

SHELBY COUNTY, TENNESSEE

PROPOSED BUDGET

Fiscal Year 2020



Mayor Lee Harris

Prepared by the Department of Finance:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Shelby County Government

Tennessee

For the Fiscal Year Beginning

July 1, 2018

A handwritten signature in black ink, appearing to read "Jeffrey R. Egan".

Executive Director

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

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

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Shelby County Board of Commissioners

July 1, 2018 – June 30, 2019

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

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

Elected Officials

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

Shelby County Administrative Officials***Lee Harris, Mayor***

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

Vasco A. Smith Administration Building

160 North Main Street

Memphis, Tennessee 38103

<http://www.shelbycountyttn.gov>

Format and Organization of the Budget Document:

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

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

The **All Funds Summary** presents the overall budget of Shelby County with summary information related to revenue and expenditure trends, the Position Control Budget, and Fund Balances.

The **General Fund Summary** highlights the same basic information and trends as the "All Funds Summary" – with a focus only on the General Fund.

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

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

The **Education** section presents the Education Fund information which accounts for taxes collected and allocated for school operations.

The **Debt Service** section includes Shelby County debt management policy, the use and purpose of debt and its limits and capital financing funding types.

The **CIP** section provides a summary of the five year Capital Improvement Plan (CIP) for capital expenditures. Detailed project sheets are provided on the website.

The **Appendix** presents supplemental information related to understanding budget terminology or other financial data.

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