-	-	-	142,573,873
89 - AFFILIATED ORGANIZATIONS	31,600,857	427,259,000	-	-	28,853,360	-	-	487,713,217
90 - GRANTS TO NON-PROFITS	9,090,000	-	-	-	-	-	-	9,090,000
98 - OPERATING TRANSFERS OUT	18,324,502	-	-	811,600	3,744,274	719,878	-	23,600,254
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	-	-	-	-	-
TOTAL APPROPRIATED USES	440,596,406	427,259,000	142,210,301	96,688,688	64,432,819	118,505,082	9,172,449	1,298,864,745

Shelby County Government
Adopted Budget for Fiscal Year 2019
GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<u>DIVISION OF ADMINISTRATION & FINANCE</u>					
010	2001	Mayor	\$ -	\$ 627,826	5.0
010	2002	Public Affairs/Mayor's Action	-	541,478	6.0
010	2003	CAO	-	4,006,080	20.1
010	2009	County Attorney	(1,000)	3,830,328	33.5
010	2011	Director-Admin. & Finance	-	955,546	7.0
010	2012	Central Operations	(352,733,996)	39,882,153	-
010	2013	County Grants	-	5,915,000	-
010	2014	Human Resources	(738,342)	4,777,186	60.0
010	2017	Purchasing	(200)	759,024	10.0
010	2025	Finance	-	2,601,465	31.0
010	2028	Board of Equalization	-	377,939	2.0
Total Division of Administration & Finance			\$ (353,473,538)	\$ 64,274,025	174.6
<u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u>					
017	2501	ReGIS	\$ (301,449)	\$ 301,449	2.0
010	2501	Chief Information Officer	-	190,652	1.0
010	2502	IT Operations	(1,700,000)	11,317,130	81.0
Total Division of Information Tech Services			\$ (2,001,449)	\$ 11,809,232	84.0
<u>DIVISION OF PLANNING & DEVELOPMENT</u>					
010	2710	Housing	\$ (2,500)	\$ 406,037	3.4
Total Division of Planning & Development			\$ (2,500)	\$ 406,037	3.4
<u>DIVISION OF PUBLIC WORKS</u>					
006	3016	Parks & Grounds Maintenance	\$ (25,500)	\$ 25,500	-
010	3001	Director & Staff- Public Works	(35,170)	737,111	2.0
010	3004	Environmental Programs	(280,920)	490,534	2.0
010	3016	Parks & Grounds Maintenance	(724,296)	5,633,861	13.0
010	3073	Support Services	(2,163,433)	19,270,980	144.0
014	3004	Environmental Programs	-	117,058	1.0
Total Division of Public Works			\$ (3,229,319)	\$ 26,275,044	162.0
<u>DIVISION OF HEALTH SERVICES</u>					
010	4001	Health Services Director	\$ -	\$ 567,505	5.0
010	4002	Forensic Services	(880,000)	3,967,183	-
010	4003	Admin. & Finance	(1,743,388)	1,379,421	26.3
010	4004	Environmental Health Services	(1,922,150)	4,177,937	40.0
010	4005	Community Health	(781,000)	3,387,522	19.8
010	4006	Health Planning and Promotion	-	1,010,719	14.0
010	4007	Inmate Medical Care	-	13,904,151	4.0
010	4008	Public Health Safety	(523,300)	4,813,890	54.0
Total Division of Health Services			\$ (5,849,838)	\$ 33,208,328	163.1
<u>DIVISION OF COMMUNITY SERVICES</u>					
010	4801	Director of Community Services	\$ -	\$ 1,453,981	10.0
010	4806	Crime Victims Center	(625,000)	1,746,085	12.0
010	4811	Office of Justice Initiatives	(225,000)	7,193,912	75.0
Total Division of Community Services			\$ (850,000)	\$ 10,393,979	97.0

Shelby County Government
Adopted Budget for Fiscal Year 2019
GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<u>SHERIFF</u>					
031	6101	Sheriff's Staff	\$ -	\$ 1,260,427	11.0
031	6102	Planning & Research	(25,000)	6,309,000	13.0
031	6104	Finance	-	1,718,996	10.0
031	6105	Information Systems	(685,000)	13,759,925	145.0
031	6109	CAO	(9,404)	(423,525)	4.0
031	6201	Chief Deputy	(1,420,100)	644,127	38.0
031	6202	Fugitive	(30,000)	7,391,896	80.0
031	6203	Detectives	-	5,112,916	50.0
031	6204	Special Operations	(50,000)	10,873,497	104.0
031	6205	Uniform Patrol	(515,000)	33,825,740	347.0
031	6206	Courts	(378,500)	17,680,632	158.0
031	6208	Training Academy	-	3,450,595	29.0
031	6301	Jail Administration	-	3,506,518	31.0
031	6302	Jail Security	(2,934,000)	69,707,076	1,039.0
031	6303	Jail Programs	-	11,209,065	59.0
		Total Sheriff	\$ (6,047,004)	\$ 186,026,885	2,118.0
<u>JUDICIAL DIVISION</u>					
010	7080	Public Defender	\$ (5,457,900)	\$ 14,723,052	136.5
010	7085	Divorce Referee	(280,000)	737,930	6.5
010	7087	Jury Commission	-	879,074	5.0
032	7011	Chancery Court	(4,465,000)	1,715,403	21.5
033	7021	Circuit Court	(2,080,000)	2,985,624	40.0
034	7031	Criminal Court	(4,515,000)	5,445,383	83.0
035	7041	General Sessions Court	(9,575,000)	16,807,481	194.8
036	7051	Probate Court	(660,000)	1,388,816	14.0
037	7061	Juvenile Court Judge	(4,000)	11,426,610	130.7
037	7071	Juvenile Court Clerk	(1,611,108)	4,379,344	57.5
038	7090	Attorney General	-	11,884,297	129.2
		Total Judicial	\$ (28,648,008)	\$ 72,373,015	818.7
<u>OTHER ELECTED OFFICIALS</u>					
010	8009	Election Commission	\$ (23,000)	\$ 4,322,405	23.0
016	8006	County Clerk - MVR Supplies	(73,000)	73,000	-
040	8006	County Clerk	(12,202,000)	5,799,945	95.0
041	8007	Register	(4,120,000)	1,838,011	22.0
042	8008	Trustee	(24,055,000)	7,260,741	65.0
043	8004	Assessor	(21,750)	11,206,941	143.0
044	8002	Legislative Operations	-	3,036,745	27.0
044	8003	Equal Opportunity Compliance	-	1,199,711	13.0
044	8001	Commissioner's Contingency	-	1,092,364	1.0
		Total Other Elected Officials	\$ (40,494,750)	\$ 35,829,862	389.0
		TOTAL GENERAL FUND APPROPRIATIONS	\$ (440,596,406)	\$ 440,596,406	4,009.9

Shelby County Government
Adopted Budget for Fiscal Year 2019
DEBT SERVICE AND EDUCATION FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<u>Debt Service Fund</u>					
901	9201	Public Improvements	\$ (140,547,315)	\$ 28,401,477	-
901	9202	Schools	(1,109,586)	113,403,224	-
902	9201	87 Economic Development	(99,400)	-	-
903	9201	88 Economic Development	(454,000)	-	-
904	9202	Rural School Bonds	-	405,600	-
Total Debt Service Fund			\$ (142,210,301)	\$ 142,210,301	-

