

# Fiscal Year 2021 Adopted Budget



Shelby County, Tennessee  
Mayor Lee Harris



Photos courtesy of Shelby Farms Park Conservancy



# SHELBY COUNTY, TENNESSEE

## ADOPTED BUDGET Fiscal Year 2021



**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, 2019**

*Christopher P. Morill*

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, 2019. 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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## BUDGET FORMAT

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### ***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 budget discussions begin with **Mayor's Letter of Transmittal**. The **Introduction** section follows and includes a countywide organizational chart, a list of County Officials, 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.

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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 **Pre-K** section presents the Pre-Kindergarten Fund information which accounts for general sales tax collections which are allocated for pre-k program funding.

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.



# Shelby County Government

LEE HARRIS  
MAYOR

September 1, 2020

The Honorable Eddie Jones, Budget Chairman  
The Honorable Mark Billingsley, Commission Chairman  
Members of the Shelby County Board of Commissioners

Dear Commissioners:

Herein, please find the Fiscal Year (FY) 2021 Adopted Budget for Shelby County Government (the "County"). The Commissioners and County staff invested significant time in the budget and the budget process.

Considering the economic conditions, the Adopted Budget contains no revenue increases. It is balanced utilizing significant expenditure reductions that are as high as 12% for some departments.

The Adopted Budget also includes a \$9.6 million use of fund balance from the General Fund and a \$14.1 million use of fund balance from the Debt Service Fund. Once spent, these funds will not be available in future years, and new revenue sources must be found. Additionally, this budgeted use of fund balance and its use in recent years will likely mean that the County will need to borrow to pay for annual operating expenditures in the coming months. Going forward, my goals are to: (1) administer operations without significant layoffs or jobs eliminated and (2) continue to provide the services on which our residents depend.

Thankfully, the County received \$49.9 million in funding from the federal government to help in the midst of the COVID-19 pandemic. This funding is being used in health and community service programs, as well as in grants to our municipalities and struggling non-profits and businesses. Additionally, the State of Tennessee provides \$5.0 million in funding, which is included in the Adopted Budget as a one-time revenue source to help balance the budget.

There will be a property tax reappraisal in the spring of 2021. I am hopeful that, despite the economic uncertainty associated with COVID-19, our property valuations will remain strong and support our revenues in the coming year.

## **PROPERTY TAXES**

Property taxes are fundamental to the County budget because this funding source represents 60% of all operating revenue. The Administration worked closely with the Trustee and the Assessor to forecast property tax revenues for FY 2020. The budgeted revenue that all parties have agreed to includes the property values of the Assessor's certified roll and the impact of expiring PILOT projects. The revenue is also based on recent collection rates less a 0.52% allowance that approximates the annual collection rate reduction during the 2008-2009 recession. The result is an adopted budget of \$788.2 million in property tax revenue (both current and delinquent) that is 0.9% below the FY 2020 budgeted

property taxes. The declining property taxes limited the expenditures that could be approved, which is reflected in the Adopted Budget. The adopted property tax rate of \$4.05 is equal to the FY 2020 tax rate.

## **DEBT**

County debt continues to be managed at acceptable levels. Total outstanding long-term debt was \$868.6 million at the end of FY 2020, which is a net decrease of \$97.8 million during the year. The County issued \$58.6 million of debt in FY 2020 to refinance outstanding bonds for savings with a net present value of approximately 5.8% or \$3.4 million. Additionally, the County entered into a \$150.0 million line of credit during FY 2020, and \$123.2 million of this was drawn as of June 30, 2020. Accordingly, a debt issuance is budgeted to occur in FY 2021 that will refinance this line of credit and fund existing and new CIP projects.

The Adopted Budget maintains the current tax reallocation to Debt Service of \$0.62 cents.

## **EDUCATION**

The Adopted Budget continues to fund education, including pre-kindergarten (Pre-K), at the levels established in FY 2020. Our public education system in Shelby County is now in its seventh year of operations with seven independent school districts. Shelby County Government has supported the schools throughout the structural transition with increased funding of \$66.0 million since 2013 by means of property tax growth and dedication of 100% of the motor vehicle privilege tax to school operations. Over the same period, funding on a per pupil basis has increased by nearly 25% as total attendance declined by 5%. Due to the lower property tax collections experienced in FY 2020 and projected in FY 2021, a transfer from the General Fund was and will be needed to fully fund the schools.

Providing sufficient funding to maintain and grow Pre-K classrooms in the community continues to be a major focus of the Administration and the Commission. High quality Pre-K has an amazing return on investment for the entire community. That is why the FY 2021 Adopted Budget sets aside the majority of the County's sales tax revenue to continue supporting Pre-K with \$8.5 million in its own Special Revenue Fund. With this \$8.5 million commitment, we have made a significant stride to increase the likelihood of high school graduation and employability.

The Adopted Budget maintains the current tax rate allocation to Education of \$1.96 and allocates the majority of the County's sales tax revenue to pay for Pre-K.

## **CAPITAL IMPROVEMENTS**

The total approved capital budget for FY 2021 is \$88.2 million with \$75.0 million provided by County bond issuance, \$6.4 million provided by County Pay-as-You-Go funds, and \$6.8 million from Federal and State sources. The five-year capital improvement plan presented for FY 2021-FY 2025 illustrates the significant need for maintenance and renovations to aging County buildings and infrastructure. Investment in information technology is also recognized as a critical component of efficient and secure operations, with all projects reviewed and prioritized by the IT Steering Committee.

The capital budget for FY 2021 includes \$33.0 million for schools. Shelby County Schools is allocated \$25.5 million of this funding, and \$7.5 million is allocated to the municipal school districts per the State's Weighted Full-Time Equivalent Average Daily Attendance requirement.

## PROGRAM INVESTMENTS

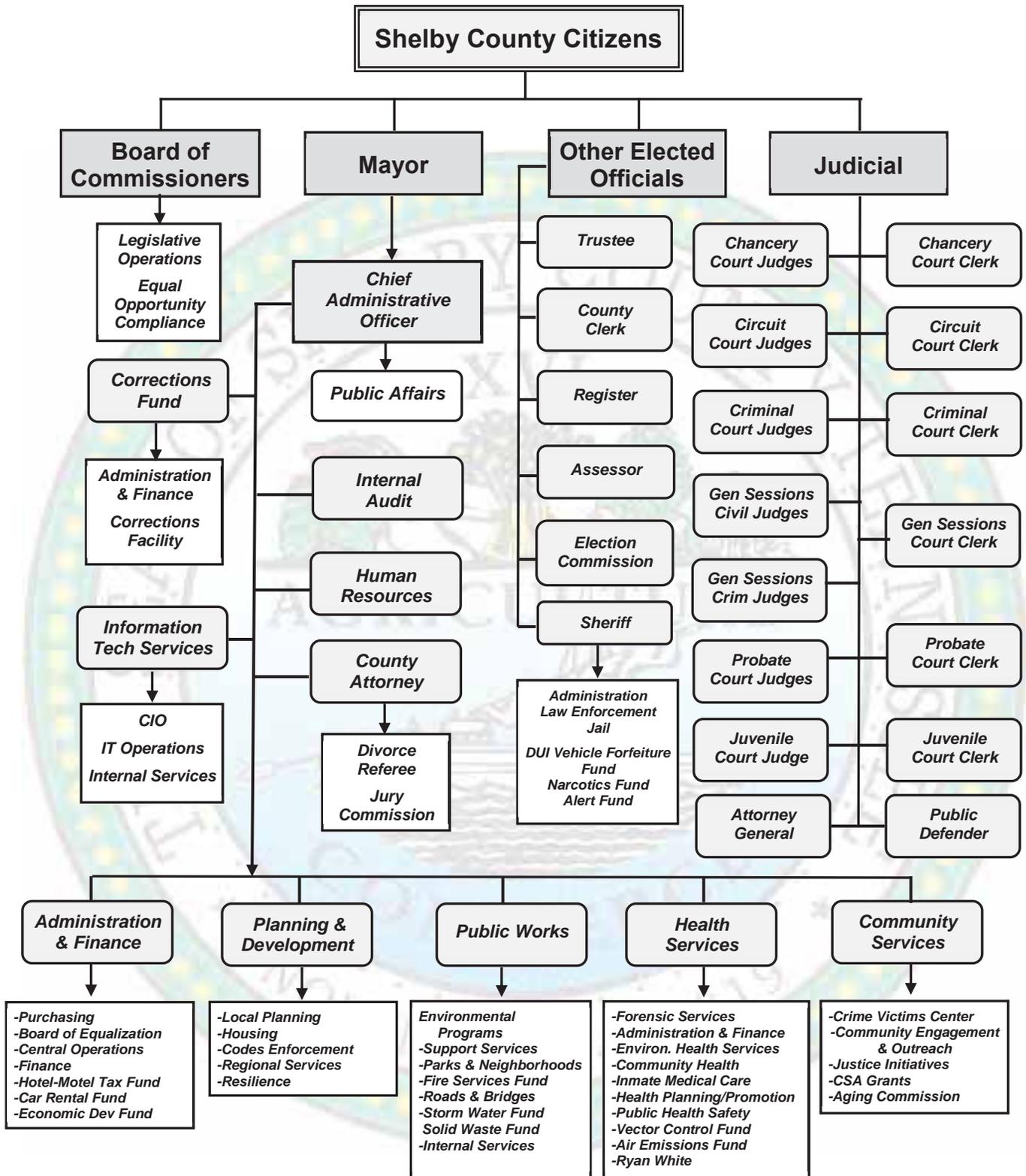
**Employees** – In such a difficult budget year, a general salary increase was not possible for the County’s employees. However, as equitable compensation and benefits are essential to retaining and recruiting productive employees, the County implemented a paid parental leave policy in FY 2021 that will provide six weeks of paid leave to a parent on the birth or adoption of a child. Additionally, the County will use a portion of federal funding to provide hazard pay to Shelby County employees who have dedicated their services to mitigating the spread of COVID-19. The County will also continue to fully fund the required contribution for our Pension and OPEB plans to help ensure that these benefits will be there for both our retirees and current employees.

**Investment in Criminal Justice Reform for Youth** – In the Adopted Budget, we invest in programs to provide alternatives to youth detention. This spring, we also acquired the Core Civic Shelby Training Center to convert it into a youth justice and education center to provide better accommodation for 80 to 120 youth. We have committed \$15.5 million in FY 2021 and 2022 to renovate this facility with housing, classroom space, and indoor and outdoor recreation areas. Breaking the cycle of youth in the justice system will improve each individual’s opportunities and forge a positive foundation for life.

**Investment in Community and Health Services** – Thanks to the federal government’s provision of \$49.9 million in Coronavirus Aid, Relief, and Economic Security (CARES) funding, this budget includes strategic investments in public health, community services, and emergency resources to respond to the COVID-19 pandemic. With the CARES funding, we gave more than \$6.0 million to our local municipalities to help them respond to the crisis and ensure all Shelby County residents are positively impacted by CARES funds. We are hiring 141 employees to assist with testing and contact tracing. We also hired social workers and are offering programs such as rent and utility assistance to our most vulnerable citizens. Additionally, in collaboration with the City of Memphis and other local organizations, we created an Eviction Settlement Fund and committed \$650,000 of CARES funding and another \$650,000 of Tennessee Community Service Block Grant funds to help those who are currently facing eviction and at the risk of becoming homeless. We procured personal protective equipment (PPE) that had been shared with local organizations, and we are collaborating to provide grants to non-profits and small businesses in our community through the Commission Consensus Committee Grant Program and Our Beautiful Comeback. Together, CARES and state funding enables us to help our working families, businesses, and residents get on the path of recovery.

I want to thank the County Commission, Elected Officials, Division Directors, and our employees for their participation in the development of the FY 2021 Budget. The decrease in revenue and recurring structure imbalance in the budget required a difficult prioritization of our expenditures. The Adopted Budget utilizes all available resources in delivering essential services to our taxpayers. We look forward to continuing to work with a collaborative effort to ensure Shelby County is a great place to live, work, play, and invest in the future.

All the best  
  
Lee Harris  
Mayor



**Shelby County Board of Commissioners**

**July 1, 2019 – June 30, 2020**

***Mark Billingsley, Chairman, District 4***

***Eddie Jones, Chair Pro Tempore, District 11***

Amber Mills	<b>District 1</b>	Mickell Lowery	<b>District 8</b>
David Bradford	<b>District 2</b>	Edmund Ford, Jr.	<b>District 9</b>
Mick Wright	<b>District 3</b>	Reginald Milton	<b>District 10</b>
Michael Whaley	<b>District 5</b>	Van Turner	<b>District 12</b>
Willie Brooks	<b>District 6</b>	Brandon Morrison	<b>District 13</b>
Tami Sawyer	<b>District 7</b>		

**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	Aaron Hall (Appointed)
Circuit Court Clerk	Temiiika 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**

Mayor	Lee Harris
Chief Administrative Officer	Dwan Gilliom
Chief Information Officer	John Halbert
Director of Administration and Finance	Mathilde Crosby
County Attorney	Marlinee Clark Iverson
Director of Planning and Development	John Zeanah
Director of Public Works	Cliff Norville
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>



## **Budget Development Guidelines**

Although each fiscal year presents different circumstances and challenges, adherence to several underlying financial policies has successfully guided the Administration and County Commission in budget development.

### ***What are the basic goals that guide the budget development process?***

- To maintain structural budget balance by limiting recurring expenditures to reasonable projections of recurring revenues
- To maintain an appropriate fund balance to ensure a continued strong financial position for optimal credit ratings, sufficient cash flow, and resources for emergencies
- To maintain a stable property tax rate to allow adaptability to cyclical economic conditions or fiscal circumstances
- To adhere to the Debt Policy by limiting the Capital Improvement Plan to a maximum annual County expenditure of \$75 million
- To provide a compensation package of salary and benefits that will attract and retain a productive workforce
- To fully fund Pension and OPEB (other post-employment benefits) actuarial required contribution
- To actively seek to reduce or minimize expenditures through efficiency, technology, innovation, or identification of alternate funding sources
- To treat all public dollars as sacred and carefully scrutinize all expenditures to ensure they are being spent on either key strategic initiatives or the required core services of public safety, education, and health

### ***What indicators measure our success in meeting those goals?***

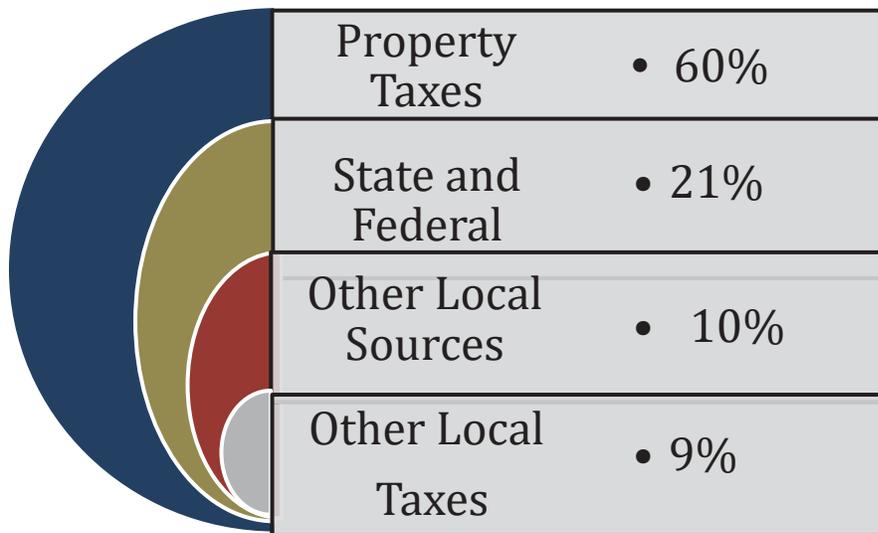
- Agency bond ratings maintained at AA+/AA1
- General Obligation Debt maintained within our debt policy
- No property tax increase since 2014 with tax reductions in Fiscal Year 2018 and Fiscal Year 2019
- Limited average Annual Expenditure growth, including compensation, benefits and operational cost increases
- General salary increases provided for FY 2015 through FY 2020
- No use of short-term borrowing for recurring expenditures
- Pension and OPEB obligations funded at 100% of annual required contribution (ARC)
- Capital expenditures maintained within levels required to be in compliance with the Debt Policy

**Revenue Overview – All Funds**

The Adopted Budget for Fiscal Year (FY) 2021 is based on a total revenue projection of \$1,317,794,607. This amount is \$35.0 million less than the FY 2020 Amended Budget for total revenue, primarily due to projected decreases in current and delinquent property tax collections (\$7.0 million). Projected decreases in Intergovernmental Revenues-State include reductions in grant activity for programs offered through the Health Department and Community Services (\$5.5 million). Changes in Intergovernmental-Federal include additional support for the Ryan White program. Other Local Taxes show a projected decrease related to less interest and penalty income from delinquent tax collections (\$0.1 million). Charges for Services show a projected decrease related primarily to internal service charges (\$0.8 million). Revenues with projected increases include Fines, Fees, and Permits (\$2.9 million) and Other Revenue which includes interest earnings (\$3.7 million). The property tax revenue is based on the adopted tax rate of \$4.05 with a penny value of \$1.9 million. Other sources of funds, such as planned use of fund balance, gain on sale of fixed assets, and transfers from other funds, are not included in this revenue analysis.

Major revenue source categories are shown below with a comparison of the relative contribution of each category to the prior year amended budget:

<b>Revenue Category</b>	<b>FY21 Amount</b>	<b>FY21</b>	<b>FY20</b>
Property Taxes	\$ 788,178,722	59.8%	58.8%
Intergovernmental-State	179,673,155	13.6%	14.1%
Other Local Taxes	123,326,517	9.4%	9.1%
Fines, Fees & Permits	110,116,557	8.4%	7.9%
Intergovernmental-Federal	90,750,028	6.9%	7.7%
Charges for Services	18,270,256	1.4%	1.4%
Other Revenue/Interest	7,479,372	0.6%	0.9%
<b>Total Revenue</b>	<b>\$ 1,317,794,607</b>	<b>100.0%</b>	<b>100.0%</b>



*A more detailed analysis of revenue sources is provided in the “All Funds Summary” and the “General Fund Summary” sections of this document.*

## INTRODUCTION

## Budget Overview

Revenue is also recorded by fund type on the basis of property tax allocations or the specific nature of the revenue source, as shown below. The most significant changes in the adopted FY 2021 budget by fund type are decreases in the General Fund (\$11.0 million) and in the Grants Fund (\$25.7 million), with increases in the Enterprise Funds (\$4.3 million), and Special Revenue Funds (\$2.4 million).

<u>Revenue Fund Type</u>	<u>FY21 Amount</u>	<u>FY21%</u>	<u>FY20%</u>
General Fund	\$ 424,681,755	32.2%	32.2%
Education Fund	423,742,757	32.2%	31.6%
Grants Fund	184,975,620	14.0%	15.6%
Debt Service Fund	132,407,499	10.0%	9.8%
Enterprise Funds	83,627,411	6.4%	5.9%
Special Revenue Funds	59,822,607	4.5%	4.2%
Internal Service Funds	8,536,958	0.6%	0.7%
<b>Total Revenue</b>	<b>\$ 1,317,794,607</b>	<b>100.0%</b>	<b>100.0%</b>

Major funds are those that constitute more than 10% of total revenue. For the County, the General Fund, Education Fund, Grants Fund, and Debt Service Fund qualify as major funds. Although our focus is often placed on the General Fund and its impact on our residents and businesses, it is important to recognize that significant services are also provided to the community through Grants, Special Revenue Funds such as Roads and Bridges and Mosquito Control, and Enterprise Funds such as Fire Services, Codes Enforcement, and Corrections. In FY 2021, a new Special Revenue Fund was established to provide solid waste services to the Northaven community.

### Property Tax Revenue

Property taxes are the primary source of operating revenue for the County, providing 60% of total revenues. Assessed values of properties are determined by the Shelby County Assessor to serve as the basis for taxation. The property tax rate is set by the County Commission as a part of the annual budget review process at a level determined appropriate to maintain a balanced budget while providing necessary services to residents. The County has attempted to maintain stable property tax rates and avoid the need for increases to adapt to cyclical economic and fiscal conditions.

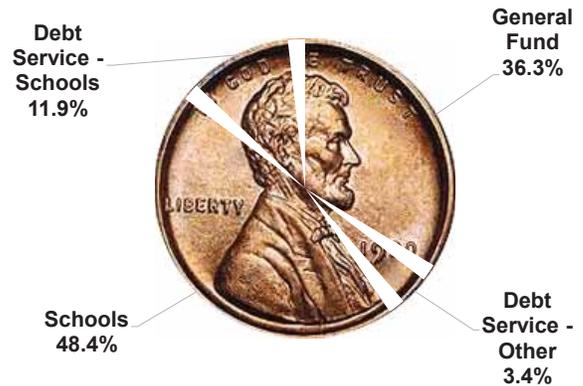
### Allocation of the Tax Rate

The allocation of the FY 2021 property tax rate remains unchanged. Due to lower budgeted property tax revenues, a transfer will be needed from the General Fund to the Education fund to fund the County's commitment to education. The revenues derived from property taxes are allocated as follows.

<u>Fund</u>	<u>FY21 Adopted</u>			<u>FY20 Adopted</u>		
	<u>\$</u>	<u>Rate</u>	<u>%</u>	<u>\$</u>	<u>Rate</u>	<u>%</u>
Education	\$ 381.4	\$ 1.96	48.4%	\$ 384.8	\$ 1.96	48.4%
General Fund	286.1	1.47	36.3%	288.7	1.47	36.3%
Debt Service*	120.7	0.62	15.3%	121.6	0.62	15.3%
	<u>\$ 788.2</u>	<u>\$ 4.05</u>	<u>100.0%</u>	<u>\$ 795.2</u>	<u>\$ 4.05</u>	<u>100.0%</u>
*Debt Service						
Schools	\$ 94.0	\$ 0.48	11.9%	\$ 100.1	\$ 0.51	12.6%
Other	26.7	0.14	3.4%	21.5	0.11	2.7%
	<u>\$ 120.7</u>	<u>\$ 0.62</u>	<u>15.3%</u>	<u>\$ 121.6</u>	<u>\$ 0.62</u>	<u>15.3%</u>
<b>Total Schools</b>		<b>\$ 2.44</b>	<b>60.3%</b>		<b>\$ 2.47</b>	<b>61.0%</b>

*This does not include the use of fund balance to pay debt service, which is worth 7 cents for schools.*

**One penny on the property tax rate generates \$1,929,000 for the FY 2021 tax levy, or \$1,901,676 in net collection income**



**Functional Expenditures – All Funds**

FY 2021 County-wide net expenditures by functional categories for all funding sources, excluding use of fund balance, consist of the following:

<u>Functional Category</u>		<u>FY21</u>	<u>FY21 %</u>	<u>FY20 %</u>
Education	\$	435,759,000	33.1%	32.4%
Criminal Justice		354,823,924	26.9%	26.2%
Debt Service		132,407,499	10.0%	9.9%
General Government		81,435,163	6.2%	10.4%
Public Works		85,285,851	6.5%	6.6%
Health		97,437,709	7.4%	7.1%
Planning & Development		81,767,110	6.2%	3.6%
Community Services		48,878,350	3.7%	3.9%
<b>Total</b>	<b>\$</b>	<b>1,317,794,607</b>	<b>100.0%</b>	<b>100.0%</b>

***Including debt service for schools, Education represents 45.0% of total expenditures from all funding sources.***

**Education**

Education is our highest priority and largest single investment. Shelby County Government is committed to fully supporting the success of all public school students. The County includes seven separate school districts that share funding on the basis of attendance, with the Shelby County School (SCS) district receiving about 77% of total funds.



State law requires that the County provide at least the same level of funding as the prior year on a total funding or per pupil basis, known as “Maintenance of Effort” (MOE). The funding approved for FY 2020 set the MOE level for the subsequent year. The adopted budget of \$427.3 million is equal to the FY 2020 budget. Due to lower property tax revenues, the FY 2021 budget includes a General Fund transfer to fully fund the budgeted expenditures to the school systems.

Proposed funding includes the following resources:

- Education will receive 48.4% of all property taxes in FY 2021, excluding school debt.
- Including debt service costs on school debt, education will receive 60.3% of all property taxes.
- 100% of the Motor Vehicle Registration Fee (\$34.9) million is dedicated to education operations.
- \$33.0 million has been allocated for school capital improvements for renovations and new construction.

### **Pre-Kindergarten (Pre-K) Fund**

Providing sufficient funding to maintain and grow Pre-K classrooms in the community continues to be a major focus for the Administration. High quality Pre-K has an amazing return on investment for the entire community. That is why the FY 2021 Budget makes one of the largest investments in Pre-K in County history. In addition, the Pre-K framework preserves existing classrooms and sets the stage to add classrooms.

The adopted budget includes \$8.5 million for Pre-K. Historically all Pre-K support was included in the General Fund. In FY 2020, a new special revenue fund for Pre-K was established that was funded by both sales taxes and a transfer from the General Fund. In FY 2021, the Pre-K fund will be fully funded by general sales taxes directed straight to the Pre-K fund. Accordingly, the share of sales taxes allocated to the General Fund will be reduced, and the sales taxes allocated to the Roads and Bridges fund will be eliminated. This change in the Roads and Bridges fund is possible due to an increase in the State of Tennessee's gasoline tax.

With this dedicated, recurring funding for Pre-K, we have a chance to give children a better educational foundation and increase the likelihood of high school graduation and employability.

### **General Fund Summary**

The General Fund accounts for all functions of County Government that are not specifically funded by other sources. Total appropriations in the General Fund for FY 2021 are budgeted at \$424.7 million – a decrease of \$11.0 million or a negative 2.5% compared to the FY 2020 amended budget. Listed below are the primary adjustments to the FY 2021 General Fund budget:

- **Transfer of all Pre-K Expenses to New Fund** – Historically all Pre-K funding occurred in the General Fund, and in FY 2020, the General Fund continued to subsidize such funding with a transfer of \$2.5 million to Pre-K. As outlined above, in FY 2021, the Pre-K Special Revenue Fund will be funded directly by an allocation of the County's general sales tax receipts.
- **Employee Compensation/Benefits** – Equitable compensation and a great benefits package is essential to retaining and recruiting productive employees. In March, the Administration proposed a parental leave policy to the Commission. With resounding support, the Commission approved this policy that will provide six weeks of paid leave to employees who are the birth or adoptive parents of a new child. The FY 2021 Adopted Budget includes initial funding of \$350,000 for this benefit.

We are also pleased to announce that we are in the process of renegotiating the County's multiple benefits insurance plans, and it is anticipated that there will be no increase in health insurance premiums for employees. The County will also continue to fully fund its pension and OPEB obligations at 100% of the annual required contribution based on actuarial data.

- **Election Cycles** – The timing of the election cycles for which the County is reimbursed is unfavorable in FY 2021. As a result, approximately \$4.1 million of additional revenue will not be received in FY 2021. Meanwhile, expenditures related to the 2020 Presidential election will occur, so there will not be a commensurate reduction in costs.

- **De-annexation – Sheriff Department Deputies** – The City of Memphis has finalized plans to de-annex portions of South Cordova, Windyke, and Southwind as of January 1, 2021. The Sheriff’s department embarked on an extensive recruiting effort for additional patrolmen to cover for these areas. The adopted budget includes a relatively small increase to fund these positions, their vehicles, and equipment. The Sheriff’s department commenced a training class in July for these new recruits who will ensure public safety.
- **Investment in Community Services** – The COVID-19 crisis is impacting our community and disproportionately affecting our most vulnerable citizens. The FY 2021 budget includes the addition of full-time equivalent (FTE) County employees in several priority areas, including a social worker to coordinate care for our high acuity cases and support citizens impacted by emergency situations, a community services coordinator who will oversee service programming, and a bi-lingual translator to help serve our community’s Latino population. The adopted budget also includes expanded engagement and outreach programs to our community through the Community Services Agency. In addition to the County’s investment, a grant received through the Federal CARES Act, further advances our COVID Assistance Program which provides direct assistance to individuals and families for essential needs and services, including assistance with rent and mortgage payments, utility bills, emergency food supplies, prescription drug needs, temporary housing, and other essential supplies that are often not covered through government programs. The Emergency Food Assistance Program, which is part of this, includes opportunities to work with locally-owned and minority restaurants to provide meals, which has added benefit of supporting that sector. All of these services are provided directly to individuals and families. The funding included in the adopted budget helps create efficient systems of working with new vendors, prioritizing needs, and ensuring necessary staffing and infrastructure to implement the care our most vulnerable citizens need. Serving those who are less advantaged improves the economic prosperity of our community as a whole.

In the General Fund, about 50% of the expenditure allocations are for Criminal Justice, 17% for Judicial Services, 8% for Health Services, and 25% for all other functions - including Public Works, Community Services and administrative services.

General Fund dollars are distributed on a functional basis as shown below:



***Criminal Justice and Judicial operations account for 67% of General Fund expenditures.***

**Compensation & Benefits**



***Fringe Benefits account for just under 39% of all personnel costs***

***\*Excludes Social Security benefits of \$428,450 that are paid only for temporary employees***

Personnel costs account for 70% of total General Fund expenditures. That factor makes employees the County’s primary asset and most important investment in delivering high quality services to its residents. It is important that we protect that investment by offering equitable compensation and benefits to recruit and retain a highly qualified and professional staff.

The average cost of benefits at FY 2021 rates is just under 39% of salaries for permanent full-time employees, as shown below. This cost is below last year due to an actuarial decrease for the OPEB contribution. The Annual Required Contributions for pensions and OPEB continue to be fully funded for this fiscal year.

<b>Benefit Type</b>	<b>FY21 Budget</b>	<b>% of Salaries</b>
Pension	\$ 48,611,056	22.05%
Health Insurance	27,230,482	12.35%
Other Post-employment Benefits	2,558,451	1.15%
Medicare	3,303,314	1.50%
Group Life Insurance	1,852,672	0.84%
OJI Expense	911,259	0.41%
Long-term Disability	838,113	0.38%
Unemployment Compensation	227,776	0.10%
<b>Total Benefits*</b>	<b>\$ 85,533,123</b>	<b>38.78%</b>

As we continue to explore innovative methods to contain these costs in the future, we are investing today in our current workforce through training programs and wellness initiatives.

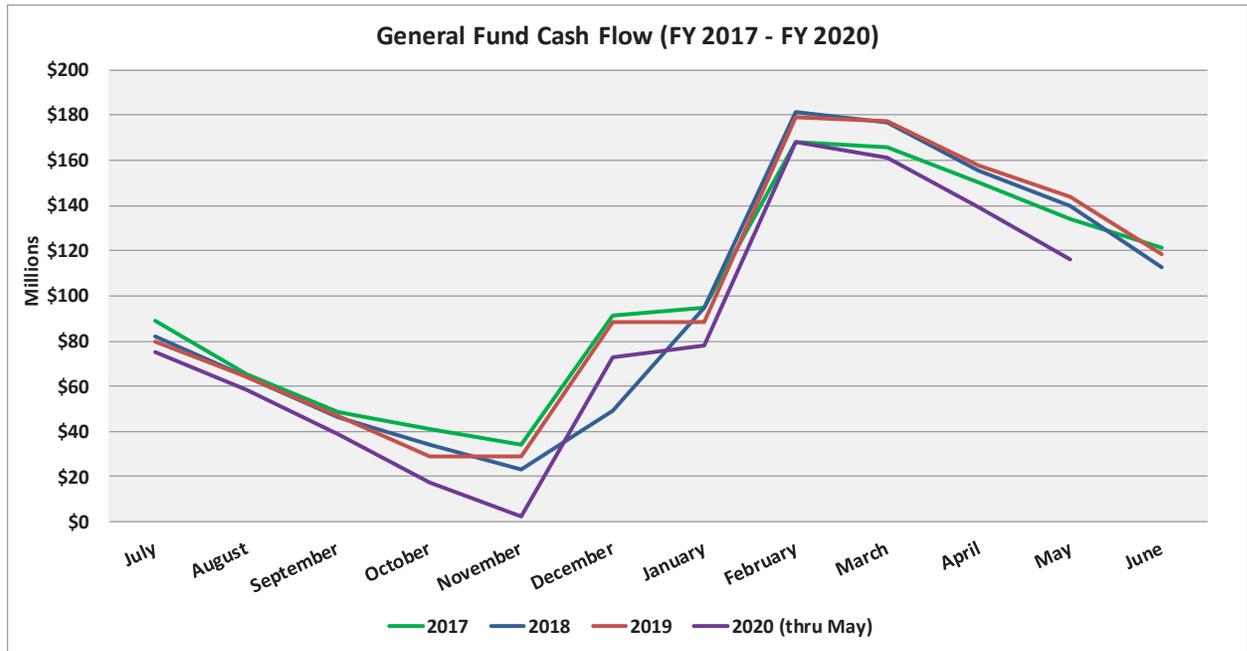
**General Fund Balance**

Maintaining an appropriate General Fund Balance is an essential element of a strong financial plan. Fund Balance is important for several reasons:

- To provide funds for contingencies/emergencies
- To absorb the impact of federal/state funding reductions
- To demonstrate financial stability for higher bond ratings and lower debt cost
- To provide sufficient cash flow during the property tax collection cycle

The Shelby County Fund Balance Policy requires that the General Fund balance is maintained at 20% to 30% of annual revenue, with 25% preferred. This percentage is based on the values at the end of each fiscal year. The policy also stipulates that action must be taken to increase or reduce the fund balance as necessary to maintain the recommended level.

As the following chart illustrates, our annual tax collection cycle causes our fund balance to fluctuate throughout the year. Property taxes are due at the end of February, and sizable payments do not begin until December. As a result, expenditures exceed revenues in the first five months of each fiscal year. This creates the need for large cash balances during several months of the fiscal year. A fund balance within our policy levels is advised to allow for negative cash flow until December when significant property taxes payments commence.



In addition to the General Fund balance, the County maintains reserves within other funds that are dedicated for the specific uses or operating stabilization of those funds as listed in the All Funds section of this book.

**Capital Improvement Plan**

The Capital Improvement Plan (CIP) presents the County’s funding level commitment over the next five years. However, only the first year of the CIP plan is actually budgeted. For FY 2021, the total CIP budget is \$88.2 million of which \$75 million is funded by County debt issuance, \$6.4 million is funded by County Pay-as-You-Go funds, and \$6.8 million is funded by Federal and other reimbursements. Projects funded with County resources include \$43.4 million for County infrastructure needs and \$33.0 million allocated for schools.

The County’s long-term goal is to limit allocations to approximately \$75 million per year in the County-funded CIP budget. Budgets in FY 2018 of \$120 million and FY 2019 of \$171 million exceeded the cap, which has led to additional debt levels. Holding to the \$75 million cap is a necessity to avoid an increase in the tax rate. Due to aging County and school facilities and the need for continued investment in technology, staying within the limits of the policy may present future challenges.

Shown below are the totals for each CIP project category budgeted for FY 2021, with the projects noted within each group. This prioritized list of projects are those considered to be most critical to the long term needs of the community.



### **Buildings & Property - \$23.8 million (27% of total CIP)**

- \$6.2M – Health Department Existing Building Demolition, Furniture and Equipment, and Parking
- \$4.5M – Youth Justice and Education Center Design and Construction Initiation. 3420 Old Getwell Road facility was acquired as the site in FY 2020, and this project is expected to be completed in FY 2022.
- \$4.0M – Criminal Justice Center Chiller Replacement
- \$3.3M – County Clerk & Public Defender Renovations
- \$2.0M – Renovations at East Data Center (*multi-year project, completion in FY 2021*)
- \$1.0M – Criminal Justice Center Renovation (*year 1*)
- \$0.9M – Corrections W Building Roof Replacement
- \$0.8M – Corrections Training Academy Renovation
- \$0.7M – Weather Proofing Renovation of 1060 Madison (Community Services)
- \$0.4M – Corrections Kitchen Storage Expansion

### **Community Projects - \$6.5 million (7% of total CIP)**

- \$3.0M – Big Creek Resiliency (expanded floodway) (*two-year project, completion in FY 2021*)
- \$1.1M – Transit Investment (*year one of multi-year commitment*)
- \$0.6M – Bolton Estates Sewer Connection
- \$0.3M – Agricenter Decking and Roof Renovation
- \$0.3M – Binghampton Sports Complex

### **Information Technology - \$11.9 million (14% of total CIP)**

- \$8.2M – Land/Mobile radio project (*multi-year; will be completed in FY 2022*)
- \$1.2M – Core Infrastructure Refresh (Servers and Network Hardware and Software)
- \$1.2M – General Session Civil Case Management System (*two-year project; will be complete in FY 2022*)
- \$0.8M – Register's Office Microfilm Equipment Replacement
- \$0.5M – Courtroom Technology Update (*multi-year process*)

### **Roads & Bridges - \$6.6 million (8% of total CIP)**

Initial costs for roadway widening and enhancements projects for Hacks Cross, Holmes, Houston Levee, Macon, and Walnut Grove Roads. These projects are funded with \$1.6M from the Roads and Bridges Special Revenue Fund and \$5.0M from Federal funds.

### **Schools - \$33.0 million (37% of total CIP)**

Detailed listings from the school have not been submitted. We expect difficult choices will need to be made to hold all of the school systems within this proposed level.

### **County Pay As You Go Projects: - \$6.4 million (7% of total CIP)**

Pay As You Go projects include a \$5.0M investment in Voting Machines and \$1.4M for an upgraded property tax payment and collection system for the County Trustee's office.

***Detailed project descriptions are provided in the CIP section of this document.***

## Long Term Debt

County debt continues to be managed at acceptable levels. The County issued \$58.6 million of debt in FY 2020 to refinance its 2009A and 2011A bonds for interest cost savings. Total outstanding long-term debt is projected to end FY 2020 at \$869 million which is a net decrease of \$97 million.

The County also entered into a new \$150 million line of credit in October 2020 to fund CIP projects. The balance on this line of credit was \$123.2 million as of June 30, 2020. In FY 2021, the County expects to issue new long-term debt to pay off this line of credit and fund future CIP needs.

Our current revenue sources for debt and existing fund balance can support our debt service in FY 2021. However, additional revenue may be needed in FY 2022. It is critical that the County maintain adherence to our existing debt policy and limit our annual CIP budgets to \$75 million. With continued vigilance, we can prevent debt burden from growing, which would limit our financial ability to respond to other pressing needs of the community.

## Challenges Ahead

Planning for the future is a critical element to the annual budget adoption process. A five-year financial projection is included in the General Fund Summary that illustrates the need to continue our efforts to contain costs and maximize revenue sources. There are a number of significant issues that could impact our budget in the next several years:

- **Funding for Education** presents a continuing challenge for both the operating and capital budgets. The schools face several issues, including an immediate need to fund their annual requirements for OPEB, declining enrollments with underutilized schools, and insufficient State Basic Education Program (BEP) funding. It will become necessary to find a sustainable balance between meeting the educational needs of the community while staying within a realistic level of available resources.
- **Reductions to State or Federal grant funding** may have a significant impact on the amount of funds available to the County in the future. Grant funds provide financial leverage to the County in providing important services to our community, especially for public health and community service programs. Some programs will need to be evaluated to determine whether County funding should be used to continue essential services if the grant funding is discontinued.
- **Aging infrastructure** of County roads and buildings has created additional maintenance needs that must be funded from the annual operating budget. While major structural renovations may qualify for CIP funding, the ongoing cost of repairs for roofing, paint, concrete and asphalt, carpets, HVAC, and plumbing generally do not qualify. Major building renovations or replacements, including the Regional One Medical Center and schools, could require an increased level of CIP investment and long-term debt service cost.
- **Maintaining affordable debt levels** will require long-term planning, project prioritization, allocation of funds for Pay-as-You-Go financing, and adherence to debt policy limitations on capital spending. Capital planning for the schools is critical for effective debt planning. Proposed CIP expenditures need to be evaluated realistically to ensure that future funding levels can be sustained.
- **Providing equitable compensation** and benefits for employees is an important element in maintaining our ability to recruit and retain a highly productive staff. The economic dislocation associated with COVID-19 is likely to improve the County's employment position versus what had been an increasingly competitive employment market; however, higher minimum wages and market adjustments for some job classifications could require additional funding for implementation.

- **Health care** will continue to play a major role in the cost of current and post-employment personnel expenditures. The level of benefits that can be realistically and responsibly provided to employees on a long-term basis requires ongoing evaluation and possibly some plan modifications or cost sharing proposals. Changes to the Affordable Care Act could have an impact on Regional One Health services and County healthcare plans. Currently, our health care systems are also facing significant, multi-faceted challenges of COVID-19. The full impact of COVID-19 is yet to be known.
- **De-annexation** of areas of the County from the City of Memphis will impact the County in FY 2021. Assuming responsibility for public safety, fire, ambulance, and other basic services in the areas being de-annexed will require additional resources. Additional patrolmen for the Sheriff are included in this budget. An expansion in fire services is also included in FY 2021.
- **State Reimbursement for Corrections** has not kept pace with the increasing operating costs for this facility. The County has continued to increase the supplemental funding, but service reductions may become necessary at some point.

### **Current Status and Outlook**

Prior to COVID-19, unemployment was at record low levels in the County. However, nationally, unemployment filings have totaled more than 22 million new claims in the last month. This level of claims exceeds any previous period.

Across the country and in the County, “safer at home” policies were implemented, and non-essential businesses were closed with many still operating at less than full capacity. The financial markets have been extremely volatile, with a significant drop in equities and illiquidity in the bond markets. The economic uncertainties and financial market dislocation have reduced business investment.

Even with Federal stimulus dollars directed to individual taxpayers, as well as local governments, a full reopening and recovery of the economy is difficult to project.

Due to the novelty of COVID-19, all of the uncertainties it brings are not reflected in this FY 2021 budget. We will come out of the COVID-19 crisis, and we will rebuild our economy. There will be opportunities ahead. Enhanced workforce development activities along with collaborative economic development efforts by the Administration, Commission, and EDGE (Economic Development Growth Engine) can help bring new employers to the County or help grow existing businesses in the community.

Five-year projections are developed annually in conjunction with budget preparation and updated throughout the year for short term planning purposes. Projections for the General Fund with discussion of the underlying assumptions are included in the “General Fund Summary” section of this document. Projections for other funds are also considered in budget development to ensure that dedicated revenues and fund balances will continue to be sufficient to maintain operations. All of these projections are likely to change as a result of the current economic situation.

Proactive financial management strategies that focus on operating efficiencies and effective debt management have been instrumental in maintaining the stability of the County’s financial status. Continuing efforts to promote revenue diversification and economic development and to address the fragmentation of services created by multiple elected officials will be instrumental in meeting the challenges of future growth.

## **MISSION:**

Shelby County Government strives to enhance public safety and support criminal justice system reforms, improve community health, support Pre-K to 12 public education, and promote workforce development. This mission is achieved through a dedicated workforce in an open, efficient and ethical government that is fiscally responsible and responsive to the County's diverse needs.

## **STRATEGIC PLAN:**

Strategic planning promotes the County's commitment to high performance by providing a focus for the efficient use of resources and services. The Administration has identified strategic goals and objectives as a roadmap to fulfilling the stated mission of the County and to provide an objective foundation for decision-making and measurement of results. Developed in close cooperation with the County Commission, Elected Officials, and Division Directors, these planning initiatives are intended to assign appropriate levels of County resources toward achievement of the identified priorities with both a long and short-term perspective.

These Strategic Goals are linked throughout the budget document to the divisions and departments that execute the strategies. Icons to represent each strategy are also used as a visual reference.



### ***Strategy 1: Support Quality Public Education Pre-K to 12***

- a) Provide sufficient operating and capital funding for all public schools in the County in a manner that is fiscally responsible.
- b) Enhance programs available in the community that provide pre-kindergarten (Pre-K) services to ensure that children (0-5 years of age) receive care and training that prepares them to enter school ready to learn.



### ***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

- a) Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
- b) Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up for trial.
- c) Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
- d) Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
- e) Reduce the recidivism rate of kids who are detained and in County custody.
- f) Administer equitable civil and criminal justice court systems.
- g) Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
- h) Provide effective law enforcement and improve the detention facilities for youths and adults.
- i) Provide effective disaster preparedness and 911 emergency response systems.
- j) Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.

***Strategy 3: Protect and Promote Community Health***

- a) Provide and support integrated healthcare services that focus on wellness, early intervention, and prevention.
- b) Provide programs that reduce the risk of chronic and infectious diseases with containment and treatment options.
- c) Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.
- d) Provide a safety net of healthcare services for the disadvantaged.

***Strategy 4: Promote Workforce Development and a Healthy Economy***

- a) Provide programs that help individuals develop the skills needed by employers in the County.
- b) Coordinate agency programs that address issues of poverty and economic/housing insecurity within the County.
- c) Promote the growth of local, minority, and women owned businesses in the community.
- d) Provide a business-friendly environment in County operations and regulations to encourage local development and diversity.
- e) Create new strategies that encourage small business development particularly in the area of start-up technology.

***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

- a) Ensure financial stability through sound oversight of fiscal operations, taxation, debt management, and revenue collections. Maintain all records of public transactions as required by the State.
- b) Preserve and maintain County infrastructure of roads, bridges, buildings, and technical systems for current and future operations.
- c) Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.
- d) Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
- e) Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.
- f) Actively seek alternative funding sources through fees, grants, or community partners to provide County services.

A **Strategy Matrix** shown on the following page provides a summary of how the County strategies are achieved by functional division and are represented in the budget. Further detail is presented in the “Division Overview” of each section in this document.

# INTRODUCTION

# Division Strategy Matrix

County-wide Strategies Implemented at Division Level		Education	Sheriff	Public Works	Admin & Finance	Judicial	Corrections	Health Services	Community Services	Other Elected Officials	Planning & Development	Information Technology
	<b>Strategy 1: Support Quality Public Education</b>											
1-a	Provide sufficient operating and capital funding for all public schools in a manner that is fiscally responsible.	✓										
1-b	Enhance programs that provide Pre-K services to ensure children (0-5 years) receive care and training that prepares them to be school-ready.	✓										
	<b>Strategy 2: Enhance Public Safety and Support Criminal Justice Reform</b>											
2-a	Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.			✓		✓		✓	✓			
2-b	Reduce jail population by reforming the bail system to reduce/eliminate bail for those who don't pose a public safety or failure to show risk.			✓		✓						
2-c	Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.			✓			✓		✓			
2-d	Reduce youth criminal justice system interaction by implementing new diversion programs that provide assistance to youth involved in minor crimes.			✓		✓			✓			
2-e	Reduce the recidivism rate of kids who are detained and in county custody.			✓		✓			✓			
2-f	Administer equitable civil and criminal justice court systems.			✓		✓						
2-g	Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.			✓				✓	✓		✓	
2-h	Provide effective law enforcement and improve the detention facilities for youths and adults.		✓	✓			✓					
2-i	Provide effective disaster preparedness and 911 emergency response systems.		✓	✓	✓			✓				
2-j	Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.			✓		✓						
	<b>Strategy 3: Protect and Promote Community Health</b>											
3-a	Provide and support integrated healthcare services that focus on wellness, early intervention, and prevention.							✓				
3-b	Provide programs that reduce the risk of chronic and infectious diseases with containment and treatment options.							✓				
3-c	Coordinate agencies designed to strengthen the health and welfare of children, seniors, and families.							✓	✓			
3-d	Provide a safety net of healthcare services for the disadvantaged.							✓				
	<b>Strategy 4: Promote Workforce Development and a Healthy Economy</b>											
4-a	Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.				✓				✓			
4-b	Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.				✓				✓		✓	
4-c	Promote the growth of local, minority, and women owned businesses in the community.				✓							
4-d	Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.				✓						✓	
4-e	Create new strategies that encourage small business development particularly in the area of start-up technology.				✓							
	<b>Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources</b>											
5-a	Ensure financial stability through sound oversight of fiscal operations, taxation, debt management and revenue collections. Maintain all records of public transactions as required by the State.			✓	✓	✓				✓	✓	
5-b	Preserve and maintain county infrastructure of roads, bridges, buildings and technical systems for current and future operations.			✓	✓						✓	✓
5-c	Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing or other methods.			✓	✓						✓	✓
5-d	Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.		✓	✓	✓	✓				✓	✓	✓
5-e	Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.		✓	✓	✓						✓	
5-f	Actively seek alternative funding sources through fees, grants, or community partners to provide county services.			✓	✓				✓		✓	

**Budget Linkage** – Strategic goals are linked to resource allocation at several levels in the budget document to align strategy and performance throughout the County at division and department levels.