Education Fund

061	9101	<u>Sources of Funds:</u>			
		Property Taxes	\$ (384,673,000)		
		Wheel Tax	(35,000,000)		
		Other Local Taxes	(7,586,000)		
 <u>Distribution of Funds:</u>					
		8955 - Shelby County Schools		\$ 331,766,614	-
		8948 - Millington Municipal Schools		7,477,032	-
		8947 - Lakeland Municipal Schools		4,614,397	-
		8946 - Germantown Municipal Schools		17,773,974	-
		8945 - Collierville Municipal Schools		25,336,459	-
		8944 - Bartlett Municipal Schools		26,447,332	-
		8943 - Arlington Municipal Schools		13,843,192	-
Total Education Fund			\$ (427,259,000)	\$ 427,259,000	-

**Shelby County Government
Adopted Budget for Fiscal Year 2019**

ENTERPRISE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<u>CODES ENFORCEMENT FUND</u>					
950	2701	Director-Planning & Development	\$ (3,000,000)	\$ 1,007,713	6.0
950	2702	Local Planning	(227,000)	1,128,422	13.0
950	2708	Codes Enforcement	(9,225,790)	10,030,068	98.0
950	2711	Regional Services	-	286,587	-
		Total Codes Enforcement Fund	\$ (12,452,790)	\$ 12,452,790	117.0
<u>FIRE SERVICES FUND</u>					
954	3008	Fire Services Fund	\$ (25,516,072)	\$ 25,516,072	229.0
		Total Fire Services Fund	\$ (25,516,072)	\$ 25,516,072	229.0
<u>CORRECTIONS FUND</u>					
956	3501	Corrections Administration	\$ (58,719,826)	\$ 28,585,109	126.0
956	3505	Correction Center Facility	-	30,134,717	463.0
		Total Corrections Fund	\$ (58,719,826)	\$ 58,719,826	589.0
TOTAL ENTERPRISE FUND APPROPRIATIONS			\$ (96,688,688)	\$ 96,688,688	935.0

**Shelby County Government
Adopted Budget for Fiscal Year 2019
SPECIAL REVENUE FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<u>Hotel Motel Tax Fund</u>					
073	2012	Hotel Motel Tax Fund	\$ (19,653,360)	\$ 19,653,360	-
<u>Car Rental Tax Fund</u>					
074	2012	Car Rental Tax Fund	(2,700,000)	2,700,000	-
<u>Tax Increment Financing Fund</u>					
051	2012	Tax Increment Financing Fund	(6,500,000)	6,500,000	-
<u>Economic Development Fund</u>					
092	2012	Economic Development Fund	(3,635,000)	3,635,000	-
<u>Roads and Bridges Fund</u>					
071	3010	Roads & Bridges	(18,825,122)	18,791,502	87.1
071	3021	Roads & Bridges - Waste Management	(132,500)	166,120	2.0
Total Roads and Bridges Fund			(18,957,622)	18,957,622	89.1
<u>Stormwater Fees Fund</u>					
093	3004	Stormwater Fees Fund	(1,236,746)	1,236,746	2.9
098	3004	Sewer Maintenance Fund	(1,206,000)	1,206,000	-
Total Stormwater Fees Fund			(2,442,746)	2,442,746	2.9
<u>Health Services Restricted Funds</u>					
081	4004	Air Pollution Fund	(877,278)	877,278	9.8
082	4004	Vector Control Fund	(4,080,703)	4,080,703	47.0
083	4004	Air Emissions Fund	(176,000)	176,000	-
Total Health Services Funds			(5,133,981)	5,133,981	56.8
<u>Sheriff Forfeitures Funds</u>					
088	6204	SCSO DUI Vehicle Seizures	(30,000)	30,000	-
089	6203	ALERT Fund	(127,760)	127,760	-
090	6204	Sheriff Narcotics Federal	(750,000)	750,000	-
091	6204	Sheriff Narcotics State	(2,272,000)	2,272,000	-
097	6204	SCSO DUI Blood Tests	(6,404)	6,404	-
Total Sheriff Forfeitures Funds			(3,186,164)	3,186,164	-
<u>Data Processing Funds</u>					
084	7041	Gen Sess Court Clerk DP Fund	(665,710)	665,710	-
085	7031	Criminal Court Clerk DP Fees	(115,800)	115,800	-
076	8007	Register DP Fees	(668,868)	668,868	-
Total Data Processing Fees Funds			(1,450,378)	1,450,378	-
<u>Drug-DUI Treatment Funds</u>					
094	7041	Veteran's Court	(3,000)	3,000	-
095	7041	DUI Treatment Fines	(60,400)	60,400	-
096	7041	General Sessions Drug Court	(710,168)	710,168	5.0
Total Drug-DUI Treatment Funds			(773,568)	773,568	5.0
TOTAL SPECIAL REVENUE FUND APPROPRIATIONS			\$ (64,432,819)	\$ 64,432,819	153.8

Shelby County Government
 Adopted Budget for Fiscal Year 2019
 INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 19 SOURCES	FY 19 USES	FTE
<u>Information Technology - Internal Services</u>					
962	2515	IT Internal Services	\$ (5,766,517)	\$ 5,766,517	5.0
<u>Public Works - Internal Services</u>					
959	3019	Fleet Replacement Fund	\$ (455,600)	\$ 455,600	-
960	3019	Fleet Services	(2,950,332)	2,950,332	14.0
		Total PW Internal Services	\$ (3,405,932)	\$ 3,405,932	14.0
TOTAL INTERNAL SERVICE FUNDS			\$ (9,172,449)	\$ 9,172,449	19.0

**Shelby County Government
Adopted Budget for Fiscal Year 2019**

GRANT FUNDS

DEPARTMENT	FY 19 SOURCES	FY 19 USES	FTE
<u>DIVISION OF ADMINISTRATION & FINANCE</u>			
2003 - CAO - Admin	\$ (4,003,112)	\$ 4,003,112	3.9
Total Division of Administration & Finance	(4,003,112)	4,003,112	3.9
<u>DIVISION OF PLANNING & DEVELOPMENT</u>			
2702 - Local Planning	(6,000)	6,000	-
2706 - Sustainability	(1,020,000)	1,020,000	-
2710 - Housing	(5,773,646)	5,773,646	10.6
2711 - Regional Services	(3,306,588)	3,306,588	12.0
2712 - Resilience Department	(18,393,475)	18,393,475	3.0
Total Division of Planning & Development	(28,499,709)	28,499,709	25.6
<u>DIVISION OF PUBLIC WORKS</u>			
3004 - Environmental Programs	(397,300)	397,300	0.5
3008 - Fire Department	(71,720)	71,720	-
3010 - Roads & Bridges	(16,256,373)	16,256,373	3.5
3073 - Support Services	(657,006)	657,006	1.0
Total Division of Public Works	(17,382,399)	17,382,399	5.0
<u>DIVISION OF CORRECTIONS</u>			
3501 - Corrections Administration	(1,218,433)	1,218,433	6.0
Total Division of Public Works	(1,218,433)	1,218,433	6.0
<u>DIVISION OF HEALTH SERVICES</u>			
4003 - Admin & Finance - Health Svcs	(460,604)	460,604	-
4004 - Environmental Health Services	(2,928,145)	2,928,145	23.2
4005 - Community Health	(19,794,066)	19,794,066	280.0
4006 - Health Planning and Promotion	(870,150)	870,150	7.0
4007 - Inmate Medical Care	(85,820)	85,820	1.0
4008 - Public Health Safety	(1,489,832)	1,489,832	10.8
4009 - Ryan White	(8,959,824)	8,959,824	16.5
Total Division of Health Services	(34,588,441)	34,588,441	338.4
<u>DIVISION OF COMMUNITY SERVICES</u>			
4802 - CSA	(14,672,993)	14,672,993	33.9
4806 - Crime Victims Center	(840,180)	840,180	11.2
4811 - Office of Justice Initiatives	(464,621)	464,621	4.0
4817 - Aging Commission of the Mid-South	(8,447,919)	8,447,919	48.3
Total Division of Community Services	(24,425,713)	24,425,713	97.3
<u>SHERIFF</u>			
6102 - Planning & Research - Sheriff	(355,501)	355,501	-
6105 - Information Systems - Sheriff	(1,968,696)	1,968,696	-
6204 - Special Operations	(147,646)	147,646	-
6205 - Uniform Patrol	(120,634)	120,634	-
6301 - Jail Administration	(85,000)	85,000	-
Total Sheriff	(2,677,477)	2,677,477	-
<u>JUDICIAL DIVISION</u>			
7031 - Criminal Court	(113,220)	113,220	2.0
7041 - General Sessions Court	(1,040,068)	1,040,068	2.0
7061 - Juvenile Court Judge	(2,209,506)	2,209,506	18.3
7071 - Juvenile Court Clerk	(1,057,382)	1,057,382	15.0
7090 - Attorney General	(1,289,622)	1,289,622	10.8
Total Judicial	(5,709,798)	5,709,798	48.1
TOTAL GRANT FUND APPROPRIATIONS	\$ (118,505,082)	\$ 118,505,082	524.3

Shelby County Government
FY19 Operating Budget Reconciliation
Includes Administrative Updates and Amendments approved in Committee on 6/13/18 and Commission Meeting on 6/18/18

Fund	Dept	Description	SOURCES OF FUNDS	FTE	USES OF FUNDS		TOTAL USES
					Salaries	O&M	
GENERAL FUND - PROPOSED BUDGET			436,558,006	3,978.8	309,926,146	126,631,860	436,558,006
Committee Amendments 6/13/18 and 6/18/18:							
County Grants to Non-Profits - Use of Fund Balance							
010	2013	Meritan - Elder Abuse - emergency housing				90,000	90,000
010	2013	National Heritage & Tourism				125,000	125,000
010	2013	Lemoyne-Owen Neighborhood Revitalization				250,000	250,000
010	2013	800 Initiative - Minority Business Development				500,000	500,000
010	2013	Claiborne Temple Renovation				1,000,000	1,000,000
010	2013	Memphis Union Mission				400,000	400,000
010	2013	Good Samaritan				100,000	100,000
010	2013	University of Memphis Aquatic Center Renovation				1,000,000	1,000,000
010	2012	Use of Fund Balance for Grants	3,465,000				3,465,000
Legislative Operations							
010	8002	Specialist - Summer Youth Coordinator		1.0	82,536		82,536
010	8002	Legislative Research Analyst (Grants/Budget)		1.0	100,000		100,000
010	8002	Additional Summer Interns (temps)			404,914		404,914
010	8002	EOC Outside Consultant				500,000	500,000
010	2013	Health Svcs RFQ - Consultant Study				660,000	660,000
010	4006	Adjustment for expenditures covered in FY18				(1,339,350)	(1,339,350)
010	2012	Use of Fund Balance	408,100				408,100
Sheriff Office - Additional 30 Officers							
031	6102	Vehicles				810,000	810,000
031	6105	Vehicle Accessories/Phones/Wireless Cards				610,800	610,800
031	6208	Uniforms/Guns/Holsters				118,500	118,500
031	6205	Uniform Patrol - 30 additional officers		30.0	2,304,669		2,304,669
031	Various	Correction Officers / Other salary alignments			(2,304,669)		(2,304,669)
031	6201	Law Enforcement - Adjust for hire date timing - 30 officers			(1,374,000)		(1,374,000)
010	2012	Use of Fund Balance - Accessories / Radio-Phones	165,300				165,300

**Shelby County Government
FY19 Operating Budget Reconciliation**

Includes Administrative Updates and Amendments approved in Committee on 6/13/18 and Commission Meeting on 6/18/18

Fund	Dept	Description	SOURCES OF FUNDS	USES OF FUNDS			TOTAL USES
				FTE	Salaries	O&M	
Administrative Updates to Proposed Budget:							
<u>Sheriff - Position Salary Reallocations (zero net impact)</u>							
031	6201	Chief Deputy			(673,839)		(673,839)
031	6202	Fugitive			85,878		85,878
031	6203	Detectives			(28,019)		(28,019)
031	6204	Special Operations			17,428		17,428
031	6205	Uniform Patrol			344,047		344,047
031	6206	Courts			219,940		219,940
031	6208	Training			19,306		19,306
031	6302	Jail Security			15,260		15,260
		Net Change - Sheriff Fund 031			-		-
Public Defender							
010	7080	Delete Mitigation Specialist to fund salary adjustments		(1.0)			
GENERAL FUND - ADOPTED BUDGET			440,596,406	4,009.9	309,139,596	131,456,810	440,596,406
EDUCATION FUND - NO CHANGES			427,259,000	-	-	427,259,000	427,259,000
DEBT SERVICE FUND - NO CHANGES			142,210,301	-	-	142,210,301	142,210,301
GRANT FUNDS - PROPOSED BUDGET			118,410,287	524.3	36,238,906	82,171,381	118,410,287
Administrative Updates to Proposed Budget:							
		Fund 595 - Juvenile Detention Alternatives (Continuing)	15,695		15,695		15,695
		Fund 683 - Ryan White (Continuing)	79,100		79,100		79,100
GRANT FUND - ADOPTED BUDGET			118,505,082	524.3	36,238,906	82,266,176	118,505,082
INTERNAL SERVICE FUND - NO CHANGES			9,172,449	19.0	1,592,949	7,579,501	9,172,449
ENTERPRISE FUNDS - NO CHANGES			96,688,688	935.0	70,665,094	26,023,594	96,688,688

Shelby County Government
FY19 Operating Budget Reconciliation

Includes Administrative Updates and Amendments approved in Committee on 6/13/18 and Commission Meeting on 6/18/18

Fund	Dept	Description	SOURCES OF FUNDS	FTE	USES OF FUNDS		TOTAL USES
					Salaries	O&M	
SPECIAL REVENUE FUNDS - PROPOSED BUDGET:			63,432,819	153.8	11,650,757	51,782,062	63,402,819
<i>Committee Amendments 6/13/18:</i>							
096	7041	Veteran's Court - Drug Testing - Drug Fund Balance	30,000			30,000	30,000
Administrative Updates to Proposed Budget:							
<u>Tax Increment Fund</u>							
051	2012	Uptown Redevelopment CRA	700,000			700,000	700,000
051	2012	Highland Redevelopment North CRA	150,000			150,000	150,000
051	2012	Graceland CRA	50,000			50,000	50,000
051	2012	Millington	100,000			100,000	100,000
		Net Increase to Fund 051	1,000,000				1,000,000
SPECIAL REVENUE FUNDS - ADOPTED BUDGET			64,432,819	153.8	11,650,757	52,782,062	64,432,819
PROPOSED BUDGET - ALL FUNDS SUMMARY			1,293,701,550	5,610.9	430,073,852	863,627,699	1,293,701,550
		GENERAL FUND AMENDMENTS	4,038,400	31.0	(786,550)	4,824,950	4,038,400
		EDUCATION FUND AMENDMENTS					
		DEBT SERVICE FUND AMENDMENTS					
		SPECIAL REVENUE FUND AMENDMENTS	1,030,000	-	-	1,030,000	1,030,000
		GRANT FUND AMENDMENTS	94,795	-	-	94,795	94,795
		TOTAL AMENDMENTS - ALL FUNDS	5,163,195	31.0	(786,550)	5,949,745	5,163,195
TOTAL ADOPTED OPERATING BUDGET - ALL FUNDS			1,298,864,745	5,641.9	429,287,301	869,577,444	1,298,864,745