- The **Mission, Goals and Strategies** of the County are briefly presented in summary format in the Introduction with a matrix that relates those goals/strategies to each division.
- The **Division Overviews** identify the County goals and strategies that each division serves and the departmental structure within that division for achieving those goals.
- The **Budget Highlights** summary for each division outlines the budgetary issues, trends and changes in major revenue and expenditure categories that influence the division’s ability to achieve their goals.
- **Key County Indicators** are a tool for measurement and communication of performance in areas where strategies and objectives have been identified for the County as a whole. Key indicators may be stated in terms of comparable rankings or benchmarks with established national or state standards to measure progress of County performance against comparable agencies and expectations.

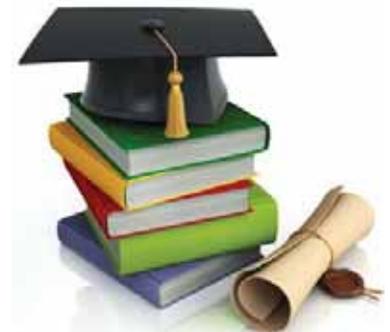
### **Strategy 1: Support Quality Public Education Pre-K to 12**

Funding for education represents the largest functional expenditure of Shelby County Government, reflecting our commitment to providing excellent educational opportunities for every child. Significant changes to the structure of the school systems within the County in the past decade have required funding adjustments to both the operating and capital budgets.

Shelby County Government has taxing authority for funding local education and responsibility for approving the total amount of County funds provided for all public schools in the County. The school boards for each of the seven districts in the County determine how those funds will be used to best accomplish their mission of educating students. Funding for capital improvement projects is also provided for qualified projects to ensure that school facilities provide a sound environment for learning.

Pre-K programs have also received County funding in recognition of the important foundation these programs provide for future educational attainment. In fact, the current budget provides a historic level of financial support to Pre-K education. Additionally, the County’s efforts include a collaboratively integrated strategy and oversight program with the City of Memphis and First 8 Memphis, LLC. First 8 Memphis is a non-profit organization devoted to developing and delivering high-quality, needs-based, early childhood programs and whose success in delivering programs that measure kindergarten readiness and reading skills based on formative assessment data collected through the school year. This data is then independently verified to determine if pre-established metrics are achieved.

The County’s multi-faceted support of education is aimed at achieving its goals to improve kindergarten readiness, improve high school and college graduation rates, and increase adult career certifications in an effort to build and retain a quality 21st century workforce within the County.



**Key County Indicators -Education**

	FY14 <sup>(1)</sup>	FY15 <sup>(2)</sup>	FY16 <sup>(2)</sup>	FY17 <sup>(2)</sup>	FY18 <sup>(2)</sup>	FY19 <sup>(2)</sup>
Average Cost per pupil - SCS County Schools	\$10,333	\$11,222	\$11,015	\$11,995	\$12,086	\$11,799
Average Cost per pupil - State of Tennessee	\$9,346	\$9,375	\$9,499	\$9,958	\$10,340	\$9,696
Average graduation rate - SCS County Schools	74.6%	75.0%	78.7%	79.6%	79.6%	79.2%
Average graduation rate - State of Tennessee	87.2%	87.8%	88.5%	89.1%	89.1%	89.1%
Average ACT Score - SCS County Schools <sup>(3)</sup>	17.7	16.9	17.5	17.8	16.1	16.5
Average ACT Score - State of Tennessee <sup>(4)</sup>	19.8	19.4	19.5	20.1	19.6	19.4

<sup>(1)</sup> FY14 Data represents the consolidated City-county school district

<sup>(2)</sup> FY15-FY19 County School data represents only the Shelby County Schools District

<sup>(3)</sup> TVAAS Report by School District: <http://tn.gov/education/topic/report-card>

<sup>(4)</sup> Annual ACT Average Scores by State Report: <http://www.act.org>

Source (unless otherwise indicated): TVAAS Report by School District. <http://tn.gov/education/topic/report-card>

**Strategy 2: Enhance Public Safety and Support Criminal Justice Reform**

Public Safety is a fundamental concern and responsibility for the County – second only to Education in total functional expenditures. Our commitment to public safety is evidenced by the wide variety of programs funded or supported throughout the County’s government structure.



The **Sheriff’s Office** has primary responsibility for crime prevention/detection/patrol in the County, keeping all courthouses and courtrooms safe, and operating the jails and youth detention center. Grants and increased programming are used to educate, train, and rehabilitate inmates for a productive and safe return to the community. Property crimes are down as detectives work with Memphis, Bartlett, Collierville, Germantown and Millington Police Departments to capture serial thieves. Such partnerships also serve to reduce gun crime, drug trafficking, and assaults against women. Effective use of new technology is invaluable to crime prevention and solution. Violent crimes by youth is on the rise and the Sheriff is working with all sectors of the community to reach

youth before they fall prey to gangs and other bad influences. In keeping with the goals of the Department of Justice and the Juvenile Detention Alternatives Initiative, the Sheriff’s top priority is a new facility to educate, train, and rehabilitate youth.

**Operation: Safe Community (OSC)** was established in 2007 as a strategic initiative to reduce crime in Memphis and Shelby County. The group uses coordinated strategies within the Mayor’s offices of Shelby County and the City of Memphis, the Shelby County Sheriff’s Office, the Memphis Police Department, and faith-based, social service and neighborhood organizations to combat the area crime problem. The County has played a key role in implementing OSC strategies by supporting funding for additional prosecutors and data driven officer deployment, advocating the OSC agenda in state legislation, and assisting with code enforcement and family safety programs.



The **Division of Corrections** manages the incarceration of convicted criminals in a cost-effective manner that ensures the safety of citizens. Rehabilitative programs, such as the **3R Project**, have been emphasized as a means to prepare inmates for successful re-entry into society. The 3R Project assists ex-offenders with housing, mental and physical health services, family unification, life skills and employment. To reduce recidivism, other adult offender re-entry programs have been expanded through the Office of Re-Entry as described below.

**Jail Diversion programs** have been expanded to reduce the cost of incarceration. The Shelby County Drug Court program offers services intended to reduce the jail population by offering an alternative to incarceration for adult, non-violent drug offenders and to reduce the number of repeat drug offenses. Special programs have also been created to handle court cases involving veterans and recurring mental health offenders. The **Public Defender's Office** provides a link to treatment-based alternatives to incarceration for clients with substance use and mental health disorders. The Community Services Division also coordinates **Pretrial Services** and several diversionary alternative programs, most notably the **Jericho Project** that links criminal detainees with serious mental illnesses to supervised release options and treatment resources. Victims of crime are also served through the Community Services division with the **Crime Victims/Rape Crisis Center**.



The Shelby County **Office of Re-Entry** is a community response to the needs of returning citizens with the support of the State of Tennessee's Department of Corrections (TDOC) Commissioner and Shelby County Government. The Office of Re-entry provides essential re-entry resources in one place. Its ultimate goals are 1) to create connections between the County's re-entry resources and specific employers ready to hire people with a criminal history, and 2) realign our focus from a traditional soft skills training, to hands-on technical and vocational programs in an effort to assist our clients in gaining self-sufficient employment, and/or entrepreneurship.

The Office of Re-entry staff offers the following services to support education, workforce preparation and personal development: life coaching, vocational training, case management and family counseling, health education and primary care services, work skills training, employment referrals, a monthly mobile health bus, a computer lab, access to medical assistance and health screenings, and assistance with expungement eligibility.

Additional programs include FOCUSED. This 14 to 16 week training program that combines job readiness with the opportunity for selection into one of our vocational training programs in the following areas: Commercial /Residential Janitorial Certification, Commercial/Residential Construction, Small Engine Repair, and Low Voltage Electrician Apprenticeship. Upon completion, utilizing the hard skills obtained, clients are prepared to earn livable wages through employment or entrepreneurship. In addition to job readiness, clients will receive vital information related to: family reconnection, financial literacy, healthy living, expungement, and voting rights restoration. Eligibility to participate in the Office of Re-entry's services includes the following: must have a criminal conviction – no exclusions/ limits; may be recommended as condition of probation /parole; and can be referred as judicial diversion by a judge.



The County also provides leadership through the **Office of Preparedness** and participation in the **Urban Area Security Initiative (UASI)** to ensure that appropriate resources and organizational structure are available to respond to major disasters that threaten public safety. This response ability was favorably tested by the flooding conditions experienced during the spring of 2011. A new facility has been provided to bring together emergency operations to facilitate effective coordination and timely responses.

**Fire prevention and suppression** is provided for about 46,000 structures in the unincorporated areas of the County, along with emergency medical treatment, and hazardous materials mitigation. Emergency medical services have been expanded throughout the County by equipping all fire stations with Advanced Life Support (ALS) personnel and equipment.

**Key County Indicators - Public Safety**

	FY16	FY17	FY18	FY19	FY20
Felony Offenses - Part I Crimes <sup>(1)</sup>	3,040	3,202	3,100	3,150	3,178
Average Sheriff Response Time - unincorporated area (minutes)	12:08	10:03	11:03	10:05	9:08
Average Daily Population - Jail	2,562	2,647	2,810	2,860	2,491
Average Daily Population - Corrections	1,895	1,903	2,113	1,965	1,836
% of Fire/EMS Calls made within standard time (10min 30sec) <sup>(2)</sup>	90.0%	94.8%	94.5%	95.1%	94.1%
Fire/EMS Call Average Response Time - County-wide <sup>(3)</sup>	5:30	5:44	6:11	6:18	5:58
% of Fire/EMS Calls made within standard time (9min 00sec)	94.4%	96.4%	97.2%	96.6%	95.7%

<sup>(1)</sup> Part I Crimes include: Murder, Forcible Rape, Aggravated Assault, Robbery, and Theft Statistics are reported on a calendar rather than fiscal year basis.

<sup>(2)</sup> FY2017 percentage of calls based on EMS only

<sup>(3)</sup> Reported in minutes:seconds. Fire/EMS response time goal is 6 minutes 15 seconds.

**Strategy 3: Protect and Promote Community Health**



Public Health is a designated responsibility of all county governments in Tennessee. The County fulfills this important role through programs in several divisions that are designed to promote, protect and improve the health of its residents.

**Regional One Health** plays a critical role as the provider of vital health-care services in the County and the surrounding multi-state region and provides hospitalization for inmates in County custody. The County has worked closely with state and local governments, Regional One administration, and the community to develop alternate funding sources to provide for long-term sustainability of

the hospital and to work collaboratively with stakeholders as advocates.

The **Health Services Division** works closely with other agencies and community partners to reduce the risk of **chronic and infectious diseases** within Shelby County. Educational programs and services address the widespread behavioral and social risk factors associated with diseases that are prevalent in this area. Current epidemiologic methods are used to define infectious public health concerns and to detect measure and track risk so that containment and treatment options can be maximized. Health Services Division also develops initiatives and partner with the University of Tennessee Health Science Center to combat public health concern of opioid overuse in the County. A **Prescription Drug Discount** program is available to County residents through a partnership with a private benefits provider to ease the burden of obtaining prescriptions and to encourage health screenings. A **dental health program** for children targets prevention through the provision of sealants in grades K-8.



**Health Promotion and Wellness efforts** are strategies designed to motivate residents of the County to take ownership of their personal health and health care. Shelby County Government was recently recognized as a recipient of the **Healthier Tennessee Workplace Award** for its Total Health Wellness initiative, a comprehensive program that focuses on employee lifestyles and health habits. Key to success is active engagement with partners including the **Let's Change Coalition** and the Mayor's **HealthyShelby Initiative**. This initiative is a multi-sector partnership that focuses on achieving better health behaviors, better care options, and lower health care costs. In producing system changes that improve public health,

this alliance works to increase the appeal of the County for potential business growth, reduce the health care burden on employers and individuals, and promote quality of life for citizens.

**Key County Indicators - Health**

	2017	2018	2019	2020
% of low Birth Rate Babies <sup>(1)(2)</sup>	11.7%	11.0%	12.0%	12.0%
Infant Mortality Rates (per 1000 live births) <sup>(1)(2)</sup>	10.0	10.0	10.0	Not Available
Access to Clinical Care Ranking <sup>(3)</sup>	21st	21st	21st	25th
Health Outcomes Ranking <sup>(3)</sup>	49th	49th	54th	61st
Health Behaviors Ranking <sup>(3)</sup>	35th	35th	48th	40th

<sup>(1)</sup> 2017 data from TN Department of Health, Office of Policy, Planning and Assessment, Division of Health Statistics.

<sup>(2)</sup> 2018-2020 data from University of Wisconsin Population Health Institute - County Health Ranking

<sup>(3)</sup> 2015-2020 data from University of Wisconsin Population Health Institute - County Health Ranking

**Access to Clinical Care** - measures factors of Access to care and Quality care.

**Health Outcomes Ranking** - measures Mortality (length of life) and Morbidity (quality of life).

**Health Behavior Ranking** - measures use of tobacco and alcohol, diet & exercise, and unsafe sexual practices.

**Environmental Health programs** coordinated by the Health Services Division have contributed to the successful control of mosquito and rodent populations for the prevention of vector-borne diseases (most recently the Zika and West Nile virus). Regular inspections of restaurants and grocery stores serve to minimize bacterial or viral infections spread through improper food storage or handling.

The **Division of Community Services** also works to ensure the health and welfare of our most vulnerable populations through a variety of programs. Programs include utilities, rent and mortgage assistance through the Community Services Agency, assisting justice involved individuals with mental illness and substance abuse services via the Office of Justice Initiatives, the Aging Commission of the Mid-South which improves the quality of life for seniors and individuals living with disabilities, the Crime Victims and Rape Crisis Center counseling and trauma reduction assistance, and Collaborative Response to Elder and Vulnerable Adult (CREVAA) which is committed to protecting the elderly and vulnerable adults from neglect and abusive situations.

**Strategy 4: Promote Workforce Development and a Healthy Economy**

The County is committed to providing programs and policies that ensure aggressive growth and promote high quality long-term job opportunities. This includes promoting the mastery of in-demand job-related knowledge and skills and access to employment opportunities within Shelby County.

Having a highly skilled and employment-ready workforce is a crucial element in bolstering the County’s existing economic development advantages. In FY 2019, the County assumed the operational responsibility for the region’s workforce development program called the Workforce Investment Network (WIN). This federally funded program supports workforce development efforts for four counties in West Tennessee: Shelby, Fayette, Lauderdale and Tipton. In the spring of 2020, it was re-named Workforce Mid-South, Inc. and established as a separate not-for-profit to strengthen its ability to prepare job seekers for jobs and connect them with employment opportunities.

One of the County’s primary advantages for economic development is the combination of its central location in the United States and its excellent transportation facilities - including air, rail and water. Another advantage is the relatively low cost of living compared with other urban areas, particularly in terms of real estate values. Partnerships with other agencies and with state and local community leaders have been effective in forging alliances that promote economic development and fiscal sustainability in Shelby County.

The County supports the five major initiatives of **Memphis Fast Forward**, a collaborative organization of 50+ public and private leaders dedicated to forming specific strategies related to job expansion, public safety, education, government efficiency, quality of life and economic growth.

**The Memphis Shelby Growth Alliance** represents the economic development branch of Memphis Fast Forward, with **EDGE (Economic Development Growth Engine)** as the economic growth organization created to combine the efforts of several independent agencies with similar goals.



One method used to recruit and retain desirable business relationships is the use of **PILOTs (Payments in Lieu of Taxes)** and other funding incentives or agreements. These agreements have been beneficial to

commercial development in this area; however, their structure will be periodically reviewed to assess the need for revisions to terms, coordination, or oversight. Evidence of successful efforts to attract business and manufacturing include decisions by Mitsubishi, the Great American Steamboat Company, and Bass Pro to locate in the County and by FedEx, International Paper and Auto Zone to expand their existing facilities and operations here.

The County has also adopted and implemented a **Unified Development Code (UDC)** through the **Office of Planning & Development** to address redundant County and City of Memphis zoning and land use regulations that impede business development. Efforts by the County to support the strength of **Locally Owned Small Business (LOSBS)** have resulted in increased purchases from these vendors to at least 20% of expenditures.

**Key County Indicators - Economics**

	FY16	FY17	FY18	FY19	FY20
Construction Permits <sup>(1)</sup>	6,458	6,968	6,903	6,633	6,274
Commercial Property as % of REAL Assessment Base	29.0%	29.2%	30.3%	30.3%	29.7%
Median Household Income <sup>(2)</sup>	\$ 47,083	\$ 47,690	\$ 49,647	\$ 47,500	NA
Families Below Poverty Level <sup>(2)</sup>	15.2%	16.0%	14.1%	16.2%	NA
Unemployment Rate <sup>(3)</sup>	6.4%	5.3%	4.4%	4.2%	11.6%

<sup>(1)</sup> Shelby County Division of Planning and Development

<sup>(2)</sup> US Census Bureau American FactFinder: <https://factfinder.census.gov>

<sup>(3)</sup> US Bureau of Labor Statistics: <https://data.bls.gov>

NA - Not Available

Efforts to create a healthy economy must also address the issues of transportation, affordable housing and community redevelopment to ensure the economic security of low income residents. The Office of Planning & Development coordinates programs and grants designed to provide housing rehabilitation assistance, employment opportunities, neighborhood revitalization and accessible transportation.

**Strategy 6: Provide Effective Governance and Sound Stewardship for County Resources**

Shelby County Government strives to be accessible, responsible, and accountable in the management of County resources and assets. A tradition of strong financial management and reporting is evidenced by high bond ratings, favorable audit results and recognition for financial reporting and budgeting by the Government Finance Officers Association (GFOA). Since the implementation of a **Debt Reduction Plan** in 2002, the County’s outstanding bonded debt and commercial paper peaked at \$1.85 billion in December 2006 and has declined annually since then to \$868.6 million at June 30, 2020. To maintain this debt level, the County must follow its Debt Management Policy and keep its annual capital budget to \$75 million.

## INTRODUCTION

## Strategic Goals and Objectives

The County has been successful at maintaining core service levels, despite increasing costs, through ongoing efforts to streamline operations by means of efficiency, centralization, use of technology, and outsourcing. **Training and wellness programs** have been implemented to enhance the productivity and professionalism of the County's greatest resource – its employees.

Another area of significant resource management is the maintenance of **County infrastructure and facilities**. The Public Works Division is responsible for providing cost-effective maintenance for approximately 120 County-owned and/or leased properties totaling three million square feet of space. The **Roads and Bridges Department** maintains local infrastructure including 800 miles of County roads, 192 roadway bridges and 350 miles of underground storm system piping. **Information Technology Services** provides centralized support for all areas of operations to ensure efficient and secure data systems.



Trust and confidence throughout the County's government are promoted through transparent, accessible and responsive interactions with all internal and external customers. The County seeks to create a culture of **citizen engagement and trust** by promoting public-private partnerships, civic group policy involvement, and volunteerism. The Administration has designed several outreach programs to educate citizens about local government, including the **Citizens Academy** that provides in-depth information about County operations. The County website has been redesigned to provide a more user-friendly portal to information of interest to businesses and citizens.

### Key County Indicators - Stewardship

	FY16	FY17	FY18	FY19	FY20
Taxes collected within first year of the levy	96.12%	96.27%	95.86%	96.70%	96.69%
Bond Ratings (Moody's/ S&P/Fitch)	Aa1/AA+/AA+	Aa1/AA+/AA+	Aa1/AA+/AA+	Aa1/AA+/AA+	Aa1/AA+/AA+
% of General Obligation Debt to Taxable Assessed Value	5.56%	5.47%	4.40%	4.74%	4.89%
Total Government Debt Per Capita <sup>(1)</sup>	\$1,204	\$1,138	\$1,012	\$1,032	\$927
GFOA Certificate of Achievement for excellence in Financial Reporting (CAFR) – consecutive years	31	32	33	34	35
GFOA Distinguished Budget Presentation award – consecutive years	8	9	10	11	12
Number of General Fund Positions (FTE)	3,918	3,931	3,968	4,010	4,025

<sup>(1)</sup> Population based on US Census estimates as reported in July 2019.

## **Operating Budget Process**

The budget process establishes the priorities of Shelby County Government. A Commission resolution requires the County Mayor to submit a consolidated budget document to the Board of Commissioners, and State law requires that the County adopt a budget before July 1. This date drives the budget calendar.

The formal budgetary process usually begins with a goal-setting workshop for senior members of the Administration. After identifying and prioritizing general goals and objectives, specific strategies and action plans for implementation are prepared at the division management level. This planning process serves as the basis for formulation of departmental budgets. These budgets are reviewed by the respective division directors, and a combined division budget is prepared incorporating administrative review changes at that level.

Division budgets are submitted to the Chief Administrative Officer for a final level of administrative review. After any revisions and a final executive review by the Mayor, a consolidated budget for the County Administration is prepared. Elected Officials submit their respective budgets to the budget office to be included in a consolidated budget document that is presented to the Budget and Finance Committee of the Board of County Commissioners.

State law requires the County to publish the annual proposed operating budget in a newspaper of general circulation. This statute specifies that the budget must be published no later than five days after it is presented to the County's legislative body if the newspaper is published daily. However, the budget cannot be adopted until at least ten days after it is published.

The Budget and Finance Committee conducts public review meetings and recommends revisions to the consolidated budget. The revised consolidated budget is presented for approval to the Board of County Commissioners. The legislative body is responsible for final approval and appropriation of the consolidated budget and sets the property tax rate. The budget is adopted by resolution. The tax rate is set by ordinance which requires three readings.

The financial plans of the County are included in the annual capital and operating budgets to project all receipts and disbursements, and present the level of governmental services and the method of distributing costs to the various segments through the collection of taxes and fees. By the terms of its Home Rule Charter, Shelby County Government is not permitted to make any expenditure of funds unless funds sufficient for that expenditure have been appropriated by the Board of Commissioners.

The Operating Budget as adopted by the Commission specifies only the departments, major funds, and accounts to which monies are allocated. To ensure compliance with contractual and other spending restrictions and to facilitate internal and external reporting, some of these major funds, notably the Grant funds, are subdivided into multiple funds within the financial accounting system. Also, to control expenditures and monitor performance at a level of greater detail, many departmental operating budgets are subdivided by sections in the financial accounting system.

The Home Rule Charter prescribes that expenditures may not exceed budget by major account at the department level. Moreover, Generally Accepted Accounting Principles prescribe that the County's financial statements include a presentation indicating budgetary compliance for all funds for which annual budgets are adopted. The State of Tennessee Comptroller of the Treasury reviews the County's adopted budget because the County has outstanding debt. The County's budget is submitted to the State Director of the Division of Local Finance after adoption.

## **Capital Improvements Budget Process**

The County annually prepares a five-year Capital Improvement Plan (CIP) for capital expenditures, as defined below. Each elected official and division director is asked to evaluate their capital needs for the next five years and to submit their requests for inclusion in the CIP. Projects are prioritized based on the urgency of the need as described in the request, with consideration also given to whether the project was included in the prior year CIP. A major factor in determining priorities is whether the project improves the efficiency and effectiveness of County government. Priority is also given to projects that will provide cost savings to the County.

Although the five-year CIP is approved in total, only the budget for the first year is actually adopted as the Capital Improvement Budget. This budget is an allocation or indication of intent by the County Commission.

The remaining four years are approved as the plan for the subsequent years. All projects in the approved Capital Improvement Budget are subject to subsequent appropriation by the Board of Commissioners. Each project must be approved by a resolution to appropriate the amount for the project and to approve the contract or purchase of the project.

## **Mid-Year Changes to the Adopted Budget**

When unforeseen circumstances necessitate adjustments to the budget during the fiscal year, changes can be accomplished in two ways. The County Mayor or his designee is authorized to transfer budget amounts between line items of the same category (personnel related versus all other types of expenditures) of the same division (group of departments) and same fund type. A line item transfer shall be deemed effective when the Mayor or his designee has indicated his approval by signature. All other adjustments require a resolution. A resolution shall be deemed effective when signed by the Mayor to indicate his approval and by the Clerk of the County Commission or her deputy to attest its passage by the Commission.

## **Carry Forward Encumbrances**

At any given time, there are certain agreements in place, evidenced by contracts or purchase orders, by which the County is obligated to make various payments to vendors on condition of future performance of services or future deliveries of goods by the vendors. These obligations are known as encumbrances. The County's Accounting Policies Resolution prescribes that at every fiscal year end the old year's budget is reduced by the amounts of all such encumbrances then outstanding (known as carry forward encumbrances), and the new year's budget is increased by the same amount. Any amount by which a new year's budget is increased for carry forward encumbrances may only be expended as follows:

- 1) In the case of the Operating Budget, for the contract or purchase order for which the budget increase was made.
- 2) As prescribed by resolution, General Fund carry forward encumbrances are restricted to Professional and Contracted Services, Rent Utilities & Maintenance and Asset Acquisitions in excess of \$5,000. All other encumbrances remain open and reduce budget availability in the new fiscal year; unless the department requests that the encumbrance be closed.
- 3) In the case of the Capital Improvement Budget, for the specific purpose for which the monies were appropriated.

## **Position Control Budget**

An integral part of the annual Adopted Operating Budget for the County is the Position Control Budget (PCB) that defines the approved salary for each position. The purpose of the PCB is to ensure that total salary costs will not exceed the amount of the annual cost of living raise from one fiscal year to the next. This budget is maintained by the Finance Department throughout the year.

Any salary increase that is requested for an employee by a department for purposes of reclassification, equity, or other circumstances must first be approved by the Human Resources Compensation group. The department must then identify funding for the increase through availability from another position, a salary contingency account, or an approved resolution appropriating funds from another source. Savings realized through vacancies or attrition (lapse) cannot be used to fund salary increase requests. Funds budgeted for variable salaries (overtime, etc.) or temporary salaries cannot be used to fund permanent salary obligations if other options exist.

A significant factor within the PCB at the divisional level is the salary restriction (also known as the lapse restriction). This reduction to available salary funds is made to allow for expected savings associated with vacancies or other types of naturally occurring attrition. Allowances are made to consider the variable attrition rates within different types of functions when salary restrictions are calculated.

The Shelby County Chart of Accounts is available on the County intranet site for department users with detailed descriptions of funds and accounts. The accounts are updated on a monthly basis to maintain complete and accurate information. Department budgets are adopted at the prime account level; those groupings are summarized below.

### **How to Read the Financial Data:**

Each department's financial page presents a summary of all revenues, expenditures and transfers categorized by **Prime Account** groupings. The accounts are defined by the County's **Chart of Accounts** – the financial coding structure used for budgeting and accounting purposes which was revised for FY 2010.

The County uses **section numbers** to identify departments or activities for purposes of accumulating revenues and expenses and for budgetary control purposes. Each financial transaction includes a full account coding in the format of 123-123456-1234; the first set of 3 numbers is the fund number, the middle set of 6 numbers is the section number and the last set of 4 numbers is the account number.

### **Structure of Section Numbers:**

The complete section number contains 6 digits. The number is subdivided into the following parts:

- a. First 2 digits: division number
- b. Middle 2 digits: the department number, when combined with the division number
- c. Last 2 digits: the section number, when combined with the department number.

Section number (6-digit) financial data is the lowest form of detail in the budget document in the form of program budgets.

### **Structure of Department Numbers:**

This 4-digit number includes the division number and two additional numbers. For example, department number 3016 is Public Works: Parks and Neighborhoods.

Compliance with the legally adopted budget of the County requires that expenses be charged to the correct section number at least to the department level, since the budget is adopted at the department level.

### **The following Division Numbers are assigned:**

- 20 - Administration & Finance
- 25 - Information Technology Services
- 27 - Planning & Development
- 30 - Public Works
- 35 - Corrections Center
- 40 - Health Services
- 48 - Community Services
- 61 - Sheriff-Administration
- 62 - Sheriff-Law Enforcement
- 63 - Sheriff-Jail Division
- 70 - Judicial
- 80 - Other Elected Officials
- 91 - Education
- 92 - Debt Service
- 93 - Internal Service Funds, non-operating
- 94 - Pre-K

### **Revenue and Expense Account Structure:**

As noted above, the County uses a 4-digit "account number" to classify revenues by the source of the revenue and expenses by the nature of the related goods or services. In the budget document, the prime accounts provide detail by "pools" or a summary of all 4-digit accounts based on the first two digits of an account category. For example, a 60XX supplies pool is the total of all 4-digit accounts beginning with the account number "60."

The **Revenue** category includes the following prime account groupings:

- **Property Taxes** – Current and delinquent realty and personalty taxes collected by the Trustee.
- **Other Local Taxes** – Business taxes, interest and penalties on tax payments, Memphis Light, Gas & Water (MLG&W) in Lieu of Taxes, wholesale beer tax.

- **Intergovernmental Revenue – State** – County share of state sales tax, state grants and reimbursements, TVA Replacement tax, jail revenue from state.
- **Intergovernmental Revenue – Federal & Local** – Grants, revenues and reimbursements that the County receives directly from the Federal Government. Cost reimbursements from the City of Memphis for shared services and other payments.
- **Charges for Services** – Various fees collected for services or property use such as rental income, inmate telephone system revenue, TennCare revenue for health services provided to patients covered by this insurance system.
- **Fines, Fees & Permits** – Fees collected by the Courts and Elected Officials such as drug treatment fees, title search fees, permits, and various court fines and fees.
- **Other Revenues** – Miscellaneous revenues not appropriately assigned to other categories such as private donor grants and interfund interest income.
- **Investment Income** – All income from investments, including interest earned, dividends, gains or losses on disposition of an investment and any other investment income.

The **Expense** category includes the following account groupings:

### Salary-related expense accounts:

- **Salaries** – includes basic salaries and wages.
- **Other Compensation** – other forms of compensation and overtime.
- **Fringe Benefits** – includes benefits such as health, life, pension, and unemployment.
- **Salary Restriction** – used only for budget purposes as an offsetting salary budget to estimate savings from vacant positions.

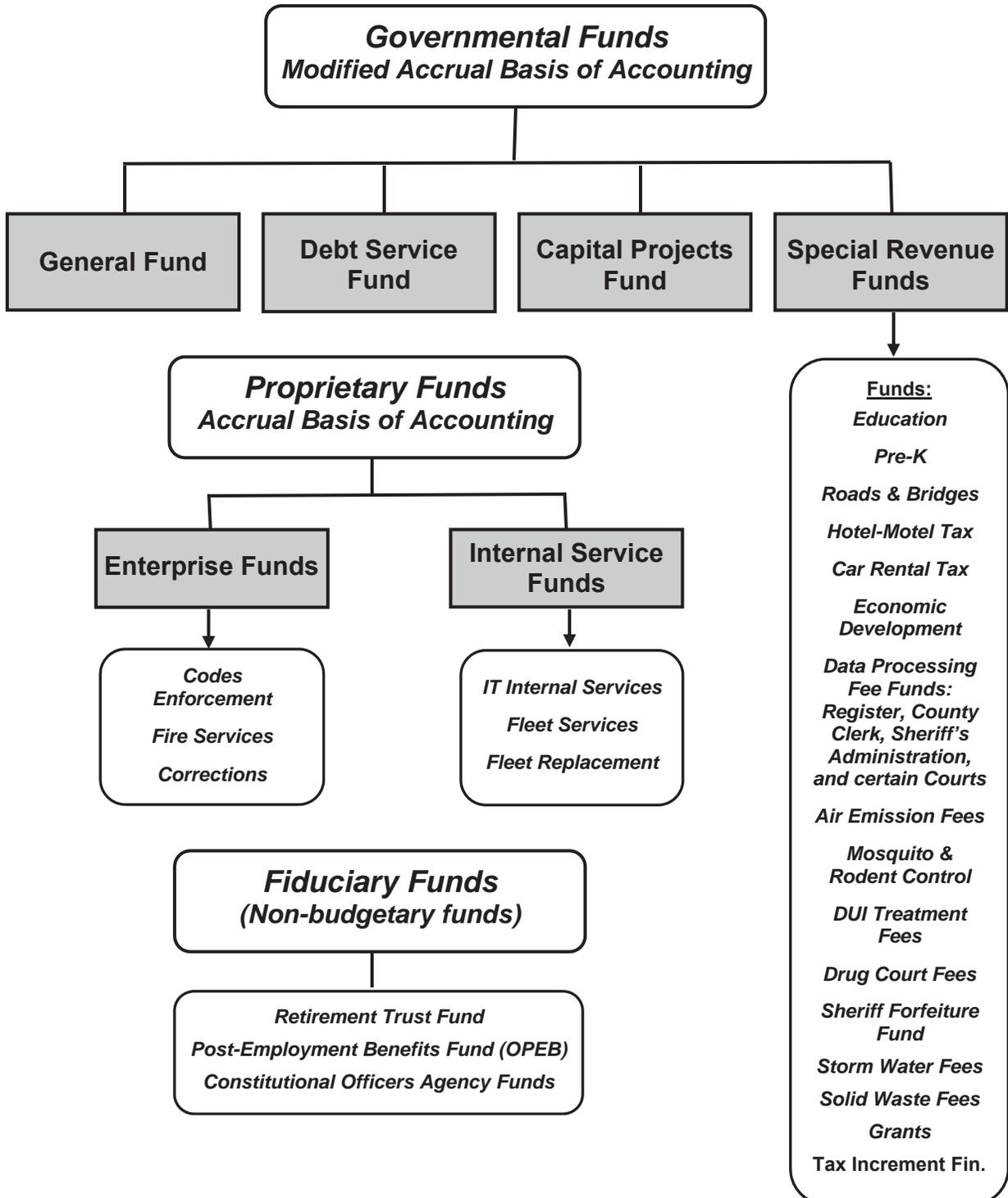
### Operating Expense Accounts:

- **Supplies & Materials** – consists of materials and supplies, employee apparel, medical supplies, membership dues & publications.
- **Services & Other Expenses** – includes inside & outside printing, copy expense, education & training, travel, freight & storage.
- **Professional & Contracted Services** – includes contracts with consultants, sub-recipient of grant awards, and the jail medical contract.
- **Rent, Utilities & Maintenance** – includes communication expenses, utilities, maintenance of equipment and maintenance of County buildings.
- **Interfund Services** – charges or fees by one fund or department to another fund or department for the use of printing, copying, postage, fleet services, and repair of County vehicles.
- **Capital Asset Acquisitions** – used for the procurement of capital expenditures, land, buildings, equipment, infrastructure and vehicles.
- **Depreciation Expense** – used to record the periodic depreciation of capital assets based on estimated useful lives; depreciation expense is charged directly to internal service funds but used only for government-wide reporting for assets of the governmental funds.
- **Debt Service Expenditure** – expenditures related to debt from borrowing or capital lease financing, including principal repayment, interest payments and debt issuance costs.
- **Affiliated Organizations** – used to report payments to component units, joint ventures and other related organizations with which the County has an established affiliation.
- **Grants** – reports grants and subsidies to various not-for-profit organizations, other than those considered to be “Affiliated Organizations.”
- **Contingencies and Restrictions** – this category has budget amounts only since no actual expenses are charged to these accounts; used only by the central budget staff for budgeting for contingency and other unallocated budget purposes.
- **Other (Financing) Sources and Uses** – receipts and disbursements that are classified as “Other Sources and Uses” on financial statements such as the gain or loss on the disposition of a capital asset recognized in a proprietary fund.
- **Planned Use of Fund Balances** – used only for budget purposes to reflect budget adjustments when expenditures are effectively using fund balance from the end of the previous year.
- **Transfers** – Transfers are transfers between funds; purposes of transfers include local match for grants, operating subsidies and indirect cost allocations.

# INTRODUCTION

# Fund Accounting Structure

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise the assets, liabilities, equity, revenues, and expenditures of each fund. Resources are allocated to each fund and accounted for based on the purpose for which they are designated and the means of controlling the spending activities. The individual funds are grouped into three basic types: Governmental, Proprietary or Fiduciary. Within the first two groups, the funds are further subdivided into six generic classifications: General, Debt Service, Capital Projects, Special Revenue, Enterprise, or Internal Service Funds. Only the governmental and proprietary funds are subject to appropriation as approved in the annual operating budget. Fiduciary funds are not generally subject to appropriation.



## **Major Funds:**

The County defines its major funds as those that equal more than either 10% of total appropriated revenues or 10% of total appropriated expenditures. The major funds of the County include the General Fund, the Education Fund (a Special Revenue Fund), the Grant Funds, and the Debt Service Fund.

## **Fund Numbers:**

A summary of the budgeted fund types by number are as follows:

Funds 001-049	General Funds
Funds 050-099	Special Revenue Funds
Funds 100-899	Grant Funds
Funds 901-904	Debt Service Funds
Funds 905-939	Capital Improvement Funds
Funds 950-958	Enterprise Funds
Funds 959-969	Internal Service Funds
Funds 980-989	Fiduciary Funds

## **GOVERNMENTAL FUNDS:**

Governmental Funds are those through which most governmental functions are financed with the objective of having sufficient resources available to provide services to the public. A governmental fund's measurement focus is on the determination of financial position and changes in financial position. The modified accrual basis of accounting is used for governmental funds to recognize:

- 1) Revenues in the accounting period in which they are both measurable and available to finance expenditures made during the current fiscal period.
- 2) Expenditures in the accounting period in which the liabilities are both measured and incurred.

All funds that use the modified accrual basis of accounting are expendable and do not, therefore, have a capital maintenance objective. Four types of governmental funds are employed by the County: the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Fund.

## **General Fund**

The General Fund is the most significant Governmental Fund. Transactions related to resources obtained and used for delivery of those services traditionally provided by a county government, which are not accounted for in other funds, are accounted for in the General Fund. These services include, among other things, general government, health, public works and community services. The operations of all fee operating elected offices are accounted for as sub-funds of the General Fund. General Fund revenues come from many different sources.

## **Special Revenue Funds**

Transactions related to resources obtained and used for certain Federal and State programs and from other resources upon which legal restrictions are imposed are accounted for in the Special Revenue Funds. The following funds comprise the Special Revenue Funds:

The ***Education Fund*** accounts for revenues collected and allocated for public education.

The ***Pre-K Fund*** accounts for local sales tax revenues designated for Pre-K education.

The ***Tax Increment Financing Fund*** accounts for funds collected from the Tax Increment Financing program to be used for community improvement projects.

The ***Economic Development Fund*** provides a comprehensive accounting for resources received that can be used only for economic development activities supported by the County.

The **Roads and Bridges Fund** accounts for the receipt and expenditures of the County's share of the proceeds from the state gasoline tax and additional allocations from the State of Tennessee for road repairs and maintenance.

The **Hotel/Motel Tax Fund** accounts for the 5% tax collected on hotel and motel room rentals in the County for the purpose of funding debt service repayment for the Sports Authority, funding for the Convention and Visitor's Bureau, and funding for capital expenditures for the FedEx Forum.

The **Sheriff Forfeiture Fund** accounts for the proceeds of goods seized and forfeited under the provisions of T. C. A. Section 53-11-451; includes the **Narcotic Fund, Alert Fund** and **DUI Vehicle Seizures Fund**.

The **Register's Data Processing Fees Fund** accounts for the \$2.00 fee collected on every document recorded by the Register to fund computer acquisition and enhancements for the Register's office.

The **Data Processing Fees Miscellaneous Fund** accounts for fees collected by the Chancery Court Clerk, the Circuit Court Clerk, the Probate Court Clerk, and the Sheriff's Administration department to provide funds for computer acquisition and enhancements for the respective offices.

The **General Sessions Data Processing Fees Fund** accounts for fees collected by the General Sessions Civil and Criminal Court Clerk to provide funds for computer acquisition and enhancements for the General Sessions Court Clerk's office.

The **Criminal Court Data Processing Fees Fund** accounts for fees collected by the Criminal Court Clerk to provide funds for computer acquisition and enhancements for the Criminal Court Clerk's office.

The **DUI Treatment Fines Fund** accounts for fines collected by General Sessions, Criminal and GS Drug Courts for use in alcohol & drug treatment programs through services offered by certain qualified organizations. DUI funds will be used in conjunction with services provided by Drug Court program.

The **Drug Court Program Fees Fund** accounts for fines collected by General Sessions and Criminal Courts and the GS Drug Court to be used exclusively for the creation and maintenance of state drug court treatment programs.

The **Car Rental Tax Fund** accounts for the car rental tax restricted for payment to the Public Building Authority for the funding of the NBA arena.

The **Air Emission Fees Fund** accounts for the proceeds of emission fees to be used in the Environmental Protection Agency (EPA) Title V program regulating all major and minor air emission sources in the County.

The **Vector Control Fund** accounts for the collection of the Vector Control fee of \$0.75 charged to all MLG&W customers on a monthly basis for the control of mosquito and rat populations.

The **Storm Water Fund** accounts for fees collected from customers in unincorporated Shelby County to provide a dedicated source of funds to implement the provisions of the County's Storm Water Ordinance.

The **Solid Waste Fund** accounts for Solid waste collection provided to the citizens of Northaven Service District funded by a monthly \$27 fee collected from residents by MLG&W.

The **Grants Fund** accounts for the receipts and expenditures of federal, state and other grants received by various County departments.

### **Debt Service Fund**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of general 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).

### **Capital Projects Fund**

The Capital Improvements Fund accounts for the acquisition and use of resources for the construction or purchase of major, long-lived fixed assets, except for those which are financed by Enterprise or Internal

Service Funds. Resources for construction or purchase normally come from the issuance of general long-term debt and from governmental grants. A five-year CIP is approved by the Board of Commissioners, while only the first year of the plan is included in the annual adopted budget. In order for a project to be appropriated, a Commission-approved resolution is still necessary.

## **PROPRIETARY FUNDS:**

Proprietary Funds are used to account for the organizations and activities of the County which are similar to those often found in private enterprises. The measurement focus is on determination of net income, financial position, and changes in financial position. The accrual basis of accounting is used for Proprietary Funds to recognize:

- 1) Revenues in the accounting period that the revenues are earned
- 2) Expenses in the accounting period that the expenses are incurred

Both the revenues and expenditures must be measurable in order to be reported in the accrual basis. Two types of Proprietary Funds are employed by the County: Enterprise Funds and Internal Service Funds.

### **Enterprise Funds**

Enterprise Funds account for operations (a) that are financed and operated in a manner similar to private enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Enterprise Funds used by the County are as follows:

The ***Consolidated Codes Enforcement Fund*** accounts for operations of the Memphis and Shelby County Office of Construction Codes Enforcement. Revenues are generated through fees charged by the office.

The ***Fire Services Fund*** accounts for the operations of the Fire Department. Revenues are received from fees charged for fire services.

The ***Corrections Center Fund*** accounts for the operations of the Corrections facilities. Revenues are received from the State of Tennessee based on the number and sentenced term of state prisoners housed.

### **Internal Service Funds**

Internal Service Funds account for the financing of goods or services provided by one department to other departments or agencies of the County on a cost reimbursement basis. The County uses Internal Service Funds to account for the accumulation and allocation of costs associated with:

**Fleet Services** – Vehicle repairs, fuel and fleet replacement

**Information Technology Services** – Telecommunications, PC replacement, and managed print

## **FIDUCIARY FUNDS (Non-budgetary funds)**

Fiduciary funds (non-expendable trust funds) account for resources that are held by the County as a trustee or agent for parties outside the County and that cannot be used to support the government's own programs. Fiduciary funds are not appropriated in the operating budget. The following funds comprise the Fiduciary Funds:

The ***Pension Trust Fund*** accounts for the activities of the County's retirement plan, which accumulates resources for pension payments to employees.

The ***Other Post-employment Benefits (OPEB) Trust*** accounts for the fund used to accumulate and provide health and life insurance to retirees. Revenues for the OPEB Fund are provided by employer (County) contributions, and premiums are paid by retirees.

The **Constitutional Officers Agency Fund** accounts for assets held by the County's constitutional officers and other elected officials in an agency capacity for governments, litigants, heirs and others. Agency funds are custodial in nature and do not involve measurement of results of operations.

### **OTHER INTERNAL SERVICE FUNDS (Non-budgetary)**

The following non-budgetary internal services funds exist to accumulate funds necessary for these self-insurance programs:

The **On-the-Job Injury (OJI) Fund** accounts for the employee OJI program operated by the County. This self-insured fund is the County's equivalent of workers' compensation insurance.

The **Unemployment Compensation Fund** accounts for the unemployment compensation program operated by the County.

The **Group Health Insurance Fund** accounts for employer contributions and employee health insurance premiums collected for payment of all health claims and related administrative costs.

The **Tort Liability Fund** accounts for claims paid based on wrongful act, damage, or injury for which the County is responsible.

# INTRODUCTION

# Fund-Division Matrix

## Relationship Between Functional Units and Financial Structure

DIVISION-FUND	General Fund	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Grant Funds	Debt Service Fund	CIP Funds
<b>ADMINISTRATION &amp; FINANCE:</b>							
Various Programs*	X				X		
Hotel-Motel Tax Fund		X					
Car Rental Tax Fund		X					
Economic Development Fund		X					
Tax Increment Financing Fund		X					
<b>INFORMATION TECHNOLOGY SERVICES:</b>							
Various Programs*	X						X
IT Internal Services				X			
<b>PLANNING &amp; DEVELOPMENT:</b>							
Various Programs*	X				X		
Codes Enforcement Fund			X				
<b>CORRECTIONS*</b>			X		X		
<b>PUBLIC WORKS:</b>							
Various Programs*	X				X		X
Roads and Bridges Fund		X					X
Storm Water Fund		X					
Fire Services Fund			X				
Fleet Services				X			
Fleet Replacement Fund				X			
<b>HEALTH SERVICES:</b>							
Various Programs*	X				X		X
Air Emissions Fund		X					
Mosquito & Rodent Control Fund		X					
<b>COMMUNITY SERVICES*</b>	X				X		
<b>SHERIFF:</b>							
Various Programs*	X	X			X		X
Sheriff Forfeiture Funds		X					
<b>JUDICIAL:</b>							
Various Programs*	X				X		X
Court DP Fees		X					
Drug Court/DUI Fees		X					
<b>OTHER ELECTED OFFICIALS</b>							
Various Programs*	X						X
Specific Officials DP Fees		X					
<b>EDUCATION</b>		X					X
<b>PRE-K</b>		X					
<b>DEBT SERVICE</b>						X	

\* Various Programs indicates multiple departments within the category.

## **LONG TERM FINANCIAL PLANNING**

Long-term financial planning, with a focus on a sound, stable decision making, is a critical component of maintaining the County's strong financial position and AA+/Aa1 bond ratings. The long term planning process includes both operations and capital needs. In conjunction with preparing the annual operating budget, the County projects revenues and expenditures over at least the next five years to assess the impact of current decisions and capital projects on future operations and to identify potential issues in future years. This provides a basis to consider the longer term implications of decisions regarding new programs, program level changes, raises, benefits, and the property tax rate. Close cooperation exists between the Administration and the Commission in an open, thorough, and timely budgeting process that focuses on a clear understanding of funding for both operations and debt.

Strategies designed to strengthen the County's long-term financial position are addressed in more detail in the "Strategic Goals" section of this Introduction. Key policies intended to maintain the County's long term financial stability are presented in the following pages.

## **OPERATING BUDGET POLICIES**

### **Balanced Budget**

Preparing a balanced budget with conservative revenue estimates is a primary foundation for maintaining a strong financial position. Should a planned use of fund balance be used to balance the budget, there should be clear documentation of the availability of fund balance for this purpose, the reasons for using fund balance and the expected impact on the following year's budget.

According to Tennessee General Statute, local governments are required to operate under an annual balanced budget ordinance. Deficit financing is prohibited by both Tennessee Law and the County Charter. Current expenditures must be matched by equal dollars of revenue and appropriated fund balances to provide a balanced budget.

Any adjustments or amendments to the operating budget will be done in accordance with County regulations by transfer or resolution to maintain a balanced budget at all times. The Operating Budget will include all programs not specifically eligible for inclusion in the Capital Improvement Plan.

### **Overall Budget Growth**

The County will seek expenditure reductions whenever possible through efficiencies and the reduction or elimination of programs, policies, and practices that are no longer necessary or not

mandated to be performed by the County. The County will not commit to programs with significant future costs without first identifying those costs and the ongoing sources of funds available to finance those programs.

### **Position Control and Compensation Policies**

Because salaries represent the largest operating expense for the County, specified policies are maintained to control this significant expense.

Staffing levels will be limited to final position counts and FTEs noted in the budget document. Temporary positions are excluded from the FTE count. Increases to the position count must be approved by resolution.

To assist in controlling personnel expenses, the Position Control Budget (PCB) defines the approved salary for each budgeted position. The purpose of the Position Control Budget is to ensure that total salary costs will not exceed the amount of the annual cost of living raise from one fiscal year to the next. This budget is maintained by the Finance Department throughout the year.

The County seeks to provide equitable pay among comparable jobs and to contain the growth of compensation costs through organizational efficiencies and productivity within the workforce. A Compensation Policy is prepared annually by the Human Resources department, with approval by the Board of Commissioners, to define those policies and the salary ranges for all job classifications.

Any salary increase that is requested for an employee by a department must first be approved by Compensation. The department then identifies funding for the increase through availability from another position, a salary contingency account, or an approved resolution appropriating funds from another source.

The salary restriction (also known as the lapse restriction), is a reduction to available salary funds made to allow for expected savings associated with vacancies or other types of naturally occurring attrition. Allowances are made to consider the variable attrition rates within different types of functions when salary restrictions are calculated. Savings realized through vacancies or attrition (lapse) cannot be used to fund salary increase requests. A Hiring Review Committee was established several years ago to review the necessity for positions requested for hire by departments and to regulate hiring patterns in relation to funding restrictions.

### **Fund Balance Reserve Policies**

To ensure that sufficient resources are available to adapt to variable economic conditions and unforeseen emergencies, the County will maintain

## INTRODUCTION

## Financial Planning Policies

unassigned fund balance as a percent of revenue in the General Fund of 20% to 30%. To provide for debt service requirements, the County will maintain an unassigned fund balance of revenue in the Debt Service Fund of 20% to 30%.

### **Revenue Policies**

**Non-recurring revenue** - The County will minimize the use of non-recurring revenue to fund ongoing operations. Current operating costs will be financed by current operating revenues.

**Revenue Projections** - Revenue estimates will be realistic and accurate without being overly optimistic. Estimates will be based on objective judgment. Conservative projections will minimize the adverse impact of a revenue shortfall.

**Setting Fees and Service Charges** - Stable property tax rates will be maintained to avoid wide annual fluctuations as economic and fiscal conditions change. The County will seek to balance the financial burden of programs and facilities as fairly as possible between the general taxpayers and the direct recipients of those programs, recognizing the shared value of many public expenditures and the inability of some citizens to pay the full cost of certain benefits.

### **Grant Funding Policies**

The County will competitively seek a fair share of available State and Federal financial support unless conditions attached to that assistance conflict with the County interest. The County will not generally use local funding to compensate for lost state and federal grant funds. Grant matching funds must be included in the approved operating funds of the sponsoring division or department. Indirect costs for administrative overhead incurred by the County must be allocated to the full extent allowed by the grantor.

### **Debt Policies**

The County has adopted and follows a formal Debt Management Policy as an essential component to the County's long term financial stability. Detailed information about Debt Management practices and target ratios is provided in the Debt section of this document.

The County will limit the amount of new general obligation debt to that which can be supported by the community under conservative fiscal and economic projections and that which will maximize the probability of sustaining the County's favorable bond ratings.

The County will minimize debt service costs through the judicious use of available debt instruments, consistent with the desirability of maintaining stable current tax rates and the equitable distribution of costs among present and future users.

Only capital projects will be financed by long-term debt. The County will limit long-term debt for capital projects funded locally to \$75 million.

### **Capital Budgeting Policies**

Capital expenditures are authorized through the Capital Improvement Plan (CIP). Major capital expenditures for General Fund departments are funded through issuance of bonds or notes. Smaller capital expenditures for General Fund departments are made from the pay-as-you-go fund. Pay-as-you-go financing will be used when possible to conserve debt capacity for future bond issues.

Capital expenditures for grants are made through the grant's operating budget. Capital expenditures for enterprise and internal service fund operations are made from those funds.

The CIP will be reviewed and updated annually in order to maintain a current and viable program of ongoing capital projects. More information about planning and budgeting for capital improvements is provided in the CIP section of the document. The five-year CIP provides an identification and prioritization of capital projects. The County takes an annual inventory of capital assets, part of which is to assess the condition of major capital assets. This allows the County to plan future improvement and replacement requirements.

### **Basis for Accounting Policy (and Budgeting)**

The Shelby County Home Rule Charter requires that the Mayor maintains the accounting systems of Shelby County Government in accordance with Generally Accepted Accounting Principles (GAAP) applicable to governmental entities, including all Governmental Accounting Standards Board (GASB) pronouncements. The County Commission established these countywide accounting policies with the adoption of Resolution No. 21 on April 25, 1988. The policies were then amended by Resolution No. 19 on June 26, 1989, Resolution No. 17 on April 26, 1993 and Resolution No. 51 on April 12, 2004.

In conjunction with the implementation of a new financial system, modifications were made to the Chart of Accounts effective July 1, 2009, to be more consistent with current recommended practices. A resolution was adopted by the Commission on June 1, 2009, to amend County accounting policies to provide for this modification of line item accounts for Revenue/Expenditure/Transfers. It also made minor changes to ensure consistency with recent accounting pronouncements by the Governmental Accounting Standards Board (GASB).

## **Fund Accounting Management**

The accrual basis of accounting is used in the Countywide Financial Statements, business type funds and fiduciary funds. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded as incurred.

The modified accrual basis of accounting is followed by governmental funds and agency funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. To be considered available, collection must occur within 60 days after year end, unless a different time period can be clearly documented as more appropriate to be available to pay liabilities incurred as of year-end. Expenditures generally are recorded when the liability is incurred, but general long-term debt service (maturing principal, interest, and fiscal charges) are recorded when due.

The basis for budgeting is the same as the basis for accounting.

In applying the "susceptible to accrual" concept to inter-governmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of these revenues. In one case, monies must be expended on the specific purpose or project before any amounts will be paid to the County; therefore, revenues are recognized based upon expenditures. In the other case, monies are virtually unrestricted as to the purpose of the expenditure and are revocable only for failure to comply with prescribed compliance requirements, such as equal opportunity employment. These resources are reflected as revenues at the time of receipt or earlier if they are "susceptible to accrual."

## **Fund Balances**

The fund balance for governmental funds will consist of the following five components: Nonspendable, Restricted, Committed, Assigned and/or Unassigned fund balances. Fund balance reserve levels are further defined in the Financial Policies section.

- **Nonspendable fund balance** consists of amounts not in spendable form or amounts that legally or contractually must be maintained intact.
- **Restricted fund balance** consists of amounts subject to external enforceable legal restrictions that are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation.

- **Committed fund balance** consists of amounts whose use is constrained by limitations that the County imposes upon itself by the Shelby County Commission through resolution.
- **Assigned fund balance** consists of the County's intended use of resources. It allows decision-making authority to be delegated to some other body or official.
- **Unassigned fund balance** is the residual net resources.

## **Internal Accounting Controls**

The County will develop and manage its accounting system to provide reasonable assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. "Reasonable assurance" recognizes that the cost of a control should not exceed the benefits likely to be derived; and the evaluation of costs and benefits requires estimates and judgments by management.

## **Audits**

The County will ensure the conduction of timely, effective, and periodic audit coverage of all financial records. An annual "single audit" of operating and grant funds accomplishes this function.

## **Components of Net Assets and Fund Balance**

County policy has been to maintain the General Fund balance at a level between 15% and 25% of expenditures. The Projected Fund Balances for June 30, 2014 and June 30, 2015 are adjusted for budgeted or known changes and are well within this targeted range. Restrictions, reserves, designation and other components of net assets and fund balance are determined in accordance with generally accepted governmental accounting principles. Generally, restrictions and reserves are legal limitations regarding the use of the balances.

## **Capital Assets**

Capital assets purchased for general governmental purposes are recorded as expenditures in the governmental funds and recorded at cost in the Countywide Statement of Net Assets. Contributed assets are recorded at fair market value at the time of receipt. Infrastructure assets, principally, roads, bridges, curbs, gutters, streets, sidewalks, drainage systems, and lighting systems have been recorded retroactive to July 1, 1980.

Property and equipment of the proprietary funds (Enterprise and Internal Service Funds) are reported as assets of the funds rather than as expenses and are stated at cost or estimated cost. Depreciation expense on the capital assets is reported in the proprietary funds.

Depreciation for all applicable capital assets is charged as an expense to operations in the Countywide Statement of Activities. Accumulated depreciation is reported as a reduction of capital assets. Depreciation is provided over the estimated useful lives of the assets using the straight-line method of computing depreciation as shown below:

Land Improvements	10 - 30 years
Buildings	30 - 40 years
Equipment Infrastructure	10 - 50 years

### **Claims and Judgments**

Claims and judgments, which can be reasonably estimated and could result in probable material losses to the County, should be given proper recognition under generally accepted accounting principles. For governmental type funds, the liability is recognized within the applicable fund if expected to be liquidated with expendable, available financial resources. All other material unpaid claims and judgments not to be liquidated with expendable, available financial resources are inventoried and recorded as a liability and expense in the Countywide Financial Statements. In business type funds, probable and measurable loss contingencies are recorded as incurred within the applicable fund.

### **Inventories**

Expendable supplies held by governmental funds are recorded as expenditures at the time such items are purchased and are not reflected as inventories because the amount of these supplies is insignificant. Inventories of business type funds are stated at cost generally on a first-in first-out basis - or market, whichever is lower, and are charged to operations when consumed.

### **Interfund Activities**

Reciprocal interfund activity (exchange or exchange-like transactions), except interfund loans, is accounted for as fund revenues and expenditures or expenses (as appropriate). Interfund loans are accounted for as assets and liabilities and this activity is not reported in the statement of revenues and expenditures/expenses. Transactions which constitute reimbursements of a fund for expenditures, or expenses initially made from the fund which are properly applicable to another fund are recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of expenditures or expenses in the fund that is reimbursed. All interfund transactions except loan/advances, reciprocal transactions, and reimbursements are accounted for as transfers.

### **Compensated Absences**

County employees are granted sick and annual leave in varying amounts in accordance with administrative policies and union memorandums of

understanding. Accumulated vacation days are required to be used within eighteen months. In the event of termination or retirement, the employees are reimbursed for accumulated vacation days. Generally, employees not on the Executive Salary Schedule are compensated for accumulated sick leave, not to exceed 75 days, upon retirement. The amount of such payment is calculated on a maximum base salary of \$20,000 per year. Certain exceptions to this policy occur in accordance with the terms of various union contracts.

Amounts paid for sick and annual leave are recorded in current salary expenditures or the Governmental Funds. In the Countywide Financial Statements and the business activities type funds, sick and annual leave obligations are recorded as expenses when such obligations accrue to the benefit of the employees.

### **Cash, Cash Equivalents and Investments**

Investments and equity in pooled investments are stated at their related fair market values. The County pools substantially all of its cash, cash equivalents, investments and accrued interest receivable. Each fund participating in the investment pool owns a pro rata share in the pool. Investment income of the pool is allocated to the various funds based upon average investment balances.

### **Risk Management**

The County maintains a self-insured Group Health Insurance Fund for active employees and their dependents, funded by participation of both the County and its employees. A self-insured Tort Liability Fund is funded by premiums paid by departments using County vehicles and by transfers from the General Fund. Claim liabilities of the Tort Liability Fund are estimated based on prior years' claims expense, current year actual claims and a review of pending litigation through the County Attorney. The County also maintains a self-insured Employer Insurance Fund for on-the-job injuries and unemployment compensation, funded by premiums paid by County departments based on a percentage of salary costs. Claims liabilities are estimated based on prior year claims expense and current year actual claims incurred.

### **Retirement and Post-Employment Benefits**

The Shelby County Retirement System is a single employer defined benefit public employee retirement system (PERS). All full-time and permanent employees of the County are required to participate in the system. The system is administered by a board. The Shelby County Board of Commissioners establishes the benefits and contribution provisions. Retired employees may participate in post-employment health and life insurance benefits through the OPEB Trust – a single-employer defined benefit plan.

## **INTRODUCTION**

## **Financial Planning Policies**

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### **Charitable Contributions**

The only charitable contributions made by the County are approved in the annual budget process or by resolution of the County Commission.

### **Outsourcing and Privatization Policies**

The County does not have a formal policy regarding the provision of services through outsourcing or privatization. Potential savings or other benefits to the County that may result from privatization may be

evaluated on a cost-benefit basis for specific services.

### **Purchasing Policies**

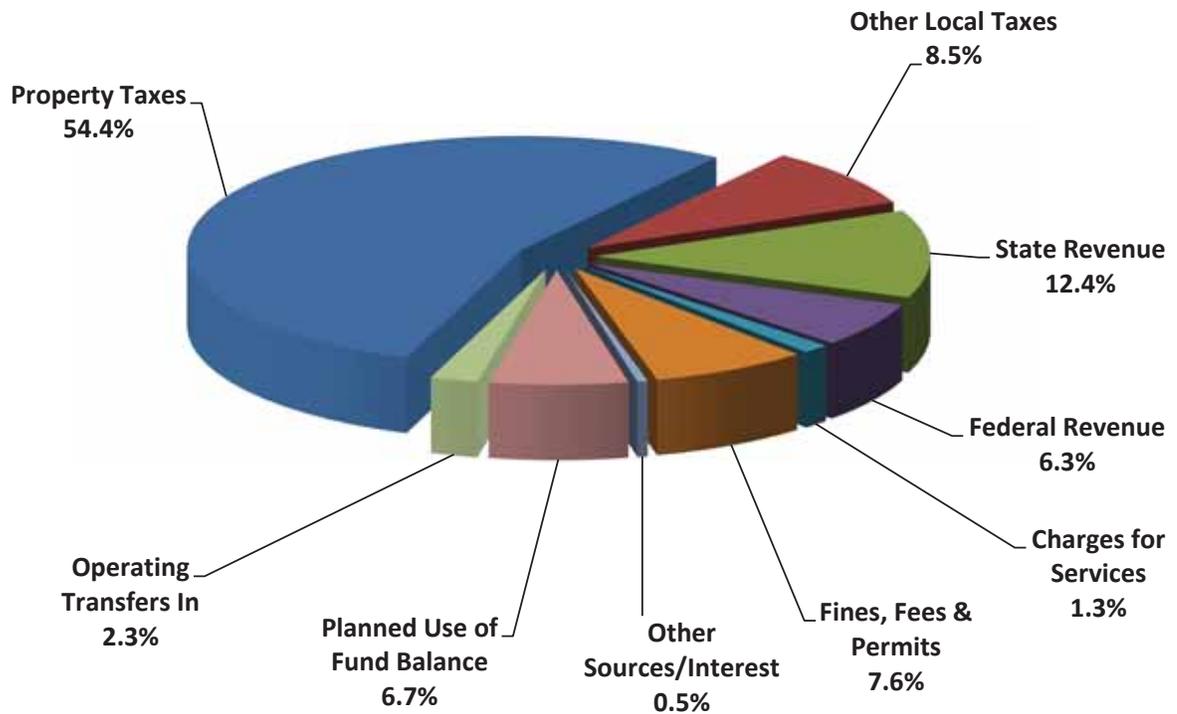
The County maintains a detailed manual of purchasing procedures and policies, as approved by the County Commission. The policies are intended to ensure the procurement of supplies and services of the right quality, in the proper quantities, at the right time, and from the right source.

# ALL FUNDS SUMMARY



## FY 2021 ADOPTED BUDGET

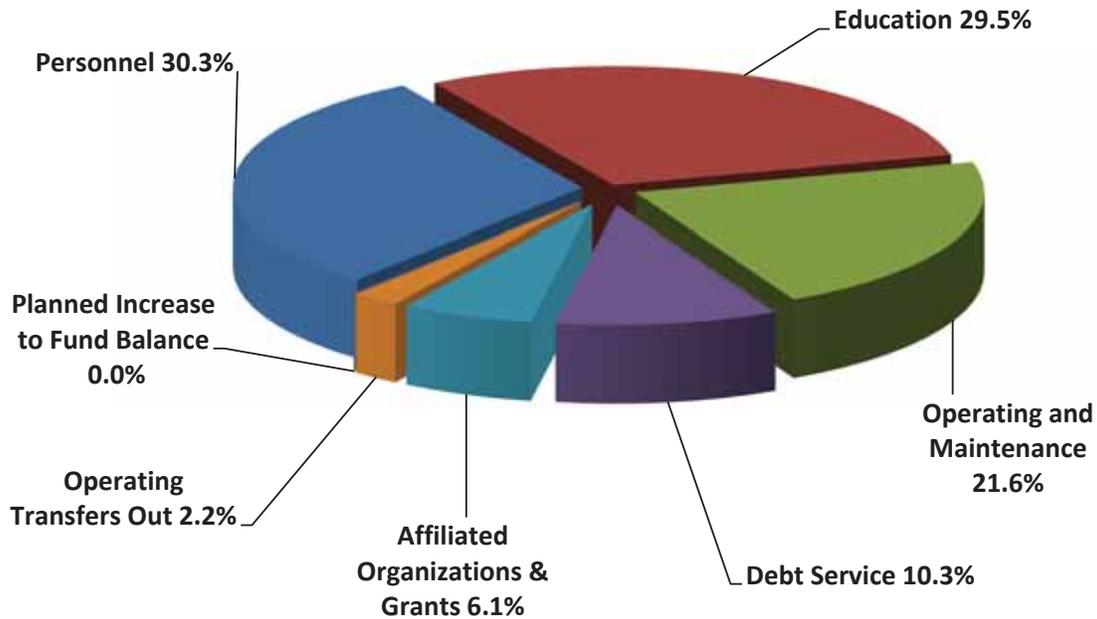
Where the Money Comes From....



SOURCES OF FUNDS:

	<u>FY21 Adopted</u>	<u>FY20 Amended</u>
<b>Revenue:</b>		
Property Taxes	\$ 788,178,722	\$ 795,192,705
Intergovernmental-State	179,673,155	191,006,957
Other Local Taxes	123,326,517	123,441,517
Fines, Fees & Permits	110,116,557	107,166,514
Intergovernmental-Federal	90,750,028	104,100,178
Charges for Services	18,270,256	19,114,576
Other Revenue/Interest	7,479,372	12,829,790
Subtotal	<u>1,317,794,607</u>	<u>1,352,852,236</u>
<b>Other Sources:</b>		
Planned Use of Fund Balance	97,488,745	52,084,279
Operating Transfers In	32,850,961	32,081,585
Other Financial Sources	250,000	250,000
Subtotal	<u>130,589,706</u>	<u>84,415,864</u>
<b>Total Appropriation Sources</b>	<b><u>\$ 1,448,384,314</u></b>	<b><u>\$ 1,437,268,100</u></b>

.....and Where the Money Goes



USE OF FUNDS:

	<u>FY21 Adopted</u>	<u>FY20 Amended</u>
Personnel	\$ 439,115,795	\$ 444,634,470
Education	427,259,000	429,459,000
Operating and Maintenance	313,493,701	299,801,046
Debt Service	149,187,901	147,589,449
Affiliated Organizations & Grants	88,074,818	79,289,826
Operating Transfers Out	31,253,098	31,587,478
Planned Increase to Fund Balance	-	4,906,832
<b>Total Appropriation Uses</b>	<b>\$ 1,448,384,313</b>	<b>\$ 1,437,268,100</b>

# COUNTY WIDE SUMMARY

# All Funds

## PRIME ACCOUNTS

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	764,259,946	795,913,271	795,509,324	795,192,705	788,178,722
41 - Other Local Taxes	109,137,255	117,780,093	121,626,719	123,441,517	123,326,517
43 - Intergov Revenues-State of Tennessee	131,211,023	123,839,191	130,135,139	191,006,957	179,673,155
44 - Intergov Revenues-Federal & Local	25,960,195	33,061,960	26,267,739	104,100,178	90,750,028
45 - Charges for Services	14,523,475	15,908,615	16,661,368	19,114,576	18,270,256
46 - Fines, Fees & Permits	99,920,259	97,926,836	106,112,784	107,166,514	110,116,557
47 - Other Revenue	5,366,249	3,291,025	4,541,584	6,481,903	4,844,709
48 - Investment Income	2,032,858	5,022,667	9,046,886	6,347,887	2,634,663
<b>TOTAL REVENUE</b>	<b>1,152,411,259</b>	<b>1,192,743,656</b>	<b>1,209,901,543</b>	<b>1,352,852,236</b>	<b>1,317,794,607</b>
94 - Other Financial Sources & Uses	100,907,901	175,679	116,352,153	250,000	250,000
96 - Operating Transfers In	17,933,217	19,428,049	23,809,954	32,081,585	32,850,961
9990 - Carryforward For Encumbrances	-	-	-	5,964,832	-
9999 - Planned Fund Balance Decrease	-	-	-	46,119,447	97,488,745
<b>TOTAL OTHER SOURCES</b>	<b>118,841,118</b>	<b>19,603,727</b>	<b>140,162,107</b>	<b>84,415,864</b>	<b>130,589,706</b>
<b>TOTAL SOURCES</b>	<b>1,271,252,377</b>	<b>1,212,347,384</b>	<b>1,350,063,650</b>	<b>1,437,268,100</b>	<b>1,448,384,314</b>
51 - Salaries-Regular Pay	252,000,587	257,875,248	270,033,499	329,166,715	324,120,917
52 - Salaries-Other Compensation	24,853,221	30,263,789	34,331,139	29,560,648	32,123,225
55 - Fringe Benefits	105,213,373	111,313,922	111,795,601	127,434,609	122,579,659
56 - Vacancy Savings	-	-	-	(41,527,502)	(39,708,006)
<b>TOTAL SALARIES</b>	<b>382,067,181</b>	<b>399,452,959</b>	<b>416,160,239</b>	<b>444,634,470</b>	<b>439,115,795</b>
60 - Supplies & Materials	15,680,939	16,180,072	16,030,925	28,769,823	25,382,746
64 - Services & Other Expenses	22,861,295	22,988,489	32,351,971	62,288,338	51,157,192
66 - Professional & Contracted Services	62,063,882	63,035,680	66,091,525	92,058,026	99,103,868
67 - Rent, Utilities & Maintenance	21,158,463	21,343,662	22,496,479	31,086,112	27,959,313
68 - Interfund Services	8,258,423	8,720,807	9,184,712	10,820,448	10,104,263
70 - Capital Asset Acquisitions	23,232,939	20,293,064	14,760,354	62,017,585	95,396,595
79 - Depreciation Expense	(1,369,850)	(417,186)	1,059,207	(1)	(1)
95 - Contingencies & Restrictions	-	-	-	12,760,715	4,389,726
<b>TOTAL OPERATING</b>	<b>151,886,091</b>	<b>152,144,589</b>	<b>161,975,173</b>	<b>299,801,046</b>	<b>313,493,701</b>
80 - Debt Service Expenditure	248,949,902	147,970,628	257,451,803	147,589,449	149,187,901
89 - Affiliated Organizations	(1) 465,079,347	472,303,295	490,059,250	492,026,346	495,133,818
90 - Grants	4,299,500	6,155,280	9,526,373	16,722,480	20,200,000
98 - Operating Transfers Out	24,664,751	17,985,394	27,243,998	31,587,478	31,253,098
9998 - Planned Fund Balance Increase	-	-	-	4,906,832	-
<b>TOTAL OTHER USES</b>	<b>742,993,499</b>	<b>644,414,597</b>	<b>784,281,424</b>	<b>692,832,584</b>	<b>695,774,817</b>
<b>TOTAL USES</b>	<b>1,276,946,772</b>	<b>1,196,012,145</b>	<b>1,362,416,836</b>	<b>1,437,268,100</b>	<b>1,448,384,313</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(5,694,395)</b>	<b>16,335,239</b>	<b>(12,353,186)</b>	<b>-</b>	<b>-</b>

(1) Includes Education expenditures.

# COUNTY WIDE SUMMARY

All Funds

## SOURCES AND USES BY FUND/DIVISION

<i>FUND/DIVISION:</i>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	
<b>GENERAL FUND:</b>							
Administration & Finance	341,605,579	72,863	9,583,759	38,290,132	23,592,240	-	289,379,830
Information Technology	2,088,513	-	-	10,874,021	-	-	(8,785,508)
Planning & Development	-	-	-	327,310	64,361	-	(391,671)
Public Works	2,883,662	40,460	-	25,179,537	50,000	-	(22,305,415)
Health Services	4,068,600	946,662	-	30,351,760	2,118,644	-	(27,455,142)
Community Services	776,000	-	-	10,627,756	-	-	(9,851,756)
Sheriff	5,693,250	85,000	-	186,204,428	124,130	-	(180,550,308)
Judicial	26,569,651	30,993	-	70,491,588	504,829	-	(44,395,773)
Elected Officials	41,096,500	-	-	36,740,757	-	-	4,355,743
<b>TOTAL GENERAL FUND</b>	<b>424,781,755</b>	<b>1,175,978</b>	<b>9,583,759</b>	<b>409,087,289</b>	<b>26,454,204</b>	-	-
<b>SPECIAL REVENUE FUNDS:</b>							
Education Fund	423,742,757	3,516,243	-	427,259,000	-	-	-
Pre-K Fund	8,500,000	-	-	8,500,000	-	-	-
Hotel-Motel Tax Fund	18,274,231	-	2,025,525	20,299,756	-	-	-
Roads & Bridges Fund	14,199,568	-	6,691,707	18,062,482	2,828,793	-	-
Narcotics Funds	2,897,000	-	-	2,897,000	-	-	-
Car Rental Tax Fund	2,500,000	-	-	2,500,000	-	-	-
Mosquito & Rodent Control Fund	3,615,000	-	571,917	4,186,917	-	-	-
Air Emission Fees Fund	886,200	-	174,856	1,037,056	24,000	-	-
Register DP Fund	281,345	-	-	281,345	-	-	-
General Sessions DP Fund	326,000	-	339,710	665,710	-	-	-
Judicial Computerization Fees	90,000	-	-	90,000	-	-	-
Veteran's Court	20,550	-	-	20,550	-	-	-
Criminal Court DP Fund	21,800	-	94,000	115,800	-	-	-
Economic Development Fund	70,000	-	1,200,000	1,270,000	-	-	-
Stormwater Fees Fund	790,000	-	693,995	1,483,995	-	-	-
Sewer Maintenance Fund	27,000	-	337,100	364,100	-	-	-
Solid Waste Fund	288,546	-	-	288,546	-	-	-
DUI Treatment Fines Fund	30,000	-	30,000	60,000	-	-	-
Drug Court Program Fund	386,367	121,017	310,168	817,552	-	-	-
County Clerk MVR Supplies	79,000	-	-	79,000	-	-	-
County Clerk Data Process	60,000	-	-	60,000	-	-	-
Tax Increment Fund	6,500,000	-	-	6,500,000	-	-	-
<b>TOTAL SPECIAL REVENUE</b>	<b>483,585,364</b>	<b>3,637,260</b>	<b>12,468,978</b>	<b>496,838,809</b>	<b>2,852,793</b>	-	-
<b>ENTERPRISE FUNDS:</b>							
Corrections Fund	39,218,210	18,204,980	-	56,589,283	833,906	-	-
Fire Services Fund	31,024,136	-	12,305,125	43,329,261	-	-	-
Codes Enforcement Fund	13,440,065	1,500,000	-	14,605,985	334,080	-	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>83,682,411</b>	<b>19,704,980</b>	<b>12,305,125</b>	<b>114,524,529</b>	<b>1,167,986</b>	-	-
<b>INTERNAL SERVICE FUNDS:</b>							
IT Internal Service Fund	5,199,173	-	3,813,565	9,012,737	-	-	-
Fleet Vehicle Replacement Fund	490,200	-	-	490,200	-	-	-
Fleet Services	2,847,586	-	-	2,847,586	-	-	-
<b>TOTAL INTERNAL SERVICES</b>	<b>8,536,958</b>	-	<b>3,813,565</b>	<b>12,350,523</b>	-	-	-
<b>GRANT FUNDS</b>	<b>185,050,620</b>	<b>8,332,743</b>	<b>45,159,488</b>	<b>237,764,736</b>	<b>778,115</b>	-	-
<b>DEBT SERVICE FUND</b>	<b>132,407,499</b>	-	<b>14,157,830</b>	<b>146,565,329</b>	-	-	-
<b>ALL FUNDS TOTAL</b>	<b>1,318,044,607</b>	<b>32,850,961</b>	<b>97,488,745</b>	<b>1,417,131,215</b>	<b>31,253,098</b>	-	-

# COUNTY WIDE SUMMARY

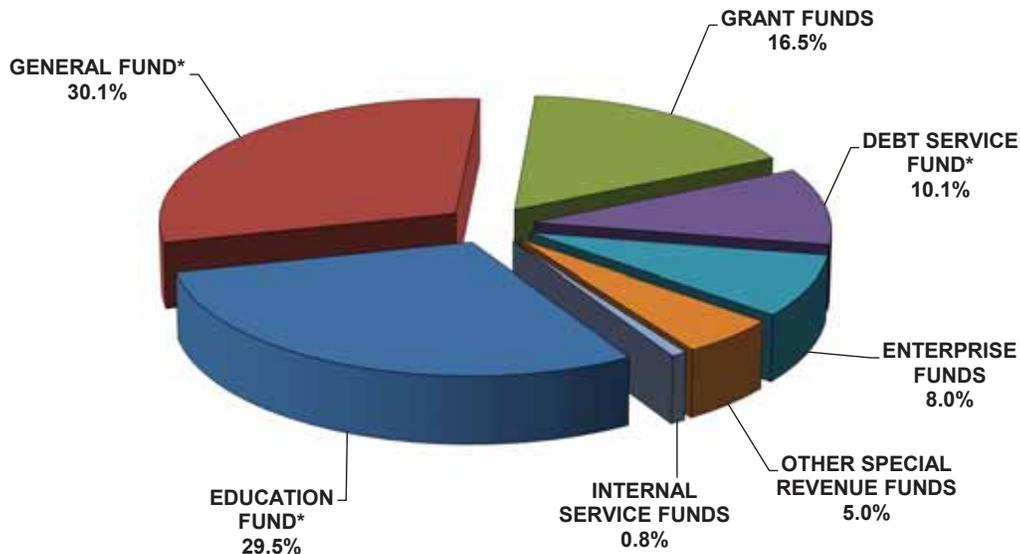
# All Funds

## TOTAL SOURCES AND USES BY FUND TYPE

<u>FUND TYPE:</u>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET FUND	% of Total
GENERAL FUND*	424,781,755	1,175,978	9,583,759	409,087,289	26,454,204	-	-	30.1%
EDUCATION FUND*	423,742,757	3,516,243	-	427,259,000	-	-	-	29.5%
DEBT SERVICE FUND*	132,407,499	-	14,157,830	146,565,329	-	-	-	10.1%
GRANT FUNDS	185,050,620	8,332,743	45,159,488	237,764,736	778,115	-	-	16.5%
ENTERPRISE FUNDS	83,682,411	19,704,980	12,305,125	114,524,529	1,167,986	-	-	8.0%
OTHER SPECIAL REVENUE	59,842,607	121,017	12,468,978	69,579,809	2,852,793	-	-	5.0%
INTERNAL SERVICE FUNDS	8,536,958	-	3,813,565	12,350,523	-	-	-	0.8%
<b>ALL FUNDS TOTAL</b>	<b>1,318,044,607</b>	<b>32,850,961</b>	<b>97,488,745</b>	<b>1,417,131,215</b>	<b>31,253,098</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>

\*Identified as Major Funds - defined as more than 10% of total appropriated revenues

FY21 Uses by Fund



Major Funds for Shelby County include the General Fund (30.1% of total),

# COUNTY WIDE SUMMARY

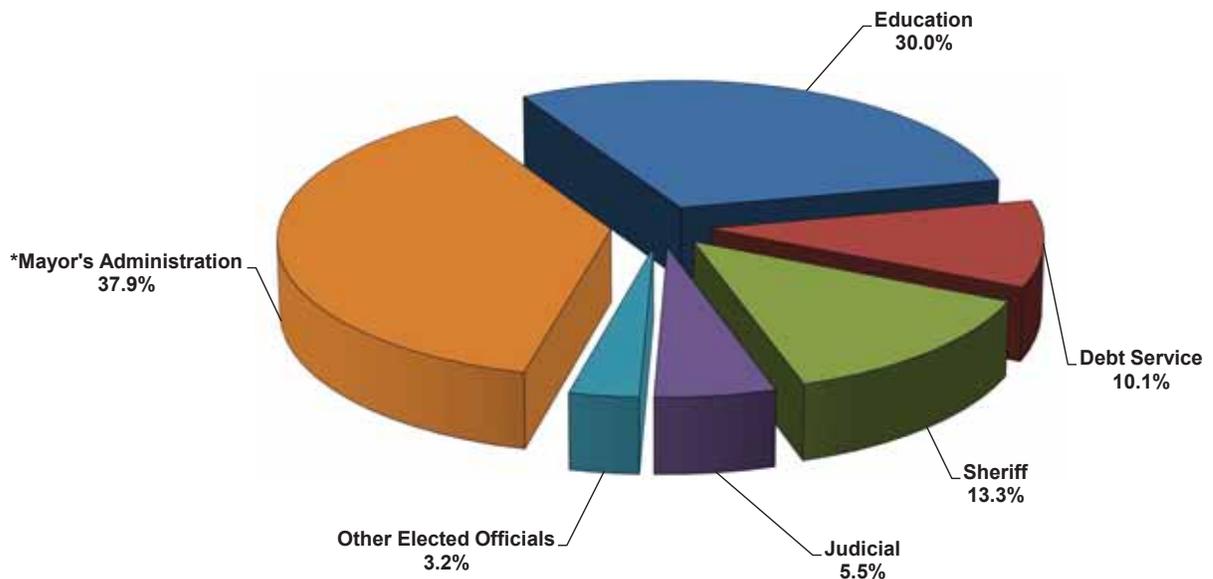
# All Funds

## TOTAL SOURCES AND USES BY DIVISION

DIVISION NAME	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Education	423,742,757	3,516,243	-	427,259,000	-	-	-	29.5%
Pre-K	8,500,000	-	-	8,500,000	-	-	-	0.6%
Sheriff	10,277,135	209,130	1,559,247	192,386,689	209,130	-	(180,550,308)	13.3%
Debt Service	132,407,499	-	14,157,830	146,565,329	-	-	-	10.1%
Public Works *	64,705,436	1,369,253	20,471,463	105,932,314	2,919,253	-	(22,305,415)	7.5%
Administration & Finance *	372,980,937	72,863	33,311,178	93,392,908	23,592,240	-	289,379,830	8.1%
Judicial	33,393,398	656,839	990,880	78,901,068	535,822	-	(44,395,773)	5.5%
Corrections *	40,469,041	19,038,886	271,551	58,945,572	833,906	-	-	4.1%
Health Services *	54,086,136	3,089,306	7,408,670	89,274,948	2,764,306	-	(27,455,142)	6.4%
Community Services *	51,302,298	-	5,729,455	66,883,509	-	-	(9,851,756)	4.6%
Other Elected Officials	41,941,845	-	8,330,775	45,916,876.18	-	-	4,355,743	3.2%
Planning & Development *	76,950,440	4,898,441	1,022,905	82,865,015	398,441	-	(391,671)	5.7%
Information Technology *	7,287,686	-	4,234,792	20,307,985	-	-	(8,785,508)	1.4%
<b>ALL FUNDS TOTAL</b>	<b>1,318,044,607</b>	<b>32,850,961</b>	<b>97,488,745</b>	<b>1,417,131,215</b>	<b>31,253,098</b>	<b>-</b>	<b>-</b>	<b>100.0%</b>

\* Divisions of the Mayor's Administration

FY21 Uses by Division



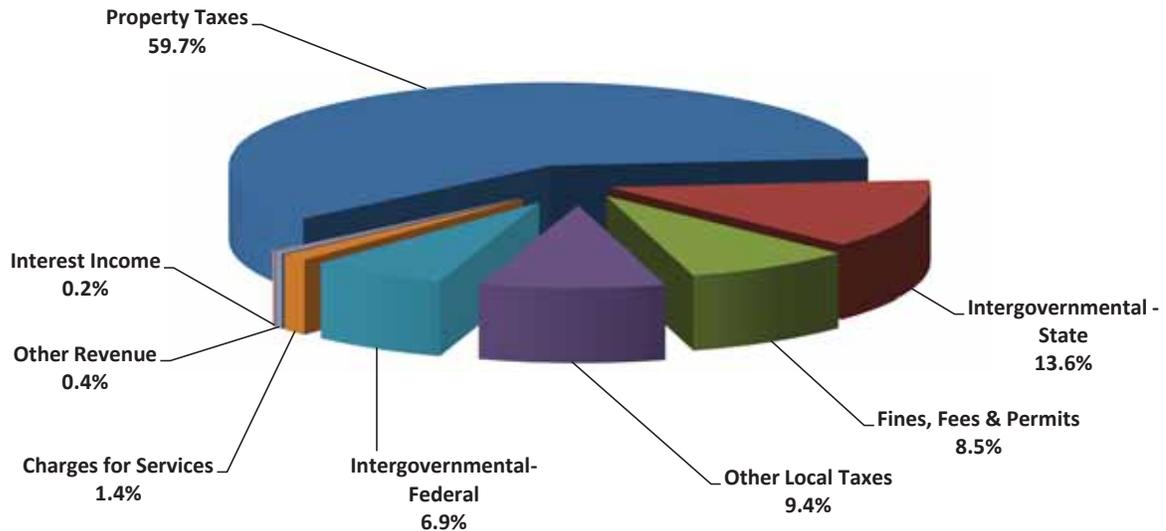
# COUNTY WIDE SUMMARY

All Funds

## REVENUE OVERVIEW

REVENUE SOURCE	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	764,259,946	795,913,271	795,509,324	795,192,705	788,178,722
% of Total	66.3%	66.7%	65.7%	58.8%	59.8%
43 - Intergovernmental - State	131,211,023	123,839,191	130,135,139	191,006,957	179,673,155
% of Total	11.4%	10.4%	10.8%	14.1%	13.6%
41 - Other Local Taxes	109,137,255	117,780,093	121,626,719	123,441,517	123,326,517
% of Total	9.5%	9.9%	10.1%	9.1%	9.4%
46 - Fines, Fees & Permits	99,920,259	97,926,836	106,112,784	107,166,514	110,116,557
% of Total	8.7%	8.2%	8.8%	7.9%	8.5%
44 - Intergovernmental-Federal	25,960,195	33,061,960	26,267,739	104,100,178	90,750,028
% of Total	2.3%	2.8%	2.2%	7.7%	6.9%
45 - Charges for Services	14,523,475	15,908,615	16,661,368	19,114,576	18,270,256
% of Total	1.3%	1.3%	1.4%	1.4%	1.4%
47 - Other Revenue	5,366,249	3,291,025	4,541,584	6,481,903	4,844,709
% of Total	0.5%	0.3%	0.4%	0.5%	0.4%
48 - Interest Income	2,032,858	5,022,667	9,046,886	6,347,887	2,634,663
% of Total	0.2%	0.4%	0.7%	0.5%	0.2%
<b>TOTAL REVENUE - ALL FUNDS</b>	<b>1,152,411,259</b>	<b>1,192,743,656</b>	<b>1,209,901,543</b>	<b>1,352,852,236</b>	<b>1,317,794,607</b>
% Change from Prior Year		3.5%	1.4%	11.8%	-2.6%

### Countywide Revenue Overview



Property Taxes provide the largest single source of revenue for Shelby County.

**Revenue Projections and Assumptions**

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for approximately 60% of countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections, and appraisal adjustments, with extensive collaboration with the County Trustee and County Assessor. Analysis of local, state, and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll, final appeals of assessment, and updated current year collections.

Our dependence on this revenue source makes the impact of declining real estate values and foreclosures a real concern, particularly during economic downturns. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

**Property Tax Rates**

The Property Tax Rate is set by the County Commission as a part of the annual budget adoption process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Appraisals for residential and commercial properties are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. Personal property is reappraised by the Assessor on an annual basis. The appraised value is the estimated market value at a specified point in time. Some properties are exempt from property tax assessments such as governments, religious, and charitable institutions.

For all other properties, the assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

The State of Tennessee tax statutes classify types of 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

Residential properties account for about 53% of total assessed values throughout the County, with commercial properties at about 33%, personal property at 8% and utilities at 6%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

**Property Tax Calculation**

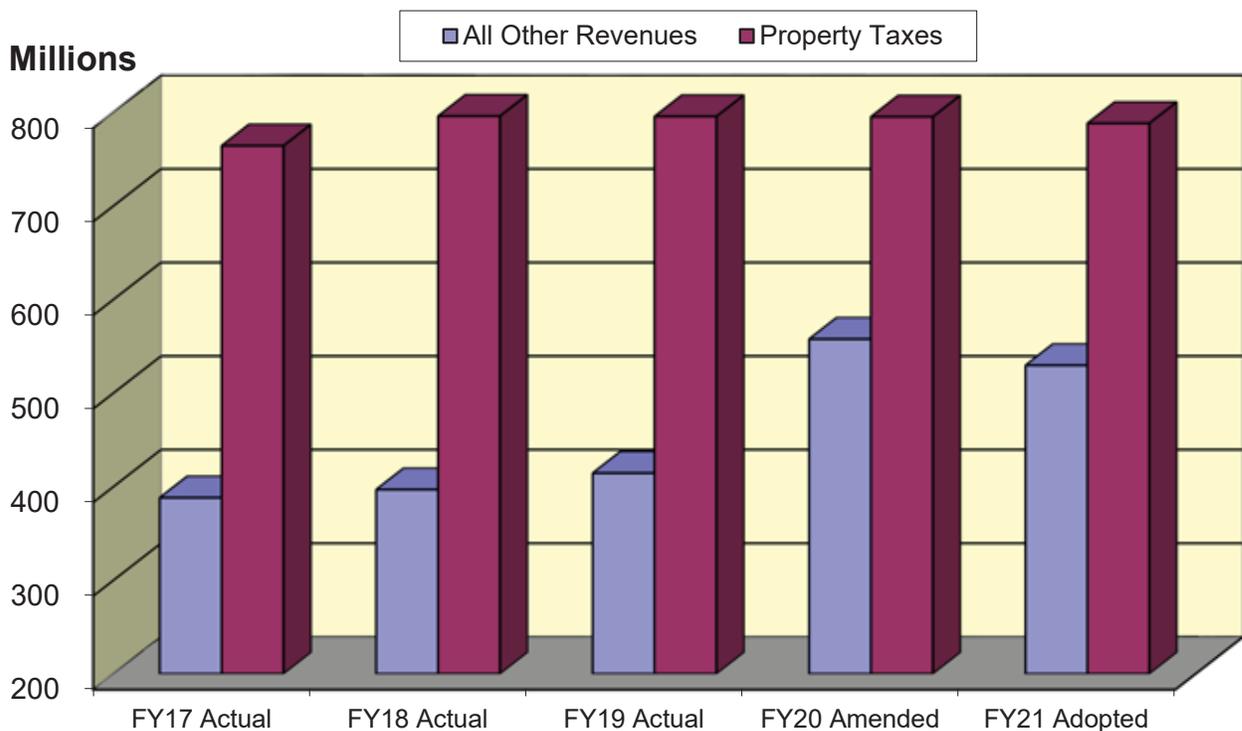
This budget, as adopted, maintains the current tax rate of \$4.05 for tax year 2020 (Fiscal Year 2021).

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.05 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) \$25,000 / \$100 = \$250
- 3) \$250 x \$4.05 = \$1,012.50 tax due

A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,620.

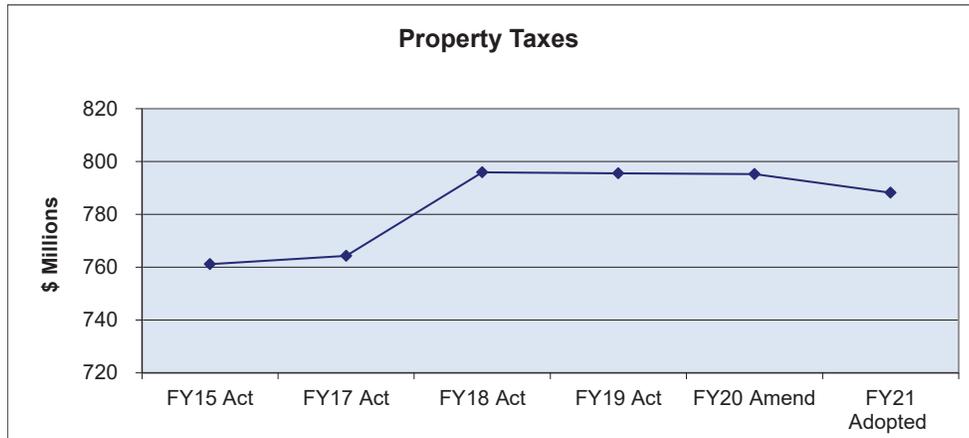
**Revenue Trends**



**Revenue trends demonstrate the stability of Shelby County revenue sources**

**Property Tax Revenue**

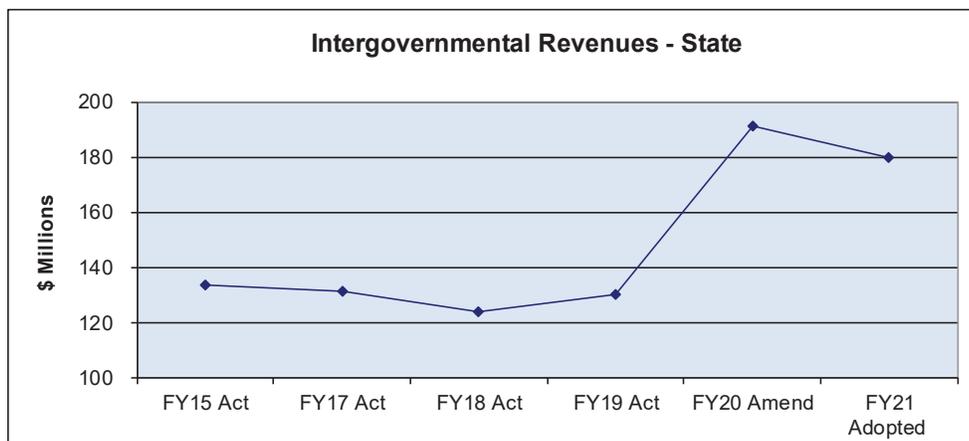
Property Taxes account for 60.0% of all County revenue sources. Based on a tax rate of \$4.05, Current Property Taxes have been projected at \$788 million for the FY 2021 Adopted Budget. As a result of historical collection trends, along with lower than anticipated assessment growth, property tax revenue is projected to decrease by 0.9%. Delinquent tax revenue is projected at of \$18.0 million. One cent of the tax rate is estimated to generate \$1,929,000 in revenue.



**Intergovernmental Revenues (State)** received from the State of Tennessee contribute the second largest source of income to the County, representing 13.6% of total income (\$179.7 million). Statewide revenue collections are distributed to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated. The primary contributor to the decrease in FY21 is due to a decrease in activity for FY21 in the National Disaster Resilience Program (\$4 million) and the reduction of Grants-Federal thru State (\$12 million) which funded the Workforce Investment Network (WIN). Effective July 1, 2020, WIN became a stand-alone 501(c)3 entity.