EXHIBIT B

**Shelby County Government Salary Ranges
FY2018-2019**

<u>GRADE</u>	<u>MINIMUM</u>	<u>MIDPOINT</u>	<u>MAXIMUM</u>
63	\$115,680	\$150,384	\$185,089
62	\$105,644	\$137,337	\$169,030
61	\$96,479	\$125,423	\$154,367
60	\$88,108	\$114,541	\$140,973
59	\$80,465	\$104,604	\$128,743
58	\$73,820	\$95,966	\$118,112
57	\$67,725	\$88,042	\$108,359
56	\$62,708	\$81,521	\$100,334
55	\$58,468	\$73,085	\$87,702
54	\$54,643	\$68,303	\$81,964
53	\$51,067	\$63,834	\$76,601
52	\$48,171	\$60,214	\$72,257
51	\$45,665	\$57,081	\$68,498
50	\$43,491	\$54,363	\$65,236
49	\$41,420	\$51,776	\$62,131
48	\$39,448	\$49,310	\$59,172
47	\$37,582	\$46,977	\$56,372
46	\$35,842	\$44,802	\$53,763
45	\$34,241	\$42,802	\$51,362
44	\$32,902	\$41,128	\$49,353
43	\$31,637	\$39,546	\$47,456
42	\$30,420	\$38,025	\$45,630
41	\$29,250	\$36,563	\$43,875
** 40	\$15,000	\$22,125	\$29,250

**** Grade 40 is established to cover federal minimum wage; interns; students, law clerks; lowest minimum rate temps (county liv. wage), etc.**

Item # 11

Moved By: BURGESS

Prepared By: Wanda Richards

Seconded By: SHAFER

Reviewed By: Kim Koratsky

ORDINANCE NO. 485

ORDINANCE FIXING THE TAX RATE FOR SHELBY COUNTY AT \$4.05 FOR THE TAX YEAR 2018. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR.

WHEREAS, Tennessee Code Annotated, Section 67-1-601, authorizes counties in Tennessee to impose taxes for county purposes, and to fix the rates thereof; and

WHEREAS, Pursuant to Tennessee Code Annotated, Section 67-5-510, and the legislative authority set forth in Article II, Section 2.01, of the Shelby County Charter, it is the duty of the Shelby County Board of Commissioners to set a Tax Rate for the Tax Year 2018 at this time; and

WHEREAS, The Certified Tax Rate was calculated at \$4.1377 for Tax Year 2017, including an estimated reduction to the tax base due to expected appeals of higher assessment values; and

WHEREAS, Calculation of a Certified Recapture Tax Rate is required for the tax year following the reappraisal to "recapture" any portion of the adjustment that exceeds the level of actual appeals. The State Board of Equalization has approved the Certified Recapture Rate at \$4.0636 for Shelby County; and

WHEREAS, The County may not exceed the certified recapture tax rate in the year following the reappraisal without prior public notice and hearing.

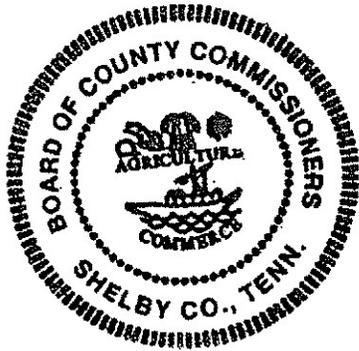
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the TAX RATE FOR SHELBY COUNTY for the Tax Year 2018 be and the same is hereby fixed at \$4.05 for each One Hundred Dollars (\$100.00) of taxable real and personal property in the County.

BE IT FURTHER RESOLVED, That said sum shall be allocated and apportioned to the designated funds of the County Government as follows:

EDUCATION FUND	\$ 1.94
COUNTY GENERAL FUND	1.49
DEBT SERVICE FUND	<u>.62</u>
TOTAL	<u>\$ 4.05</u>

BE IT FUTHER RESOLVED, That this Ordinance and the Tax Rate set forth herein shall not take effect until and unless the Board of County Commissioners adopts, by appropriate Resolution, a County Budget for Fiscal Year 2019, but, in no event, shall the Tax Rate become effective before the fifteenth day after the passage of this Ordinance in accordance with Section 2.06(C)(4) of the Shelby County Charter.

BE IT FURTHER RESOLVED, That the various sections of this Ordinance are severable, and that any portion declared unlawful shall not affect the remaining portions.



Mark H. Luttrell, Jr.
County Mayor

Date: 7-17-18

ATTEST:

Clerk of County Commission

FIRST READING: June 4, 2018
SECOND READING: June 18, 2018
ADOPTED
THIRD READING: July 9, 2018

CERTIFIED COPY

CLERK OF COUNTY COMMISSION

DATE 7/23/18

Item# 17

Moved by: BROOKS

Prepared by: Wanda Richards

Seconded by: JONES

Approved by: Kim Koratsky

RESOLUTION APPROVING THE SHELBY COUNTY CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2019 IN THE AMOUNT OF \$182,403,587.00 AND THE CORRESPONDING FIVE YEAR CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2019-2023 AND APPROPRIATING FUNDS FOR APPROVED CAPITAL PROJECTS FOR SHELBY COUNTY SCHOOLS IN THE AMOUNT OF \$90,292,947.00. SPONSORED BY COMMISSIONER EDDIE JONES.

WHEREAS, A Five Year Capital Improvement Plan for Shelby County for Fiscal Years 2019-2023 has been prepared by the Shelby County Administration which is deemed to be a working five year plan for Shelby County to project and plan for future capital and debt service needs; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance, has reviewed the Proposed Five Year Capital Improvement Plan (CIP) and the related Proposed Fiscal Year 2019 Capital Improvement Budget and recommends approval and adoption of the Plan and related Budget; and

WHEREAS, The Fiscal Year 2019 CIP Budget includes specific Capital Improvement Projects for Shelby County School in the amount of \$90,292,947.00 as approved by Resolution of the Shelby County Board of Education (SCBOE) on May 29, 2018.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the Five Year Capital Improvement Plan for Fiscal Years 2019-2023, a copy of which is attached hereto and

incorporated herein by reference as Exhibit A, is hereby approved.

BE IT FURTHER RESOLVED, That the first year of the plan, as set forth in Exhibit A, is hereby adopted as the Capital Improvement Budget for Shelby County and the following amounts are hereby allocated for Fiscal Year 2019:

Roads and Bridges	\$ 4,800,000.00
Information Technology	9,821,620.00
Buildings and Property	38,800,000.00
Community Projects and Contingency	12,700,000.00
Schools	<u>116,281,967.00</u>
Total	\$ <u>182,403,587.00</u>

BE IT FURTHER RESOLVED, That the allocations for the Fiscal Year 2019 Capital Improvement Budget shall be funded as follows:

County Funding Sources	\$ 171,153,587.00
Federal Funding	5,650,000.00
State Funding	<u>5,600,000.00</u>
Total	\$ <u>182,403,587.00</u>

BE IT FURTHER RESOLVED, That the FY2019 CIP Budget includes an allocation for all school districts within Shelby County in the total amount of \$116,281,967.00 to be distributed on the basis of the prior year Weighted Full-Time Equivalency Average Daily Attendance (ADA) as shown in Exhibit A.