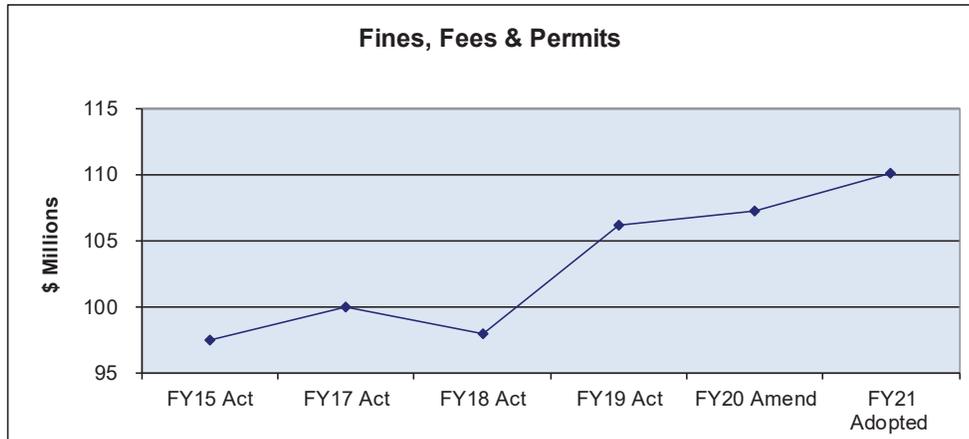
Significant revenue sources in this category include:

- State grant funding for specified programs (\$99.0 million).
- Corrections reimbursements for housing of inmates charged with felony crimes (\$38.2 million).
- State gasoline tax revenue (\$12.3 million), the TVA Replacement tax (\$7.5 million) and Bank Excise taxes (\$2.5 million) are also significant revenue sources for the County.
- State cost reimbursements include funding for the Public Defender (\$5.5 million) and for prisoners housed at the Shelby County Jail (\$2.7 million).



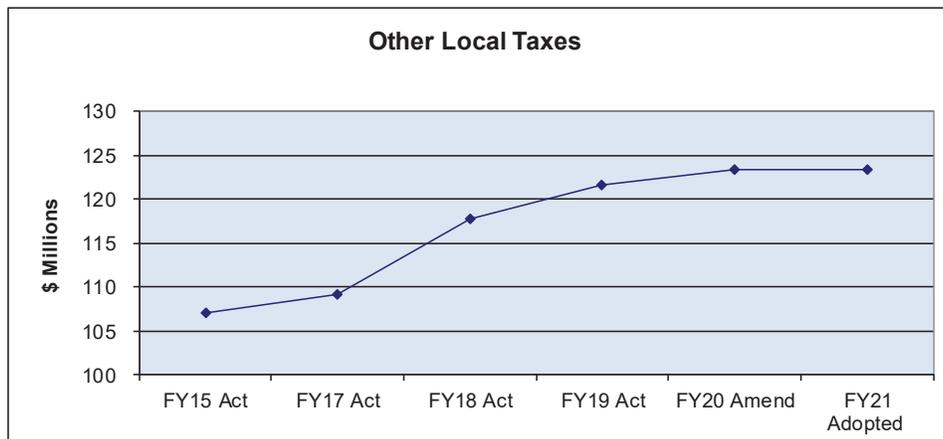
**Fines, Fees & Permits** account for 8.4% of total revenues (\$110.0 million). Collections in this category have increased over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services provided include:

- County Trustee’s commission for collection of property taxes (\$22.1 million).
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$25.9 million), including a proposed increase related to collections in a portion of the County scheduled to be de-annexed from the City of Memphis.
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts).



**Other Local Taxes** contribute another 9.4% or \$123.3 million. Significant local tax revenues are generated from:

- Motor Vehicle Registration - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs. (\$34.9 million)
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$18.0 million).
- Exempt Property in Lieu of Taxes (PILOT) taxes (\$22.3 million, including MLG&W)
- Business or Gross receipts taxes (\$16.8 million) and local share of Sales Tax (\$9.8 million).
- Interest & Penalty on Taxes (\$5.9 million) and litigation taxes (\$3.0 million)
- Car Rental Tax – a 3% tax collected on vehicle rental as funding for NBA arena (\$2.5 million).
- Tax Increment Financing (TIF) fund utilizing incremental tax revenue growth over a baseline year to pay for community or site-specific improvements (\$8.8 million). Amounts paid to the Community Redevelopment Agency (CRA) were not recorded on County financial records prior to FY18.



**Intergovernmental Revenues (Federal & Local)** received from the Federal Government and local municipalities represent 6.9% of total income, or \$90.7 million in revenue.

Significant revenue sources in this category include:

- Federal and Local grant funding for specified programs (\$766 million).
- Reimbursement from the City of Memphis and other local municipalities for elections, the billing and collection of delinquent property taxes including litigation costs, and for ambulance and 911 services (\$10.7 million).
- Cost sharing with the City of Memphis for Codes Enforcement operations (\$1.5 million) included in reimbursements described above.

**Charges for Services** - \$18.3 million budgeted in FY21 representing only 1.4% of all revenues. This category includes internal service charges for telecommunications (\$3.5 million), fleet and fuel services (\$2.8 million), ambulance service fees (\$3.2 million), as well as charges for inmate telephone and postage usage (\$950,000), and TennCare revenue receipts (\$1.8 million). A slight decline in this category is due to reduced internal billings for Mail Services, Printing Services, and Fleet Services.

# COUNTY WIDE SUMMARY

# All Funds

## Total FTE Positions by Fund

FUND NAME	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY20-21 Change	% of Total
General Fund	3,918.5	3,930.7	3,968.2	4,009.9	4,039.7	4,024.7	(15.0)	69.1%
Special Revenue Funds	155.6	153.8	152.8	153.8	154.8	156.8	2.0	2.7%
Enterprise Funds	977.0	983.0	934.0	942.0	942.0	983.0	41.0	16.9%
Internal Service Funds	20.0	20.0	20.0	19.0	19.0	19.0	-	0.4%
Grant Funds	539.5	549.9	531.4	566.4	696.7	638.7	(58.0)	11.0%
<b>TOTAL FTE - ALL FUNDS</b>	<b>5,610.6</b>	<b>5,637.3</b>	<b>5,606.4</b>	<b>5,691.1</b>	<b>5,852.2</b>	<b>5,822.2</b>	<b>(29.9)</b>	<b>100.1%</b>

Change from prior year      (43.7)      26.7      (30.9)      84.6      161.1      (29.9)



*The total number of County employees in All Funds has increased by 211 positions (3.7%) since FY16, with the largest number of additions occurring in the General Fund. The major contributor to this is the addition of more patrol officers for the Sheriff. FY2021 also includes additional fire personnel for de-annexed areas of the County.*

# COUNTY WIDE SUMMARY

All Funds

## Total FTE Positions Distribution

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Enterprise Funds</u>	<u>Internal Services</u>	<u>Grant Funds</u>	<u>ALL FUNDS TOTAL</u>
<b>MAYOR'S ADMINISTRATION</b>						
Administration & Finance	161.2	-	-	-	4.3	165.5
Information Technology	85.0	-	-	5.0	-	90.0
Planning & Development	3.4	-	124.0	-	22.6	150.0
Public Works	159.0	93.0	270.0	14.0	5.0	541.0
Corrections	-	-	589.0	-	13.5	602.5
Health Services	154.1	56.8	-	-	413.0	623.9
Community Services	103.0	-	-	-	122.5	225.5
<b>Total Mayor's Admin FTE</b>	<b>665.7</b>	<b>149.8</b>	<b>983.0</b>	<b>19.0</b>	<b>580.9</b>	<b>2,398.4</b>
<b>SHERIFF</b>						
Sheriff Administration	177.0	-	-	-	-	177.0
Law Enforcement	849.0	-	-	-	1.0	850.0
Jail	1,125.0	-	-	-	-	1,125.0
<b>Total Sheriff FTE</b>	<b>2,151.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>2,152.0</b>
<b>JUDICIAL</b>						
Chancery Court	21.5	-	-	-	-	21.5
Circuit Court	42.0	-	-	-	-	42.0
Criminal Court	87.0	-	-	-	-	87.0
General Sessions Court	195.3	7.0	-	-	2.0	204.3
Probate Court	15.0	-	-	-	-	15.0
Juvenile Court Judge	131.5	-	-	-	19.0	150.5
Juvenile Court Clerk	57.0	-	-	-	22.0	79.0
Attorney General	127.2	-	-	-	13.8	141.0
Public Defender	135.5	-	-	-	-	135.5
Divorce Ref/Jury Commission	11.5	-	-	-	-	11.5
<b>Total Judicial FTE</b>	<b>823.5</b>	<b>7.0</b>	<b>-</b>	<b>-</b>	<b>56.8</b>	<b>887.3</b>
<b>OTHER ELECTED OFFICIALS</b>						
Legislative Operations	28.0	-	-	-	-	28.0
Equal Opportunity Compliance	14.0	-	-	-	-	14.0
Assessor	132.0	-	-	-	-	132.0
County Clerk	98.0	-	-	-	-	98.0
Register	27.0	-	-	-	-	27.0
Trustee	62.5	-	-	-	-	62.5
Election Commission	23.0	-	-	-	-	23.0
<b>Total Other Elected FTE</b>	<b>384.5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>384.5</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>	<b>4,024.7</b>	<b>156.8</b>	<b>983.0</b>	<b>19.0</b>	<b>638.7</b>	<b>5,822.2</b>
<b>% of Total Positons by Fund Type</b>	<b>69%</b>	<b>3%</b>	<b>17%</b>	<b>0%</b>	<b>11%</b>	<b>100%</b>

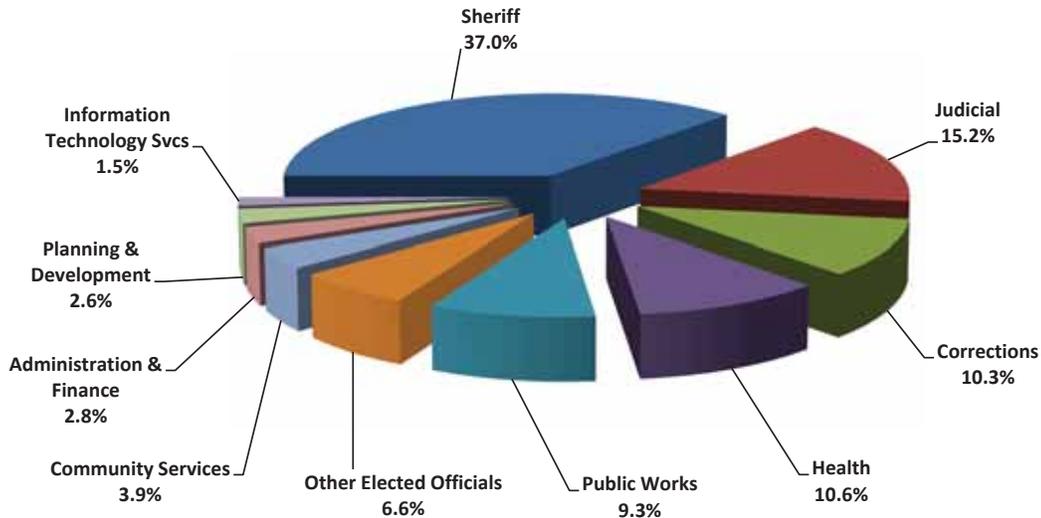
# COUNTY WIDE SUMMARY

# All Funds

## Total FTE Positions Distribution

DIVISION	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Change	% of Total
Sheriff	2,073.0	2,089.0	2,115.0	2,127.0	2,152.0	25.0	37.0%
Judicial	859.3	867.8	873.0	898.8	887.3	(11.5)	15.2%
Corrections	640.5	593.5	595.0	602.3	602.5	0.2	10.3%
Health	556.5	546.4	561.9	658.6	623.9	(34.7)	10.6%
Public Works	502.0	503.0	502.0	502.0	541.0	39.0	9.3%
Other Elected Officials	387.0	389.0	389.0	391.5	384.5	(7.0)	6.6%
Community Services	207.1	204.2	205.6	218.2	225.5	7.3	3.9%
Administration & Finance	177.5	178.5	206.6	204.7	165.5	(39.2)	2.8%
Planning & Development	145.5	147.0	153.0	153.0	150.0	(3.0)	2.6%
Information Technology Svcs	89.0	88.0	90.0	96.0	90.0	(6.0)	1.5%
<b>TOTAL FTE - ALL FUNDS</b>	<b>5,637.3</b>	<b>5,606.4</b>	<b>5,691.1</b>	<b>5,852.2</b>	<b>5,822.2</b>	<b>(29.9)</b>	<b>100.0%</b>

## Total FY21 Positions by Division



*The Sheriff accounts for over one third of all positions on an "All Funds" basis.*

# COUNTY WIDE SUMMARY

# All Funds

## Fund Balance Analysis

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2019	Projected Balance 6/30/2020	FY19-FY20 % Change	FY20 Planned Change	Projected Balance 6/30/2021	FY20-FY21 % Change
<b>General Fund</b> <sup>(1)</sup> *	\$ 101,871	\$ 93,258	-8.5%	\$ (9,584)	\$ 83,674	-10.3%
<b>Debt Service Fund</b> <sup>(2)</sup>	62,239	50,621	-18.7%	(14,158)	36,463	-28.0%
<b>Special Revenue Funds:</b>						
Roads and Bridges Fund <sup>(3)</sup>	21,138	19,346	-8.5%	(6,692)	12,654	-34.6%
Hotel Motel Tax Fund <sup>(4)</sup>	12,572	10,556	-16.0%	(2,026)	8,530	-19.2%
Sheriff's Forfeitures Fund <sup>(5)</sup>	4,880	5,361	9.9%	-	5,361	0.0%
Data Processing Fund <sup>(6)</sup>	1,018	2,071	103.5%	(434)	1,637	-20.9%
Health Services Restricted	1,854	2,128	14.8%	(747)	1,381	-35.1%
Grants Fund <sup>(7)</sup>	16,307	47,764	192.9%	(45,159)	2,604	-94.5%
Stormwater Fees Fund	1,821	2,112	15.9%	(694)	1,418	-32.9%
Drug Court Fund <sup>(8)</sup>	1,227	1,076	-12.3%	(340)	736	-31.6%
Economic Development Fund <sup>(9)</sup>	1,555	1,248	-19.8%	(1,200)	48	-96.2%
Sewer Maintenance Fund <sup>(10)</sup>	1,422	1,396	-	(337)	1,059	-24.1%
Education Fund	-	-	-	-	-	0.0%
<b>Enterprise Funds: (Net Position)</b>						
Codes Enforcement Fund <sup>(11)</sup>	1,520	4,349	186.1%	0	4,349	0.0%
Fire Services Fund <sup>(12)</sup>	(8,568)	(6,389)	-25.4%	(12,305)	(18,694)	192.6%
Corrections Fund <sup>(12)</sup>	(23,806)	(29,459)	-23.7%	0	(29,459)	0.0%
<b>Internal Service Funds</b> <sup>(13)</sup>	7,951	6,187	-22.2%	(3,814)	2,373	-61.6%
<b>Total - All Operating Funds**</b>	<b>\$ 205,001</b>	<b>\$ 211,624</b>	<b>3.2%</b>	<b>\$ (97,489)</b>	<b>\$ 114,136</b>	<b>-46.1%</b>

\* General Fund Balance represents **total** fund balance

\*\* This analysis does not include Car Rental Tax Fund, Pre-K Fund, and Capital Improvement Fund.

### Comments related to significant reductions in Fund Balance (>10%):

- (1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.
- (2) Debt Service Fund balance reduction reflects planned use of accumulated funds to reduce fund balance (per policy).
- (3) Roads and Bridges Fund planned use of fund balance is a result of shifting sales tax revenue to fund Pre-K education.
- (4) The Hotel-Motel Tax Fund variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriff's ALERT Fund receives revenue from non-drug related seizures and can be used only for any law enforcement except to supplement salaries. Fund balance is used to compensate for yearly fluctuations in seizure activity.
- (6) Data Processing Fund balance change reflects use of funds accumulated in prior years for future planned expenditures.
- (7) The Grant Fund balance reflects timing of revenue recognition and expenditures. FY21 includes balance of \$49.9M CARES Act grant.
- (8) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY21.
- (9) Economic Development Fund balance is budgeted in its entirety for non-recurring uses - largely for blight programs.
- (10) Sewer Maintenance Fund - This fund was created in FY18 to address sewer reliability issues in Shelby County. Fees are to be collected from service users for continuation and maintenance.
- (11) Code Enforcement Fund - Projected fund balance increase in FY20 results from reduction in operating expenditures related to outside consulting services.
- (12) Negative fund balances in Enterprise Funds for Fire Services and Corrections reflect implementation of GASB 68 Pension Standard that recognizes pension liabilities in Proprietary Funds. Corrections Fund also reflects reduced reimbursement from the State.
- (13) Internal Services accumulated fund balance is primarily used for equipment purchases for Information Technology.

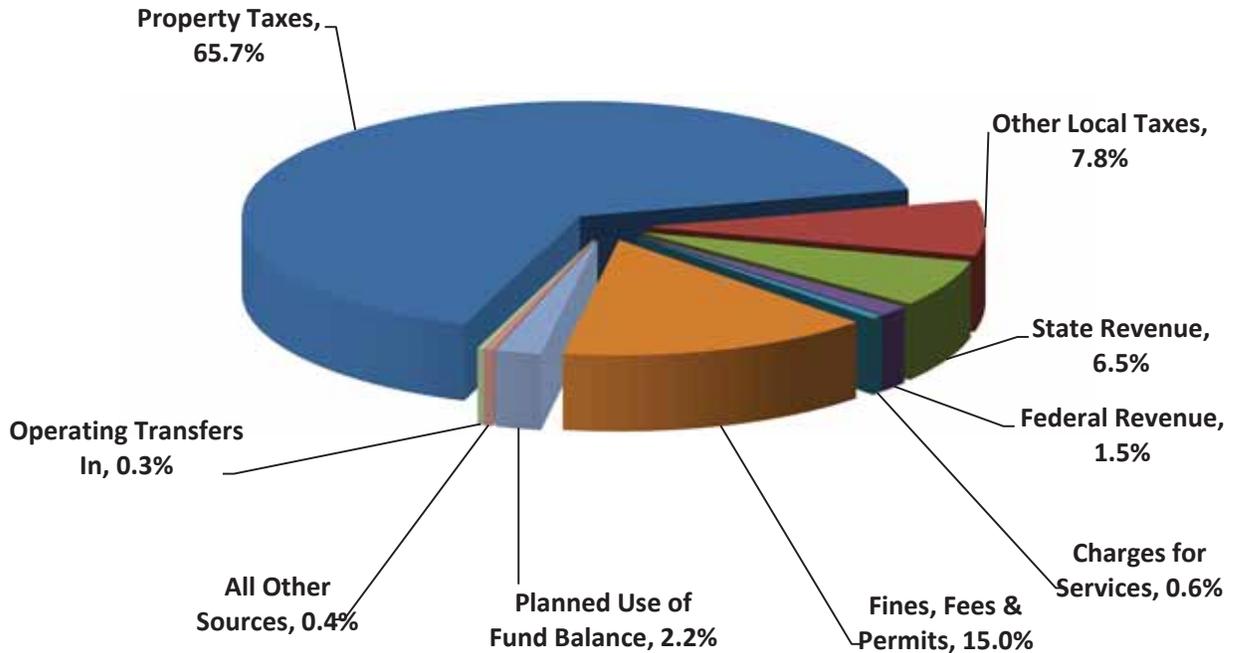


# GENERAL FUND SUMMARY



## FY 2021 PROPOSED BUDGET

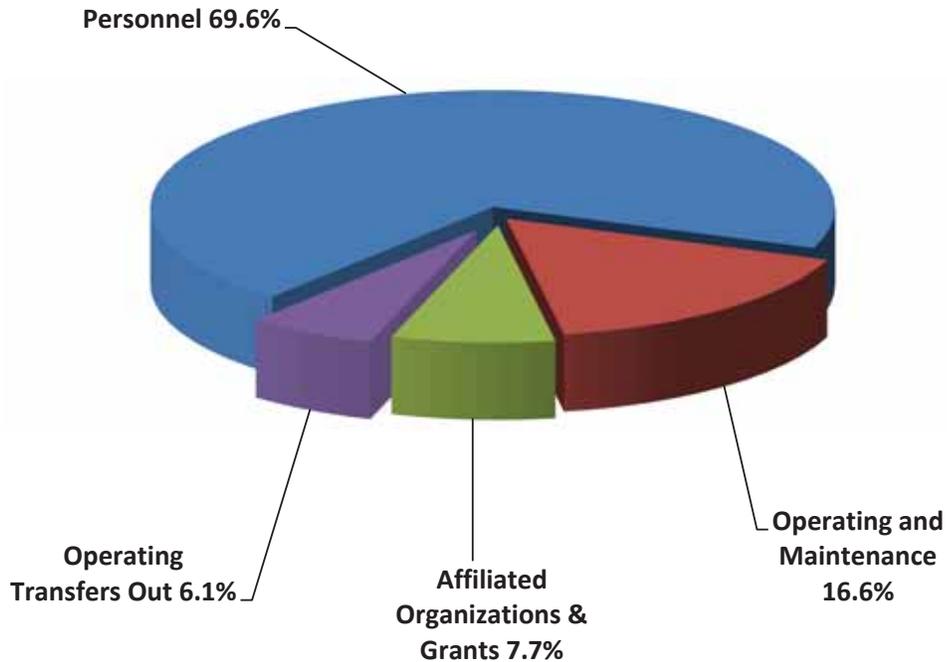
**Where the Money Comes From....**



**SOURCES OF FUNDS:**

	<u>FY21 Adopted</u>	<u>FY20 Amended</u>
<b>Revenue:</b>		
Property Taxes	\$ 286,079,684	\$ 288,746,885
Fines, Fees & Permits	65,413,301	67,448,000
Other Local Taxes	34,133,399	36,308,399
Intergovernmental-State	28,168,314	25,527,804
Intergovernmental-Federal	6,376,422	8,970,869
Charges for Services	2,697,703	2,970,443
Other Revenue/Interest Income	1,812,932	5,764,552
Subtotal	<u>424,681,755</u>	<u>435,736,952</u>
<b>Other Sources:</b>		
Planned Use of Fund Balance	9,583,759	7,961,181
Operating Transfers In	1,175,978	4,418,166
Other Financial Sources	100,000	100,000
Subtotal	<u>10,859,738</u>	<u>12,479,347</u>
<b>Total Appropriation Sources</b>	<b><u>\$ 435,541,493</u></b>	<b><u>\$ 448,216,299</u></b>

**.....and Where the Money Goes**



**USE OF FUNDS:**

	<u>FY21 Adopted</u>	<u>FY20 Amended</u>
Personnel	\$ 303,049,048	\$ 307,353,376
Operating and Maintenance *	72,468,464	77,983,670
Affiliated Organizations & Grants	33,569,777	37,592,257
Operating Transfers Out	26,454,204	25,286,996
<b>Total Appropriation Uses</b>	<b>\$ 435,541,493</b>	<b>\$ 448,216,299</b>

*\* Includes any spending contingencies, restrictions or cost savings from other sources*

***Personnel expenses represent the largest use of funds for General Fund Operations***

# GENERAL FUND SUMMARY

# Prime Account Summary

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	253,574,154	276,604,440	292,284,127	288,746,885	286,079,684
41 - Other Local Taxes	32,530,120	31,430,273	33,963,385	36,308,399	34,133,399
43 - Intergov Revenues-State of Tennessee	23,874,375	22,424,187	25,848,868	25,527,804	28,168,314
44 - Intergov Revenues-Federal & Local	7,650,925	9,963,935	6,608,185	8,970,869	6,376,422
45 - Charges for Services	2,752,322	2,335,215	2,517,001	2,970,443	2,697,703
46 - Fines, Fees & Permits	64,529,687	61,188,448	65,722,059	67,448,000	65,413,301
47 - Other Revenue	1,460,135	684,517	503,063	1,458,720	682,250
48 - Investment Income	1,098,719	2,190,484	3,450,415	4,305,832	1,130,682
<b>TOTAL REVENUE</b>	<b>387,470,436</b>	<b>406,821,499</b>	<b>430,897,104</b>	<b>435,736,952</b>	<b>424,681,755</b>
94 - Other Financial Sources & Uses	113,977	112,148	1,000	100,000	100,000
96 - Operating Transfers In	1,521,066	857,931	1,099,735	4,418,166	1,175,978
9990 - Carryforward For Encumbrances	-	-	-	1,686,788	-
9999 - Planned Fund Balance Decrease	-	-	-	6,274,393	9,583,759
<b>TOTAL OTHER SOURCES</b>	<b>1,635,043</b>	<b>970,079</b>	<b>1,100,735</b>	<b>12,479,347</b>	<b>10,859,738</b>
<b>TOTAL SOURCES</b>	<b>389,105,479</b>	<b>407,791,578</b>	<b>431,997,839</b>	<b>448,216,299</b>	<b>435,541,493</b>
51 - Salaries-Regular Pay	185,292,971	189,650,832	197,350,869	232,829,217	227,862,545
52 - Salaries-Other Compensation	16,072,889	20,558,497	24,064,020	16,227,936	16,636,902
55 - Fringe Benefits	71,916,798	79,200,247	80,939,905	89,469,054	85,983,157
56 - Vacancy Savings	-	-	-	(31,172,830)	(27,433,556)
<b>TOTAL SALARIES</b>	<b>273,282,657</b>	<b>289,409,576</b>	<b>302,354,794</b>	<b>307,353,376</b>	<b>303,049,048</b>
60 - Supplies & Materials	7,894,886	9,350,990	9,219,420	10,664,131	9,724,155
64 - Services & Other Expenses	9,594,063	9,799,584	10,840,837	13,290,585	11,185,823
66 - Professional & Contracted Services	31,716,015	32,232,667	35,793,450	37,998,348	36,793,566
67 - Rent, Utilities & Maintenance	14,587,034	15,150,457	15,609,396	17,277,292	17,205,577
68 - Interfund Services	(1,538,377)	(891,142)	1,081	(697,161)	(930,995)
70 - Capital Asset Acquisitions	3,346,047	3,258,479	5,101,526	4,373,605	3,218,994
79 - Depreciation Expense	-	-	-	-	-
95 - Contingencies & Restrictions	-	-	-	(4,923,131)	(4,728,655)
<b>TOTAL OPERATING</b>	<b>65,599,668</b>	<b>68,901,037</b>	<b>76,565,710</b>	<b>77,983,670</b>	<b>72,468,464</b>
80 - Debt Service Expenditure	-	-	-	-	-
89 - Affiliated Organizations	30,178,843	30,441,104	31,701,606	31,869,777	32,269,777
90 - Grants	4,299,500	6,155,280	9,226,373	5,722,480	1,300,000
98 - Operating Transfers Out	15,735,000	16,527,693	22,241,145	25,286,996	26,454,204
9998 - Planned Fund Balance Increase	-	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>50,213,343</b>	<b>53,124,078</b>	<b>63,169,124</b>	<b>62,879,253</b>	<b>60,023,981</b>
<b>TOTAL USES</b>	<b>389,095,668</b>	<b>411,434,690</b>	<b>442,089,628</b>	<b>448,216,299</b>	<b>435,541,493</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>9,811</b>	<b>(3,643,112)</b>	<b>(10,091,788)</b>	-	-

# GENERAL FUND SUMMARY

# Net Expenditures by Division

DIVISION/DEPARTMENT	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
<b>MAYOR'S ADMINISTRATION:</b>					
Administration & Finance	(245,662,747)	(264,345,656)	(272,747,328)	(288,737,747)	(289,379,830)
Information Technology	9,149,464	9,367,294	9,203,427	10,481,606	8,785,508
Planning & Development	359,233	401,359	370,210	400,892	391,671
Public Works	17,970,521	20,648,773	22,190,763	23,056,345	22,305,415
Health Services	22,597,570	26,163,910	29,128,507	28,781,215	27,455,142
Community Services	7,367,785	8,410,826	8,999,797	10,402,226	9,851,756
<b>SUBTOTAL</b>	<b>(188,218,174)</b>	<b>(199,353,495)</b>	<b>(202,854,625)</b>	<b>(215,615,462)</b>	<b>(220,590,338)</b>
<b>SHERIFF:</b>					
Sheriff Administration	20,540,370	21,812,899	25,294,760	21,207,005	20,373,484
Law Enforcement	64,240,824	69,200,019	71,106,226	75,654,909	80,530,883
Jail	73,620,266	79,495,337	82,440,031	80,020,767	79,645,942
<b>SUBTOTAL</b>	<b>158,401,459</b>	<b>170,508,255</b>	<b>178,841,017</b>	<b>176,882,680</b>	<b>180,550,308</b>
<b>JUDICIAL:</b>					
Chancery Court	(1,675,673)	(2,081,543)	(2,593,137)	(3,147,264)	(2,685,249)
Circuit Court	(138,261)	330,010	1,330,292	949,220	1,394,628
Criminal Court	1,824,287	4,097,969	906,404	1,312,906	1,907,679
General Sessions Court	6,289,644	7,551,136	6,757,032	7,846,812	7,914,283
Probate Court	621,560	660,614	612,249	803,373	718,886
Juvenile Court	12,837,589	13,457,596	13,880,336	14,480,361	13,975,370
Attorney General	10,224,439	11,061,803	11,747,946	11,724,009	11,327,745
Public Defender	7,286,526	9,137,314	7,389,200	9,086,876	8,541,530
Divorce Ref. / Jury Comm.	1,092,812	1,138,035	1,138,151	1,316,625	1,300,903
<b>SUBTOTAL</b>	<b>38,362,923</b>	<b>45,352,933</b>	<b>41,168,474</b>	<b>44,372,920</b>	<b>44,395,773</b>
<b>OTHER ELECTED OFFICIALS:</b>					
Legislative Operations	2,437,160	2,516,259	3,236,357	4,444,302	3,976,454
Equal Opportunity	706,675	942,955	1,166,744	1,765,991	1,243,442
Assessor	10,189,162	7,141,400	10,520,726	11,173,121	11,015,812
County Clerk	(6,452,201)	(6,404,464)	(6,665,346)	(6,254,096)	(6,435,179)
Register	(2,213,541)	(1,974,348)	(1,680,493)	(1,956,960)	(1,751,942)
Trustee	(17,265,923)	(17,748,407)	(17,948,971)	(16,860,191)	(17,190,565)
Election Commission	4,042,650	2,662,024	4,307,905	2,047,696	4,786,236
<b>SUBTOTAL</b>	<b>(8,556,019)</b>	<b>(12,864,581)</b>	<b>(7,063,078)</b>	<b>(5,640,138)</b>	<b>(4,355,743)</b>
<b>TOTAL GENERAL FUND</b>	<b>(9,811)</b>	<b>3,643,112</b>	<b>10,091,788</b>	<b>0</b>	<b>0</b>

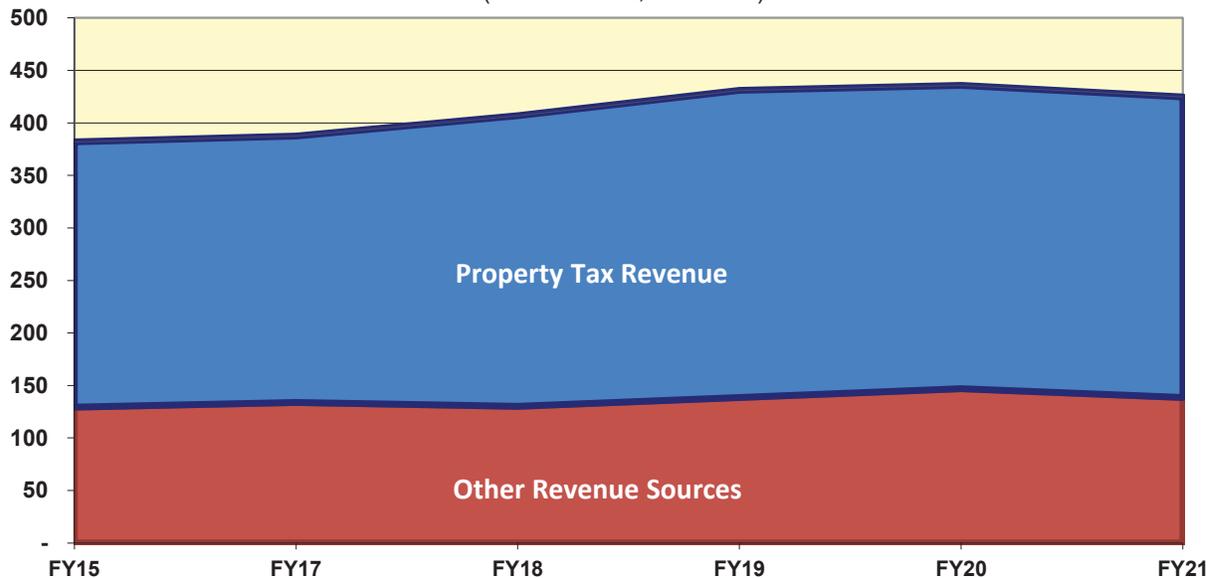
*\*Includes all Sources and Uses of Funds*

# GENERAL FUND SUMMARY

# Revenue Overview

REVENUE SOURCE	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
<b>Property Taxes</b>	253,574,154	276,604,440	292,284,127	288,746,885	286,079,684
% of Total	65.4%	68.0%	67.8%	66.3%	67.4%
<b>Fines, Fees &amp; Permits</b>	64,529,687	61,188,448	65,722,059	67,448,000	65,413,301
% of Total	16.7%	15.0%	15.3%	15.5%	15.4%
<b>Other Local Taxes</b>	32,530,120	31,430,273	33,963,385	36,308,399	34,133,399
% of Total	8.4%	7.7%	7.9%	8.3%	8.0%
<b>Intergovernmental-State</b>	23,874,375	22,424,187	25,848,868	25,527,804	28,168,314
% of Total	6.2%	5.5%	6.0%	5.9%	6.6%
<b>Intergovernmental-Fed&amp;Local</b>	7,650,925	9,963,935	6,608,185	8,970,869	6,376,422
% of Total	2.0%	2.4%	1.5%	2.1%	1.5%
<b>Charges for Services</b>	2,752,322	2,335,215	2,517,001	2,970,443	2,697,703
% of Total	0.7%	0.6%	0.6%	0.7%	0.6%
<b>Other Revenue</b>	1,460,135	684,517	503,063	1,458,720	682,250
% of Total	0.4%	0.2%	0.1%	0.3%	0.2%
<b>Interest Income</b>	1,098,719	2,190,484	3,450,415	4,305,832	1,130,682
% of Total	0.3%	0.5%	0.8%	1.0%	0.3%
<b>Total General Fund Revenue</b>	<b>387,470,436</b>	<b>406,821,499</b>	<b>430,897,104</b>	<b>435,736,952</b>	<b>424,681,755</b>
<b>% Change from Prior Year</b>	<b>0.4%</b>	<b>5.0%</b>	<b>5.9%</b>	<b>1.1%</b>	<b>-2.5%</b>
<b>\$ Change from Prior Year (Decrease)</b>		<b>19,351,063</b>	<b>24,075,605</b>	<b>4,839,848</b>	<b>(11,055,197)</b>

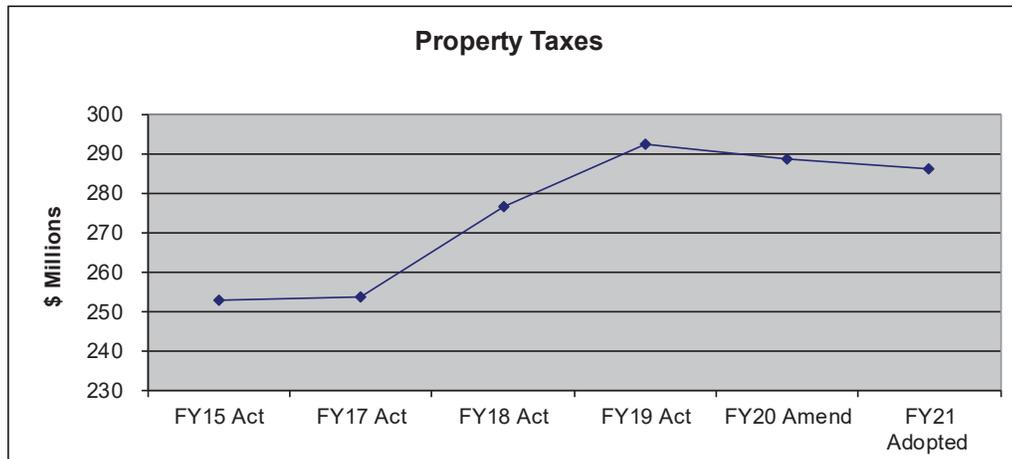
**Property Tax Revenue vs All Other Sources**  
(General Fund, in millions)



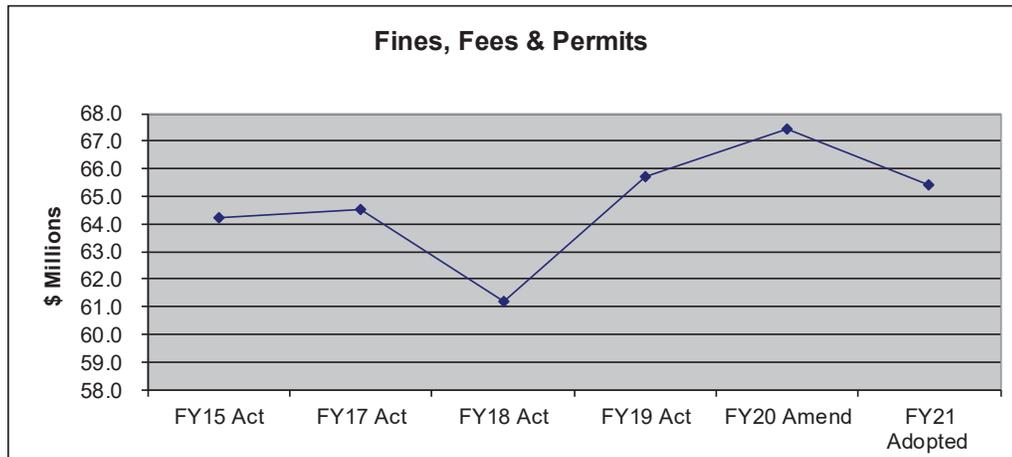
Property tax revenue has remained relatively stable as a percentage of total revenues that support General Fund operations.

**GENERAL FUND REVENUE TRENDS AND ASSUMPTIONS**

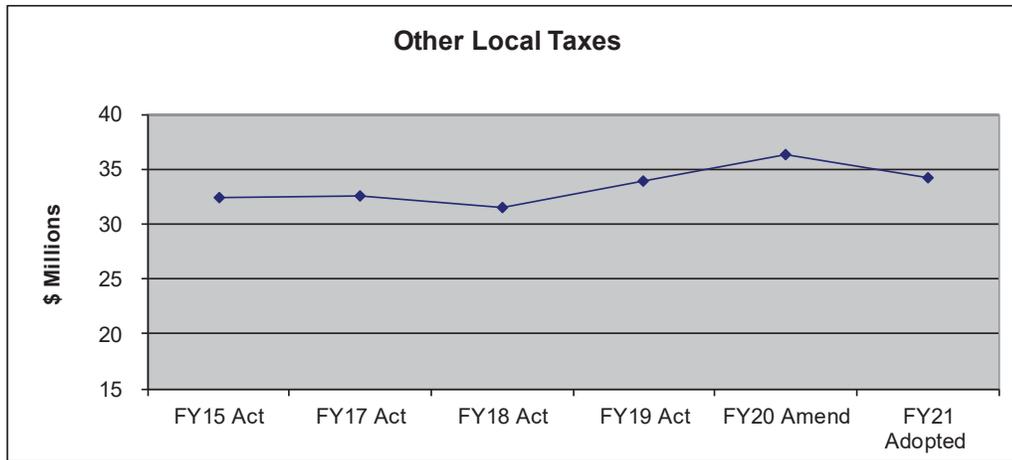
**Property Tax Revenues** continue to provide the primary source of operating funds for Shelby County, accounting for 67.4% of total General Fund revenues. Delinquent taxes represent only \$6.5 million (or 1.5%) of total property tax collections. The current tax rate allocation to the General Fund in FY21 remains at \$1.49 which is unchanged from the prior fiscal year. However, property tax revenue collections are projected to decline as result of current year collection trends, current assessed property values, along with the impact of the COVID-19 Pandemic.



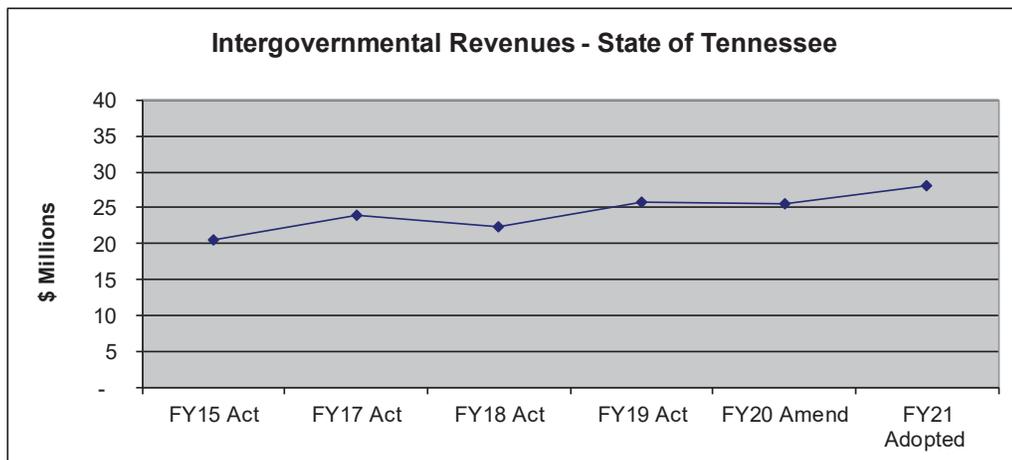
**Fines, Fees & Permits** represent the second largest source of General Fund income at 15.4% of total revenue. This category includes fees collected by the Courts and Other Elected Officials such as the County Clerk, Register and Trustee. The decrease in the FY21 budgeted amount reflects a transfer of computerization fees collected by various clerks of the County to Special Revenue Funds effective July 1, 2020.



**Other Local Taxes** account for about 8.0% of all General Fund revenue. The largest single revenue source in this category is from Business Taxes (\$16.8 million). Also included are Interest/Penalty on Delinquent Taxes which is estimated to decrease as a result of improved tax collections.



**Intergovernmental Revenue collected from the State of Tennessee** accounts for 6.6% of all General Fund revenue. State revenue includes State of Tennessee reimbursements (\$13.9 million), the TVA Replacement Tax (\$7.5 million), bank excise tax (\$2.5 million), cost reimbursements related to the Jail (\$2.7 million) as well as various grant programs. Increased revenues are related to anticipated State reimbursement for COVID-19 pandemic response.



**Intergovernmental Revenue - Federal & Local Sources** contribute only 1.5% to the County General Fund. The largest contributor to this source is the Federal reimbursement for the Qualified School Construction Bond (QSCB) payments (\$3.2 million). This revenue source is projected to decrease by \$2.6 million primarily related to prior year reimbursements from the City of Memphis for its election.

**Charges for Services, Other Revenue Sources and Interest Income** account for less than 1.0% of all General Fund revenues. Most of this revenue is derived from TennCare fees, Health Department Patient Services, the Inmate Phone System, the Edmund Orgill Golf Course and charges for internal print and mail services (previously recorded in an Internal Service Fund).

## GENERAL FUND SUMMARY

## Fund Balance Analysis

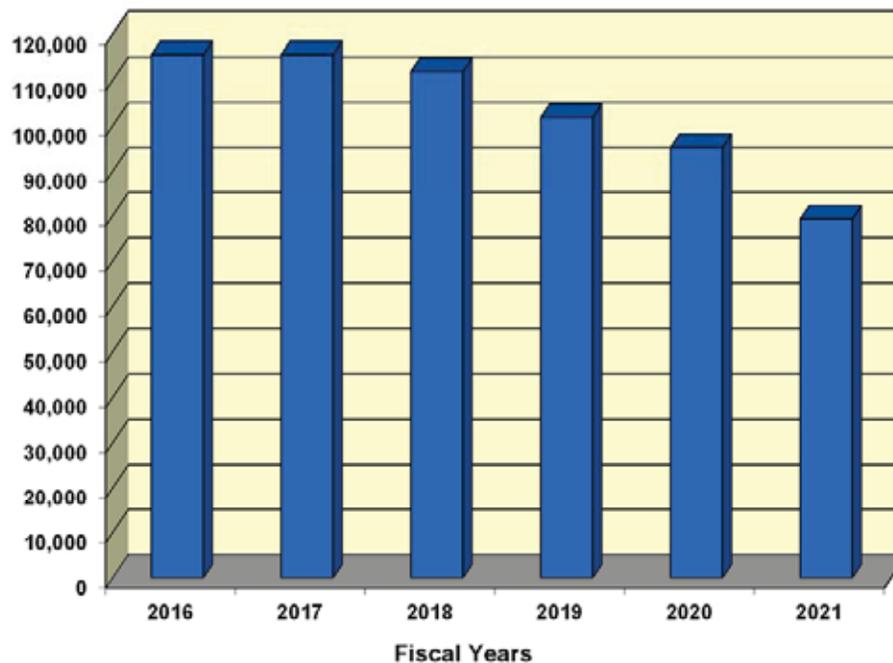
Fund Balance is a term used to express equity - the excess of what the County owns (assets) over what the County owes (liabilities) for a single fund. A healthy fund balance is important to financial planning and budgeting for the following reasons:

- To provide funds for unforeseen expenses or emergencies
- To ensure sufficient cash flow within the property tax collection cycle
- To demonstrate financial stability for higher bond ratings and lower cost of debt

Shelby County's General Fund balance as a percentage of revenue has gradually decreased over the last several years as a result of reduction of the County's tax rate in fiscal years 2018 and 2019. The reduction in fiscal year 2020 is a result of decreased reimbursements from the State of Tennessee related to prison expenditures and loss of revenue related to the COVID-19 pandemic.

### Summary of General Fund Balance

Fiscal Years 2016 - 2021<sup>1</sup> at June 30  
(in thousands)



(\$ in thousands)	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Projection	2021 Budget
Beginning Fund Balance at July 1	108,744	115,597	115,606	111,963	101,871	95,223
Revenue/Sources of Funds	387,500	387,470	406,822	431,998	415,964	425,958
Uses of Funds	-380,647	-387,461	-410,465	-442,090	-422,613	-435,541
Net Operations	6,853	9	-3,643	-10,092	-6,649	-9,584
Ending Fund Balance at June 30 <sup>2</sup>	115,597	115,606	111,963	101,871	95,223	85,639
Unassigned Ending Fund Balance <sup>2</sup>	105,793	109,850	100,490	92,476	88,876	79,293
Unassigned as a % of Revenue	27%	28%	25%	21%	21%	19%

<sup>1</sup> Projected FY 2021 Fund Balance.

<sup>2</sup> Unassigned balance allows for carryforwards to next year.

# GENERAL FUND SUMMARY

# Five Year Projections

Acct	Description	FY21 Adopted	FY22 Projected	FY23 Projected	FY24 Projected	FY25 Projected
<b>Assumptions:</b>						
	Property Tax % Increase-Current	-0.50%	2.50%	2.25%	2.00%	1.50%
	Salary Increase	0.00%	1.00%	1.50%	2.00%	1.50%
	Pension % of Salaries (5102)	22.10%	22.10%	22.10%	22.10%	22.10%
	OPEB % of Salaries (5102)	1.16%	1.16%	1.16%	1.16%	1.16%
	Health Insurance % Increase	0.00%	0.00%	1.00%	1.50%	1.50%
	Operating and Maint % Increase	-2.54%	1.00%	1.00%	1.00%	1.00%
	Property Tax Rate	1.49	1.49	1.49	1.49	1.49
	Penny Value	\$ 1,929,000	\$ 1,980,000	\$ 2,020,000	\$ 2,060,000	\$ 2,090,000
	40 - Property Taxes	(286,079,684)	(301,553,000)	(307,513,000)	(313,473,000)	(317,943,000)
	41 - Other Local Taxes	(34,133,399)	(34,133,399)	(34,133,399)	(34,133,399)	(34,133,399)
	43 - State Revenues	(28,168,314)	(28,168,314)	(28,168,314)	(28,168,314)	(28,168,314)
	44 - Federal & Local Revenues	(6,376,422)	(5,876,422)	(5,876,422)	(5,376,422)	(5,876,422)
	45 - Charges for Services	(2,697,703)	(2,697,703)	(2,697,703)	(2,697,703)	(2,697,703)
	46 - Fines, Fees & Permits	(65,413,301)	(65,413,301)	(65,413,301)	(66,413,301)	(66,663,301)
	47 - Other Revenue	(682,250)	(682,250)	(682,250)	(682,250)	(682,250)
	48 - Investment Income	(1,130,682)	(1,030,682)	(980,682)	(1,180,682)	(1,280,682)
	<b>Revenue</b>	<b>(424,681,755)</b>	<b>(439,555,071)</b>	<b>(445,465,071)</b>	<b>(452,125,071)</b>	<b>(457,445,071)</b>
	51 - Salaries-Regular Pay	227,862,545	229,668,106	233,409,532	237,531,595	241,390,973
	52 - Salaries-Other Compensation	16,636,902	16,763,765	16,955,962	17,216,068	17,415,049
	5510 - Retirement Benefits - County	48,742,908	49,230,337	49,968,792	50,968,168	51,732,690
	5511 - OPEB Benefits	2,558,451	2,584,036	2,622,796	2,675,252	2,715,381
	554x - Group Health Insurance	27,230,482	27,230,481	27,502,786	27,915,329	28,334,059
	55xx - Other Fringe Benefits	7,451,317	7,521,924	7,627,847	7,771,197	7,880,859
	56 - Salary Restriction	(27,433,556)	(27,628,530)	(28,035,181)	(28,524,205)	(28,963,857)
	<b>Salaries &amp; Fringe Benefits</b>	<b>303,049,048</b>	<b>305,370,118</b>	<b>310,052,534</b>	<b>315,553,403</b>	<b>320,505,154</b>
	60 - Supplies & Materials	9,724,155	9,821,395	9,919,608	10,018,806	10,118,993
	64 - Services & Other Expenses	11,185,823	11,297,680	11,410,656	11,524,761	11,640,009
	66 - Prof & Contracted Svcs	36,793,566	37,446,987	38,115,507	38,799,533	39,499,486
	67 - Rent, Utilities & Maintenance	17,205,577	17,377,632	17,551,408	17,726,922	17,904,191
	68 - Interfund Services	(930,995)	(940,304)	(949,707)	(959,203)	(968,796)
	70 - Capital Asset Acquisitions	3,218,994	3,251,184	3,283,695	3,316,532	3,349,698
	<b>Operating &amp; Maintenance</b>	<b>77,197,120</b>	<b>78,254,574</b>	<b>79,331,167</b>	<b>80,427,351</b>	<b>81,543,581</b>
	<b>Affiliated Organizations</b>	<b>32,269,777</b>	<b>32,269,777</b>	<b>32,269,777</b>	<b>32,269,777</b>	<b>32,269,777</b>
	<b>Grants</b>	<b>1,300,000</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,600,000</b>	<b>2,600,000</b>
	<b>Contingencies &amp; Restrictions</b>	<b>(4,728,655)</b>	<b>(4,728,655)</b>	<b>(4,728,655)</b>	<b>(4,728,655)</b>	<b>(4,728,655)</b>
	<b>Other Financing Sources</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>(100,000)</b>
	<b>Expenditures</b>	<b>408,987,289</b>	<b>413,665,814</b>	<b>419,424,822</b>	<b>426,021,876</b>	<b>432,089,857</b>
	<b>Net Transfers</b>	<b>25,278,225</b>	<b>25,278,225</b>	<b>25,278,225</b>	<b>25,278,225</b>	<b>25,278,225</b>
	<b>Use of Fund Balance</b>	<b>(9,583,759)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
	<b>PROJECTED DEFICIT/(SURPLUS)</b>	<b>\$ -</b>	<b>\$ (611,032)</b>	<b>\$ (762,024)</b>	<b>\$ (824,970)</b>	<b>\$ (76,989)</b>
	<b>Change from Prior Year</b>		<b>\$ (611,032)</b>	<b>\$ (150,992)</b>	<b>\$ (62,946)</b>	<b>\$ 747,981</b>

A projection of General Fund revenue and expenditures is prepared annually as the first step in the budget process to forecast expected trends through the next five years. Initial projections are updated as necessary throughout the year to incorporate new information or major changes in assumptions. Long term projections allow the Administration and County Commission to make current decisions with a more informed awareness of the future impact of those decisions.

Assumptions included in the five year projections are listed below. Specific rates and amounts are shown in the schedule provided on the previous page.

- **Property tax revenue** in FY21 is budgeted to decline by 0.50% with details for the decline outlined in the previous section. In FY22, property taxes are projected to grow at 2.5% with the next reappraisal and decline 0.50% annually, according to the normal appraisal cycle. Realty values in Shelby County have stabilized with the economic recovery and currently show a more positive trend. Collection of delinquent taxes is expected to remain flat or decline for the next several years as the current collection rates continue at a high level. Because property taxes are the county's primary revenue source and the foundation for an accurate budget forecast, the Trustee and the Assessor provide extensive input for these projections each year.
- **Property tax rate** for FY21 reflects the current allocation of \$1.47 to the General Fund as adopted in FY20.
- **Other revenues** have been projected at current collection levels with adjustments for trending patterns. The impact of reimbursements for election cycles and reappraisals is also reflected in the appropriate years. A conservative but realistic approach to revenue forecasting has proven to be an effective predictor for future trends. Due to legal restrictions imposed by the State, the County does not have viable options for significant sources of new revenue.
- **Salary increase for employees** average 1.0% over the five-year period based on funding available in each year. Actual increases will vary based upon the federal Cost of Living Adjustment (COLA), Consumer Price Index (CPI) and other factors. Providing adequate employee compensation to attract and retain a productive workforce remains a high priority for Shelby County.
- **Pension expense** as a percentage of salaries is based on the most recent actuary report and the levels projected by year in that report. Actual costs will vary with the primary factor impacting the rate being that actual return on investments versus the 7.0% assumed annual rate of return. This return assumption may need to be adjusted in the future as market conditions evolve.
- **OPEB expense** will continue to decline annually based on actuarial reports. Changes to post employment benefit plans implemented in prior years have allowed the County to contain the growth of these expenses.
- **Health insurance** coverage is expected to increase by about 1% annually, with some uncertainty about the future status of the Affordable Care Act and insurance markets. The County has effectively managed this escalating cost factor through changes to benefit plans and cost-sharing with employees.
- **Operating and maintenance** expenses have been inflated by 1% annually, primarily to allow for increases in major contractual obligations for services and technology. The County has implemented various efficiency measures and purchasing strategies to control rising costs of information technology, telephones, printing, and vehicle repairs.

Actual revenue collections and expenditures are also forecasted on a monthly basis throughout the current fiscal year to ensure budget compliance and sufficient cash flow availability. Fund Balance policies have been adopted as guidance for maintaining adequate fund balance levels and making budget decisions concerning the use of fund balance and to establish strategies for replenishing or reducing the fund balance to target ranges. The General Fund does not absorb discontinued grant programs or cost increases from other funds.

## GENERAL FUND SUMMARY

## Position Control Budget

**Personnel costs account for 69.6% of all General Fund expenditures.** That factor makes Position Control the most significant single element for cost containment. Shelby County has implemented and maintained over the past decade several strategic efforts to control the impact of salaries and escalating fringe benefits, including:

1. **Workforce growth** has been controlled over time through planned elimination of vacant positions and careful review of any additions. Between 2004 and 2012 a steady annual decline in funded positions was a significant factor in the County's financial stability through the recession. Since then, FTE increases have been necessary, primarily to support core functions of public safety, judicial operations, and health services. However, staffing levels remain below pre-recession levels. The increases include:
  - 2017 – Addition of 9 positions for Attorney General to manage caseload with 5 positions for the Public Defender per 75% match. General Sessions added 8 positions due to the implementation of the Driver Assistance Program and increased caseloads in Veteran's court and Criminal Court. 4 positions were added in Legislative Ops for the MWBE/LOSB program.
  - 2018 – Net addition of 16 positions for Sheriff, 9 positions for Health programs (2 repurposed from Register), and 6 positions for the Attorney General. 4 positions were added for County Clerk which was offset by a decrease of 2 positions in the Register's office. 2 positions added for Public Defender per 75% match. 1 position added in Public Works, Election Commission, and Community Services, and 1 position transferred from Drug Court to General Sessions Judges. Information Technology reduced by 1 position.
  - 2019 – Addition of 30 positions for Sheriff patrol, 6 positions for Health programs, 5 positions for the Attorney General, 2 positions for Legislative Operations, and 1 position in Community Services with a reduction of 2 positions in the Trustee's office and a partial position in Planning & Development that was moved to Codes Enforcement. 3 positions for Register were added in FY19 via resolution effective for a partial year and the full impact of the addition is seen in FY20.
  - 2020 – Addition of 2 positions for Circuit Court, 5 positions for Criminal Court, 2.5 positions for General Sessions Court, 1 position for Probate Court, 4.8 positions for Juvenile Court Judge, 1 position for Juvenile Court Clerk, 2 positions for the Attorney General, 0.5 position for the Public Defender, 3 positions were added to County Clerk, and a net of 2.5 additions in the Register. There were 6 positions transferred from the Assessor to Information Technology; 1 position was transferred from Support Services to Roads and Bridges; and, 1 position in Jail Services was moved to Sheriff's Administration.
  - 2021 – Elimination of 48 positions through attrition including 3 positions in the County Attorney, 3 positions in Administration and Finance, 3 positions in Human Resources, 4 positions in Information Technology Services, 2 positions in Public Works, 9 positions in Health Services, 17 positions in Judicial, and 7 positions in Other Elected Officials. There were 33 positions added to the Sheriff related to de-annexation.
2. **Average annual salary increases** have been limited to only 1.5% over the past 10 years. Employees have been provided with an increase in 7 of the past 10 years, as shown below:

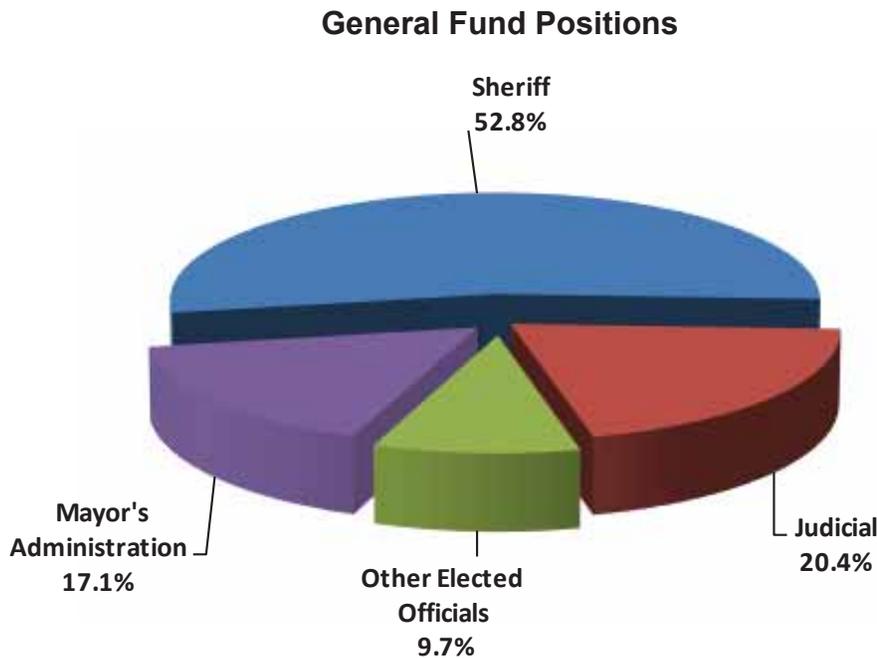
	Increase	Stipend	Date		Increase	Stipend	Date
FY21	-		7/1/20	FY16	1.7%		7/1/15
FY20	See Note (1) Below		1/1/20	FY15	3.0%		7/1/14
FY19	3.0%		7/1/18	FY14	-	-	-
FY18	3.0%		7/1/17	FY13	1.0%		7/1/12
FY17	2.0%		7/1/16	FY12	-	\$650	1/1/12

- (1) A general salary increase of \$3.0 million, including benefits, was included in the FY 2020 adopted budget. (The cost across all funds is \$3.6 million.) The increase, effective January 1, 2020, provides all public safety employees with a 2.5% general increase and all non-public safety employees with a 1.5% general increase.

- 3. **Position control procedures** require that any salary increase requests for equity or approved reclassifications must be funded from reductions to other budgeted positions or funds reserved for this purpose. This policy ensures that the base budget does not grow at a rate that exceeds any approved general annual increases. A **Hiring Oversight Committee** reviews all requests to fill vacant positions or to reclassify positions with a resulting salary increase.
- 4. **Limitations to benefits** offered for retirement and health coverage have been evaluated on an annual basis, with some reductions applied to newly hired employees. Existing employees contribute more to specified pension plans and share the cost of health coverage rate increases.

Significant challenges exist to the ongoing containment of personnel costs, including:

- 1. **Escalating costs** for health insurance, pensions and other post-employment benefits continue to be a concern. Compliance with the Affordable Care Act has had an impact on both the cost of health care programs and flexibility in the use of temporary labor. In FY 21 health costs for active employees are flat and actuarially determined contributions for retiree health declined.
- 2. **Increases for cost of living (COLA) adjustments and competitive market salary rates** are necessary to attract and retain productive employees.
- 3. **Feasibility of staffing reductions** is limited by the need to provide the required services at a level the citizens expect. Because public safety remains a high priority for Shelby County, reductions in this area are unpopular. With over 50% of all General Fund employees allocated to the Sheriff, options for reductions in other areas are limited.

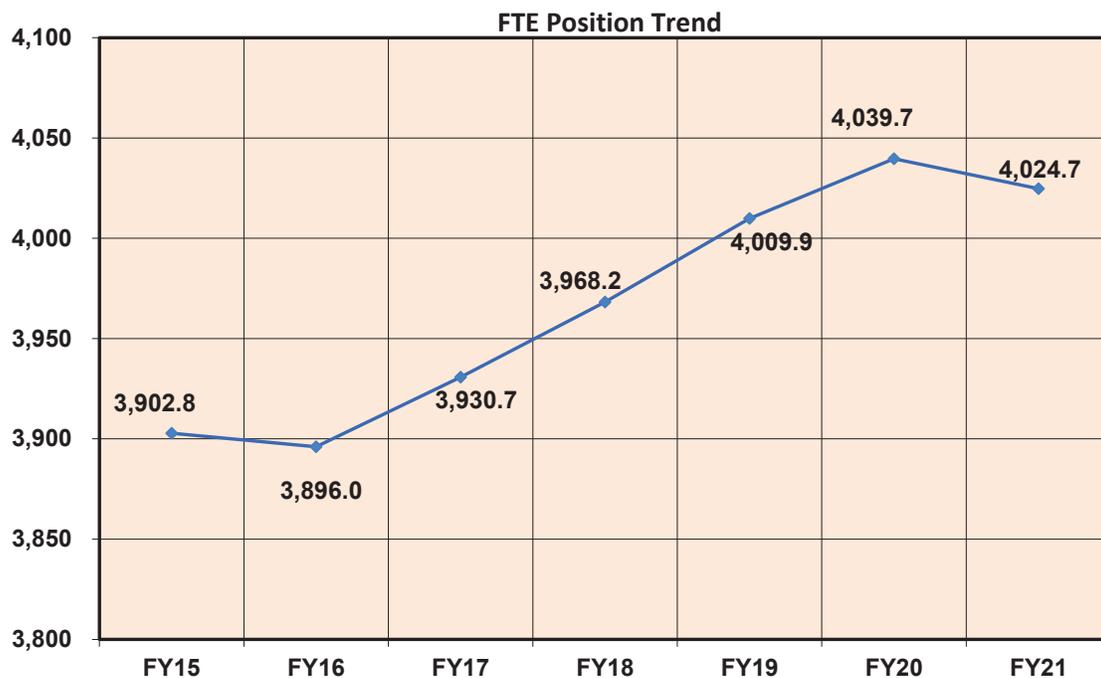


***Criminal Justice functions (including the Sheriff and Courts) account for 73.9% of all General Fund positions.***

# GENERAL FUND SUMMARY

# General Fund FTE Changes

DIVISION	FY15	FY16	FY17	FY18	FY19	FY20	FY21	20-21 Change
<b>MAYOR'S ADMINISTRATION:</b>								
Administration & Finance	187.5	180.5	173.4	174.4	177.6	165.6	161.2	(4.5)
Information Technology	85.0	87.0	84.0	83.0	85.0	91.0	85.0	(6.0)
Planning & Development	5.0	5.0	4.0	4.0	3.4	3.4	3.4	-
Public Works	143.0	142.0	161.0	162.0	162.0	161.0	159.0	(2.0)
Health Services	146.5	146.0	148.1	157.1	162.1	162.1	154.1	(8.0)
Community Services	96.0	94.0	95.0	96.0	97.0	102.0	103.0	1.0
<b>TOTAL</b>	<b>663.0</b>	<b>654.5</b>	<b>665.5</b>	<b>676.5</b>	<b>687.2</b>	<b>685.2</b>	<b>665.7</b>	<b>(19.5)</b>
<b>SHERIFF:</b>								
Sheriff Administration	190.0	191.0	186.0	183.0	183.0	183.0	177.0	(6.0)
Law Enforcement	690.3	691.0	731.0	776.0	805.0	816.0	849.0	33.0
Jail	1,097.0	1,083.0	1,155.0	1,129.0	1,127.0	1,126.0	1,125.0	(1.0)
<b>TOTAL</b>	<b>1,977.3</b>	<b>1,965.0</b>	<b>2,072.0</b>	<b>2,088.0</b>	<b>2,115.0</b>	<b>2,125.0</b>	<b>2,151.0</b>	<b>26.0</b>
<b>JUDICIAL</b>	<b>881.5</b>	<b>892.0</b>	<b>806.2</b>	<b>814.7</b>	<b>818.7</b>	<b>838.0</b>	<b>823.5</b>	<b>(14.5)</b>
<b>OTHER ELECTED OFFICIALS</b>	<b>381.0</b>	<b>384.5</b>	<b>387.0</b>	<b>389.0</b>	<b>389.0</b>	<b>391.5</b>	<b>384.5</b>	<b>(7.0)</b>
<b>TOTAL FTE - GENERAL FUND</b>	<b>3,902.8</b>	<b>3,896.0</b>	<b>3,930.7</b>	<b>3,968.2</b>	<b>4,009.9</b>	<b>4,039.7</b>	<b>4,024.7</b>	<b>(15.0)</b>
Change from prior year		(6.8)	34.7	37.5	41.7	29.8	(15.0)	
Cumulative Change since FY15		(6.8)	27.9	65.4	107.1	136.9	121.9	



*The FTE Position count declined slightly between fiscal years 2015 and 2016. Since 2016, a net total of 137 positions have been added, primarily to support core functions of public safety, judicial operations, and health. There was a net reduction of 15 positions in the FY21 budget.*

# GENERAL FUND SUMMARY

# FY21 FTE Additions and Reductions

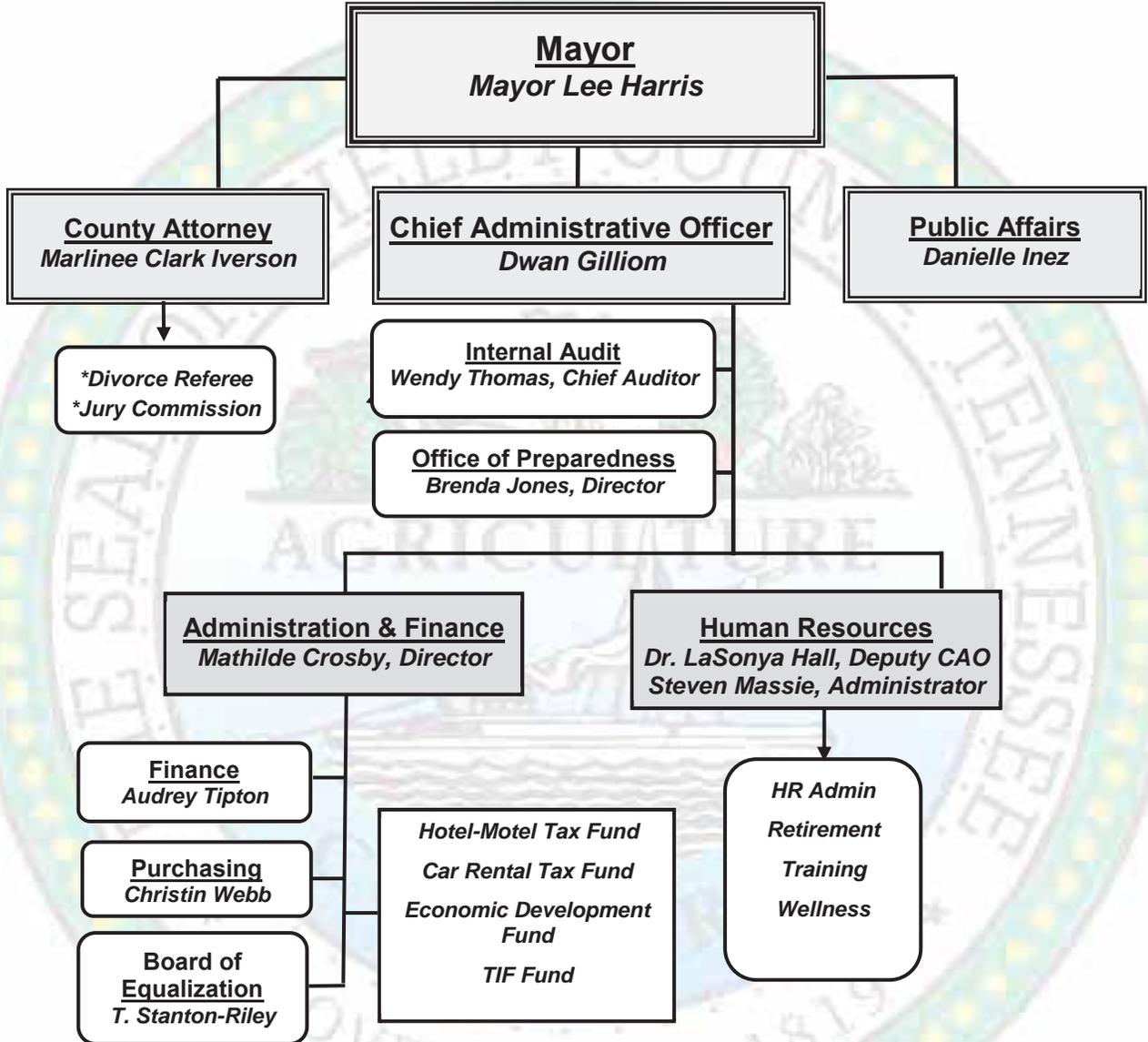
<u>Division/Position Descriptions</u>	<u>FTE</u>	<u>Total Cost <sup>1</sup></u>
<b><u>MAYOR'S ADMINISTRATION</u></b>		
<b><u>Administration &amp; Finance</u></b>		
Budget Administrator	(1.0)	\$ (147,299)
Accountant A	(1.0)	(95,256)
<b>Total Administration &amp; Finance</b>	<b>(2.0)</b>	<b>(242,555)</b>
<b><u>County Attorney</u></b>		
Legal Assistant Paralegal	(1.0)	(63,089)
Legal Secretary	(1.0)	(38,964)
Attorney P/T	(0.5)	(103,836)
<b>Total County Attorney</b>	<b>(2.5)</b>	<b>(205,890)</b>
<b><u>Health Services</u></b>		
Physician	(1.0)	(200,938)
Chief Epidemiologist	(1.0)	(96,903)
Supervisor Nurse Practitioner	(1.0)	(120,690)
Public Health Nurse	(2.0)	(150,700)
Clinical Nurse Monitor	(1.0)	(85,042)
Executive Secretary	(1.0)	(66,191)
Clerical Specialist	(1.0)	(83,112)
<b>Total Health Services</b>	<b>(8.0)</b>	<b>(803,576)</b>
<b><u>Information Technology</u></b>		
ITS Deputy Administrator	(1.0)	(161,722)
Customer Support Technician I	(1.0)	(57,182)
Office System Technician	(1.0)	(61,224)
Systems Administrator II	(1.0)	(98,320)
<b>Total Information Technology</b>	<b>(4.0)</b>	<b>(378,448)</b>
<b><u>Public Works</u></b>		
Crew Leader II	(1.0)	(51,981)
Engineer B	(1.0)	(90,000)
<b>Total Public Works</b>	<b>(2.0)</b>	<b>(141,980)</b>
<b>Net FTE Change - Mayor's Administration</b>	<b>(18.5)</b>	<b>\$ (1,772,450)</b>
<b><u>SHERIFF</u></b>		
Sheriff Law Enforcement Patrol	26.0	\$ 1,945,586
<b><u>JUDICIAL/COURTS</u></b>		
<b><u>Attorney General</u></b>		
Assistant District Attorney	(1.0)	\$ (90,896)
Legal Assistant Paralegal	(1.0)	(66,538)
Criminal Secretary	(1.0)	(54,576)
Digital Evidence Analyst	(1.0)	(54,659)
<b>Total Attorney General</b>	<b>(4.0)</b>	<b>(266,668)</b>
<b><u>Criminal Court</u></b>		
Principal Court Clerk	(1.0)	(54,923)
<b><u>General Sessions Court</u></b>		
Executive Secretary - <i>Environmental Court</i>	(1.0)	(69,984)
Manager B - <i>Clerk Civil Court</i>	(1.0)	(83,898)
Principal Court Clerk - <i>Clerk Criminal Court</i>	(1.0)	(51,718)
<b>Total General Sessions Court</b>	<b>(3.0)</b>	<b>(205,600)</b>
<b><u>Juvenile Court Clerk</u></b>		
Deputy Court Clerk	(2.0)	(91,997)
<b><u>Juvenile Court Judge</u></b>		
Administrative Technician	(1.0)	(56,269)
Juvenile Services Counselor II	(2.0)	(109,310)
<b>Total Juvenile Court Judge</b>	<b>(3.0)</b>	<b>(165,579)</b>
<b><u>Public Defender</u></b>		
Assistant Public Defender	(2.5)	(384,137)
<b>Net FTE Change - Judicial/Courts</b>	<b>(15.5)</b>	<b>\$ (1,168,904)</b>
<b><u>ELECTED OFFICIALS</u></b>		
<b><u>Assessor</u></b>		
Clerical Specialist	(1.0)	\$ (51,253)
Human Resources Assistant	(1.0)	(51,787)
Systems Analyst I	(1.0)	(97,745)
<b>Total Assessor</b>	<b>(3.0)</b>	<b>(200,785)</b>
<b><u>Legislative Operations</u></b>		
Research Analyst	(1.0)	(63,899)
<b><u>Trustee</u></b>		
Accountant B	(1.0)	(69,445)
Lead Cashier	(1.0)	(43,538)
Master Records Specialist	(1.0)	(49,104)
<b>Total Trustee</b>	<b>(3.0)</b>	<b>(162,087)</b>
<b>Net FTE Change - Elected Officials</b>	<b>(7.0)</b>	<b>\$ (426,771)</b>
<b>Total FTE Changes to General Fund</b>	<b>(15.0)</b>	<b>\$ (1,422,539)</b>

<sup>1</sup> Salary and benefits



# ADMINISTRATION & FINANCE

## Division Organizational Chart by Program



\*These sections report to the County Attorney but are included with the Judicial Division for financial reporting

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**Division Overview FY 21**

**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To effectively execute the responsibilities of the Executive Branch of Shelby County Government through the Mayor and Chief Administrative Officer to provide high quality and cost-effective services to optimize the safety and quality of life for all citizens of our diverse community in accordance with the County Charter and Ordinances. To maintain excellent stewardship and accountability in providing Shelby County residents and our internal customers with professional services in the support functions of Finance, Office of Preparedness, Purchasing, Audit, Human Resources, Legal Services and the Board of Equalization.

The Division of Administration & Finance supports the following County strategic goals:



***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

[2-i] Provide effective disaster preparedness and 911 emergency response systems.



***Strategy 4: Promote Workforce Development and a Healthy Economy***

[4-a] Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.

[4-b] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

[4-c] Promote the growth of local, minority, and women owned businesses in the community.

[4-d] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.

[4-e] Create new strategies that encourage small business development particularly in the area of start-up technology.



***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

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

[5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.

[5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.

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

[5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.

[5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

**DEPARTMENTAL MISSION/GOALS:**

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

**2001 Mayor** – Ensures Shelby County Government provides high quality and cost-effective services in accordance with the County Charter and Ordinances to optimize the safety and quality of life for all citizens of our diverse community. The Mayor provides the vision, leadership and strategic direction for Shelby County Government.

**2002 Public Affairs** – Provides answers to citizen concerns or complaints, fields inquiries from the news media, and keeps employees informed about key issues involving Shelby County Government. The Mayor's Action team ensures that citizens are assisted by staff or referred to outside agencies.

**2003 Chief Administrative Officer** – Provides oversight and direction for the daily operations of county government to ensure the effective and efficient delivery of services to its citizens, including financial planning and stability, compliance with federal, state and local regulatory agencies, and review/approval of all contracts and resolutions. The Office of Preparedness is included in this department. The Internal Audit function is also included in this department as of FY2021. In FY2020, Workforce Investment Network (WIN) was also included in this department prior to becoming a stand-alone 501(c)3 entity effective July 1, 2020 (i.e., at the beginning of FY2021).

**2009 County Attorney** – Serves as Legal Advisor and provides any requested legal services to the County Mayor, the County Commission, and all departments, officers, and officials of Shelby County Government; represents the County in lawsuits and administrative hearings; and reviews all ordinances, contracts, resolutions and legislation applicable to the County.

**2011 Director of Administration & Finance** – Maintains effective and responsible fiscal control of the County's resources through efficient planning and management of financial operations and policies.

**2012 Central Operations** – Provides the budgetary medium for general revenues and expenditures that are not readily attributable to a specific department, including payments to affiliated organizations, spending restrictions, indirect cost allocations to other departments, and operating transfers to/from the General Fund.

**2013 County Grants** – Accounts for any grants or subsidies to various 501(c)(3) not-for-profit organizations as defined by State law. The Community Enhancement grant program administered through the County Commission is reported in this department.

**2014 Human Resources** – Manages all aspects of human resource services for the County, including personnel policy development and implementation, compensation, benefits, equal employment opportunity, and compliance with federal and state legislation.

**2017 Purchasing** – Procures products and services under the administration of the County Mayor, the County Board of Commissioners, and other elected officials. Ensures the procurement of quality products and services at the lowest possible cost while providing suppliers with a fair and equal opportunity to conduct business with Shelby County Government.

**2025 Finance** – Manages the financial affairs of the County through the execution of sound fiscal and business policies and practices. Supports the operating departments throughout Shelby County Government with financial reporting services, accounting assistance, and guidance as needed. The functions of accounting, budget, accounts payable, and payroll are included in this department.

**2028 Board of Equalization** – Examines, compares, and equalizes the assessments of the Shelby County Assessor of Property whenever an appeal is made in order to protect the rights of all citizens of the County.

Service Level Measurements

Service Levels	FY17 Actuals	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Estimated
<b>Public Affairs<sup>(1)</sup></b>					
Calls Answered	45,803	46,490	60,235	36,605	40,000
New Complaints Involving County Services	8,371	8,497	9,742	41,106	45,000
Community Groups Contacted	5,297	5,376	40	20	30
Training Sessions for County Departments				10	203
<b>County Attorney</b>					
New Cases in Litigation	224	221	236	281	300
New Public Records Requests	445	487	453	680	700
New Contracts Reviewed	883	941	1,030	803	900
<b>Internal Audit</b>					
Audit hotline complaints screened	90%	90%	90%	90%	90%
Draft audit reports issued within 30 days of completion of field work	90%	90%	90%	90%	90%
<b>Human Resources</b>					
Jobs Posted	380	838	963	490	500
Applications Received	59,700	68,645	78,941	44,233	60,000
Number of New Hires	709	1,015	1,118	874	926
Number of Terminations	918	1,119	948	1,453	1,045
Health Benefit Changes Processed	9,165	9,323	9,534	9,610	10,090
Disability Claims Processed	338	335	330	337	340
Retirements Processed	482	178	201	154	160
Number of Training Participants	5,883	6,252	5,243	3,860	4,300
<b>Purchasing</b>					
Purchase Orders Issued	6,027	5,135	4,932	4,635	
\$ Value of POs processed	\$77.0M	\$161.1M	\$140M	\$88M	
% of Total \$ Amount Spent with Locally Owned Small Business Vendors <sup>(2)</sup>	22%	20%	18%	14%	20%
<b>Finance</b>					
Accounts Payable Checks/Wires Issued	45,152	39,734	45,186	36,985	42,000
Average # Days from receipt of invoice by Finance to payment	3.4 days	2.9 days	3.2 days	3.2 days	3.0 days
Budget Adjustments Processed	763	753	869	741	700
Average # Days to Process Budget Transfers	5.5 days	5.5 days	5.5 days	4.5 days	6.0 days
GFOA Certificate of Achievement for Financial Reporting (CAFR) - consecutive years	32 yrs	33 yrs	34 yrs	35 yrs	36 yrs
GFOA Distinguished Budget Presentation award - consecutive years	9 yrs	10 yrs	11 yrs	12 yrs	13 yrs
<b>Board of Equalization</b>					
Reductions Granted <sup>(3)</sup>	7,802	2,305	1,600	1,500	1,500
Tax Appeals Filed	17,751	8,123	4,912	4,333	4,500

<sup>(1)</sup> Public Affairs began conducting training sessions for departments in FY20.

<sup>(2)</sup> FY2020 estimated.

**FY21 Budget Highlights**

**DESCRIPTION OF ACTIVITIES:**

The Division of Administration and Finance includes three types of departments:

- **Executive Functions:** Mayor, Chief Administrative Officer, Public Affairs, County Attorney
- **Support/Administrative Functions:** Purchasing, Finance, and Human Resources
- **Other:** Central Operations and County Grants (*Note: Central Operations and County Grants are not included in the General Fund summary provided below*)

**General Fund 010**

(Excludes Central Operations and County Grants)

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	570,554	659,058	657,950	(1,108)
Total Personnel	13,853,046	15,042,458	13,552,669	(1,489,789)
O&M	2,769,290	3,872,131	2,910,056	(962,075)
Grants	125,000	-	-	-
Net Transfers	70,283	73,966	72,863	(1,102)
<b>Net Expenditures</b>	<b>(16,106,499)</b>	<b>(18,181,565)</b>	<b>(15,731,911)</b>	<b>2,449,654</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>177.6</b>	<b>165.6</b>	<b>161.2</b>	<b>(4.5)</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Includes \$625,000 from Shelby County Retirement System reimbursements, \$25,000 from CIGNA Annual Administrative payment, \$5,000 from Prescription Card Royalties, and the remainder from public records charges. Revenue change from FY20 to FY21 is a decrease in Prescription Card Royalties revenue to align with recent actuals.
- **Total Personnel:** Decrease from county-wide reductions to personnel budgets, including the elimination of 4.5 FTEs, the reduction of variances between position budgets and actual salaries, lower costs for actuarially required OPEB contributions, and/or changes to employee health elections.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.
- **Net Transfer:** Reflects the transfer from the Group Health Insurance Fund to help pay for the labor cost of the Wellness Center. The transfer will cover any costs not covered by the revenues received from CIGNA and the Prescription Card Royalties received in the Wellness budget.

**GRANT FUNDS:**

- Grant revenue of \$4.0 Million with 3.8 FTEs is related to activities in the Office of Preparedness.

**General Fund 010 – 201201 Central Operations**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	345,998,566	344,420,485	340,947,629	(3,472,856)
Total Personnel	-	795,740	1,200,522	404,782
General Restrictions/Indirect	(2,726,117)	(12,166,221)	(11,617,044)	549,177
Affiliated Organizations	30,875,758	30,943,929	30,943,929	-
Grants	3,000,000	-	-	-
Net Transfers	(19,893,725)	(14,897,827)	(23,592,240)	(8,694,413)
Planned Fund Balance Change	-	(400,000)	(9,583,759)	(9,183,759)
<b>Net Expenditures</b>	<b>294,955,200</b>	<b>310,349,211</b>	<b>306,411,742</b>	<b>(3,937,469)</b>

*\*Excludes carry forwards and one time expenditures*

**INCLUDED IN CENTRAL OPERATIONS:**

- **Revenue** includes the General Fund portion of property taxes, the County share of local sales tax, other state and local taxes, governmental reimbursements, fees, and other revenue. The decrease is a result of a projected decline in property tax collections, a decrease in investment income, and a shift of computerization fees collected by several judicial clerk offices into special revenue funds.
- **Total Personnel** reflects a salary change allowance of \$400,000 for special needs or job reclassifications that may be identified throughout the County during the year, \$500,000 for additional holiday pay anticipated for the Juneteenth holiday, and \$350,000 for the County’s new Parental Leave Program.
- **General Restrictions** on O&M spending accounts for anticipated underspending throughout the County that has not been allocated to a specific division. General Restrictions decrease is primarily due to a reduction to the expected underspending in FY21 due to the overall budget reductions.

- **Affiliated Organizations** payments include:

\$ 29,408,000	Regional One Health
405,929	Agricultural Extension
400,000	State Alcoholic Beverage Tax
175,000	Film & TV Commission
555,000	Memphis Public Library
<u>\$ 30,943,929</u>	

- **Transfers** from General Fund to other funds:

\$ 1,500,000	Codes Enforcement – matched with City of Memphis funding
250,000	Tort Liability – funding for potential liability claims against the County
121,017	Veterans/Drug Court – funding for 2 new FTEs
3,516,243	Education Fund – Maintenance of Effort not covered by revenue collections
<u>18,204,980</u>	<u>Corrections Center – County support for costs not reimbursed by the State of TN</u>
<b><u>\$ 23,592,240</u></b>	<b>Total Transfers</b>

- **Use of General Fund Balance** is to fund expenditures that exceed revenues.
  - **FY20 Amended Budget** (as of 05/31/20) – Includes an estimated \$6.2 million Planned Use of Fund Balance as approved by the County Commission for specific projects.
  - **FY21 Adopted Budget** – Includes a proposed \$9.6 million Planned Use of Fund Balance to help maintain County services in light of the projected FY21 revenue decrease.

**County Grants**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Grants	<u>6,101,373</u>	<u>2,600,000</u>	<u>1,300,000</u>	<u>(1,300,000)</u>
<b>Net Expenditures</b>	<b><u>(6,101,373)</u></b>	<b><u>(2,600,000)</u></b>	<b><u>(1,300,000)</u></b>	<b><u>1,300,000</u></b>

*\*Excludes carry forwards and one time expenditures*

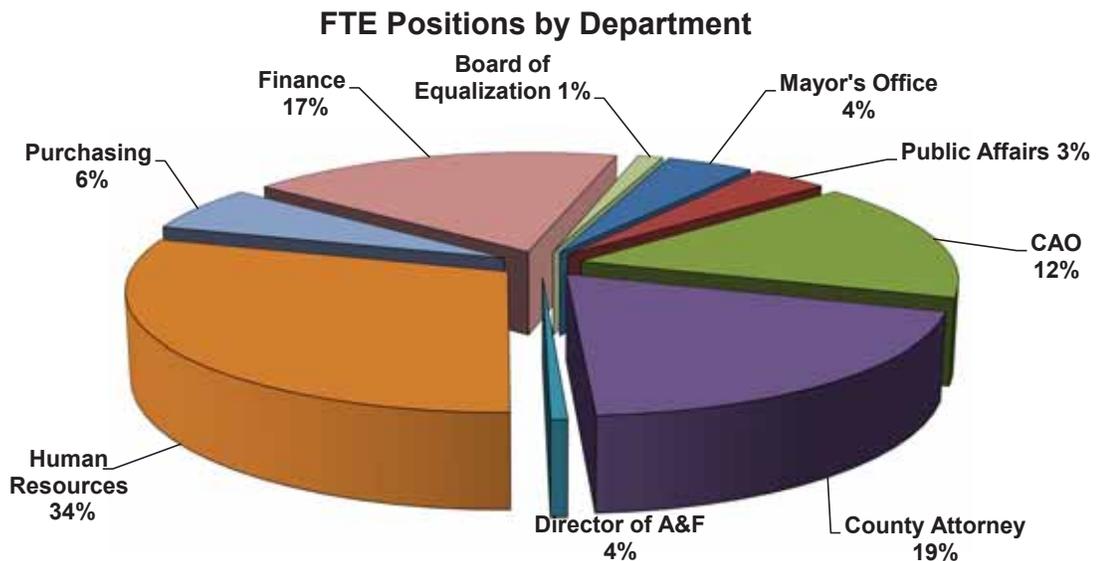
**Included in FY21 County Grants:**

- Decrease is based on County-wide reductions in operating expenditures, resulting in a Shelby County Commission's Community Enhancement Grants budget of \$1,300,000 in FY21.

**FTE Position Count**

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
010	2001	Mayor's Office	5.0	5.0	7.0 <sup>b</sup>	7.0	7.0	-
010	2002	Public Affairs	6.0	6.0	6.0	6.0	6.0	-
010	2003	CAO	19.9	19.9	21.1 <sup>c</sup>	21.1	26.2 <sup>g</sup>	5.0
010	2009	County Attorney	33.5	33.5	33.5	33.5	31.0 <sup>h</sup>	(2.5)
010	2011	Director of A&F	7.0	7.0	7.0	7.0	1.0 <sup>i</sup>	(6.0)
010	2014	Human Resources	60.0	60.0	60.0	48.0 <sup>e</sup>	48.0	-
010	2017	Purchasing	9.0	10.0 <sup>a</sup>	10.0	10.0	10.0	-
010	2025	Finance	31.0	31.0	31.0	31.0	30.0 <sup>j</sup>	(1.0)
010	2028	Board of Equalization	2.0	2.0	2.0	2.0	2.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>173.4</b>	<b>174.4</b>	<b>177.6</b>	<b>165.6</b>	<b>161.2</b>	<b>(4.5)</b>
<b>GRANT FUNDS</b>			<b>4.1</b>	<b>4.1</b>	<b>28.9</b> <sup>d</sup>	<b>39.0</b> <sup>f</sup>	<b>4.3</b> <sup>k</sup>	<b>(34.7)</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>177.5</b>	<b>178.5</b>	<b>206.6</b>	<b>204.7</b>	<b>165.5</b>	<b>(39.2)</b>

- FY18** - (a) 1.0 FTE added to Purchasing for implementation of the MWBE/LOSB programs
- FY19** - (b) 2.0 FTEs added by Resolution for Education Liaison & Dir. of Communications & Public Affairs  
 (c) 0.2 FTE increase due to Office of Preparedness positions' General Fund/Grants allocation change  
 (d) 34.2 FTEs added for Workforce Investment Network (moved from Community Services) netted by Grants allocation change
- FY20** - (e) 11.0 FTEs moved to Sheriff from HR; elimination of 1.0 FTE (Human Resource Specialist)  
 (f) Grants allocation change
- FY21** - (g) 5.0 FTEs (Internal Audit) moved to CAO from Director of A&F  
 (h) 2.5 FTEs deleted from County Attorney (Paralegal, Legal Secretary, and a part-time Attorney)  
 (i) 1.0 FTE deleted (Budget Administrator); 5.0 FTEs (Internal Audit) moved from Director of A&F to CAO  
 (j) 1.0 FTE deleted in Finance (Accounting Technician)  
 (k) 34.7 FTEs transferred to Workforce Investment Network stand-alone 501(C)3



**Prime Accounts  
20 - Administration & Finance**

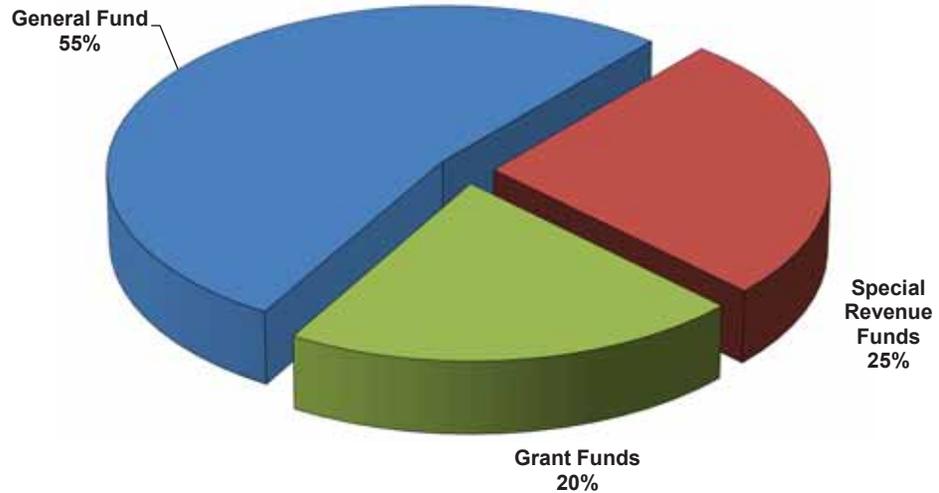
**All Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
40 - Property Taxes	253,574,154	276,604,440	292,284,127	288,746,885	286,079,684
41 - Other Local Taxes	51,491,660	57,124,696	60,314,908	62,903,399	60,728,399
43 - Intergov Revenues-State of Tennessee	12,396,548	12,495,767	19,941,047	34,767,042	20,505,123
44 - Intergov Revenues-Federal & Local	3,729,949	3,629,089	3,647,417	53,672,883	3,751,718
45 - Charges for Services	62,382	62,488	50,875	62,700	62,700
46 - Fines, Fees & Permits	1,378,725	1,526,692	1,935,838	675,000	675,000
47 - Other Revenue	1,154,396	479,343	524,454	1,822,790	453,750
48 - Investment Income	849,300	1,661,967	2,655,920	3,929,563	724,563
<b>TOTAL REVENUE</b>	<b>324,637,114</b>	<b>353,584,483</b>	<b>381,354,585</b>	<b>446,580,261</b>	<b>372,980,937</b>
96 - Operating Transfers In	144,000	-	70,283	(23,842,878)	72,863
9990 - Carryforward For Encumbrances	-	-	-	323,890	-
9999 - Planned Fund Balance Decrease	-	-	-	8,419,132	33,311,178
<b>TOTAL OTHER SOURCES</b>	<b>144,000</b>	<b>-</b>	<b>70,283</b>	<b>(15,099,857)</b>	<b>33,384,041</b>
<b>TOTAL SOURCES</b>	<b>324,781,114</b>	<b>353,584,483</b>	<b>381,424,868</b>	<b>431,480,405</b>	<b>406,364,979</b>
51 - Salaries-Regular Pay	9,786,069	10,316,082	11,249,676	14,579,435	11,568,822
52 - Salaries-Other Compensation	152,213	165,569	142,564	3,394,401	4,111,468
55 - Fringe Benefits	3,380,680	3,823,234	4,224,574	5,180,792	3,948,352
56 - Vacancy Savings	-	-	-	(7,430,313)	(6,485,013)
<b>TOTAL SALARIES</b>	<b>13,318,962</b>	<b>14,304,885</b>	<b>15,616,813</b>	<b>15,724,315</b>	<b>13,143,629</b>
60 - Supplies & Materials	195,671	254,719	284,702	2,814,119	1,741,670
64 - Services & Other Expenses	1,032,995	1,212,999	6,167,887	15,388,990	1,907,751
66 - Professional & Contracted Services	2,261,663	2,072,242	2,529,108	6,320,240	4,616,200
67 - Rent, Utilities & Maintenance	68,899	53,687	535,277	4,368,604	2,343,778
68 - Interfund Services	(3,714,464)	(4,161,946)	(3,616,082)	(3,793,776)	(3,777,218)
70 - Capital Asset Acquisitions	42,247	103,578	202,026	845,563	395,389
95 - Contingencies & Restrictions	-	-	-	4,816,264	4,272,740
<b>TOTAL OPERATING</b>	<b>(112,988)</b>	<b>(464,721)</b>	<b>6,102,918</b>	<b>30,760,004</b>	<b>11,500,309</b>
89 - Affiliated Organizations	47,492,982	52,006,447	55,515,083	61,641,498	66,548,970
90 - Grants	4,299,500	6,155,280	9,526,373	6,222,480	2,200,000
98 - Operating Transfers Out	13,315,217	13,750,000	19,893,725	24,950,175	23,592,240
9998 - Planned Fund Balance Increase	-	-	-	3,444,186	-
<b>TOTAL OTHER USES</b>	<b>65,107,700</b>	<b>71,911,727</b>	<b>84,935,181</b>	<b>96,258,339</b>	<b>92,341,210</b>
<b>TOTAL USES</b>	<b>78,313,673</b>	<b>85,751,891</b>	<b>106,654,913</b>	<b>142,742,658</b>	<b>116,985,148</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>246,467,441</b>	<b>267,832,592</b>	<b>274,769,955</b>	<b>288,737,747</b>	<b>289,379,830</b>