BE IT FURTHER RESOLVED, That funds in the amount of \$90,292,947.00 are hereby appropriated for the capital improvement projects approved by Resolution of the Shelby County Board of Education on May 29, 2018, as shown in Exhibit B which is attached hereto and incorporated herein by reference.

BE IT FURTHER RESOLVED, That all capital expenditures by the various school districts must meet the criteria for funding from bond proceeds.

BE IT FURTHER RESOLVED, That in order to maintain fiscal stability, each

County Agency to which Capital Improvement allocations have been made is authorized to prepare plans and specifications and to take bids for the projects identified in the Capital Improvement Program subject to additional authorization by the Mayor and the Board of Commissioners of Shelby County, Tennessee, in order that sufficient funds will be available to pay said obligations on scheduled due dates.

BE IT FURTHER RESOLVED, That any allocations included in the Fiscal Year 2019 CIP Budget for county projects must be appropriated by Resolution of the County Commission.

BE IT FURTHER RESOLVED, That any project balances from current or prior appropriations that have not been obligated by contract or resolution by June 30, 2019, shall be cancelled and deemed unavailable for further appropriation.

BE IT FURTHER RESOLVED, That the accounting and budget records of the Capital Improvement Plan Fund shall be maintained according to the policies established by Resolution No.8, adopted by this Commission on June 3, 2013.

BE IT FURTHER RESOLVED, That the Administration is directed to write-off all appropriated allocations which remain following final payment, including any contract retainage and after review and consideration, any appropriated allocations from prior fiscal years that remain and no payment has been made against the original appropriation, as approved in the applicable Resolution.

BE IT FURTHER RESOLVED, That the Mayor and the Director of Administration and Finance are authorized to issue their warrant or warrants for all amounts appropriated herein, and to take proper credit in their accounting therefor.

BE IT FURTHER RESOLVED, That this Resolution shall become effective in accordance with the Shelby County Charter, Article II, 2.06(B).



Mark H. Luttrell Jr.
County Mayor

Date: 6-25-18

ATTEST:

Clerk of County Commission

ADOPTED
AS AMENDED: June 18, 2018

CERTIFIED COPY

CLERK OF COUNTY COMMISSION
DATE 7/23/18



**Shelby County Capital Improvement Plan
Summary of Project Allocations and Funding**

FY 2019-2023

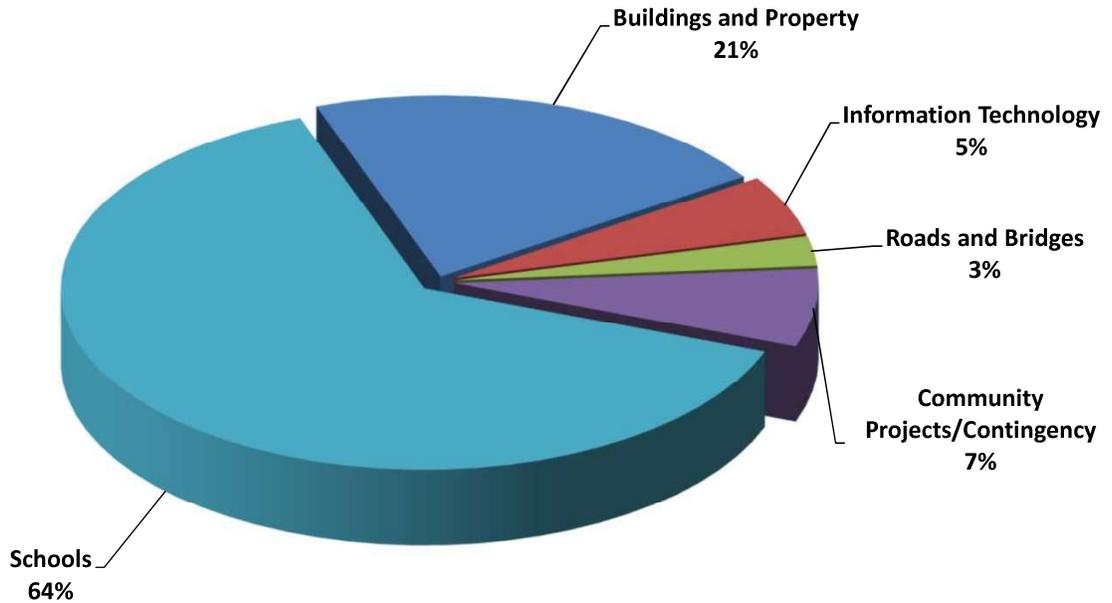
<u>Funding Sources:</u>	FY2019	FY2020	FY2021	FY2022	FY2023	Five Year Total
Federal Funding	5,650,000	24,387,500	33,350,000	19,512,500	1,500,000	84,400,000
State Funding	5,600,000	2,000,000	-	-	-	7,600,000
Other Government Reimbursements	-	500,000	500,000	2,160,000	-	3,160,000
County Funding / Debt	171,153,587	61,398,500	39,908,500	55,147,500	42,843,500	370,451,587
Total Funding Sources	\$ 182,403,587	\$ 88,286,000	\$ 73,758,500	\$ 76,820,000	\$ 44,343,500	\$ 465,611,587

<u>Project Type Summary:</u>	FY2019	FY2020	FY2021	FY2022	FY2023	Five Year Total
Buildings and Property	38,800,000	27,186,000	18,758,500	10,500,000	30,825,000	126,069,500
Information Technology	9,821,620	20,400,000	10,000,000	770,000	3,518,500	44,510,120
Roads and Bridges	4,800,000	26,200,000	25,200,000	20,050,000	-	76,250,000
Community Projects/Contingency	12,700,000	14,500,000	19,800,000	45,500,000	10,000,000	102,500,000
Schools	116,281,967	-	-	-	-	116,281,967
Total Projects	\$ 182,403,587	\$ 88,286,000	\$ 73,758,500	\$ 76,820,000	\$ 44,343,500	\$ 465,611,587

<u>County Allocation Share:*</u>	FY2019	FY2020	FY2021	FY2022	FY2023	Total
County Funding	171,153,587	61,398,500	39,908,500	55,147,500	42,843,500	370,451,587
Total County Allocations	\$ 171,153,587	\$ 61,398,500	\$ 39,908,500	\$ 55,147,500	\$ 42,843,500	\$ 370,451,587