**Sources and Uses by Fund Type**

<i>FUND NAME:</i>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b>								
010 - General Fund	341,605,579	72,863	9,583,759	38,290,132	23,592,240	-	289,379,830	53%
<b>SPECIAL REVENUE FUNDS</b>								
051 - Tax Increment Financing	6,500,000	-	-	6,500,000	-	-	-	6%
073 - Hotel Motel Tax	18,274,231	-	2,025,525	20,299,756	-	-	-	17%
074 - Car Rental Tax	2,500,000	-	-	2,500,000	-	-	-	2%
092 - Economic Development	70,000	-	1,200,000	1,270,000	-	-	-	1%
<b>TOTAL SPECIAL REVENUE</b>	<b>27,344,231</b>	<b>-</b>	<b>3,225,525</b>	<b>30,569,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26%</b>
<b>GRANT FUNDS TOTAL</b>	<b>4,031,127</b>	<b>-</b>	<b>20,501,894</b>	<b>24,533,021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21%</b>
<b>ALL FUNDS TOTAL</b>	<b>372,980,937</b>	<b>72,863</b>	<b>33,311,178</b>	<b>93,392,908</b>	<b>23,592,240</b>	<b>-</b>	<b>289,379,830</b>	<b>100%</b>

**FY21 Uses by Fund**



*The primary funding source for Administration and Finance operations is the General Fund.*

**Net Expenditures by Department**

Fund	Dept	Dept Description	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
<b>GENERAL FUND</b>							
010	2001	Mayor's Office	589,393	622,376	628,649	945,893	793,096
010	2002	Public Affairs	466,925	463,543	356,949	544,855	496,825
010	2003	CAO	2,650,830	2,967,381	3,055,799	3,803,608	3,628,566
010	2009	County Attorney	3,193,952	3,608,480	3,973,789	3,878,232	3,566,411
010	2011	Director - A&F	855,341	745,250	799,236	858,098	308,050
010	2012	Central Operations	(261,358,979)	(283,277,237)	(294,955,200)	(310,324,606)	(306,411,742)
010	2013	County Grants	1,299,500	3,155,280	6,101,373	5,437,480	1,300,000
010	2014	Human Resources	3,492,661	3,821,572	3,711,771	3,440,845	3,305,506
010	2017	Purchasing	557,029	651,032	704,134	746,779	723,747
010	2025	Finance	2,327,510	2,496,342	2,575,827	2,648,695	2,545,624
010	2028	Board of Equalization	263,092	400,325	300,345	375,096	364,088
019	2003	CAO COVID-19	-	-	-	974,123	-
019	2012	Central Ops COVID-19	-	-	-	(2,566,844)	-
019	2013	County Grants COVID-19	-	-	-	500,000	-
<b>GENERAL FUND TOTAL</b>			<b>(245,662,747)</b>	<b>(264,345,656)</b>	<b>(272,747,328)</b>	<b>(288,737,747)</b>	<b>(289,379,830)</b>
<b>SPECIAL REVENUE FUND</b>							
051	2012	Tax Increment Fund	-	-	-	-	-
073	2012	Hotel-Motel Tax Fund	(1,510,352)	(3,785,006)	(3,890,843)	-	-
074	2012	Car Rental tax	-	-	-	-	-
092	2012	Economic Development	547,820	305,528	1,892,808	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>			<b>(962,532)</b>	<b>(3,479,478)</b>	<b>(1,998,035)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>157,838</b>	<b>(7,458)</b>	<b>(24,592)</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATION &amp; FINANCE TOTAL</b>			<b>(246,467,441)</b>	<b>(267,832,592)</b>	<b>(274,769,955)</b>	<b>(288,737,747)</b>	<b>(289,379,830)</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
20 - Administration & Finance**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
40 - Property Taxes	253,574,154	276,604,440	292,284,127	288,746,885	286,079,684
41 - Other Local Taxes	32,129,074	31,030,569	33,562,849	35,903,399	33,728,399
43 - Intergov Revenues-State of Tennessee	11,914,798	12,001,748	12,639,456	11,976,369	16,550,714
44 - Intergov Revenues-Federal & Local	3,729,949	3,606,843	3,625,568	3,675,000	3,675,000
45 - Charges for Services	62,382	62,488	50,875	62,700	62,700
46 - Fines, Fees & Permits	1,378,725	1,526,692	1,935,838	675,000	675,000
47 - Other Revenue	1,154,396	479,343	192,119	1,276,720	453,750
48 - Investment Income	777,368	1,532,510	2,278,287	3,585,332	380,332
<b>TOTAL REVENUE</b>	<b>304,720,847</b>	<b>326,844,634</b>	<b>346,569,120</b>	<b>345,901,405</b>	<b>341,605,579</b>
96 - Operating Transfers In	144,000	-	70,283	3,041,483	72,863
9990 - Carryforward For Encumbrances	-	-	-	323,890	-
9999 - Planned Fund Balance Decrease	-	-	-	6,256,893	9,583,759
<b>TOTAL OTHER SOURCES</b>	<b>144,000</b>	<b>-</b>	<b>70,283</b>	<b>9,622,266</b>	<b>9,656,623</b>
<b>TOTAL SOURCES</b>	<b>304,864,847</b>	<b>326,844,634</b>	<b>346,639,402</b>	<b>355,523,671</b>	<b>351,262,202</b>
51 - Salaries-Regular Pay	9,592,938	10,119,368	10,005,183	11,945,330	10,873,332
52 - Salaries-Other Compensation	151,202	166,108	132,043	1,070,849	1,379,494
55 - Fringe Benefits	3,302,096	3,737,759	3,715,820	4,183,021	3,730,517
56 - Vacancy Savings	-	-	-	(7,403,880)	(6,485,010)
<b>TOTAL SALARIES</b>	<b>13,046,236</b>	<b>14,023,235</b>	<b>13,853,046</b>	<b>9,795,320</b>	<b>9,498,333</b>
60 - Supplies & Materials	149,005	155,526	169,761	960,645	213,441
64 - Services & Other Expenses	987,521	1,159,249	1,205,319	2,024,977	1,576,823
66 - Professional & Contracted Services	1,621,620	1,744,327	2,284,268	3,597,929	3,525,830
67 - Rent, Utilities & Maintenance	53,704	34,836	20,185	134,753	71,672
68 - Interfund Services	(3,714,929)	(4,169,536)	(3,682,834)	(4,015,078)	(3,779,218)
70 - Capital Asset Acquisitions	6,447	30,805	46,475	406,150	63,358
95 - Contingencies & Restrictions	-	-	-	(5,168,512)	(5,124,036)
<b>TOTAL OPERATING</b>	<b>(896,631)</b>	<b>(1,044,793)</b>	<b>43,173</b>	<b>(2,059,136)</b>	<b>(3,452,130)</b>
89 - Affiliated Organizations	29,602,995	29,615,256	30,875,758	30,943,929	30,943,929
90 - Grants	4,299,500	6,155,280	9,226,373	5,722,480	1,300,000
98 - Operating Transfers Out	13,150,000	13,750,000	19,893,725	22,383,331	23,592,240
<b>TOTAL OTHER USES</b>	<b>47,052,495</b>	<b>49,520,536</b>	<b>59,995,856</b>	<b>59,049,740</b>	<b>55,836,169</b>
<b>TOTAL USES</b>	<b>59,202,100</b>	<b>62,498,978</b>	<b>73,892,075</b>	<b>66,785,924</b>	<b>61,882,371</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>245,662,747</b>	<b>264,345,656</b>	<b>272,747,328</b>	<b>288,737,747</b>	<b>289,379,830</b>

**Prime Accounts  
20 - Administration & Finance**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
41 - Other Local Taxes	19,362,586	26,094,127	26,752,059	27,000,000	27,000,000
48 - Investment Income	71,931	129,457	377,633	344,231	344,231
<b>TOTAL REVENUE</b>	<b>19,434,517</b>	<b>26,223,584</b>	<b>27,129,691</b>	<b>27,344,231</b>	<b>27,344,231</b>
9999 - Planned Fund Balance Decrease	-	-	-	2,162,239	3,225,525
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,162,239</b>	<b>3,225,525</b>
<b>TOTAL SOURCES</b>	<b>19,434,517</b>	<b>26,223,584</b>	<b>27,129,691</b>	<b>29,506,470</b>	<b>30,569,756</b>
64 - Services & Other Expenses	-	25,000	-	-	-
66 - Professional & Contracted Services	581,998	327,915	192,331	1,420,715	620,715
<b>TOTAL OPERATING</b>	<b>581,998</b>	<b>352,915</b>	<b>192,331</b>	<b>1,420,715</b>	<b>620,715</b>
89 - Affiliated Organizations	17,889,987	22,391,190	24,639,325	24,641,569	29,549,041
90 - Grants	-	-	300,000	-	400,000
9998 - Planned Fund Balance Increase	-	-	-	3,444,186	-
<b>TOTAL OTHER USES</b>	<b>17,889,987</b>	<b>22,391,190</b>	<b>24,939,325</b>	<b>28,085,755</b>	<b>29,949,041</b>
<b>TOTAL USES</b>	<b>18,471,986</b>	<b>22,744,106</b>	<b>25,131,656</b>	<b>29,506,470</b>	<b>30,569,756</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>962,532</b>	<b>3,479,478</b>	<b>1,998,035</b>	<b>-</b>	<b>-</b>

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**Special Revenue Funds:**

**051 - Tax Incremental Fund (TIF)** – Accounts for the collection and disbursement of incremental property tax revenue to aid economic development projects in specified areas. The Tax Incremental Fund (TIF) was established to account for economic development and/or improve blighted properties in specified areas. The incremental revenue collected (tax amount above the assessed value captured at time of TIF establishment) will aid in funding the project costs within that TIF district. The Community Redevelopment Agency is tasked with determining eligible TIF projects. The current TIF districts are Graceland, Highland Street North, Highland Street South, Lakeland, Millington, and Uptown Redevelopment.

**073 - Hotel Motel Tax** – Revenue \$18.3 Million – The Hotel Motel Tax Fund accounts for the collection of the hotel motel tax, which is a 5% tax on revenue collected from the rental of hotel and motel rooms. The tax is required to be used to provide funding for the promotion of tourism and conventions in the County, including funding the Convention and Visitor's Bureau, and paying debt service and capital maintenance requirements on the FedEx Forum to the Sports Authority.

**074 - Car Rental Tax** – Revenue \$2.5 Million – The Car Rental Tax Fund accounts for the collection of the car rental tax which is designated for funding of the NBA arena (FedEx Forum). Businesses engaged in the rental of motor vehicles collect and remit a 3% surcharge or tax on charges for rental of private passenger motor vehicles for a period of 31 days or less. The tax rate is 3% of the gross proceeds, and it is remitted by the car rental businesses to the Tennessee Department of Revenue, which then distributes the funds to the County. The County then remits funds collected to the Sports Authority for payment of debt service.

**092 - Economic Development Fund** – budgeted at \$1.7 Million primarily from fund balance - Funds are restricted for economic development purposes. FY21 budgeted amount is subject to change after the FY20 year closes, as the only revenue source in FY21 is investment income at \$70,000. The Economic Development Fund was established to account for resources received that have been designated by the County Commission "to achieve an increase in living standards that will also promote an increase in per capita income, better education and health as well as improved environmental protection." These resources fund economic development activities supported by the County.

**Prime Accounts**  
**20 - Administration & Finance**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	481,749	494,019	7,301,590	22,790,673	3,954,409
44 - Intergov Revenues-Federal & Local	-	22,246	21,849	49,997,883	76,718
47 - Other Revenue	-	-	332,335	546,070	-
<b>TOTAL REVENUE</b>	<b>481,749</b>	<b>516,265</b>	<b>7,655,774</b>	<b>73,334,626</b>	<b>4,031,127</b>
96 - Operating Transfers In	-	-	-	(26,884,362)	-
9999 - Planned Fund Balance Decrease	-	-	-	-	20,501,894
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(26,884,362)</b>	<b>20,501,894</b>
<b>TOTAL SOURCES</b>	<b>481,749</b>	<b>516,265</b>	<b>7,655,774</b>	<b>46,450,264</b>	<b>24,533,021</b>
51 - Salaries-Regular Pay	193,131	196,714	1,244,493	2,634,104	695,490
52 - Salaries-Other Compensation	1,011	(539)	10,521	2,323,552	2,731,974
55 - Fringe Benefits	78,584	85,475	508,754	997,771	217,835
56 - Vacancy Savings	-	-	-	(26,433)	(4)
<b>TOTAL SALARIES</b>	<b>272,726</b>	<b>281,650</b>	<b>1,763,767</b>	<b>5,928,995</b>	<b>3,645,296</b>
60 - Supplies & Materials	46,666	99,193	114,941	1,853,473	1,528,229
64 - Services & Other Expenses	45,474	28,750	4,962,568	13,364,013	330,927
66 - Professional & Contracted Services	58,044	-	52,509	1,301,596	469,656
67 - Rent, Utilities & Maintenance	15,195	18,851	515,092	4,233,851	2,272,106
68 - Interfund Services	465	7,590	66,752	221,302	2,000
70 - Capital Asset Acquisitions	35,800	72,773	155,551	439,413	332,031
95 - Contingencies & Restrictions	-	-	-	9,984,776	9,396,776
<b>TOTAL OPERATING</b>	<b>201,644</b>	<b>227,157</b>	<b>5,867,414</b>	<b>31,398,425</b>	<b>14,331,725</b>
89 - Affiliated Organizations	-	-	-	6,056,000	6,056,000
90 - Grants	-	-	-	500,000	500,000
98 - Operating Transfers Out	165,217	-	-	2,566,844	-
<b>TOTAL OTHER USES</b>	<b>165,217</b>	<b>-</b>	<b>-</b>	<b>9,122,844</b>	<b>6,556,000</b>
<b>TOTAL USES</b>	<b>639,587</b>	<b>508,807</b>	<b>7,631,182</b>	<b>46,450,264</b>	<b>24,533,021</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(157,838)</b>	<b>7,458</b>	<b>24,592</b>	<b>-</b>	<b>-</b>

**Grant Summary Information**

***The Office of Preparedness administers the following grants:***

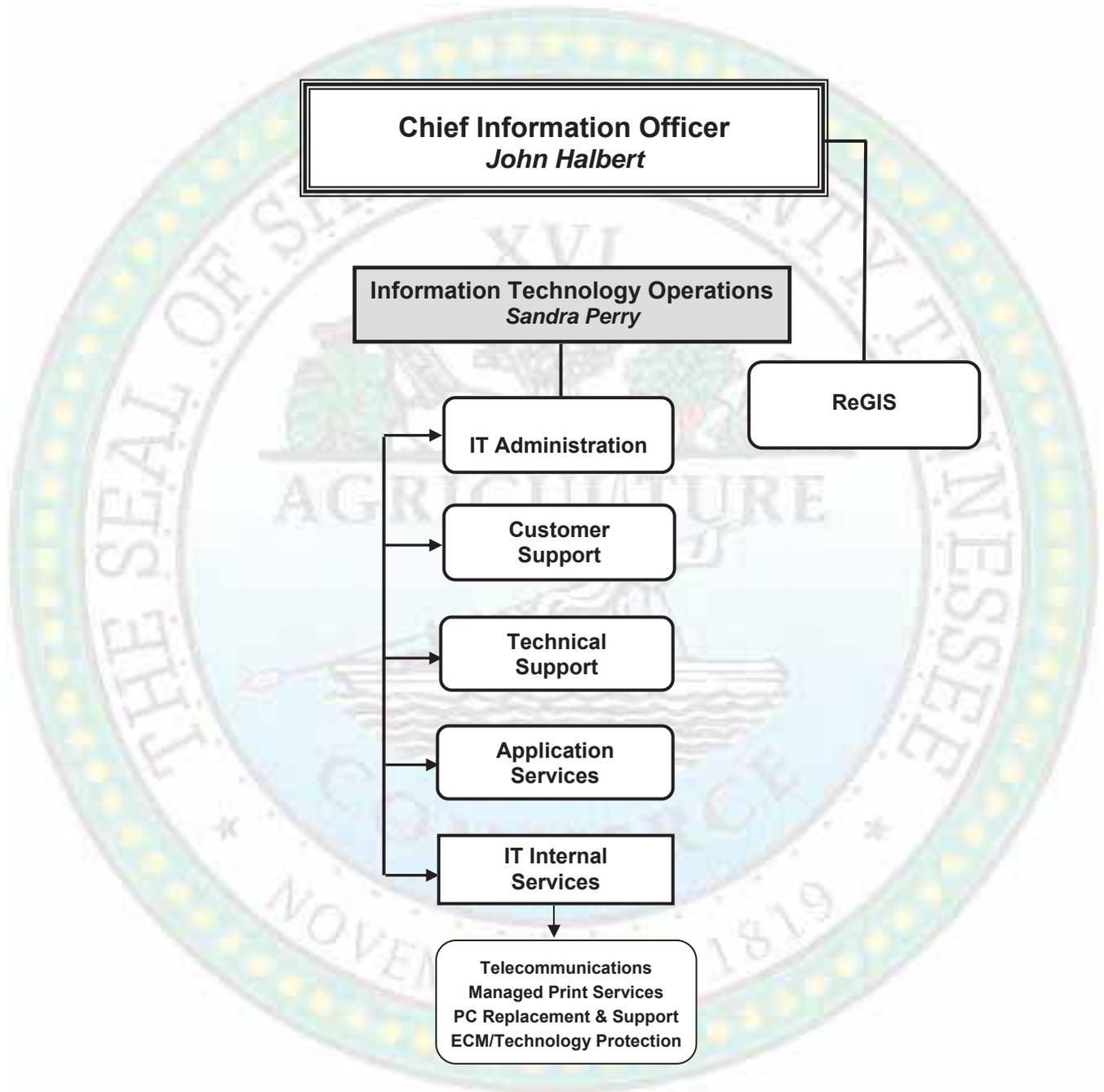
*All grants are 100% federally funded except the Emergency Management Performance Grant, which is matched 50% by the grantee, and the Hazardous Material Emergency Preparedness grant program, which requires a 20% match provided by the Local Emergency Planning Committee.*

- **Port Security Grant Program (PSGP)** – The PSGP supports the building, sustainment, and delivery of core capabilities essential to achieving the National Preparedness Goal such as prevention, protection, mitigation, response, and recovery. PSGP focuses on addressing the security needs of our nation’s maritime ports.
- **State Homeland Security Grant Program (HSGP)** – The HSGP is a core homeland security assistance program that provides funds to build capabilities at the State and local levels through planning, equipment, training, and exercise activities and to implement the goals and objectives included in the State Homeland Security Strategy.
- **Hazardous Material Emergency Preparedness (HMEP) Grant Program** – This grant program’s purpose is to increase local effectiveness by safely and efficiently handling hazardous materials accidents and incidents, enhance implementation of the Emergency Planning and Community Right-to-Know Act of 1986, and encourage a comprehensive approach to emergency planning by incorporating the unique challenges of responses to transportation situations.
- **FEMA Disaster Recovery** – The Federal Emergency Management Agency Disaster Recovery provides funding relief to assist in recovery after a major disaster has been declared, including the Port Security program.
- **Emergency Management Performance Grant (EMPG)** – The EMPG program gives states the opportunity to strengthen their emergency management capabilities, while addressing issues of national concern. States have the flexibility to develop systems that encourage the building of partnerships, which include government, business, volunteer, and community organizations.

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
<b><u>Department 2003: CAO - Office of Preparedness</u></b>		
130	Port Security Grant Program (PSGP)	\$ 21,850
164	2018 Homeland Security Grant Program (HSGP)	471,705
177	2017 Homeland Security Grant Program (HSGP)	331,304
249	May 2017 Storm FEMA/TEMA	2,980,000
497	CESF Emergency Management and Homeland Security	54,868
525	2019 Emergency Management Performance Grant	149,000
748	2017 Hazardous Material Emergency Preparedness (HMEP)	22,400
	<b>DIVISION TOTAL</b>	<b><u>\$ 4,031,127</u></b>

# INFORMATION TECHNOLOGY SERVICES

## Division Organizational Chart by Program



## Division Overview FY 21

### DIVISION MISSION STATEMENT AND STRATEGIC GOALS

Information Technology Services partners with Shelby County Government agencies to provide effective and efficient technical services to assist in realizing their strategic initiatives, goals, and business objectives. The Information Technology Services Division supports the following County strategies:



#### **Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources**

- [5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.
- [5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.
- [5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.

### DEPARTMENTAL MISSION/GOALS:

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

**2501 Chief Information Officer** – Directs and manages computing and information technology strategic plans, policies, programs, schedules, computer services, network services, and management information services to accomplish Shelby County's goals and objectives.

- Identify emerging information technologies to be introduced and integrated within County systems and uses IT best practices to increase efficiencies and cost savings.
- Coordinate geographic information technology for Shelby County Government and various governmental and non-governmental agencies in the Tri-State area via Regional Geographic Information Systems (ReGIS).

**2502 Information Technology Operations** – Performs and develops operations to track and maintain daily support for system applications, server virtualization, web support, document management and other services, with client support and troubleshooting.

- Maintain a secure and stable communications network and computer systems infrastructure to communicate and exchange information with Shelby County employees and constituents.
- Provide support for technical infrastructure and support services including systems and process analysis, custom programming and web development.

**2515 Information Technology Internal Services** – Provides telecommunications, managed print services, PC replacement, technology protection, and content management and support services to all departments of Shelby County Government. Seeks new technologies and efficiencies to expand productive capacity while containing costs.

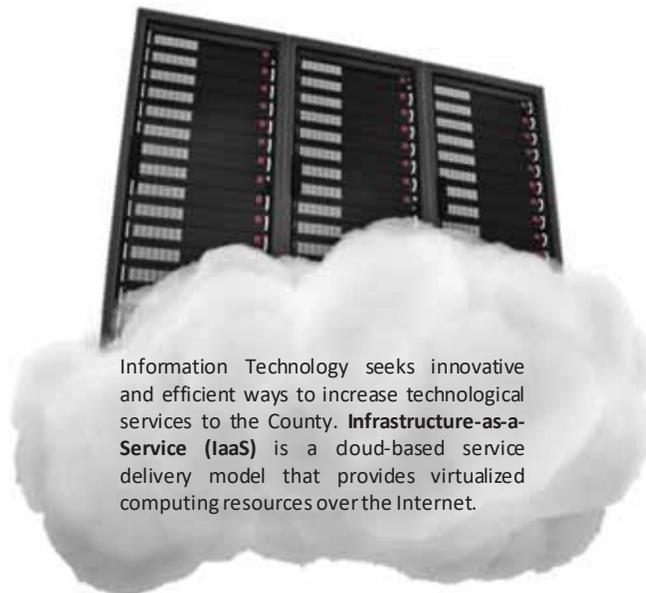
<b>Information Technology Services Service Level Measurements</b>					
	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Actual</b>	<b>FY21 Estimated</b>
<b>CIO - Chief Information Officer</b>					
Documented Savings/Cost Avoidance****	\$667,717	\$520,553	\$1,224,698	\$634,100	\$600,000
Number of Agencies participating in ReGIS	28	28	30	30	30
<b>Information Technology Operations</b>					
Service Requests-desktop & Telecom	36,229	27,100	21,984	24,908	25,000
Service Desk First Contact Resolution (Goal = 40%)	35%	38%	60%	62%	60%
Network Infrastructure availability (Hardware such as: Nodes, PCs, parts, etc.)	10,100	10,100	10,490	11,000	11,500
Network Services (Software such as: E-mail antivirus, internet access, etc.)	4,500	4,500	4,900	5,600	6,000
Average Time of Service Desk Open Calls in Customer Support dept. (Hours)*	0.12	-	0.09	0.10	0.10
Average Time of incident and project requests completed by all IT departments (Hours)**	-	41.00	114.71	38.00	40.00
<b>IT Internal Services</b>					
Total service request calls received***	3,761	2,700	5,617	11,112	12,000
Service Desk First Contact Resolution***	35%	32%	7%	62%	65%

\*FY17 - represents incidents reported for IT Customer Support department only.

\*\*FY18 - began new troubleshooting system reporting incidents and projects for all IT departments (Telecommunications, Tech Support, Application Services and Customer Support); projects have better completion time.

\*\*\*FY19 & FY20 - Internal Services includes service requests received and forwarded to vendors, or handled by the Internal Service - Telecom. First Contact Resolutions are not monitored for service requests sent to vendors which attributes to the low FCR measurements.

\*\*\*\* FY19 - InfoHub for the Accela Project resulted in an estimated \$572,570 savings by doubling the number of servers in existing InfoHub.



**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- IT Services continues to unify IT infrastructure and services in Shelby County Government through initiatives such as the integrated Criminal Justice (iCJIS) System, Time and Attendance System project, County Email System upgrade, and Enterprise Content Management (ECM) which will reduce paper, improve business process workflows, and introduce content management governance across the enterprise.
- The need for support in multimedia applications for publicized events has increased over the past few years. IT is working to support the need for updated Audio/Video services for Courtrooms, Commission meeting areas, etc.
- A management position for Innovation and Performance Analysis was added by Mayor Lee Harris in FY2019 in an effort to improve business functions, to identify key performance metrics in service delivery, and to provide progress updates on goals and benchmarks set by the Mayor. In FY2021, the Manager of Innovative Performance position was transferred to the CAO's office.
- For the FY2020 Proposed Budget, the Assessor's Office initiated a transfer of all Information Technology functions including their Geographical Information Systems to Central ITS moving 6 FTEs and relative operating responsibilities.

**General Fund**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	2,060,091	2,057,250	2,088,513	31,263
Total Personnel	7,841,066	8,836,528	7,948,774	(887,753)
O&M	3,422,452	3,580,313	2,925,247	(655,066)
<b>Net Expenditures</b>	<b>(9,203,426)</b>	<b>(10,359,591)</b>	<b>(8,785,508)</b>	<b>1,574,083</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>85.0</b>	<b>91.0</b>	<b>85.0</b>	<b>(6.0)</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Revenue includes data processing fees (\$1.7 million) and ReGIS reimbursements (\$363,513). The ReGIS revenues have increased by \$31,263 to align with countywide reimbursements for service agreements and outside sales trends.
- **Total Personnel:** Decrease is based on county-wide reductions to personnel budget through the deletion of positions vacant longer than 1 year, OPEB reductions, and the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing and the transfer of Position #190057 (Manager of Innovative Performance) to the CAO's office.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

**TECHNOLOGY INTERNAL SERVICE FUND 962**

The following are provided by Information Technology Services to other departments of county government within Fund 962:

- **Managed Print Services** – manages the copier/printer vendor contracts for all departments and evaluates print practices to identify potential savings.
- **PC Replacement and Support** – manages the acquisition, installation, and relocation of personal computers and related software installation. The program offers an annual payment plan for PC Replacement and Support on a four year cycle.
- **Telecommunications** – provides and maintains voice, data, and video communication circuits and services.
- **ECM/Technology** – manages the Electronic Content Management, acquisition, installation, and management of technical and security items.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	4,754,021	5,691,722	5,199,173	(492,549)
Total Personnel	428,865	564,893	553,702	(11,191)
O&M	4,037,500	8,478,409	8,459,035	(19,374)
Net Transfers	-	(200,000)	-	200,000
Planned Fund Balance Change	-	(3,778,322)	(3,813,565)	(35,242)
<b>Net Expenditures</b>	<b>287,656</b>	<b>226,742</b>	<b>-</b>	<b>(226,742)</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenues** are budgeted at \$5.2 million and include countywide reimbursements from departments for Print/Copy Services, PC Replacement, and Telecommunication Services.
- **O&M** is budgeted at \$8.4 million for this fund and remains consistent with prior year.
- **Fund Balance at 6/30/20** = \$6.7 million to provide for planned technology replacement. The FY21 budget includes \$3.8 million in planned use of fund balance. The fund balance will build as annual PC Replacement payments are received and in years with larger replacement projects ITS will draw down from their fund balance to purchase hardware and software based on the departments' agreements.

**OTHER FUNDS:**

- Grant Fund 819 – Information Technology COVID-19 - To address needs due to the COVID-19 pandemic (\$421,227).

# INFORMATION TECHNOLOGY SERVICES

John Halbert, Director

## FTE Position Count

Fund Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>							
010 2501	Chief Information Officer	3.0	1.0 <sup>a</sup>	2.0 <sup>c</sup>	2.0	1.0 <sup>f</sup>	(1.0)
017 2501	ReGIS	-	2.0 <sup>a</sup>	2.0	2.0	2.0	-
010 2502	IT Operations	81.0	80.0 <sup>b</sup>	81.0 <sup>d</sup>	87.0 <sup>e</sup>	82.0 <sup>g</sup>	(5.0)
<b>TOTAL POSITIONS - GENERAL FUND</b>		<b>84.0</b>	<b>83.0</b>	<b>85.0</b>	<b>91.0</b>	<b>85.0</b>	<b>(6.0)</b>
<b>INTERNAL SERVICE FUND</b>							
962 2515	IT Internal Services	5.0	5.0	5.0	5.0	5.0	-
<b>TOTAL POSITIONS - INTERNAL SERVICE FUND</b>		<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>		<b>89.0</b>	<b>88.0</b>	<b>90.0</b>	<b>96.0</b>	<b>90.0</b>	<b>(6.0)</b>

FY18 - (a) Established ReGIS as a "committed fund" within the General Fund - transferred 2 FTE's to ReGIS

(b) 1 FTE deleted (Computer Operator B) to fund Systems Admin II-Core

FY19 - (c) 1 FTE moved from General Sessions Civil Court Clerk to IT Admin (Computer System Technician).

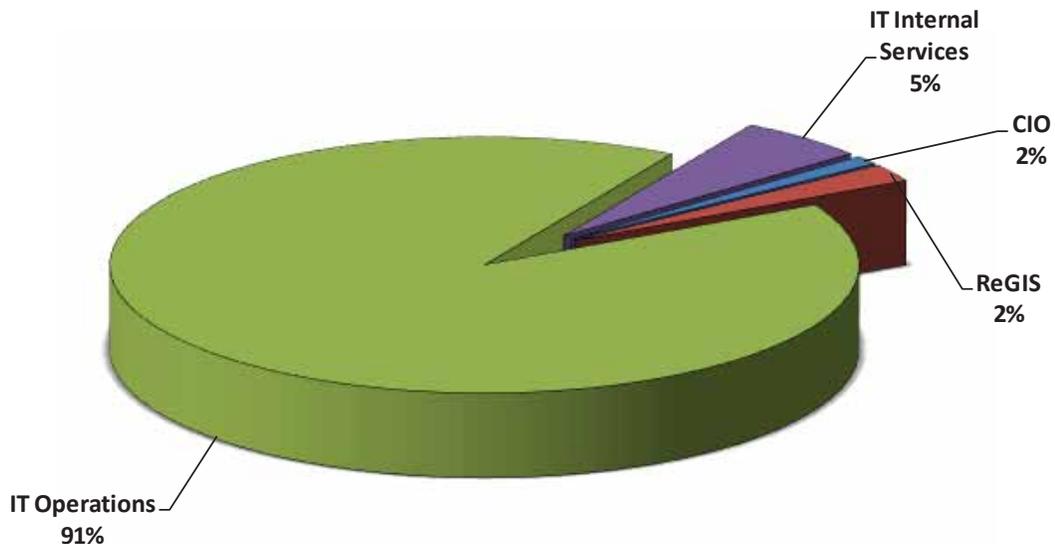
(d) 1 FTE added per Mayor's Resolution for Manager of Innovative Performance

FY20 - (e) 6 FTEs moved from the Assessor's Office to ITS Operations.

FY21 - (f) 1 FTE (Manager of Innovative Performance) moved to the Chief Administrative Officer's office

(g) 5 FTE vacant over 1 year deleted (Office System Technician, Systems Administrator II, Systems Administrator III, ITS Deputy Administrator, & Customer Support Technician I)

### FTE Positions by Department



**Prime Accounts**  
**25 - Information Technology Services**

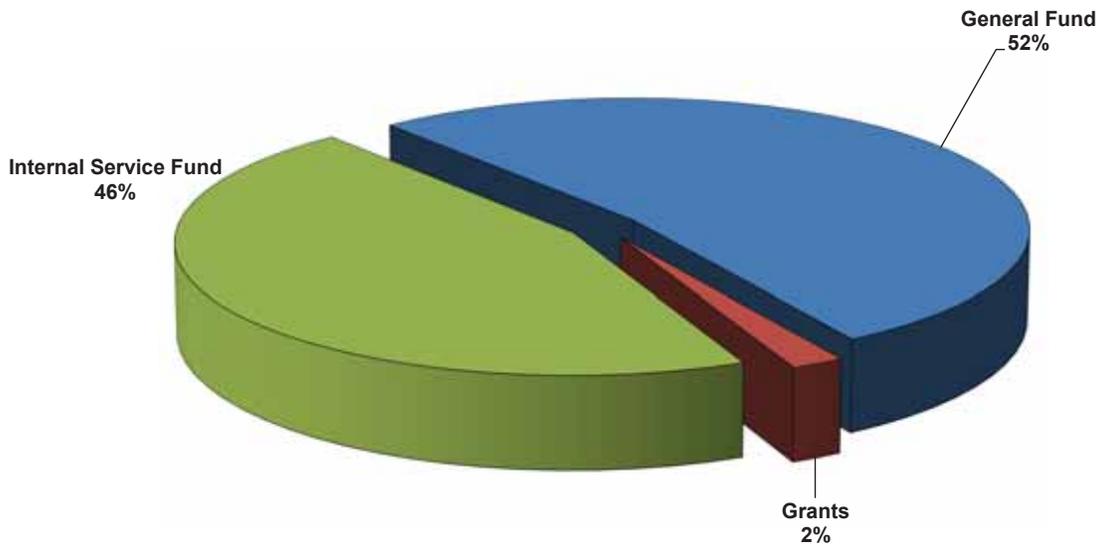
**All Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
44 - Intergov Revenues-Federal & Local	-	181,722	191,833	186,778	192,542
45 - Charges for Services	4,341,475	4,570,837	4,870,747	5,837,194	5,370,144
46 - Fines, Fees & Permits	1,733,734	1,725,164	1,751,531	1,725,000	1,725,000
47 - Other Revenue	3,000	5,488	-	-	-
<b>TOTAL REVENUE</b>	<b>6,078,210</b>	<b>6,483,211</b>	<b>6,814,112</b>	<b>7,748,971</b>	<b>7,287,686</b>
94 - Other Financial Sources & Uses	-	(8,485)	-	-	-
96 - Operating Transfers In	-	-	-	761,636	-
9990 - Carryforward For Encumbrances	-	-	-	15,304	-
9999 - Planned Fund Balance Decrease	-	-	-	3,778,322	4,234,792
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>(8,485)</b>	<b>-</b>	<b>4,555,262</b>	<b>4,234,792</b>
<b>TOTAL SOURCES</b>	<b>6,078,210</b>	<b>6,474,725</b>	<b>6,814,112</b>	<b>12,304,233</b>	<b>11,522,477</b>
51 - Salaries-Regular Pay	5,598,785	5,687,308	5,818,035	7,160,037	6,633,585
52 - Salaries-Other Compensation	119,988	116,717	194,119	209,503	209,503
55 - Fringe Benefits	1,947,788	2,196,523	2,257,777	2,628,657	2,315,842
56 - Vacancy Savings	-	-	-	(723,519)	(656,454)
<b>TOTAL SALARIES</b>	<b>7,666,561</b>	<b>8,000,548</b>	<b>8,269,931</b>	<b>9,274,678</b>	<b>8,502,477</b>
60 - Supplies & Materials	565,097	743,853	699,006	3,264,470	1,483,205
64 - Services & Other Expenses	2,534,991	2,561,821	3,020,699	3,900,203	3,155,445
66 - Professional & Contracted Services	596,704	406,273	758,625	1,870,433	3,620,894
67 - Rent, Utilities & Maintenance	2,864,209	2,667,593	2,627,149	3,587,991	3,420,160
68 - Interfund Services	85,319	133,235	116,420	86,253	76,604
70 - Capital Asset Acquisitions	76,019	1,149,918	24,950	601,812	49,200
79 - Depreciation Expense	146,778	(812,520)	213,102	-	-
<b>TOTAL OPERATING</b>	<b>6,869,117</b>	<b>6,850,172</b>	<b>7,459,952</b>	<b>13,311,162</b>	<b>11,805,509</b>
98 - Operating Transfers Out	-	-	-	200,000	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>TOTAL USES</b>	<b>14,535,678</b>	<b>14,850,720</b>	<b>15,729,882</b>	<b>22,785,840</b>	<b>20,307,985</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(8,457,468)</b>	<b>(8,375,995)</b>	<b>(8,915,771)</b>	<b>(10,481,606)</b>	<b>(8,785,508)</b>

**Sources and Uses by Fund Type**

<u>FUND NAME:</u>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b>								
010 - General Fund	1,725,000	-	-	10,511,920	-	-	(8,786,920)	52%
017 - ReGIS	363,513	-	-	362,101	-	-	1,412	2%
<b>Total General Fund</b>	<b>2,088,513</b>	-	-	<b>10,874,021</b>	-	-	<b>(8,785,508)</b>	<b>54%</b>
<b>INTERNAL SERVICE FUND</b>								
962 - IT Internal Services	5,199,173	-	3,813,565	9,012,737	-	-	-	44%
<b>GRANT FUNDS</b>								
	-	-	421,227	421,227	-	-	-	2%
<b>ALL FUNDS TOTAL</b>	<b>7,287,686</b>	-	<b>4,234,792</b>	<b>20,307,985</b>	-	-	<b>(8,785,508)</b>	<b>100%</b>

**FY21 Uses by Fund**



*Information Technology Services is primarily funded with General Funds, although Internal Services provided to other divisions represent a growing share of their operations.*

**INFORMATION TECHNOLOGY SERVICES***John Halbert, Director***Net Expenditures by Department\***

Fund	Dept	Dept Description	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
<b>GENERAL FUND</b>							
010	2501	Chief Information Officer	144,302	186,866	255,336	313,189	188,724
010	2502	IT Operations	9,005,162	9,255,926	8,835,303	10,059,415	8,598,197
017	2501	ReGIS**	-	(75,498)	112,787	63,200	(1,412)
019	2501	COVID-19	-	-	-	45,802	-
<b>GENERAL FUND TOTAL</b>			<b>9,149,464</b>	<b>9,367,294</b>	<b>9,203,427</b>	<b>10,481,606</b>	<b>8,785,508</b>
<b>INTERNAL SERVICE FUND</b>							
962	2515	IT Internal Services	(691,996)	(991,299)	(287,656)	-	-
<b>INTERNAL SERVICE FUND TOTAL</b>			<b>(691,996)</b>	<b>(991,299)</b>	<b>(287,656)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>INFORMATION TECHNOLOGY TOTAL</b>			<b>8,457,468</b>	<b>8,375,995</b>	<b>8,915,771</b>	<b>10,481,606</b>	<b>8,785,508</b>

*\*Includes all Sources and Uses of Funds**\*\* Added in FY18 as a committed fund*

**Prime Accounts  
25 - Information Technology Services**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
44 - Intergov Revenues-Federal & Local	-	181,722	191,833	186,778	192,542
45 - Charges for Services	59,838	69,071	116,726	145,472	170,971
46 - Fines, Fees & Permits	1,733,734	1,725,164	1,751,531	1,725,000	1,725,000
47 - Other Revenue	3,000	3,112	-	-	-
<b>TOTAL REVENUE</b>	<b>1,796,572</b>	<b>1,979,069</b>	<b>2,060,091</b>	<b>2,057,250</b>	<b>2,088,513</b>
9990 - Carryforward For Encumbrances	-	-	-	15,304	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,304</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>1,796,572</b>	<b>1,979,069</b>	<b>2,060,091</b>	<b>2,072,553</b>	<b>2,088,513</b>
51 - Salaries-Regular Pay	5,355,593	5,365,492	5,523,815	6,741,150	6,214,698
52 - Salaries-Other Compensation	113,540	104,359	179,222	201,967	201,967
55 - Fringe Benefits	1,844,169	2,057,473	2,138,029	2,490,187	2,188,563
56 - Vacancy Savings	-	-	-	(720,261)	(656,454)
<b>TOTAL SALARIES</b>	<b>7,313,302</b>	<b>7,527,325</b>	<b>7,841,066</b>	<b>8,713,043</b>	<b>7,948,774</b>
60 - Supplies & Materials	337,450	309,300	143,477	450,642	234,049
64 - Services & Other Expenses	2,181,565	2,341,801	2,530,901	2,481,618	1,747,366
66 - Professional & Contracted Services	504,484	357,600	154,159	78,727	271,501
67 - Rent, Utilities & Maintenance	466,699	500,951	450,468	506,690	604,527
68 - Interfund Services	80,870	125,745	118,496	59,640	68,604
70 - Capital Asset Acquisitions	61,665	183,641	24,950	263,800	(800)
<b>TOTAL OPERATING</b>	<b>3,632,734</b>	<b>3,819,038</b>	<b>3,422,452</b>	<b>3,841,117</b>	<b>2,925,247</b>
<b>TOTAL USES</b>	<b>10,946,036</b>	<b>11,346,363</b>	<b>11,263,517</b>	<b>12,554,160</b>	<b>10,874,021</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(9,149,464)</b>	<b>(9,367,294)</b>	<b>(9,203,427)</b>	<b>(10,481,606)</b>	<b>(8,785,508)</b>

**Prime Accounts  
25 - Information Technology Services**

**Internal Service Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
45 - Charges for Services	4,281,638	4,501,765	4,754,021	5,691,722	5,199,173
47 - Other Revenue	-	2,377	-	-	-
<b>TOTAL REVENUE</b>	<b>4,281,638</b>	<b>4,504,142</b>	<b>4,754,021</b>	<b>5,691,722</b>	<b>5,199,173</b>
94 - Other Financial Sources & Uses	-	(8,485)	-	-	-
9999 - Planned Fund Balance Decrease	-	-	-	3,778,322	3,813,565
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>(8,485)</b>	<b>-</b>	<b>3,778,322</b>	<b>3,813,565</b>
<b>TOTAL SOURCES</b>	<b>4,281,638</b>	<b>4,495,657</b>	<b>4,754,021</b>	<b>9,470,044</b>	<b>9,012,737</b>
51 - Salaries-Regular Pay	243,192	321,816	294,220	418,887	418,887
52 - Salaries-Other Compensation	6,448	12,358	14,897	7,536	7,536
55 - Fringe Benefits	103,619	139,050	119,748	138,470	127,279
56 - Vacancy Savings	-	-	-	(3,258)	-
<b>TOTAL SALARIES</b>	<b>353,259</b>	<b>473,223</b>	<b>428,865</b>	<b>561,635</b>	<b>553,702</b>
60 - Supplies & Materials	227,648	434,552	555,529	2,408,740	945,340
64 - Services & Other Expenses	353,427	220,020	489,798	1,088,385	1,310,430
66 - Professional & Contracted Services	92,220	48,673	604,466	1,791,706	3,349,393
67 - Rent, Utilities & Maintenance	2,397,510	2,166,641	2,176,681	3,054,953	2,795,872
68 - Interfund Services	4,448	7,490	(2,077)	26,613	8,000
70 - Capital Asset Acquisitions	14,354	966,277	-	338,012	50,000
79 - Depreciation Expense	146,778	(812,520)	213,102	-	-
<b>TOTAL OPERATING</b>	<b>3,236,383</b>	<b>3,031,134</b>	<b>4,037,500</b>	<b>8,708,409</b>	<b>8,459,035</b>
98 - Operating Transfers Out	-	-	-	200,000	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>
<b>TOTAL USES</b>	<b>3,589,642</b>	<b>3,504,357</b>	<b>4,466,365</b>	<b>9,470,044</b>	<b>9,012,737</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>691,996</b>	<b>991,299</b>	<b>287,656</b>	<b>-</b>	<b>-</b>

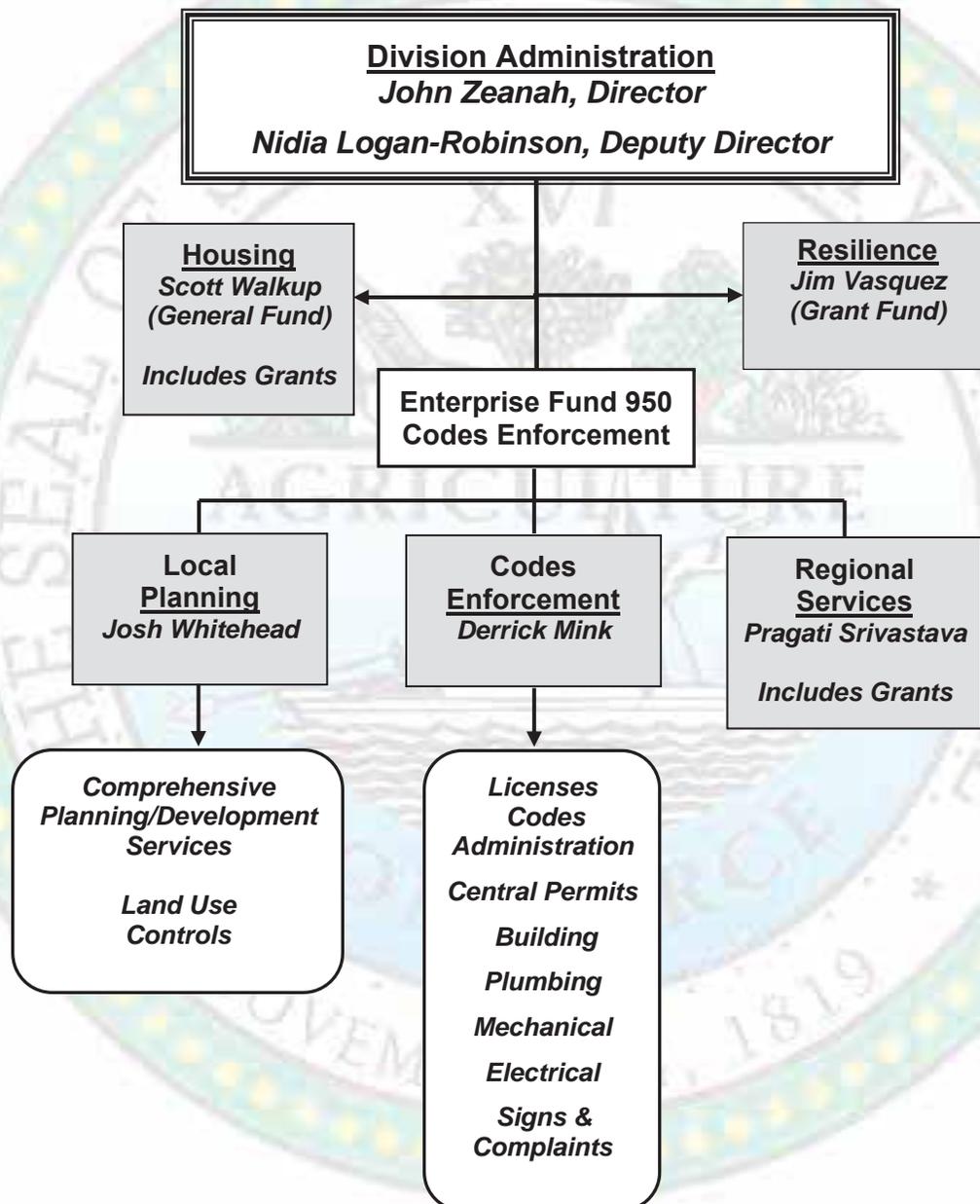
**Prime Accounts**  
**25 - Information Technology Services**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
96 - Operating Transfers In	-	-	-	761,636	-
9999 - Planned Fund Balance Decrease	-	-	-	-	421,227
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,636</b>	<b>421,227</b>
<b>TOTAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,636</b>	<b>421,227</b>
60 - Supplies & Materials	-	-	-	405,088	303,816
64 - Services & Other Expenses	-	-	-	330,200	97,650
67 - Rent, Utilities & Maintenance	-	-	-	26,348	19,761
<b>TOTAL OPERATING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,636</b>	<b>421,227</b>
<b>TOTAL USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>761,636</b>	<b>421,227</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# PLANNING & DEVELOPMENT

## Division Organizational Chart by Program



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**Division Overview FY 21**

**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

Planning and Development is a joint agency serving both the City of Memphis and Shelby County with the mission of developing plans and programs that will result in thriving, livable neighborhoods, better job opportunities, enhanced human potential, and safe and efficient buildings. The Division supports the following County goals:



***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

[2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.