**County Share of Allocations excludes Federal, State, & Other Government Reimbursements.*

FY19 CIP Budget Allocations





Summary of FY2019 CIP Allocations by Project - All Funding Sources

<u>Project Number</u>	<u>Project Name</u>	<u>Total Project</u> ¹	<u>County Share</u> ²
<u>BUILDINGS & PROPERTY:</u>			
307370	Aging Commission Relocation	\$ 60,000	\$ 60,000
250284	Renovations at East Data Center	300,000	300,000
307386	Health Services Building	25,000,000	25,000,000
610177	Land/Mobile Radio for City/County	8,000,000	8,000,000
610374	Sheriff's East Complex Upgrades	620,000	620,000
350170	Corrections Roof Replacement	2,000,000	400,000
350171	Corrections Kitchen Renovations	600,000	600,000
307369	Juvenile Court Renovations	220,000	220,000
630173	Jail Roof Replacement	1,600,000	1,600,000
301675	Orgill Golf Clubhouse Roof	400,000	400,000
	Buildings and Property Subtotal	38,800,000	37,200,000
<u>INFORMATION TECHNOLOGY:</u>			
250285	Data Governance (Risk/Access)	300,000	300,000
201271	Regional One EHR System	7,000,000	7,000,000
250286	Digital Mail & Document Center Replacement (Trustee)	151,620	151,620
250287	County Commission Audio/Video Replacement	370,000	370,000
800972	Voting Machines	2,000,000	-
	Information Technology Subtotal	9,821,620	7,821,620
<u>ROADS AND BRIDGES SUMMARY:</u>			
301082	Walnut Grove Road Expansion	500,000	125,000
301083	Macon Road Expansion	1,500,000	375,000
301084	Houston Levee Road Expansion	1,800,000	450,000
301089	Hacks Cross Road Expansion	1,000,000	200,000
	Roads and Bridges Subtotal	4,800,000	1,150,000
<u>COMMUNITY PROJECTS AND CONTINGENCY:</u>			
201284	Shelby Farms Operations Center	1,300,000	1,300,000
271271	Big Creek Resiliency Project	4,000,000	-
201272	Shelby County Sewer System	3,000,000	3,000,000
201283	Youth Villages Sewer Lift	400,000	400,000
201299	Contingency	1,000,000	1,000,000
201281	FedEx Forum Maintenance	3,000,000	3,000,000
	Community Projects and Contingency Subtotal	12,700,000	8,700,000
<u>SCHOOLS</u>			
	Shelby County Schools (project list attached)	77.65%	90,292,947
	Arlington School District	3.24%	3,767,536
	Bartlett School District	6.19%	7,197,854
	Collierville School District	5.93%	6,895,521
	Germantown School District	4.16%	4,837,330
	Lakeland School District	1.08%	1,255,845
	Millington School District	1.75%	2,034,934
	Total Schools CIP		116,281,967
TOTAL FY19 CIP ALLOCATIONS		\$ 182,403,587	\$ 171,153,587

1 Includes Federal, State, or Other Governmental reimbursements

2 Funded by County Resources (Debt & County Funding)



FY19 - FY23 Capital Improvements Plan - County Share

Project Description	FY19	FY20	FY21	FY22	FY23	FY19-23
Buildings & Property:						
Aging Commission Relocation	60,000	800,000				860,000
Renovations at East Data Center	300,000	3,000,000				3,300,000
Employee Parking Garage		1,500,000	15,000,000			16,500,000
Land/Mobile Radios	8,000,000	7,386,000				15,386,000
Sheriff's East Complex Upgrades	620,000					620,000
CJC Renovations		1,500,000		5,000,000	5,000,000	11,500,000
Juvenile Court Renovations	220,000	3,000,000		2,500,000	25,000,000	30,720,000
Courthouse Restoration/Records			600,000			600,000
Raleigh Wellness Center			158,500	3,000,000		3,158,500
Corrections Roof Replacement	400,000					400,000
Corrections Kitchen	600,000	10,000,000				10,600,000
Tactical Training Facility					825,000	825,000
Health Services Building	25,000,000		3,000,000			28,000,000
Jail Roof Replacement	1,600,000					1,600,000
Orgill Golf Clubhouse Roof	400,000					400,000
Total Buildings & Property	37,200,000	27,186,000	18,758,500	10,500,000	30,825,000	124,469,500
Community Projects:						
Shelby Farms Operations Center	1,300,000					1,300,000
Big Creek Resiliency Project		2,000,000	1,000,000			3,000,000
Shelby County Sewer System	3,000,000	2,000,000		35,000,000		40,000,000
Youth Villages Sewer Lift Station	400,000					400,000
Agricenter Expo Center Renovation			300,000		4,500,000	4,800,000
FedEx Forum Maintenance	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Contingency	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Total Community Projects	8,700,000	8,000,000	5,300,000	39,000,000	8,500,000	69,500,000
Roads & Bridges Projects:						
Holmes Road		70,000	1,800,000			1,870,000
Walnut Grove Expansion	125,000	2,862,500				2,987,500
Macon Road	375,000		450,000	4,337,500		5,162,500
Houston Levee Road	450,000		3,600,000			4,050,000
Hacks Cross Road	200,000	2,880,000				3,080,000
Benjestown Pedestrian Bridge				540,000		540,000
Total Roads & Bridges	1,150,000	5,812,500	5,850,000	4,877,500	-	17,690,000
Information Technology Projects:						
ERP Replacement		5,000,000	5,000,000			10,000,000
Electronic Filing		350,000				350,000
Voting Machines		5,000,000	5,000,000			10,000,000
Core Infrastructure Refresh		2,000,000				2,000,000
Courtroom Technology Updates		750,000				750,000
Data Governance (Risk /Access)	300,000	300,000				600,000
Datacenter Infrastructure Refresh				770,000	730,000	1,500,000
Regional One EHR System	7,000,000	7,000,000				14,000,000
Jail Security Camera upgrade					2,788,500	2,788,500
Digital Mail & Doc Center Repl	151,620					151,620
County Commission Audio/Video	370,000					370,000
Total Information Technology	7,821,620	20,400,000	10,000,000	770,000	3,518,500	42,510,120
County Infrastructure Projects	54,871,620	61,398,500	39,908,500	55,147,500	42,843,500	254,169,620
Schools	116,281,967	-	-	-	-	116,281,967
Total County Allocation	171,153,587	61,398,500	39,908,500	55,147,500	42,843,500	370,451,587



Shelby County Capital Improvement Plan Summary of Projects Allocated for 2019

Buildings and Property Projects

Aging Commission Renovation: \$60,000 (FY20 - \$800,000)

The Peggy Edmiston Building (PEAB) was built in 1935. During the past 10 years, the County has invested over \$2.5 million in redeveloping the PEAB, however most of the projects addressed site and structural improvements, and mechanical systems (i.e. parking lot improvement, roofing and HVAC). This project addresses building improvements within the Southeast-wing of the complex which houses the Aging Commission. This project includes HVAC ductwork replacement and control upgrades, additional lighting, and electrical upgrades.

East Data Center Renovations: \$300,000 (FY20 - \$3,000,000)

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

Land/Mobile Radio for City/County: \$8,000,000 (FY20 - \$7,386,000)

The current radio system is co-owned by the City of Memphis (60%) and Shelby County (40%) and reached end of life for continued support in 2017. The systems are currently housed on nine radio towers providing county-wide coverage for approximately 16,000 local government and public safety radios. The FCC mandates that our system be P-25 compliant, and our current system only partially complies; the only reusable infrastructure will be the physical tower sites. All vehicle and hand-held radios will have to be replaced as well as software and other hardware components. This project outlines only our portion of the project expense.

Sheriff's East Complex Upgrades: \$620,000

The Training Academy Annex is in need of repairs, and the parking is not sufficient for the large scale events that it houses. This project will create a new parking area to the east of the main entrance of the Training Academy, provide enhancements to the existing parking lot and make improvements and repairs to Training Academy Annex building to include a new roof, structural repairs and renovations. This project may require drainage, new hard surface, sealing, painting, signage, curb work, roofing, window replacements, erosion control and other work.

Juvenile Court Renovations: \$220,000 (FY20 - \$3,000,000, FY22-23 - \$27,500,000)

Juvenile Court is requesting the installation of a gymnasium with classrooms and office space for the Juvenile Court Detention Center. The Court's current recreation area is an outdoor rooftop gymnasium available for use only 6 months out of the year weather permitting. The proposed modular building would greatly improve the detention recreation program, as well as provide a larger area for HOPE Academy (the detention school operated by Shelby County Schools that provide a regular 6-hour curriculum for detainees).

Corrections Roof Replacement: \$400,000 - County Share

Both the Women's inmate building and the Main Building (Inmate housing, Inmate and Officer's dining rooms, kitchen, processing/intake, gym, Administration) have roofs that Tennessee Corrections Institute (TCI) has mandated must be fixed. Leaking has caused the closure of 15 block. Once the roof is replaced, all blocks can be occupied. Jails throughout the State are requesting transfers. Shelby County could request these transfers for higher revenue once roof is replaced.



Shelby County Capital Improvement Plan Summary of Projects Allocated for 2019

Corrections Kitchen: \$600,000 (FY20 - \$10,000,000)

The existing kitchen and dining facility at the Shelby County Correction Center was recently inspected for compliance with TCI standards. The comments from the report included the following. "The 2017 inspection report noted several comments concerning the physical plant area of the kitchen. There is a new food service provider that provided a positive impact, however, the kitchen physical plant has not changed significantly from previous inspections. The aging facility presents challenges while continuing to deteriorate. Walls, doors, freezers, and general overall condition of the jail food service area appear to have far outlived its intended use." Expectations that maintenance can continually address and support issues that occur on a daily basis are not reasonable nor do they support good correctional practices. Officials should consider a new kitchen or remodeling the present Kitchen in order to meet all applicable standards in the future. The new kitchen will be approximately 8,800 square feet which will provide food for transport to several housing pods and serve meals in the new 14,500 dining facility.

Health Services Building: \$25,000,000 (FY21 - \$3,000,000)

The Shelby County Health Department facility is located at 814 Jefferson. The facility is comprised of three buildings: the original two-story building constructed in the 1950s, the six-story addition constructed in 1971, and the auditorium also constructed in 1971. Due to the age of the buildings, major expenditures would be necessary to repair building deficiencies, infrastructure problems and code compliance issues. This project is for the actual construction of the new facility, which will be completed in two phases. The first phase will include construction of the new building in FY19. The second phase will include demolition of the existing building and construction of a new parking lot in FY21.

Jail Roof Replacement: \$1,600,000

The roof for the old Jail has to be patched and/or repaired numerous times each year due to exposure to extreme weather conditions. The original installation was completed around 1988. This roof had a 20 year warranty, which expired approximately 8 years ago.

Orgill Clubhouse Roof: \$400,000

The existing roof for the Orgill Golf Course Clubhouse was installed in 1994 when the Clubhouse was expanded and consists of a roofing system over rigid insulation with a fluid-applied, waterproofing coating, which was applied over time to seal roof leaks. The existing roof has deteriorated beyond repair. Water infiltration has deteriorated the rigid insulation and destroyed a significant amount of roof decking and interior finishes. The scope of this project includes new low slope replacement roofing system over new roof deck insulation, new storm drains and/or wall scuppers and downspouts, new edge flashings and pitch pockets and expansion joints, repair of roof decking material, repointing and repair of parapet walls, and repair of damaged soffits and fascias and exterior ceilings.

Information Technology Projects

Data Governance (Risk/Access): \$300,000 (FY20 - \$300,000)

The purpose of this project is to provide resources for the purchase and implementation of the Governance Risk and Compliance system to address issues identified in the FY15 HIPAA and HITECH Act risk assessment, covering Health Services, Corrections, the Aging Commission, and Information Technology Services. These issues include the identification of the following insufficiencies in relation to the Health Insurance Portability and Accountability Act;

- 1) Phase I - A lack of sufficient data identification, categorization, and access management ensuring that Authorization, Clearance, and Termination processes are completed in an accurate and timely manner and that regular reviews of system access are accomplished as required under the Health Insurance Portability and Accountability Act (HIPAA) requirement §164.308(a)(3)(ii) and the Payment Card Industry Data Security Standard requirement 7.
- 2) Phase II - A lack of sufficient centralized Risk Management systems and processes in County Government as required under HIPAA §164.308(a)(1)(ii)(a) and Payment Card Industry Data Security Standard requirement 12.2.



Shelby County Capital Improvement Plan Summary of Projects Allocated for 2019

Regional One EHR System: \$7,000,000 (FY20 - \$7,000,000)

Per Agenda item 40 of the October 30, 2017 Commission Meeting, CIP funds are intended for Regional One's Electronic Health Records System (EHR) in FY20 in the amount of \$7,000,000. The Cerner EHR system will provide benefits for patients and better position information technology functionality for Regional One.

Digital Mail & Document Center Replacement: \$151,620

The Trustee's office currently uses a solution that is comprised of hardware and software from Opex Corporation with two Opex Mail Extractor/Digital Scanner units that digitize over 200,000 payments and approx.100,000 documents with multiple images for image-based processing throughout the office. The images captured by these units are used for electronic deposits, digital record retention, and electronic workflows associated with various types of taxpayer correspondence, Tax Relief application processing, Tax Freeze application processing, Quarterly Pay application processing, Wheel Tax reimbursement, Return Mail and Lawsuit Certifications. The original units were purchased in 2004 and 2006 and now have components that have reached end-of-life.

County Commission Audio/Video System Replacement: \$370,000

The goal of this project is to significantly improve and upgrade the overall audio and visual experience for both the participants on site in the commission chambers and committee rooms, and providing transparency for distant viewers and listeners by effecting a complete replacement of existing audio/video systems. The audio visual enhancements will be reliable and the latest in audio and video technology in order to provide the best quality available. These enhancements should improve all featured audio capabilities in capturing voice and sound, reduce feedback and filter ambient noises. The installed equipment will be used to facilitate and broadcast live public meetings over the internet, and provide commissioners and their staff with remote A/V collaboration tools that meet their communications requirements.

Voting Machines: \$2,000,000 - State Funding (FY20 - \$5,000,000, FY21 - \$5,000,000 - County Share)

Replacement of voting machines, tabulation software, servers and electronic pollbooks. Current equipment is nearing end of life and must be replaced by certified equipment. Although Tennessee currently does not require a Voter Verifiable Paper Trail (VVPT), it is anticipated that this will be required by the time of purchase. Equipment with a VVPT comes in two general formats - digital scan of pre-printed paper ballots or a ballot marking system that produces a paper trail. Digital scan has a lower upfront purchase price but has considerably higher operating costs. Ballot marking systems have lower rates of voter error and lower operating costs although they have a higher initial purchase price.

Roads and Bridges Projects

Walnut Grove Road Expansion: \$125,000 - County Share (FY20 - \$2,862,500 - County Share only)

This project improves a 1.0 mile of segment of Walnut Grove Road by widening the existing roadway from two to four lanes, correcting geometry, adding bicycle and pedestrian facilities for improved mobility and widening the bridge over Grays Creek. This project includes improvements at the intersection of Houston Levee Road and Walnut Grove. This route provides one of only two east-west crossings of Grays Creek.

Macon Road Expansion: \$375,000 - County Share (FY21-23 - \$4,787,500 - County Share only)

This project provides 1.73 miles of roadway improvements by widening Macon Road from two to four lanes from Berryhill Road to Houston Levee Road, addition of pedestrian and bicycle facilities, and construction of a new bridge over Gray's Creek. Intersection improvements will be made at Berryhill Road, Lenow Road, Rebel Drive, Big Orange, Far Road, and Houston Levee Road.