***Strategy 4: Promote Workforce Development and a Healthy Economy***

[4-c] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

[4-e] Provide a business-friendly environment in county operations and regulations to encourage local development and diversity.



***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

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

[5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.

[5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.

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

[5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.

[5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

**DEPARTMENTAL MISSION/GOALS:**

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

**2710 Housing [General Fund]** – To create affordable housing and housing rehabilitation assistance and other projects that directly benefit low-income residents within the Shelby County Urban County designation. Provides down payment assistance to low to moderate income homebuyers and oversees Fair Housing Act programs, referrals, and discrimination complaints. Executes grant initiatives such as the Community Development Block Grant Funds, HOME Entitlement Grant Funds, and the Lead Based Paint Hazard Control Grant.

## PLANNING & DEVELOPMENT

John Zeanah, Director

**2701 Director** – To provide fiscal oversight in managing the budget and human resources of the division through planning and projects focused on efficient and resilient practices related to energy efficiency, recycling and waste, planning and green space, transportation and environmental quality.

**2702 Local Planning** – To provide local and regional planning and use of land that will enhance the quality of life for all age groups. Provide impact studies for growth and development of the geographic topography of the City and County; a conduit for Community Redevelopment funding and activities; and assists in proposed Zoning and Subdivision Regulation legislation.

**2708 Codes Enforcement** – To provide a safe and secure environment through the enforcement and administration of Construction Code standards and zoning regulations. Issues and maintains contractor eligibility for building, plumbing, mechanical, and electrical permits and licenses. Performs inspections and reviews construction plans and projects to ensure compliance with code regulations.

**2711 Regional Services** – To encourage and promote the development of a balanced, efficient, and affordable regional transportation system to meet the needs of people and goods moving within and through the region, while minimizing the effects of transportation-related air pollution. Develops and maintains long-range economically sound and environmentally safe multimodal transportation plans and networks for people and goods. Programs federal transportation allocated to the region.

**2712 Resilience Department** – To provide construction of resilience designs in floodways to protect residents and areas of Shelby County from the future impact of natural disasters related to flooding and the creation of a Regional Resilience Plan to direct future disaster planning and recovery efforts.

### Service Level Measurements

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimated
<b>Housing</b>						
Approved Down Payment Assistance Loans	162	124	68	60	41	40
Lead Hazard Reduction Units Assisted	56	12	43	76	29	0
Low Income Homeowner Rehabilitations	26	13	28	24	19	20
<b>Local Planning &amp; Growth</b>						
# of Land Use Cases			482	422	488	475
<b>Building Permits</b>						
# of Residential Building Permits Issued	3,732	4,099	4,134	3,885	4,198	4,000
# of Commercial Building Permits Issued	2,726	2,869	2,769	2,748	2,076	2,500
Average # of Permits per Inspector	1,206	1,235	1,300	1,291	1,013	1,063



**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

The Codes Enforcement Fund is an Enterprise Fund dependent on revenue generated from services. Growth in the economy projects a positive outlook for commercial construction permits in the coming year while housing construction maintains current levels. Fund balance has been impacted by a GAAP accounting rule that now requires that OPEB obligations be recorded for enterprise funds.

**REVENUE SOURCES:**

- Codes Enforcement is supported by fees, licenses, and permits generated by services provided and inspections performed. The current revenue structure is evaluated periodically to evaluate potential increases or to identify opportunities for enhanced enforcement operations.
- The City of Memphis and the County share equally in providing any additional financial support as needed to sustain operations.

**CODES ENFORCEMENT FUND 950**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	13,935,873	13,973,500	13,440,065	(533,435)
Total Personnel	8,098,542	10,591,513	10,654,693	63,181
O&M	2,987,398	3,521,932	3,951,292	429,360
Net Transfers	1,264,473	1,147,336	1,165,920	18,584
Planned Fund Balance Change	-	1,078,179	-	(1,078,179)
<b>Net Expenditures</b>	<b>4,114,406</b>	<b>(70,788)</b>	<b>-</b>	<b>70,788</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>124.0</b>	<b>124.0</b>	<b>124.0</b>	<b>-</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Revenues are budgeted at \$13.4 million. Decrease is due to anticipated decline in fines, fees, and permit collections.
- **Total Personnel:** Variance is a result of lower costs for pension and OPEB offset by changes to employee health elections. Positions remain unchanged at 124.
- **O&M:** Variance is a result of anticipated cost reductions in Professional Contracted Services and Supplies & Materials.

**GRANT FUNDS** – account for 81% of Division operations. FY21 grant funding is \$63.4 million, an increase of \$27.4 million from prior year due to increased revenue from the Resilience Grant.

- Federal Lead Based Paint Grant has ended
- FTE count for grants is 22.6, a decrease of 3.0 FTE from FY20.

**GENERAL FUND** – Housing department aids low-income families with housing down payment and Fair Housing Act programs. This department accounts for 1% of Division operations.

# PLANNING & DEVELOPMENT

John Zeanah, Director

## FTE Position Count

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
010	2710	Housing	4.0	4.0	3.4	3.4	3.4	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>4.0</b>	<b>4.0</b>	<b>3.4</b>	<b>3.4</b>	<b>3.4</b>	<b>-</b>
<b>ENTERPRISE FUND</b>								
950	2701	Director & Staff	6.0	6.0	7.0	8.0	8.0	-
950	2702	Local Planning	12.0	13.0	12.0	12.0	12.0	-
950	2708	Codes Enforcement	98.0	97.0	105.0	104.0	104.0	-
<b>TOTAL POSITIONS - ENTERPRISE FUND</b>			<b>116.0</b>	<b>116.0</b>	<b>124.0</b>	<b>124.0</b>	<b>124.0</b>	<b>-</b>
<b>GRANT FUNDS</b>			<b>25.5</b>	<b>27.0</b>	<b>25.6</b>	<b>25.6</b>	<b>22.6</b>	<b>(3.0)</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>145.5</b>	<b>147.0</b>	<b>153.0</b>	<b>153.0</b>	<b>150.0</b>	<b>(3.0)</b>

FY17 - Moved one (1) position from General Fund to Grant Fund #228, with offsetting changes to salary reimbursements.

Resilience Grant began operations in mid-year with 3 FTE that accounted for 1.5 FTE change at end of year.

FY18 - Grant Funds - increased 1.5 FTE reflecting a full year's operation of Resilience Grant.

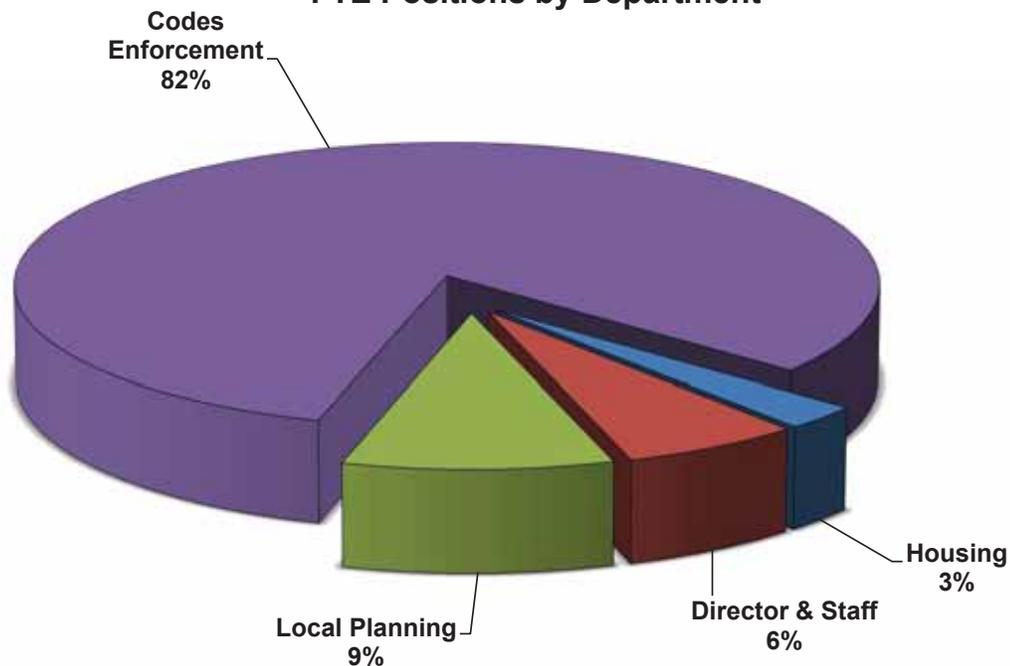
FY19 - Codes Enforcement - increased 1 FTE reflecting Position (950233) moving from Housing to Codes Enforcement.

Position was allocated 0.6 to General Fund and 0.4 to Grant 114. Grants Coordinator Position (090595) deleted when Housing Grant 322 ended. Added 7 positions.

FY20 - Grant Funds - FTE unchanged; One (1) position moved from Director and Staff to Local Planning.

FY21 - Grant Funds - 3.0 FTE deleted (Grants Coordinator, Site Inspector, & Education Outreach Coordinator) as Fund 229, Federal Lead Based Paint Grant ended in FY20.

### FTE Positions by Department



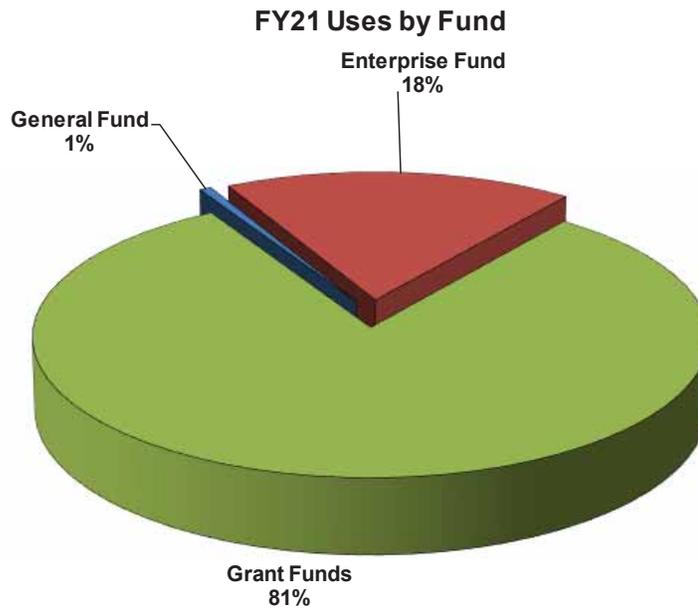
## Prime Accounts 27 - Planning & Development

## All Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	1,299,891	1,206,009	1,464,549	6,489,689	7,086,058
44 - Intergov Revenues-Federal & Local	4,699,983	7,610,463	6,706,585	27,120,460	57,359,334
45 - Charges for Services	18,908	19,508	23,296	27,500	27,500
46 - Fines, Fees & Permits	9,151,405	9,207,881	12,191,531	12,318,684	11,720,048
47 - Other Revenue	235,900	249,302	235,141	271,000	272,500
48 - Investment Income	91,263	155,966	476,782	440,000	410,000
<b>TOTAL REVENUE</b>	<b>15,497,350</b>	<b>18,449,129</b>	<b>21,097,884</b>	<b>46,667,332</b>	<b>76,875,440</b>
94 - Other Financial Sources & Uses	10,659	17,826	(4,362)	75,000	75,000
96 - Operating Transfers In	1,719,654	1,761,440	1,779,039	1,946,231	4,898,441
9990 - Carryforward For Encumbrances	-	-	-	1,227,176	-
9999 - Planned Fund Balance Decrease	-	-	-	1,001,000	1,022,905
<b>TOTAL OTHER SOURCES</b>	<b>1,730,314</b>	<b>1,779,266</b>	<b>1,774,677</b>	<b>4,249,407</b>	<b>5,996,346</b>
<b>TOTAL SOURCES</b>	<b>17,227,664</b>	<b>20,228,395</b>	<b>22,872,561</b>	<b>50,916,739</b>	<b>82,871,785</b>
51 - Salaries-Regular Pay	7,337,434	7,424,350	7,745,078	9,386,964	9,222,784
52 - Salaries-Other Compensation	107,726	108,277	96,834	116,264	327,361
55 - Fringe Benefits	4,076,676	4,028,368	2,383,045	3,617,914	3,388,087
56 - Vacancy Savings	-	-	-	(183,183)	(96,149)
<b>TOTAL SALARIES</b>	<b>11,521,837</b>	<b>11,560,995</b>	<b>10,224,957</b>	<b>12,937,958</b>	<b>12,842,083</b>
60 - Supplies & Materials	150,677	131,038	108,904	546,658	248,838
64 - Services & Other Expenses	1,302,569	2,032,840	2,437,845	4,500,338	3,064,010
66 - Professional & Contracted Services	2,453,947	4,302,948	4,390,704	10,315,465	8,441,946
67 - Rent, Utilities & Maintenance	62,710	73,787	80,881	132,020	127,688
68 - Interfund Services	1,072,094	1,128,536	1,169,278	1,441,036	1,574,252
70 - Capital Asset Acquisitions	60,184	64,711	1,167,717	19,948,952	56,566,199
79 - Depreciation Expense	68,390	65,199	(313,719)	-	-
<b>TOTAL OPERATING</b>	<b>5,170,571</b>	<b>7,799,059</b>	<b>9,041,610</b>	<b>36,884,469</b>	<b>70,022,932</b>
98 - Operating Transfers Out	228,084	242,256	279,039	417,025	398,441
9998 - Planned Fund Balance Increase	-	-	-	1,078,179	-
<b>TOTAL OTHER USES</b>	<b>228,084</b>	<b>242,256</b>	<b>279,039</b>	<b>1,495,204</b>	<b>398,441</b>
<b>TOTAL USES</b>	<b>16,920,492</b>	<b>19,602,309</b>	<b>19,545,607</b>	<b>51,317,631</b>	<b>83,263,456</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>307,173</b>	<b>626,085</b>	<b>3,326,955</b>	<b>(400,892)</b>	<b>(391,671)</b>

**Sources and Uses by Fund Type**

<u>FUND NAME:</u>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE & OTHER SOURCES	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b> 010 - General Fund	-	-	-	327,310	64,361	-	(391,671)	1%
<b>ENTERPRISE FUND</b> 950 - Codes Enforcement	13,440,065	1,500,000	-	14,605,985	334,080	-	-	18%
<b>GRANT FUNDS</b>	63,510,375	3,398,441	1,022,905	67,931,720	-	-	-	81%
<b>ALL FUNDS TOTAL</b>	<b>76,950,440</b>	<b>4,898,441</b>	<b>1,022,905</b>	<b>82,865,015</b>	<b>398,441</b>	<b>-</b>	<b>(391,671)</b>	<b>100%</b>



*The Planning and Development Division has two major revenue sources: State and Federal grant funds and fees generated from Construction Codes Enforcement services.*

**PLANNING & DEVELOPMENT***John Zeanah, Director***Net Expenditures by Department\***

<b>Fund</b>	<b>Dept</b>	<b>Dept Description</b>	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 AMENDED</b>	<b>FY21 ADOPTED</b>
<b>GENERAL FUND</b>							
010	2710	Housing	359,233	401,359	370,210	400,892	391,671
<b>GENERAL FUND TOTAL</b>			<b>359,233</b>	<b>401,359</b>	<b>370,210</b>	<b>400,892</b>	<b>391,671</b>
<b>ENTERPRISE FUNDS</b>							
950	2701	Director - Plan & Development	(970,225)	(1,344,054)	(2,977,259)	(1,407,686)	(1,810,335)
950	2702	Local Planning	637,064	629,917	750,020	951,075	993,848
950	2708	Codes Enforcement	(471,609)	(385,407)	(1,997,076)	264,216	625,545
950	2711	Regional Services	44,065	64,520	114,272	192,394	190,942
<b>ENTERPRISE FUNDS TOTAL</b>			<b>(760,705)</b>	<b>(1,035,023)</b>	<b>(4,110,043)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>94,299</b>	<b>7,579</b>	<b>412,878</b>	<b>-</b>	<b>-</b>
<b>PLANNING &amp; DEVELOPMENT TOTAL</b>			<b>(307,173)</b>	<b>(626,085)</b>	<b>(3,326,955)</b>	<b>400,892</b>	<b>391,671</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
27 - Planning & Development**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
46 - Fines, Fees & Permits	2,250	-	-	-	-
<b>TOTAL REVENUE</b>	<b>2,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>2,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
51 - Salaries-Regular Pay	215,173	200,268	194,781	200,623	195,277
52 - Salaries-Other Compensation	3,730	3,108	2,924	4,668	4,668
55 - Fringe Benefits	78,909	80,230	76,302	71,895	68,656
56 - Vacancy Savings	-	-	-	(1,889)	-
<b>TOTAL SALARIES</b>	<b>297,813</b>	<b>283,607</b>	<b>274,007</b>	<b>275,297</b>	<b>268,600</b>
60 - Supplies & Materials	5,689	6,899	5,625	8,493	8,048
64 - Services & Other Expenses	1,675	1,496	1,280	2,725	2,138
68 - Interfund Services	35,147	48,222	45,786	50,017	48,524
<b>TOTAL OPERATING</b>	<b>42,511</b>	<b>56,617</b>	<b>52,691</b>	<b>61,235</b>	<b>58,710</b>
98 - Operating Transfers Out	21,160	61,135	43,512	64,361	64,361
<b>TOTAL OTHER USES</b>	<b>21,160</b>	<b>61,135</b>	<b>43,512</b>	<b>64,361</b>	<b>64,361</b>
<b>TOTAL USES</b>	<b>361,483</b>	<b>401,359</b>	<b>370,210</b>	<b>400,892</b>	<b>391,671</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(359,233)</b>	<b>(401,359)</b>	<b>(370,210)</b>	<b>(400,892)</b>	<b>(391,671)</b>

**Prime Accounts  
27 - Planning & Development**

**Enterprise Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
44 - Intergov Revenues-Federal & Local	1,500,000	1,500,000	1,500,000	1,500,000	1,593,765
45 - Charges for Services	18,908	19,508	23,296	27,500	27,500
46 - Fines, Fees & Permits	9,027,011	9,089,197	12,077,165	12,135,000	11,536,300
47 - Other Revenue	3,237	829	4,705	1,000	2,500
48 - Investment Income	50,542	100,965	330,707	310,000	280,000
<b>TOTAL REVENUE</b>	<b>10,599,699</b>	<b>10,710,500</b>	<b>13,935,873</b>	<b>13,973,500</b>	<b>13,440,065</b>
94 - Other Financial Sources & Uses	10,659	17,826	(4,362)	-	-
96 - Operating Transfers In	1,500,000	1,519,184	1,500,000	1,500,000	1,500,000
9990 - Carryforward For Encumbrances	-	-	-	1,227,176	-
<b>TOTAL OTHER SOURCES</b>	<b>1,510,659</b>	<b>1,537,010</b>	<b>1,495,638</b>	<b>2,727,176</b>	<b>1,500,000</b>
<b>TOTAL SOURCES</b>	<b>12,110,358</b>	<b>12,247,510</b>	<b>15,431,511</b>	<b>16,700,676</b>	<b>14,940,065</b>
51 - Salaries-Regular Pay	6,037,528	5,964,104	6,251,263	7,625,179	7,625,179
52 - Salaries-Other Compensation	91,309	93,840	83,182	100,047	312,422
55 - Fringe Benefits	3,572,230	3,407,971	1,764,097	2,962,435	2,813,241
56 - Vacancy Savings	-	-	-	(166,937)	(96,149)
<b>TOTAL SALARIES</b>	<b>9,701,067</b>	<b>9,465,914</b>	<b>8,098,542</b>	<b>10,520,725</b>	<b>10,654,693</b>
60 - Supplies & Materials	131,653	105,352	97,135	412,412	150,160
64 - Services & Other Expenses	114,871	118,571	157,250	413,224	507,507
66 - Professional & Contracted Services	137,270	182,478	1,508,155	739,297	601,263
67 - Rent, Utilities & Maintenance	58,277	72,557	80,881	109,050	103,300
68 - Interfund Services	871,017	956,584	994,037	1,191,173	1,322,940
70 - Capital Asset Acquisitions	60,184	64,711	463,660	1,883,952	1,266,122
79 - Depreciation Expense	68,390	65,199	(313,719)	-	-
<b>TOTAL OPERATING</b>	<b>1,441,662</b>	<b>1,565,452</b>	<b>2,987,398</b>	<b>4,749,108</b>	<b>3,951,292</b>
98 - Operating Transfers Out	206,924	181,121	235,527	352,664	334,080
9998 - Planned Fund Balance Increase	-	-	-	1,078,179	-
<b>TOTAL OTHER USES</b>	<b>206,924</b>	<b>181,121</b>	<b>235,527</b>	<b>1,430,843</b>	<b>334,080</b>
<b>TOTAL USES</b>	<b>11,349,653</b>	<b>11,212,487</b>	<b>11,321,468</b>	<b>16,700,675</b>	<b>14,940,065</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>760,705</b>	<b>1,035,023</b>	<b>4,110,043</b>	<b>-</b>	<b>-</b>

**Prime Accounts  
27 - Planning & Development**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	1,299,891	1,206,009	1,464,549	6,489,689	7,086,058
44 - Intergov Revenues-Federal & Local	3,199,983	6,110,463	5,206,585	25,620,460	55,765,569
46 - Fines, Fees & Permits	122,144	118,683	114,366	183,684	183,748
47 - Other Revenue	232,663	248,473	230,436	270,000	270,000
48 - Investment Income	40,721	55,000	146,076	130,000	130,000
<b>TOTAL REVENUE</b>	<b>4,895,402</b>	<b>7,738,629</b>	<b>7,162,011</b>	<b>32,693,832</b>	<b>63,435,375</b>
94 - Other Financial Sources & Uses	-	-	-	75,000	75,000
96 - Operating Transfers In	219,654	242,256	279,039	446,231	3,398,441
9999 - Planned Fund Balance Decrease	-	-	-	1,001,000	1,022,905
<b>TOTAL OTHER SOURCES</b>	<b>219,654</b>	<b>242,256</b>	<b>279,039</b>	<b>1,522,231</b>	<b>4,496,346</b>
<b>TOTAL SOURCES</b>	<b>5,115,056</b>	<b>7,980,885</b>	<b>7,441,050</b>	<b>34,216,063</b>	<b>67,931,720</b>
51 - Salaries-Regular Pay	1,084,734	1,259,978	1,299,034	1,561,161	1,402,328
52 - Salaries-Other Compensation	12,687	11,329	10,727	11,549	10,271
55 - Fringe Benefits	425,536	540,167	542,647	583,584	506,190
56 - Vacancy Savings	-	-	-	(14,357)	-
<b>TOTAL SALARIES</b>	<b>1,522,957</b>	<b>1,811,474</b>	<b>1,852,408</b>	<b>2,141,937</b>	<b>1,918,789</b>
60 - Supplies & Materials	13,335	18,787	6,144	125,753	90,630
64 - Services & Other Expenses	1,186,022	1,912,772	2,279,315	4,084,389	2,554,365
66 - Professional & Contracted Services	2,316,677	4,120,470	2,882,549	9,576,168	7,840,683
67 - Rent, Utilities & Maintenance	4,433	1,230	-	22,970	24,388
68 - Interfund Services	165,930	123,730	129,455	199,846	202,788
70 - Capital Asset Acquisitions	-	-	704,058	18,065,000	55,300,077
<b>TOTAL OPERATING</b>	<b>3,686,398</b>	<b>6,176,990</b>	<b>6,001,521</b>	<b>32,074,127</b>	<b>66,012,931</b>
98 - Operating Transfers Out	-	0	-	-	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES</b>	<b>5,209,355</b>	<b>7,988,464</b>	<b>7,853,929</b>	<b>34,216,063</b>	<b>67,931,720</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(94,299)</b>	<b>(7,579)</b>	<b>(412,878)</b>	<b>-</b>	<b>-</b>

**Grant Summary Information**

The Division of Planning & Development is largely funded through federal, state, and local grants. Major initiatives include:

***Local Planning***

- The Tree Bank is a fund set up to receive monies from owners or developers who are unable to successfully plant and maintain trees on the site under development, with such monies to be used for planting and maintaining public trees under a planning process administered by the Office of Planning and Development (OPD). The funds are used to reasonably regulate and control the clearing of tree and wood vegetation and to encourage the planting of new trees.

***Economic Development – Sustainability***

- Provide community development funding for economic initiatives for minority, women, and local businesses.

***Housing***

- All grants are federal grants provided directly to Shelby County from the U.S. Department of Housing and Urban Development. Funds are used to provide decent, safe and sanitary housing, better neighborhoods, communities and lead-safe homes for low to moderate-income households. The Community Development Block Grant (CDBG) and Home Entitlement funds are annual entitlement grants limited to the urban county serviced area.

***Regional Services***

- Grants are Federal Thru State funds for the Memphis Metropolitan Planning Areas. Tennessee Department of Transportation (TDOT) is the primary source of funding. The funds are used to fund transportation planning projects outlined in the Unified Planning Work Program (UPWP). The second source of funding is Federal Thru State from the Mississippi Department of Transportation (MDOT). These funds are used for transit planning activities and transportation planning projects outlined in the UPWP.

***Resilience***

- A Community Development National Disaster Resilience (CDBG-NDR) Grant from the U.S. Department of Housing and Urban Development designed to provide construction of resilience designs in floodways to protect residents and areas of Shelby County from the future impact of natural disasters related to flooding and the creation of a Regional Resilience Plan to direct future disaster planning and recovery efforts. Flood control project areas are the Big Creek Area (Millington, Wolf River Watershed (Raleigh/Fraser), and South Memphis (Cypress Creek).

# PLANNING & DEVELOPMENT

John Zeanah, Director

## Grant Program Detail

<u>FUND GRANT PROGRAM</u>	<u>FY21 AMOUNT</u>
<b><u>Department: 2702 Local Planning</u></b>	
405 Tree Bank	\$ 5,000
<b>Department Total</b>	<b>\$ 5,000</b>
<b><u>Department: 2706 Sustainability</u></b>	
599 Energy Efficiency and Workforce Development	\$ 150,000
875 Economic Development Grant (Interest Income)	50,000
<b>Department Total</b>	<b>\$ 200,000</b>
<b><u>Department: 2710 Housing</u></b>	
114 Community Development Block Grant- HUD	\$ 2,370,237
144 Home Entitlement - HUD	954,186
600 Down Payment Assistance Program - Assistance Funds	400,000
601 Down Payment Assistance Program - Admin & Operation	338,748
<b>Department Total</b>	<b>\$ 4,063,171</b>
<b><u>Department: 2711 Regional Services</u></b>	
380 Transportation Planning TDOT	\$ 65,000
382 Transportation Planning TDOT	1,781,181
387 Transportation Planning MDOT	668,954
423 MDOT Section 8/Rideshare Planning	5,000
<b>Department Total</b>	<b>\$ 2,520,135</b>
<b><u>Department: 2712 Resilience Department</u></b>	
297 Resilience Grant Fund	\$ 56,647,069
<b>Department Total</b>	<b>\$ 56,647,069</b>
<b>DIVISION TOTAL*</b>	<b>\$ 63,435,375</b>

\*Grant totals reflect current revenue sources only.

**Discontinuations:**

- Fund 229 - Federal Lead Based Paint

*HUD = Housing and Urban Development*

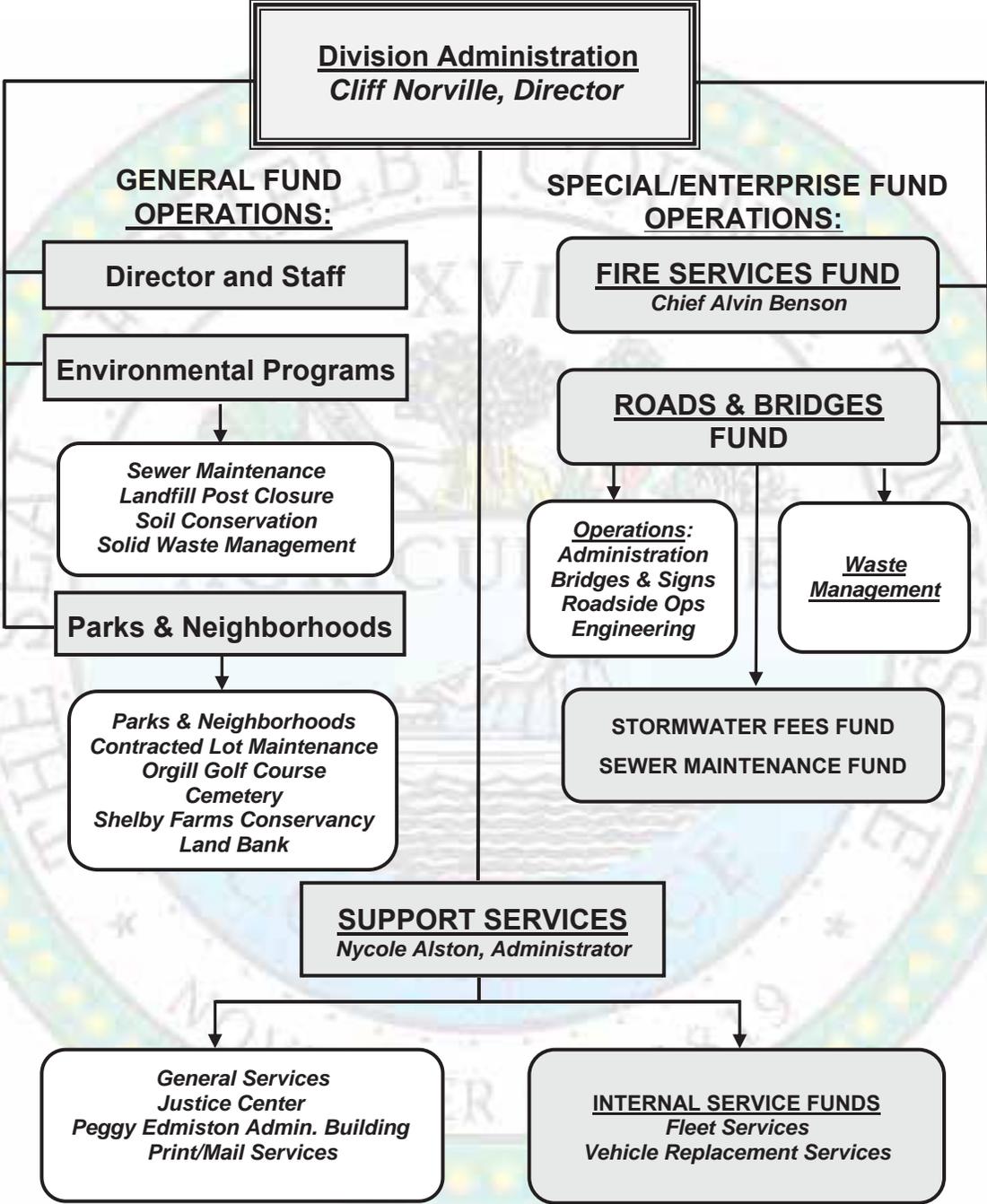
*TDOT = Tennessee Department of Transportation*

*MDOT = Mississippi State Department of Transportation*



# PUBLIC WORKS

## Division Organizational Chart by Program



**Public Works  
Service Level Measurements**

Service Levels	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimated
<b>Environmental Programs</b>				
# of Complaints Resolved in 24 hours	249	296	273	250
Miles of roadside trash/debris collected	2,443	2,391	2,009	1,800
Tons of liter collected	222	254	194	180
<b>Parks &amp; Neighborhoods</b>				
Number of golf rounds played	15,000	15,283	11,595	16,000
Landscaping Jobs on Vacant Property	30,800	24,780	17,144	n/a
Cemetery Burials - Indigent	104	111	99	100
Cemetery Burials - Infants	117	105	138	100
<b>Support Services</b>				
Properties Sold by Land Bank	1,282	1,040	506	1,070
Total Property Sales Revenue	\$4,317,833	\$2,135,671	\$2,170,460	\$2,874,654
Properties in Inventory	3,398	2,795	2,031	2,741
Work orders processed	7,740	8,113	6,185	7,000
Landscaping Jobs on Vacant Property	n/a	n/a	n/a	24,000
Inter-Office Mail pieces delivered	712,456	688,884	814,109	850,000
Metered Mail	1,127,342	1,144,632	1,173,726	1,200,000
Mail delivery error rate	0.0012	0.0012	0.0012	0.0012
Impressions (# of copies made)	3,981,866	6,038,800	3,752,124	3,700,000
Print Service requests	1,387	1,697	1,322	1,350
<b>Roads &amp; Bridges</b>				
Signs replaced (units)	1,361	1,511	1,554	1,200
Traffic control roadway striping - painted miles	368	236	127	200
Traffic control sign maintenance (units)	15,600	15,725	16,000	16,500
Asphalt program - miles of roadway paved	55	45	44	45
Right-of-way maintenance	3,655	3,669	4,606	4,500
<b>Waste Management</b>				
Dead animals recovered and properly disposed annually	1,078	1,063	765	750
Tons of trash per year collected	168	169	154	150
<b>Stormwater</b>				
Land Disturbance Activities cited for lack of controls	3	1	1	3
Public Education and Outreach Events	10	6	4	3
<b>Fire Department</b>				
Average number of structures covered by Fire Fees	44,832	44,936	46,370	49,600
Dispatch - # of Incoming Telephone Calls	53,410	55,494	47,092	48,700
Fire responses - Unincorporated & Lakeland/Other	4,549	4,251	4,740	4,900
First responder calls - Unincorporated & Lakeland/Other Municipalities	11,723	11,489	11,985	12,300
Response Time - from dispatch to arrival of equipment (minutes)	5:59	5:53	5:58	5:58
Incidence of Structure Fires per 1,000 Population (average per months)	29.3	28.0	26.2	26.0
<b>Fleet Vehicle Replacement</b>				
Vehicles Replaced	30	15	6	64
Average Age of Fleet Years	4.5	7.3	5.7	5.0
<b>Fleet Services</b>				
Diesel distribution-gallons	115,000	117,369	101,742	115,000
Gasoline distribution-gallons	550,000	592,146	578,285	575,000
Completed work orders-maintenance	1,150	909	978	950
Completed work orders-repairs	2,700	2,000	2,006	1,950
Mechanic productivity hours	45.0%	72.0%	60.0%	60.0%
24 hour turnaround service %	55.0%	63.0%	57.0%	55.0%

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**Division Overview FY 21**

**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To provide services to Shelby County that protect and promote environmental quality, preserve county infrastructure of land, roads and buildings, and ensure effective emergency response systems. The Division aims to maximize efficiency and minimize various costs of county operations through centralization, utilization of technology, and outsourcing or other methods.

The Division of Public Works supports the following County strategic goals:



***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

- [2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
- [2-b] Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up for trial.
- [2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
- [2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
- [2-e] Reduce the recidivism rate of kids who are detained and in county custody.
- [2-f] Administer equitable civil and criminal justice court systems.
- [2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
- [2-h] Provide effective law enforcement and improve the detention facilities for youths and adults.
- [2-i] Provide effective disaster preparedness and 911 emergency response systems.
- [2-j] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.



***Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources***

- [5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management, and revenue collections. Maintain all records of public transactions as required by the State.
- [5-b] Preserve and maintain county infrastructure of roads, bridges, buildings, and technical systems for current and future operations.
- [5-c] Maximize efficiency and minimize cost of operations through centralization, utilization of technology, outsourcing, or other methods.
- [5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
- [5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs, and succession planning.
- [5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

**DEPARTMENTAL MISSION/GOALS:**

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

**3001 Director & Staff** – To provide fiscal, strategic, and operational direction for all departments within the Public Works Division.

## PUBLIC WORKS

*Cliff Norville, Director*

**3004 Environmental Programs** – To protect the health, safety and general welfare of citizens by providing sanitary sewer services to subdivisions and schools within Shelby County, promoting soil conservation to County landowners, and monitoring County landfills and groundwater to ensure a clean water environment. The Stormwater program provides protection from the adverse impact of uncontrolled storm water drainage and the discharge of pollutants into receiving water.

**3008 Fire Department** – To protect the lives and property of the people of Shelby County from fires, natural disasters, and hazardous materials incidents and to save lives by providing emergency medical services and prevention education programs. The Department covers 323 square miles that include over 43,144 commercial and residential structures and about 152,000 citizens.

**3010 Roads & Bridges** – To identify and oversee the public infrastructure needs for the County and responding to those needs with an approach that is environmentally sound. The Department initiates and manages the design of system improvements necessary as maintenance issues arise and growth patterns emerge. Staff is responsible for many activities that preserve County infrastructure such as the following: preparation of design contracts for roads, bridges and buildings and oversight of consultants; review of all CIP and development construction plans and for technical adequacy, traffic control and permits; for oversight of construction contracts to verify quality of work and proper payment to contractors; administration of program requirements for the EPA NPDES, Phase II; monitoring of Walnut Grove methane gas elimination system; coordination for FEMA insurance rate maps and flood plain program; maintenance and preparation of dams and levees for periodic inspection by state.

**3016 Parks and Neighborhoods**– To acquire, develop and maintain public parks, playgrounds, recreation centers, and conservation areas for availability to the residents of Shelby County. This department aims to promote and preserve the health and general welfare of the citizens within Shelby County by maintaining these public recreation areas and encouraging orderly development and conservation of natural resources.

**3019 Fleet Services** - Operates as an internal service fund providing vehicle and equipment maintenance and fueling services for all vehicles and equipment that currently comprise the fleet at Shelby County Government to ensure safe and efficient operations. The Fleet Vehicle Replacement program provides a system for funding and purchasing these vehicles as needed.

**3021 Waste Management** – To provide waste disposal for Area 10 Compound (East Complex). Dead Animal pick-up is also included in their tasks with responsibility for disposal of dead animals from roadways, veterinary clinics and rural livestock areas as well.

**3073 Support Services** – To provide maintenance, repairs, mail & printing services, in-house construction, utilities management, tire recycling, parking for County employees, capital improvement projects, janitorial services and disposal of tax-acquired properties.



*The Peggy W. Edmiston Administration Building, centrally located at 1075 Mullins Station Road, houses various county services and agencies.*

*Built in 1935 as the Shelby County Hospital and Health Care Center, this building is one of many aging county facilities maintained by Support Services. A \$2.8 million renovation to the area that houses the Assessor's Office began in FY18 with CIP funding.*

**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- The inventory of County owned properties remains high, requiring a need to maintain the present funding for property maintenance of the lots.
- Due to the age of many County facilities, building maintenance costs have increased as refurbishment or replacement becomes necessary. This factor will increase long term needs for capital Improvement funding in addition to recurring operating repair costs

**General Fund**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	2,037,209	3,006,621	2,783,662	(222,959)
Total Personnel	11,492,302	11,795,214	11,298,776	(496,438)
O&M	11,895,991	13,374,241	12,554,913	(819,328)
Affiliated Organizations	825,848	825,848	1,325,848	500,000
Other Financing Sources	1,000	100,000	100,000	-
Net Transfers	(14,830)	(9,540)	(9,540)	-
<b>Net Expenditures</b>	<b>(22,190,763)</b>	<b>(22,898,223)</b>	<b>(22,305,415)</b>	<b>592,808</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>162.0</b>	<b>161.0</b>	<b>159.0</b>	<b>(2.0)</b>
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**CHANGES TO MAJOR CATEGORIES**

- **Revenue:** The reduction is primarily a realignment of revenue budget with actual collections in the Orgill Park Golf Course.
- **Total Personnel:** Decrease is based on county-wide reductions to personnel budget through the deletion of positions vacant longer than 1 year, OPEB reductions, and the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.
- **Affiliated Organizations** includes \$500,000 increase for the Shelby Farms Conservancy.

**OTHER FUNDS:**

In addition to the General Fund, the Public Works Division includes four other fund types: Enterprise (Fire), Special Revenue (Roads & Bridges; Stormwater), Internal Services (Fleet Replacement and Service), & Grants. These summaries are provided on subsequent pages.

**PUBLIC WORKS**

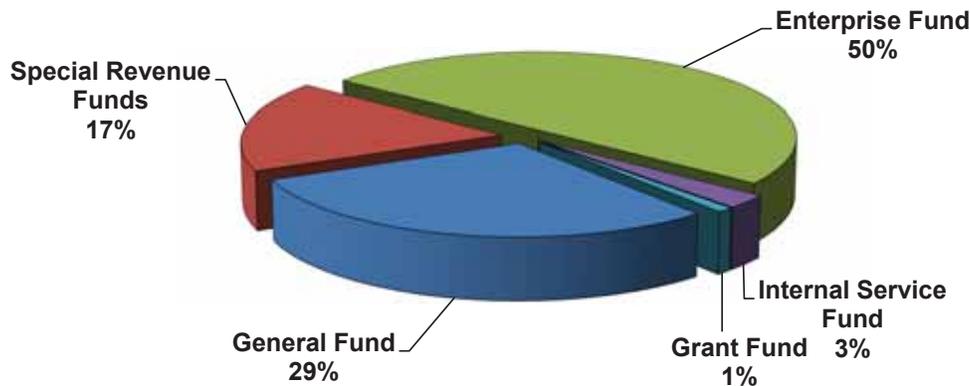
*Cliff Norville, Director*

**FTE Position Count**

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
010	3001	Director & Staff - Public Works	2.0	2.0	2.0	4.0 <sup>d</sup>	4.0	-
010	3004	Environmental Programs	3.0	3.0	3.0	3.0	3.0	-
010	3016	Parks & Neighborhoods	13.0	13.0 <sup>d</sup>	13.0	12.8 <sup>de</sup>	10.0 <sup>gh</sup>	(2.8)
010	3073	Support Services	143.0	144.0 <sup>a</sup>	144.0	141.3 <sup>ef</sup>	142.0 <sup>gi</sup>	0.8
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>161.0</b>	<b>162.0</b>	<b>162.0</b>	<b>161.0</b>	<b>159.0</b>	<b>(2.0)</b>
<b>SPECIAL REVENUE FUND</b>								
071	3010	R&B Bridges & Signs	88.1	87.1 <sup>b</sup>	87.1	88.1 <sup>f</sup>	87.1 <sup>j</sup>	(1.0)
071	3021	R&B Waste Management	2.0	2.0	2.0	2.0	2.0	-
072	3004	Solid Waste	-	-	-	-	1.0 <sup>j</sup>	1.0
093	3004	Stormwater Fees Fund	1.9	2.9 <sup>b</sup>	2.9	2.9	2.9	-
<b>TOTAL POSITIONS - SPECIAL REVENUE</b>			<b>92.0</b>	<b>92.0</b>	<b>92.0</b>	<b>93.0</b>	<b>93.0</b>	<b>-</b>
<b>ENTERPRISE FUND - FIRE SERVICES</b>			<b>229.0</b>	<b>229.0</b> <sup>c</sup>	<b>229.0</b>	<b>229.0</b>	<b>270.0</b> <sup>k</sup>	<b>41.0</b>
<b>INTERNAL SERVICE FUND</b>								
960	3019	Fleet Services	15.0	15.0	14.0 <sup>c</sup>	14.0	14.0	-
961	3073	Mail & Print Services	-	-	-	-	-	-
<b>TOTAL POSITIONS - INTERNAL SERVICES</b>			<b>15.0</b>	<b>15.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>-</b>
<b>GRANT FUND</b>			<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>502.0</b>	<b>503.0</b>	<b>502.0</b>	<b>502.0</b>	<b>541.0</b>	<b>(2.0)</b>

- FY18- a) One (1) FTE - Senior Manager position added to manage preventative maintenance of County Buildings
- b) Transferred Stormwater Tech position from Roads & Bridges to Stormwater
- FY19- c) Deleted one (1) FTE from Fleet Services to fund Fleet O&M expenditures
- FY20- d) Transferred two (2) FTEs from Parks & Neighborhoods to Director & Staff
- e) Transferred 1.8 FTEs from Support Services to Parks & Neighborhoods
- f) Transferred one (1) FTE from Support Services - General Fund to Roads & Bridges - Special Revenue
- FY21- g) Transferred two (2) FTEs from Parks & Neighborhoods to Support Services
- h) Deleted one (1) FTE from Parks & Neighborhoods per County cuts
- i) Deleted one (1) FTE from Support Services per County cuts
- j) Transferred one (1) FTE from Roads & Bridges to Solid Waste
- k) Added Forty-One (41) Public Safety positions to Fire Services due to South Cordova de-annexation.