Houston Levee Road Expansion: \$450,000 - County Share (FY21 - \$3,600,000 - County Share only)

This project improves Houston Levee Road by widening the segment from Walnut Grove to the Wolf River Bridge from two to four lanes. The roadway segment will include a median with pedestrian and bicycle facilities. Length 1.67 miles. This project improves emergency vehicle access along a major north-south corridor in Shelby County.

Hacks Cross Road: \$200,000 - County Share (FY20 - \$2,880,000 - County Share only)

This project improves a 1.8 mile segment of Hacks Cross Road from Shelby Drive to Stateline Road by widening the roadway from two to seven lanes. The improvements will include pedestrian and bicycle facilities and landscaping. This corridor is a major north-south connector that is highly congested with traffic traveling through Unincorporated Shelby County, the City of Memphis and north Mississippi. Hacks Cross Road has an interchange at State Route 385 which is a significant traffic generator.



Shelby County Capital Improvement Plan Summary of Projects Allocated for 2019

Community Projects

Shelby Farms Operations Center: \$1,300,000

The Shelby Farms Park Conservancy currently utilizes an old barn on Haley Road to store maintenance vehicles, equipment, and displays for park attractions. The barn is a wooden structure originally constructed as part of the County's Penal Farm. The barn is over 75 years old and is in extreme disrepair. This project involves demolition of the existing barn, design of a new structure, and construction of a new insulated metal building to accommodate the maintenance and storage needs of the Conservancy.

Big Creek Resiliency Project: \$4,000,000 (100% Grant Funded, County Share = 0)

Provide an expanded floodway to prevent the City of Millington and the Naval Support Activity from flooding during extreme rain events. These areas have flooded multiple times over the past 15 years with damages exceeding \$500,000,000. This project will increase the storage capacity for storm water to maintain a peak water level during high rain events below the top of the Big Creek Levee. The project will make room for the river to flow around Millington rather than flooding the city. The area will be used as a park and for other recreational activities during the times of normal rainfall. The project protects the area from flooding and provides a new community space that can be used by all residents of Shelby County.

Shelby County Sewer System: \$3,000,000 (FY20-23 \$37,000,000)

The City of Memphis has established a policy to not extend new sewer services outside their municipal boundaries and does not allow for new sewer connections to the existing collection system. The City has requested that the ownership of all existing sewer collection systems located in unincorporated Shelby County transfer to Shelby County. The project would include the receipt of the existing collection system and the construction of a Wastewater Treatment plant located nearby the Wolf River in the Grays creek water shed.

Youth Villages Sewer Lift Station: \$400,000

The wastewater treatment plant serving Youth Villages-Dogwood Campus is needing improvements to operate at a level to meet current discharge permitting requirements. This project installs a pump station at the existing City of Memphis' sewer force main to eliminate the need for the treatment plant. By taking the plant offline, the sewer program liability is greatly reduced and weekly monitoring and maintenance costs are

FedEx Forum Maintenance: \$3,000,000 (\$3,000,000/yr. for subsequent years, FY20-FY23)

The FedEx Forum is now in its 13th year of operation and the capital needs are increasing. The agreements with the Memphis Grizzlies provide that they will manage the FedEx Forum and the City of Memphis and Shelby County are responsible for the capital needs of the facility to maintain it as a first class NBA Arena. The original financing of the facility included a \$10 million Capital Reserve Fund. The Memphis Grizzlies have had a facility assessment prepared that indicates substantial capital needs going forward as the building ages.

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

Schools

The County Commission approved a total allocation in the amount of \$116,281,967 for all school districts as a response to a capital improvement request made by SCS. Of this amount, \$25,989,020 is the combined total provided to all other school districts within Shelby County based on the Weighted Full-time Average Daily Attendance, as required by the County by law when providing funds to the Shelby County School District. Specific projects were identified and approved by resolution of the Shelby County Board of Education on May 29th, 2018 attached as Exhibit B. The Commission does not have project approval authority for the municipal school districts.



RESOLUTION TO APPROVE CAPITAL IMPROVEMENT PROJECTS FOR FISCAL YEAR 2018-2019

Resolution to approve Capital Improvement Projects for Shelby County Schools in the amount of \$90,292,947 for fiscal year 2018-2019.

WHEREAS, Shelby County Board of Education has selected and prioritized specific projects in the amount of \$90,292,947 for new schools and to address maintenance needs identified in the facilities review; **AND**

WHEREAS, Shelby County Schools is authorized to make a funding request to Shelby County Board of Commissioners for the projects as shown on Exhibit A, which is attached hereto and incorporated herein by reference.

NOW, THEREFORE, BE IT RESOLVED, by the Shelby County Board of Education that Capital Improvement Projects in the amount of \$90,292,947 be requested from Shelby County Board of Commissioners for the specific Shelby County Schools projects as shown on Exhibit A.

On this 29 day of May, 2018.



Shante K. Avant, Chair
Shelby County Board of Education



Dorsey E. Hopson, II, Superintendent
Shelby County Board of Education
Secretary to the Board



Exhibit A
SHELBY COUNTY SCHOOLS CAPITAL IMPROVEMENT PLAN
BUILDINGS AND PROPERTY PROJECT SUMMARY

PROJECT ALLOCATIONS BY YEAR	
PROJECT TITLE:	FY 2019
New Construction	
Alcy ES Construction	15,120,410
Goodlett ES Construction	29,946,220
Sub-Total	45,066,630
Deferred Maintenance	
Maxine Smith Academy HVAC	1,643,200
Alton ES Roofing	581,183
White Station MS Fire Alarm Sys	234,000
Macon Hall ES Construction	624,000
Whitehaven HS HVAC	1,560,000
Raleigh-Bartlett Meadows ES HVAC	218,504
Hickory Ridge ES HVAC	161,720
Oakhaven ES Roofing	141,237
Oakhaven ES HVAC	260,000
Whitney ES Roofing (ASD)	241,992
Douglass K-8 Roofing	449,800
Newberry ES Roofing	635,440
Chickasaw MS Roofing	764,660
Shrine/Sheffield ES HVAC	1,029,600
Sherwood ES Roofing	382,720
Holmes Rd ES HVAC	374,400
Jackson ES Elevator	156,000
Jackson ES Roofing	314,860
White Station HS Roofing	1,143,392
Lowrance K-8 HVAC	911,040
Lowrance K-8 Roofing	1,008,800
Barret's Chapel K-8 HVAC	624,000
Barret's Chapel K-8 Roofing	154,731
E. E. Jeter K-8 HVAC	873,600
Shelby Oaks ES Windows	234,166
B. T. Washington HS HVAC	2,080,000
Dexter ES HVAC	1,560,000
Germantown ES HVAC	709,280
Robert R. Church ES HVAC	388,856
Whitehaven HS Windows	285,678
Whitehaven HS Fire Alarm Sys	312,000
Grahamwood ES HVAC	931,840
Grahamwood ES Roofing	802,894
Raleigh-Bartlett Meadows ES Fire Alarm Sys	260,000
White Station ES Roofing	687,474
Highland Oaks ES HVAC	1,768,000
Hickory Ridge ES Fire Alarm Sys	234,000
Snowden K-8 Windows	1,248,000
Sub-Total	25,991,067
Building Additions	
Macon Hall ES Construction	4,480,500
Germantown ES Construction	3,141,500
Newberry ES Construction	3,141,500
Kingsbury ES Construction	3,141,500
Jackson ES Construction	3,141,500
Richland ES Construction	437,750
Delano ES Construction	437,750
Grahamwood Construction	437,750
Cummings Construction	437,750
Douglas K-8 Construction	437,750
Sub-Total	19,235,250
Total	90,292,947

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