**FTE Positions by Fund**



**Prime Accounts  
30 - Public Works**

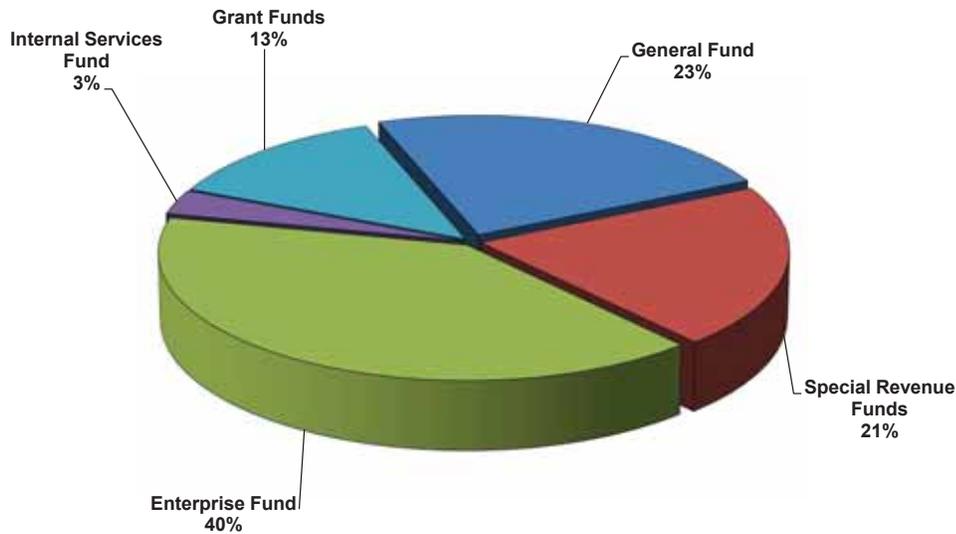
**All Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
41 - Other Local Taxes	3,221,725	5,181,835	7,959,376	600,000	160,000
43 - Intergov Revenues-State of Tennessee	22,429,206	19,233,070	14,770,657	30,189,562	24,885,572
44 - Intergov Revenues-Federal & Local	2,541,931	2,995,684	2,262,150	2,096,188	1,976,053
45 - Charges for Services	5,402,069	8,011,988	8,136,151	8,664,087	8,454,167
46 - Fines, Fees & Permits	22,962,170	23,829,469	23,276,207	23,163,063	28,386,794
47 - Other Revenue	155,211	127,438	257,730	154,000	157,500
48 - Investment Income	113,250	275,680	905,294	883,974	510,350
<b>TOTAL REVENUE</b>	<b>56,825,562</b>	<b>59,655,164</b>	<b>57,567,565</b>	<b>65,750,874</b>	<b>64,530,436</b>
94 - Other Financial Sources & Uses	211,449	111,088	(124,129)	175,000	175,000
96 - Operating Transfers In	530,183	1,812,690	128,943	1,838,531	1,369,253
9990 - Carryforward For Encumbrances	-	-	-	2,930,857	-
9999 - Planned Fund Balance Decrease	-	-	-	12,715,381	20,471,463
<b>TOTAL OTHER SOURCES</b>	<b>741,632</b>	<b>1,923,777</b>	<b>4,813</b>	<b>17,659,769</b>	<b>22,015,716</b>
<b>TOTAL SOURCES</b>	<b>57,567,194</b>	<b>61,578,941</b>	<b>57,572,378</b>	<b>83,410,644</b>	<b>86,546,152</b>
51 - Salaries-Regular Pay	23,060,628	25,513,833	26,469,497	29,241,939	31,494,033
52 - Salaries-Other Compensation	2,338,099	2,760,100	2,725,521	2,981,698	3,368,042
55 - Fringe Benefits	10,912,852	13,892,834	13,837,800	11,211,124	11,818,073
56 - Vacancy Savings	-	-	-	(2,034,150)	(3,373,589)
<b>TOTAL SALARIES</b>	<b>36,311,580</b>	<b>42,166,767</b>	<b>43,032,818</b>	<b>41,400,612</b>	<b>43,306,559</b>
60 - Supplies & Materials	4,116,809	4,011,826	4,181,292	6,161,285	5,705,624
64 - Services & Other Expenses	1,483,199	1,485,050	1,450,244	2,287,321	1,965,201
66 - Professional & Contracted Services	2,072,782	1,684,382	1,517,270	4,041,501	3,258,474
67 - Rent, Utilities & Maintenance	8,875,245	9,216,234	9,633,029	11,615,432	11,149,904
68 - Interfund Services	3,311,411	3,846,621	3,863,227	3,602,361	3,398,898
70 - Capital Asset Acquisitions	18,797,401	12,673,949	6,718,091	33,886,079	33,042,306
79 - Depreciation Expense	(2,587,586)	(488,311)	254,380	-	-
<b>TOTAL OPERATING</b>	<b>36,069,261</b>	<b>32,429,751</b>	<b>27,617,533</b>	<b>61,593,979</b>	<b>58,520,407</b>
80 - Debt Service Expenditure	9,375	20,625	16,125	472,500	2,779,500
89 - Affiliated Organizations	575,848	825,848	825,848	925,848	1,325,848
98 - Operating Transfers Out	537,130	331,874	3,628,943	1,689,583	2,919,253
9998 - Planned Fund Balance Increase	-	-	-	384,467	-
<b>TOTAL OTHER USES</b>	<b>1,122,353</b>	<b>1,178,347</b>	<b>4,470,916</b>	<b>3,472,398</b>	<b>7,024,601</b>
<b>TOTAL USES</b>	<b>73,503,194</b>	<b>75,774,864</b>	<b>75,121,266</b>	<b>106,466,989</b>	<b>108,851,567</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(15,936,000)</b>	<b>(14,195,923)</b>	<b>(17,548,888)</b>	<b>(23,056,345)</b>	<b>(22,305,415)</b>

**Sources and Uses by Fund Type**

<i>FUND NAME:</i>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE + OTHER	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b>								
006 - Orgill Golf Course	23,350	-	-	23,350	-	-	-	0%
014 - Landfill Post Closure	-	-	-	97,060	-	-	(97,060)	0%
010 - General Fund	2,860,312	40,460	-	25,059,127	50,000	-	(22,208,355)	23%
<b>TOTAL GENERAL FUND</b>	<b>2,883,662</b>	<b>40,460</b>	<b>-</b>	<b>25,179,537</b>	<b>50,000</b>	<b>-</b>	<b>(22,305,415)</b>	<b>23%</b>
<b>SPECIAL REVENUE FUNDS</b>								
071 - Roads & Bridges	14,199,568	-	6,691,707	18,062,482	2,828,793	-	-	19%
072 - Solid Waste	288,546	-	-	288,546	-	-	-	1%
093 - Stormwater Fee	790,000	-	693,995	1,483,995	-	-	-	1%
098 - Sewer Maintenance Fund	27,000	-	337,100	364,100	-	-	-	0%
<b>TOTAL SPECIAL REVENUE</b>	<b>15,305,114</b>	<b>-</b>	<b>7,722,802</b>	<b>20,199,123</b>	<b>2,828,793</b>	<b>-</b>	<b>-</b>	<b>21%</b>
<b>ENTERPRISE FUND</b>								
954 - Fire Services Fund	31,024,136	-	12,305,125	43,329,261	-	-	-	40%
<b>INTERNAL SERVICE FUNDS</b>								
959 - Fleet Vehicle Replacement	490,200	-	-	490,200	-	-	-	0%
960 - Fleet Services	2,847,586	-	-	2,847,586	-	-	-	3%
<b>TOTAL INTERNAL SERVICE</b>	<b>3,337,786</b>	<b>-</b>	<b>-</b>	<b>3,337,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3%</b>
<b>GRANT FUNDS TOTAL</b>	<b>12,154,738</b>	<b>1,328,793</b>	<b>443,536</b>	<b>13,886,607</b>	<b>40,460</b>	<b>-</b>	<b>-</b>	<b>13%</b>
<b>ALL FUNDS TOTAL</b>	<b>64,705,436</b>	<b>1,369,253</b>	<b>20,471,463</b>	<b>105,932,314</b>	<b>2,919,253</b>	<b>-</b>	<b>(22,305,415)</b>	<b>99%</b>

**FY21 Uses by Fund**



**PUBLIC WORKS**

*Cliff Norville, Director*

**Net Expenditures by Department\***

<b>Fund Dept</b>	<b>Dept Description</b>	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 AMENDED</b>	<b>FY21 ADOPTED</b>
<b>GENERAL FUND</b>						
006	3016 Orgill Golf Course	(8,743)	55,725	(41)	10,000	-
010	3001 Director & Staff	672,773	690,560	622,976	843,271	2,123,376
010	3004 Environmental Programs	152,939	165,244	183,530	323,655	276,395
010	3016 Parks & Neighborhoods	3,823,237	4,314,848	3,672,540	4,420,294	1,164,194
010	3073 Support Services	13,330,316	15,422,397	17,711,758	17,370,125	18,741,449
019	3001 COVID-19	-	-	-	89,000	-
<b>GENERAL FUND TOTAL</b>		<b>17,970,521</b>	<b>20,648,773</b>	<b>22,190,763</b>	<b>23,056,345</b>	<b>22,305,415</b>
<b>SPECIAL REVENUE FUND</b>						
071	3010 R&B Bridges & Signs	(1,971,993)	(4,787,360)	(5,250,618)	(33,493)	-
071	3021 R&B Waste Management	2,206	16	145	33,493	-
072	3004 Solid Waste Collection	-	-	-	-	-
093	3004 Stormwater Fees Fund	(139,619)	(117,674)	4,473	-	-
098	3004 Sewer Maintenance Fund	-	(1,479,595)	58,052	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>		<b>(2,109,406)</b>	<b>(6,384,613)</b>	<b>(5,187,947)</b>	<b>-</b>	<b>-</b>
<b>ENTERPRISE FUNDS</b>						
954	3008 Fire Services	575,528	16,121	791,332	-	-
<b>ENTERPRISE FUNDS TOTAL</b>		<b>575,528</b>	<b>16,121</b>	<b>791,332</b>	<b>-</b>	<b>-</b>
<b>INTERNAL SERVICE FUND</b>						
959	3019 Vehicle Replacement Fund	(288,707)	(304,599)	(259,152)	-	-
960	3019 Fleet Services	161,424	342,927	304,473	-	-
961	3073 Mail & Print Services	-	-	-	-	-
<b>INTERNAL SERVICE FUND TOTAL</b>		<b>(127,283)</b>	<b>38,328</b>	<b>45,321</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>		<b>(373,360)</b>	<b>(122,685)</b>	<b>(290,580)</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS TOTAL</b>		<b>15,936,000</b>	<b>14,195,923</b>	<b>17,548,888</b>	<b>23,056,345</b>	<b>22,305,415</b>

\*Includes all sources and uses of funds

**Prime Accounts  
30 - Public Works**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
44 - Intergov Revenues-Federal & Local	1,116,881	757,886	415,146	400,000	374,880
45 - Charges for Services	723,739	681,770	700,873	1,264,621	1,054,432
46 - Fines, Fees & Permits	2,003,732	1,655,326	700,624	1,205,500	1,203,500
47 - Other Revenue	145,928	119,383	220,132	136,000	150,500
48 - Investment Income	515	793	435	500	350
<b>TOTAL REVENUE</b>	<b>3,990,795</b>	<b>3,215,158</b>	<b>2,037,209</b>	<b>3,006,621</b>	<b>2,783,662</b>
94 - Other Financial Sources & Uses	99,302	66,298	1,000	100,000	100,000
96 - Operating Transfers In	56,387	35,170	35,170	40,460	40,460
9990 - Carryforward For Encumbrances	-	-	-	234,423	-
<b>TOTAL OTHER SOURCES</b>	<b>155,689</b>	<b>101,468</b>	<b>36,170</b>	<b>374,883</b>	<b>140,460</b>
<b>TOTAL SOURCES</b>	<b>4,146,485</b>	<b>3,316,626</b>	<b>2,073,379</b>	<b>3,381,504</b>	<b>2,924,122</b>
51 - Salaries-Regular Pay	7,501,782	7,949,291	8,142,918	8,832,101	8,562,763
52 - Salaries-Other Compensation	177,360	215,344	197,455	165,211	165,211
55 - Fringe Benefits	2,848,777	3,231,589	3,151,929	3,281,157	3,102,383
56 - Vacancy Savings	-	-	-	(608,508)	(531,581)
<b>TOTAL SALARIES</b>	<b>10,527,920</b>	<b>11,396,224</b>	<b>11,492,302</b>	<b>11,669,962</b>	<b>11,298,776</b>
60 - Supplies & Materials	866,380	768,114	905,955	1,549,413	1,204,837
64 - Services & Other Expenses	1,230,886	1,176,291	1,160,419	1,682,100	1,332,960
66 - Professional & Contracted Services	90,800	82,365	130,706	228,930	159,375
67 - Rent, Utilities & Maintenance	7,985,640	8,364,851	8,628,756	9,697,258	9,335,650
68 - Interfund Services	539,465	881,419	657,896	433,469	448,513
70 - Capital Asset Acquisitions	250,069	420,287	412,259	200,869	73,578
<b>TOTAL OPERATING</b>	<b>10,963,239</b>	<b>11,693,327</b>	<b>11,895,991</b>	<b>13,792,039</b>	<b>12,554,913</b>
89 - Affiliated Organizations	575,848	825,848	825,848	925,848	1,325,848
98 - Operating Transfers Out	50,000	50,000	50,000	50,000	50,000
<b>TOTAL OTHER USES</b>	<b>625,848</b>	<b>875,848</b>	<b>875,848</b>	<b>975,848</b>	<b>1,375,848</b>
<b>TOTAL USES</b>	<b>22,117,006</b>	<b>23,965,399</b>	<b>24,264,142</b>	<b>26,437,849</b>	<b>25,229,537</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(17,970,521)</b>	<b>(20,648,773)</b>	<b>(22,190,763)</b>	<b>(23,056,345)</b>	<b>(22,305,415)</b>

**FY21 Budget Highlights**

**SPECIAL REVENUE FUNDS**

**ROADS & BRIDGES FUND 071:**

- The Roads & Bridges Department is responsible for identifying and overseeing the public infrastructure needs for the County and responding to those needs.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	22,213,598	14,670,463	14,179,568	(490,895)
Total Personnel	5,971,054	6,446,318	6,394,044	(52,274)
O&M	7,477,843	9,890,893	11,668,438	1,777,546
Other Financing Sources	29,544	20,000	20,000	-
Net Transfers	(3,543,773)	(828,557)	(2,828,793)	(2,000,236)
Planned Fund Balance Change	-	(2,433,352)	(6,691,707)	(4,258,354)
<b>Net Expenditures</b>	<b>5,250,473</b>	<b>(41,952)</b>	<b>-</b>	<b>41,952</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>89.1</b>	<b>90.1</b>	<b>89.1</b>	<b>(1.0)</b>
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- **Revenues:** Majority of revenue is sourced from the State of Tennessee Gasoline Tax (\$12.3 million). The reduction in FY21 is primarily attributed to \$400 thousand in County share of Local Sales Tax being moved to the General Fund.
- **Total Personnel:** Variance is a result of one (1) FTE transferred to Solid Waste Management.
- **O&M:** Increase in O&M primarily attributed to increased street repaving in unincorporated areas.
- **Fund Balance:** \$19.3 million; FY21 Planned Use of Fund Balance is \$6.7 million.
- **Net Transfers:** provide local matching funds for certain Roads projects that have State CIP funding.

**SOLID WASTE MANAGEMENT FUND 072:**

Beginning in FY21, Solid Waste Collection services provided to the citizens of Northaven Service District and funded by a monthly \$27 fee collected from residents by Memphis Light, Gas & Water (MLGW).

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	-	-	288,546	288,546
Total Personnel	-	-	57,980	57,980
O&M	-	-	230,566	230,566
<b>Net Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>FTE Count</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>1.0</b>
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**STORMWATER FUND 093:**

Revenues for the Shelby County Stormwater Program are assessed through a monthly fee of \$4.02 added to MLGW utility bills. Funds are used to improve storm water drainage and the discharge of pollutants into the receiving waters.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	808,537	787,000	790,000	3,000
Total Personnel	257,617	305,072	303,618	(1,454)
O&M	555,394	935,875	1,180,377	244,502
Planned Fund Balance Change	-	(452,181)	(693,995)	(241,814)
<b>Net Expenditures</b>	<b>(4,473)</b>	<b>(1,766)</b>	<b>-</b>	<b>1,766</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>2.9</b>	<b>2.9</b>	<b>2.9</b>	<b>-</b>
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- **Revenue:** Variance is a result of an increased projection of stormwater fees collected.
- **Total Personnel:** Variance is a result HRA/HOM rebalancing.
- **O&M:** Variance is primarily due to a planned stream study in FY21.
- **Fund Balance:** \$2.1 million; FY21 Planned Use of Fund Balance is \$693,995.

**SEWER MAINTENANCE FUND 098:**

The sewer maintenance fund was established in FY18 to account for repairs and payments/claims to homeowners related to Cotton Creek sewer system.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	50,492	56,000	27,000	(29,000)
O&M	108,544	1,146,900	364,100	(782,800)
Net Transfers	-	(59,100)	-	59,100
Planned Fund Balance Change	-	(1,150,000)	(337,100)	812,900
<b>Net Expenditures</b>	<b>(58,052)</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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- The operating budget reflects anticipated costs to repair and maintain the Cotton Creek sewer system. A small fee is collected from residents, but the initial funding for the program was supplied from the County's Tort Liability Fund in FY2018.

**Prime Accounts  
30 - Public Works**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
41 - Other Local Taxes	3,221,725	5,181,835	7,959,376	600,000	160,000
43 - Intergov Revenues-State of Tennessee	10,002,262	12,100,303	12,673,989	12,881,358	12,969,337
44 - Intergov Revenues-Federal & Local	-	571,277	-	-	-
45 - Charges for Services	534,579	858,572	935,952	682,431	733,231
46 - Fines, Fees & Permits	775,704	776,530	886,243	772,500	1,095,546
47 - Other Revenue	39,000	1,021	-	-	-
48 - Investment Income	86,119	189,016	617,068	577,174	327,000
<b>TOTAL REVENUE</b>	<b>14,659,388</b>	<b>19,678,554</b>	<b>23,072,627</b>	<b>15,513,463</b>	<b>15,285,114</b>
94 - Other Financial Sources & Uses	79,900	73,402	29,544	20,000	20,000
96 - Operating Transfers In	257,673	1,501,486	-	-	-
9990 - Carryforward For Encumbrances	-	-	-	2,696,434	-
9999 - Planned Fund Balance Decrease	-	-	-	11,682,819	7,722,802
<b>TOTAL OTHER SOURCES</b>	<b>337,573</b>	<b>1,574,888</b>	<b>29,544</b>	<b>14,399,253</b>	<b>7,742,802</b>
<b>TOTAL SOURCES</b>	<b>14,996,961</b>	<b>21,253,442</b>	<b>23,102,172</b>	<b>29,912,716</b>	<b>23,027,916</b>
51 - Salaries-Regular Pay	4,035,437	4,335,289	4,388,537	4,998,847	4,954,760
52 - Salaries-Other Compensation	118,440	122,372	117,696	238,539	352,133
55 - Fringe Benefits	1,492,866	1,752,249	1,722,439	1,856,563	1,791,308
56 - Vacancy Savings	-	-	-	(386,277)	(342,559)
<b>TOTAL SALARIES</b>	<b>5,646,742</b>	<b>6,209,911</b>	<b>6,228,671</b>	<b>6,707,672</b>	<b>6,755,642</b>
60 - Supplies & Materials	739,643	906,362	844,157	1,665,956	1,514,246
64 - Services & Other Expenses	132,587	179,158	126,966	343,679	343,379
66 - Professional & Contracted Services	175,875	339,972	222,833	812,606	842,352
67 - Rent, Utilities & Maintenance	134,751	239,759	300,780	634,976	818,476
68 - Interfund Services	1,572,909	1,513,327	1,718,795	1,727,401	1,627,785
70 - Capital Asset Acquisitions	4,290,761	5,254,306	4,928,249	16,429,239	8,297,243
<b>TOTAL OPERATING</b>	<b>7,046,525</b>	<b>8,432,884</b>	<b>8,141,780</b>	<b>21,613,856</b>	<b>13,443,481</b>
98 - Operating Transfers Out	194,287	226,034	3,543,773	1,591,188	2,828,793
<b>TOTAL OTHER USES</b>	<b>194,287</b>	<b>226,034</b>	<b>3,543,773</b>	<b>1,591,188</b>	<b>2,828,793</b>
<b>TOTAL USES</b>	<b>12,887,555</b>	<b>14,868,829</b>	<b>17,914,224</b>	<b>29,912,716</b>	<b>23,027,916</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>2,109,406</b>	<b>6,384,613</b>	<b>5,187,947</b>	<b>-</b>	<b>-</b>

**FY21 Budget Highlights**

**ENTERPRISE FUND - FIRE 954**

**BUDGETARY ISSUES/TRENDS:**

The Shelby County Fire Department (SCFD) operates as an Enterprise Fund that is primarily supported by fire protection fees from services provided and inspections performed. The SCFD maintains current certifications for all levels of services for firefighting, emergency medical care, hazardous materials waste management, and rescue. The City of Memphis' de-annexation of South Cordova area has created a new coverage area that SCFD is responsible for.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	26,818,089	26,042,864	30,969,136	4,926,272
Total Personnel	23,935,341	21,756,295	23,806,953	2,050,658
O&M	3,527,932	4,169,546	16,742,808	12,573,262
Affiliated Organizations	16,125	472,500	2,779,500	2,307,000
Other Financing Sources	(130,024)	55,000	55,000	-
Net Transfers	-	(7,935)	-	7,935
Planned Fund Balance Change	-	(92,206)	(12,305,125)	(12,212,919)
<b>Net Expenditures</b>	<b>(791,332)</b>	<b>(216,206)</b>	<b>-</b>	<b>216,206</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>229.0</b>	<b>229.0</b>	<b>270.0</b>	<b>41.0</b>
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**CHANGES TO MAJOR CATEGORIES**

- **Revenue:** Increase primarily attributed to Fire Protection and Ambulance fees for de-annexed area.
- **Total Personnel:** Variance is a result of forty-one (41) new Public Safety positions to service the de-annexed area.
- **O&M:** Increase is primarily to equip the department for the new coverage areas including two (2) new fire stations along with new fire trucks and ambulances and additional operational needs.
- **Net Position:** (\$6.4 million) – Includes \$31.8 million reserve for pension and OPEB obligations. Budget includes Planned Increase to Fund Balance in the amount of \$12.3 million.

**Prime Accounts  
30 - Public Works**

**954 - Fire Services Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	82,200	101,405	105,600	95,000	141,000
44 - Intergov Revenues-Federal & Local	1,178,159	1,616,521	1,545,185	1,495,832	1,480,173
45 - Charges for Services	948,026	3,358,760	3,290,848	3,120,532	3,223,778
46 - Fines, Fees & Permits	20,182,735	21,343,624	21,618,317	21,096,500	25,999,185
47 - Other Revenue	5,234	6,549	36,058	5,000	5,000
48 - Investment Income	14,647	60,878	222,080	230,000	120,000
<b>TOTAL REVENUE</b>	<b>22,411,001</b>	<b>26,487,736</b>	<b>26,818,089</b>	<b>26,042,864</b>	<b>30,969,136</b>
94 - Other Financial Sources & Uses	15,525	8,050	(130,024)	55,000	55,000
9999 - Planned Fund Balance Decrease	-	-	-	476,673	12,305,125
<b>TOTAL OTHER SOURCES</b>	<b>15,525</b>	<b>8,050</b>	<b>(130,024)</b>	<b>531,673</b>	<b>12,360,125</b>
<b>TOTAL SOURCES</b>	<b>22,426,526</b>	<b>26,495,786</b>	<b>26,688,065</b>	<b>26,574,537</b>	<b>43,329,261</b>
51 - Salaries-Regular Pay	10,662,778	12,366,573	13,050,216	14,320,748	16,948,732
52 - Salaries-Other Compensation	2,029,839	2,399,591	2,396,705	2,554,066	2,826,816
55 - Fringe Benefits	5,963,818	8,441,846	8,488,420	5,645,522	6,480,855
56 - Vacancy Savings	-	-	-	(980,246)	(2,449,450)
<b>TOTAL SALARIES</b>	<b>18,656,434</b>	<b>23,208,010</b>	<b>23,935,341</b>	<b>21,540,089</b>	<b>23,806,953</b>
60 - Supplies & Materials	896,271	633,029	550,896	831,646	1,115,100
64 - Services & Other Expenses	102,121	115,803	148,803	225,366	250,686
66 - Professional & Contracted Services	1,134,361	431,188	403,951	468,000	1,163,000
67 - Rent, Utilities & Maintenance	608,033	452,948	597,911	1,004,773	729,000
68 - Interfund Services	1,174,664	1,156,970	1,318,097	1,316,515	1,187,922
70 - Capital Asset Acquisitions	2,212,014	179,145	232,746	323,246	12,297,100
79 - Depreciation Expense	(1,791,219)	314,190	275,529	-	-
<b>TOTAL OPERATING</b>	<b>4,336,244</b>	<b>3,283,272</b>	<b>3,527,932</b>	<b>4,169,546</b>	<b>16,742,808</b>
80 - Debt Service Expenditure	9,375	20,625	16,125	472,500	2,779,500
98 - Operating Transfers Out	-	-	-	7,935	-
9998 - Planned Fund Balance Increase	-	-	-	384,467	-
<b>TOTAL OTHER USES</b>	<b>9,375</b>	<b>20,625</b>	<b>16,125</b>	<b>864,902</b>	<b>2,779,500</b>
<b>TOTAL USES</b>	<b>23,002,054</b>	<b>26,511,907</b>	<b>27,479,397</b>	<b>26,574,537</b>	<b>43,329,261</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(575,528)</b>	<b>(16,121)</b>	<b>(791,332)</b>	<b>-</b>	<b>-</b>

**FY21 Budget Highlights**

**INTERNAL SERVICE FUNDS**

**FLEET REPLACEMENT - Fund 959**

The Fleet Vehicle Replacement Fund provides an orderly system for purchasing and funding a standardized fleet of Shelby County vehicles to promote cost effective fleet management through efficient vehicle acquisition, replacement, operation, maintenance, and repair. The goal of this replacement program is to lower the overall cost of vehicle maintenance by replacing all vehicles aged ten (10) years or older continuing with a cycle of maintenance and repair until replacement is necessary again.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	457,600	516,600	490,200	(26,400)
O&M	187,497	516,600	490,200	(26,400)
Other Financing Sources	(10,951)	-	-	-
<b>Net Expenditures</b>	<b>259,152</b>	<b>-</b>	<b>-</b>	<b>-</b>

- **Revenue:** Represents annual billings to participating departments.
- **O&M:** Budget decreased \$26,400 to align with the expenditure budgets for Fleet Replacement participants.
- **Fund Balance** = \$3.2 million. Use of additional fund balance will be appropriated by resolution as necessary for purchase contracts.

**FLEET SERVICES - Fund 960**

The Fleet Services Department operates as an internal service fund to provide maintenance for all vehicles and equipment that currently comprise the Shelby County Government fleet.

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	2,647,979	3,001,903	2,847,586	(154,317)
Total Personnel	1,040,145	1,023,232	1,023,175	(56)
O&M	1,898,608	1,985,592	1,824,410	(161,182)
Other Financing Sources	(13,699)	-	-	-
<b>Net Expenditures</b>	<b>(304,473)</b>	<b>(6,921)</b>	<b>-</b>	<b>6,921</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>-</b>
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- **Revenue:** Represents billings to departments served.
- **Total Personnel:** Variance is a result of HRA/HMO rebalancing.
- **O&M:** Reflects planned use of fleet services in all other county budgets.
- **Fund Balance** = (\$1.8 Million) including reserve for Pension/OPEB; no use of Fund Balance for FY21.

**Prime Accounts  
30 - Public Works**

**Internal Service Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
45 - Charges for Services	3,095,125	3,013,886	3,105,579	3,518,503	3,337,786
47 - Other Revenue	4,077	-	-	-	-
<b>TOTAL REVENUE</b>	<b>3,099,202</b>	<b>3,013,886</b>	<b>3,105,579</b>	<b>3,518,503</b>	<b>3,337,786</b>
94 - Other Financial Sources & Uses	16,722	(36,662)	(24,650)	-	-
96 - Operating Transfers In	8,430	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>25,152</b>	<b>(36,662)</b>	<b>(24,650)</b>	<b>-</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>3,124,354</b>	<b>2,977,224</b>	<b>3,080,929</b>	<b>3,518,503</b>	<b>3,337,786</b>
51 - Salaries-Regular Pay	608,953	635,056	653,369	735,591	735,591
52 - Salaries-Other Compensation	10,313	20,070	11,001	19,430	19,430
55 - Fringe Benefits	504,608	373,767	375,775	318,211	318,154
56 - Vacancy Savings	-	-	-	(56,921)	(50,000)
<b>TOTAL SALARIES</b>	<b>1,123,874</b>	<b>1,028,893</b>	<b>1,040,145</b>	<b>1,016,311</b>	<b>1,023,175</b>
60 - Supplies & Materials	1,609,205	1,689,399	1,687,723	1,831,515	1,650,745
64 - Services & Other Expenses	11,440	10,916	11,416	15,865	15,865
66 - Professional & Contracted Services	16,683	13,133	20,166	21,878	21,878
67 - Rent, Utilities & Maintenance	136,451	122,886	98,510	98,354	113,354
68 - Interfund Services	18,104	16,647	75,716	17,980	22,568
70 - Capital Asset Acquisitions	877,682	936,178	213,723	516,600	490,200
79 - Depreciation Expense	(796,368)	(802,501)	(21,149)	-	-
<b>TOTAL OPERATING</b>	<b>1,873,197</b>	<b>1,986,659</b>	<b>2,086,105</b>	<b>2,502,192</b>	<b>2,314,610</b>
<b>TOTAL USES</b>	<b>2,997,071</b>	<b>3,015,552</b>	<b>3,126,249</b>	<b>3,518,503</b>	<b>3,337,786</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>127,283</b>	<b>(38,328)</b>	<b>(45,321)</b>	<b>-</b>	<b>-</b>

**Grant Summary Information**

The Division of Public Works administers several grants in the areas of:

**Environmental Programs Department**

- **Household Hazardous Waste** - The HHW facility collects materials generated in residential homes that are toxic, ignitable, corrosive or reactive to prevent these hazardous materials from contaminating the environment, specifically our drinking water, and to promote proper waste management. Shelby County, a sub-contractor as the grant is awarded to the City of Memphis, is in charge of daily operations for this facility for all residential citizens.
- **Chickasaw Basin Authority** - The grant provides funding to the Chickasaw Basin Authority whose function is watershed management for Shelby County and portions of surrounding counties. The Authority was established by the State of Tennessee.
- **Waste Tire Program** - State of Tennessee Grant for the provision of optimizing waste tire in defraying the excessive costs associated with locating, collecting and properly disposing of waste tires.

**Roads & Bridges Department**

- The **State Aid Program** provides funds to Shelby County for the improvement or rehabilitation of roads on the State Aid System. The types of qualifying work include the planning, engineering, right-of-way acquisition, grading, drainage, bridge construction, and pavement upgrades or rehabilitation.
- **STP** - The Surface Transportation Program (STP) is a federally funded grant program to provide funds to local agencies for transportation projects.
- **TDOT Roadside Litter Grant** - The goal and objective of the Tennessee Department of Transportation (TDOT) Roadside Litter Grant is to educate the public, business, government, media and schools about litter reduction and to keep Shelby County clean and “green”, and remove and dispose litter and debris from County, State and Interstate roadsides.
- **CMAQ** Intersection Improvement Projects - The Congestion Mitigation Air Quality (CMAQ) Program provides intersection improvements that alleviate traffic delays resulting in a reduction of vehicle emissions (100% federal funds). The **CMAQ Greenline Extension** is under the CMAQ Program and provides funding to extend the Shelby Farms Greenline from its current terminus at Shelby Farms Park east to the “old” Cordova Train Depot.

**Prime Accounts  
30 - Public Works**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	12,344,744	7,031,363	1,991,068	17,213,204	11,775,235
44 - Intergov Revenues-Federal & Local	246,891	50,000	301,819	200,356	121,000
45 - Charges for Services	100,600	99,000	102,900	78,000	104,940
46 - Fines, Fees & Permits	-	53,989	71,023	88,563	88,563
47 - Other Revenue	(39,028)	485	1,540	13,000	2,000
48 - Investment Income	11,969	24,992	65,711	76,300	63,000
<b>TOTAL REVENUE</b>	<b>12,665,176</b>	<b>7,259,829</b>	<b>2,534,061</b>	<b>17,669,423</b>	<b>12,154,738</b>
96 - Operating Transfers In	207,692	276,034	93,773	1,798,071	1,328,793
9999 - Planned Fund Balance Decrease	-	-	-	555,890	443,536
<b>TOTAL OTHER SOURCES</b>	<b>207,692</b>	<b>276,034</b>	<b>93,773</b>	<b>2,353,961</b>	<b>1,772,329</b>
<b>TOTAL SOURCES</b>	<b>12,872,868</b>	<b>7,535,863</b>	<b>2,627,833</b>	<b>20,023,384</b>	<b>13,927,067</b>
51 - Salaries-Regular Pay	251,679	227,624	234,457	354,652	292,188
52 - Salaries-Other Compensation	2,148	2,723	2,665	4,452	4,452
55 - Fringe Benefits	102,783	93,382	99,237	109,672	125,373
56 - Vacancy Savings	-	-	-	(2,198)	-
<b>TOTAL SALARIES</b>	<b>356,609</b>	<b>323,728</b>	<b>336,359</b>	<b>466,578</b>	<b>422,013</b>
60 - Supplies & Materials	5,310	14,922	192,561	282,755	220,696
64 - Services & Other Expenses	6,166	2,881	2,640	20,311	22,311
66 - Professional & Contracted Services	655,063	817,724	739,614	2,510,088	1,071,869
67 - Rent, Utilities & Maintenance	10,370	35,790	7,073	180,071	153,423
68 - Interfund Services	6,269	278,259	92,722	106,997	112,110
70 - Capital Asset Acquisitions	11,166,876	5,884,034	931,114	16,416,125	11,884,185
<b>TOTAL OPERATING</b>	<b>11,850,056</b>	<b>7,033,610</b>	<b>1,965,724</b>	<b>19,516,346</b>	<b>13,464,594</b>
98 - Operating Transfers Out	292,843	55,840	35,170	40,460	40,460
<b>TOTAL OTHER USES</b>	<b>292,843</b>	<b>55,840</b>	<b>35,170</b>	<b>40,460</b>	<b>40,460</b>
<b>TOTAL USES</b>	<b>12,499,508</b>	<b>7,413,178</b>	<b>2,337,253</b>	<b>20,023,384</b>	<b>13,927,067</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>373,360</b>	<b>122,685</b>	<b>290,580</b>	<b>-</b>	<b>-</b>

**Grant Program Detail**

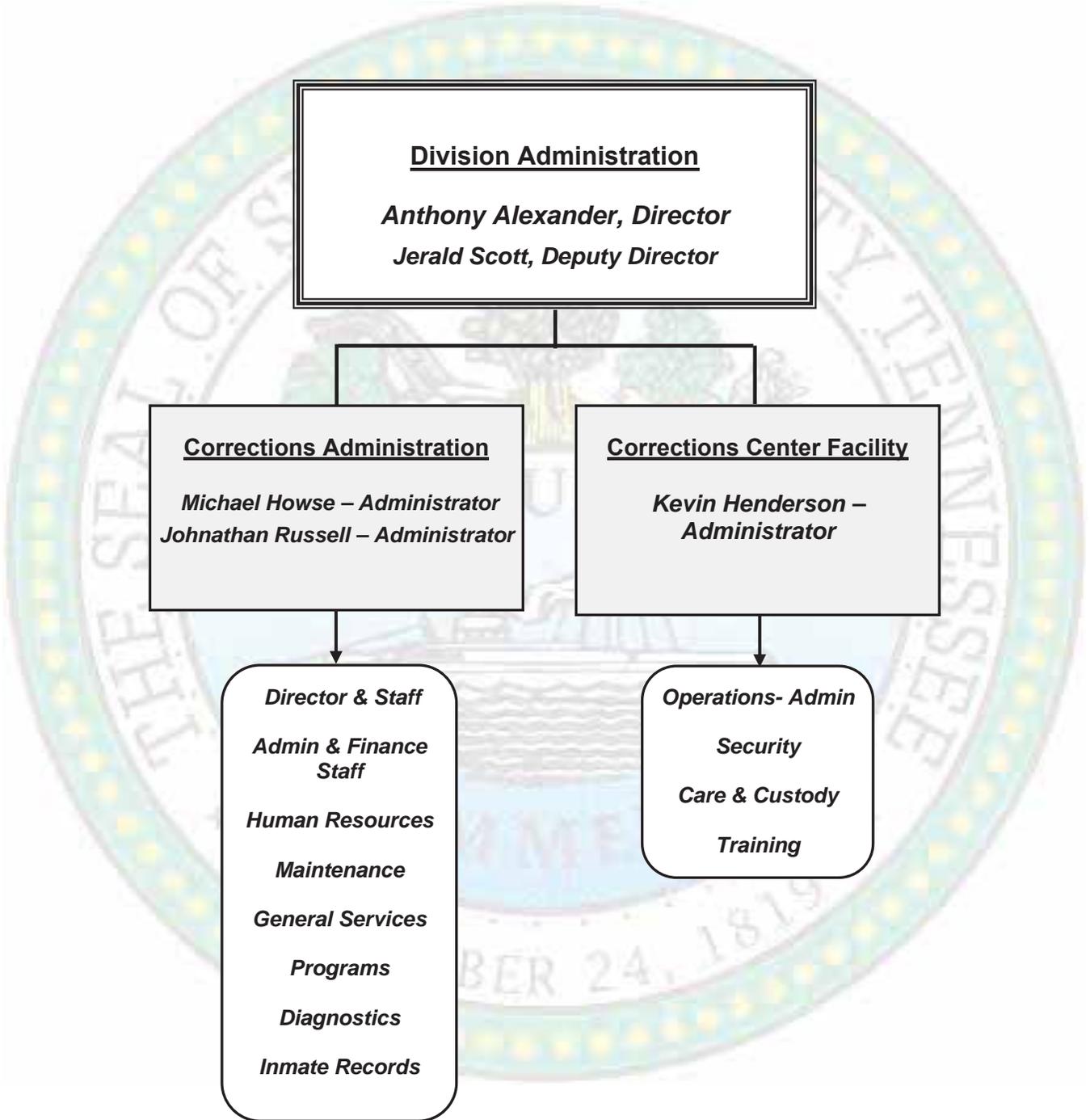
<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
	<b><u>Department 3004: Environmental Programs</u></b>	
724	Waste Tire Program	\$ 652,006
726	Household Hazardous Waste	149,000
863	Chickasaw Basin Authority	116,940
	<b>Department Total</b>	<b><u>\$ 917,946</u></b>
	<b><u>Department 3010: Roads &amp; Bridges</u></b>	
660	TDOT Roadside Litter Grant	\$ 269,400
722	CMAQ Greenline Extension	1,248,000
723	CMAQ #3 - FY2016	6,399,185
766	State Aid Road & Bridge Maintenance	3,120,207
832	STP Resurface Houston Levee	200,000
	<b>Department Total</b>	<b><u>\$ 11,236,792</u></b>
	<b>DIVISION TOTAL *</b>	<b><u>\$ 12,154,738</u></b>

*CMAQ = Congestion Management Air Quality  
 TDOT = Tennessee Department of Transportation  
 STP = Surface Transportation Program*

*\* Current Revenues only*

# DIVISION OF CORRECTIONS

## Division Organizational Chart by Program



**Division Overview FY 21****DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

The Division of Corrections provides a safe and secure prison environment, effective programming services for the inmate population and enhanced community safety. This division provides a model organization of well-trained, public safety professionals, volunteers and partnerships contributing to our community's well-being through preparation of offenders for successful re-entry into society.

The Division of Corrections supports the following County strategies with these goals:

***Strategy 2: Enhance Public Safety and Support Criminal Justice Reform***

[2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.

[2-h] Provide effective law enforcement and improve the detention facilities for youths and adults.

**DEPARTMENTAL MISSION/GOALS:**

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

**3501 Corrections Administration** – The Corrections Administration department provides all management, programs, education, dietary services, facility maintenance, financial services, purchasing, accounting and mail room services for the Division with these objectives:

- To follow the mandates of the courts and laws of Tennessee related to the incarceration of inmates in a cost-effective manner that ensures the safety of the citizens of Shelby County.
- To encourage the rehabilitative process through a variety of programs providing opportunities for a more productive life upon release.
- To provide effective community re-entry services for inmates returning to our communities.
- To coordinate inmate health administration with the Health Services Division to ensure adequate medical care for inmates and control the risk to the general population.

**3505 Correction Center Facility** – The Correction Center Facility department provides security operations and counseling services for the Main Compound and population, housing up to 2,800 male and female inmates in 11 dormitory style buildings and operates the West Tennessee Re-entry Center to provide safe and secure incarceration of inmates, provide basic counseling services, and efficient management of sentences.

## Division Overview FY 21

Service Level Measurements		FY17	FY18	FY19	FY20	FY21
		Actual	Actual	Actual	Actual	Estimate
<b>POPULATION</b>	Total Average Daily Population	1,903	2,113	1,965	1,836	1,300
	% Male Population	92.00%	91.00%	90.00%	91.00%	93.00%
	% Female Population	8.00%	9.00%	10.00%	9.00%	7.00%
	Average Felon Population	1,700	1,653	1,733	1,654	1,229
	% Felons of Total Population	89%	78%	88%	90%	95%
<b>MEALS</b>	Total Inmate Meals	2,083,785	2,313,735	2,191,095	2,015,928	1,423,500
	Average Inmate Meals per day	5,709	6,339	6,003	5,508	3,889
<b>MEDICAL</b>	Total Medical Sick Visits	20,000	19,587	21,067	16,197	13,088
	Total Walk-in Sick Visits	13,000	16,873	12,608	10,417	8,418
	Total Psychiatrist Sick Call	3,000	2,652	3,589	2,355	1,903
	Total Admission Medical Screens	4,000	3,507	4,323	5,780	4,671
	Medications					
	% on Medications	50.50%	47.00%	48.00%	49.54%	48.51%
	% on Psychotropics	23.23%	23.00%	25.00%	24.00%	23.81%
	Number of Suicide Attempts/Gestures	50	69	113	67	54
	Number of Suicides	0	1	0	0	0
	Number of Deaths	2	0	0	0	0
<b>WORK LINES</b>	Average inmates on work lines in community	125	143	143	36	0
	Average inmates working inside Division of Corrections	720	468	468	389	389
	Total Inmates Working	825	643	643	425	389
	Percentage of Total Inmates Working	43%	30%	33%	23%	30%
<b>PHYSICAL PLANT MAINTAINED</b>	Total Acres of Land	60	60	60	60	60
	Housing Buildings Maintained	16	16	16	16	16
	Total Buildings Maintained	43	43	43	43	43

**FY21 Budget Highlights**

The Corrections Division operates as an Enterprise Fund. Revenues that support its operations are reimbursements from the State of Tennessee, other revenues generated from activities, and transfers from General Fund.

**BUDGETARY ISSUES/TRENDS:**

- State Reimbursement is the primary source of revenue for the Department of Corrections and is directly impacted by the felon population.
- The key budget issue in FY21 is the declining state revenue due to both the change in reimbursement structure and lower felon population. Prior to FY18, the State reimbursement was based on average daily population at a flat rate per felon. The reimbursement rate is now based on the felon's sentence.
- Reimbursement rate from the State does not cover all operating costs and thus requires a larger contribution from the General Fund.
- Existing Inmate Medical contract in Corrections (\$7.2 Million) includes additional funding budgeted in the Health Services Division (\$13.4 Million).

**OTHER REVENUE SOURCES:**

- The Corrections Division provides certain goods and services to other departments.
- Corrections Division earns a commission on inmate phone revenue and receives reimbursements for inmate room & board and transport.

**Corrections - Fund 956**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	37,191,688	39,356,207	39,218,210	(137,997)
Total Personnel	37,350,110	39,928,891	38,166,665	(1,762,226)
O&M	18,160,595	18,983,380	18,722,618	(260,762)
Contingencies & Restrictions	-	(300,000)	(300,000)	-
Other Financing Sources	20,913	-	-	-
Net Transfers	13,561,994	14,491,873	17,371,073	2,879,200
Planned Fund Balance Change	-	(4,383,174)	-	4,383,174
<b>Net Expenditures</b>	<b>(4,736,110)</b>	<b>(381,016)</b>	<b>-</b>	<b>381,016</b>

\*Excludes carry forwards and one time expenditures

<b>FTE Count</b>	<b>589.0</b>	<b>589.0</b>	<b>589.0</b>	<b>-</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Revenue decreased \$138 thousand primarily due to a reduction in interest income.
- **Personnel:** Decrease is based on county-wide reductions to personnel budget through OPEB reductions, a mandated 10% increase in restricted salaries, and HRA/HMO rebalancing.
- **O&M:** Decrease is primarily the result of a reduction in the indirect cost allocation paid to the General Fund.
- **Transfer from General Fund:** Increased by \$2.9 million over prior year to a total of \$18.2 million for FY21. The additional support is necessary to fund the salary increase in addition to supplementing expenses related to misdemeanants including housing, food, medical, and programs which are not fully covered.

**FTE Position Count**

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>ENTERPRISE FUND</b>								
956	3501	Corrections Director & Staff	133.0	126.0	126.0	126.0	126.0	-
956	3502	Adult Offender Center	-	-	-	-	-	-
956	3505	Facility Operations	505.0	463.0	463.0	463.0	463.0	-
<b>TOTAL POSITIONS -ENTERPRISE FUND</b>			<b>638.0</b>	<b>589.0</b> <sup>a</sup>	<b>589.0</b>	<b>589.0</b>	<b>589.0</b>	<b>-</b>
<b>GRANT FUNDS</b>			<b>2.5</b>	<b>4.5</b>	<b>6.0</b> <sup>b</sup>	<b>13.3</b> <sup>c</sup>	<b>13.5</b> <sup>d</sup>	<b>0.2</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>640.5</b>	<b>593.5</b>	<b>595.0</b>	<b>602.3</b>	<b>602.5</b>	<b>0.2</b>

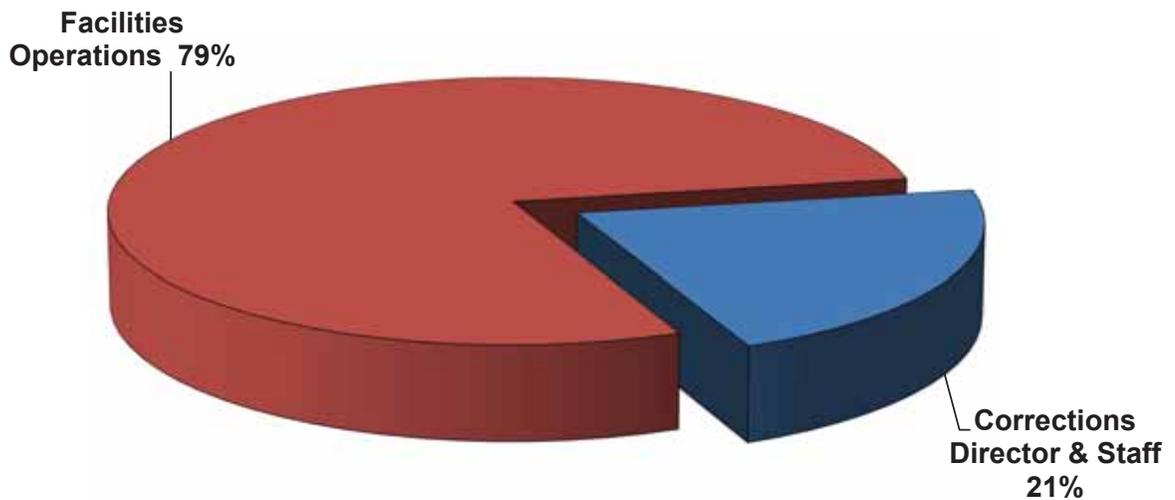
a FY18 - Reduction associated with the deletion of 49 Corrections' vacancies for cost savings.

b FY19 Grant - Addition of 1.5 FTEs due to 2 new grant awards in FY18 - 3 grants positions budgeted at a full year instead of 1/2 year each in FY18.

c FY20 Grant - Addition of 4 FTEs due to MSCOR Grant. 3.3 FTEs added for COVID-19 CARES Act

d FY21 Grant - Addition of 1.7 FTE due to Inspiring New Concepts grant and reduction of 0.5 for CARES Act and 1 FTE for the expiring PLLUS grant.

**FTE Positions by Department**



# Prime Accounts

## 35 - Corrections

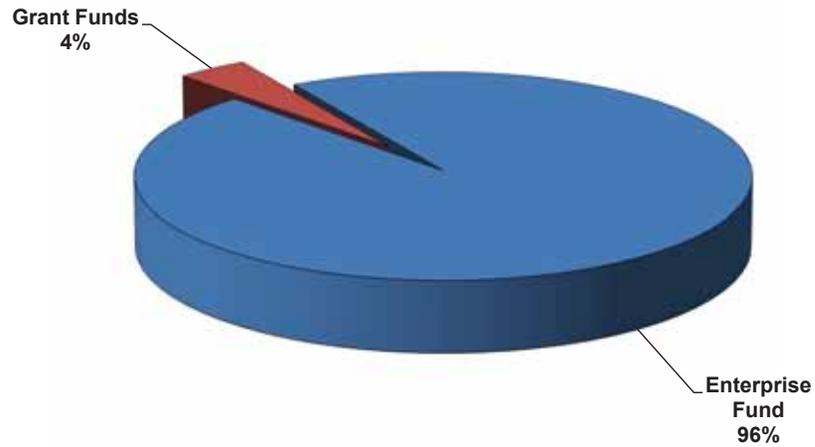
## All Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	38,710,320	38,218,094	36,227,568	38,351,307	38,350,363
44 - Intergov Revenues-Federal & Local	51,901	172,795	345,133	922,373	1,032,551
45 - Charges for Services	850,645	824,931	895,663	914,700	922,100
46 - Fines, Fees & Permits	47,979	24,745	82,792	30,000	91,447
47 - Other Revenue	3,220	1,965	57,157	138,438	122,580
48 - Investment Income	95,571	89,371	103,057	150,000	(50,000)
<b>TOTAL REVENUE</b>	<b>39,759,636</b>	<b>39,331,901</b>	<b>37,711,369</b>	<b>40,506,818</b>	<b>40,469,041</b>
94 - Other Financial Sources & Uses	22,860	9,400	20,913	-	-
96 - Operating Transfers In	9,173,300	12,340,006	14,270,096	16,456,474	19,038,886
9990 - Carryforward For Encumbrances	-	-	-	265,247	-
9999 - Planned Fund Balance Decrease	-	-	-	4,383,174	271,551
<b>TOTAL OTHER SOURCES</b>	<b>9,196,160</b>	<b>12,349,406</b>	<b>14,291,009</b>	<b>21,104,895</b>	<b>19,310,437</b>
<b>TOTAL SOURCES</b>	<b>48,955,796</b>	<b>51,681,307</b>	<b>52,002,378</b>	<b>61,611,713</b>	<b>59,779,479</b>
51 - Salaries-Regular Pay	21,504,307	21,548,508	23,009,523	28,173,965	28,194,721
52 - Salaries-Other Compensation	5,598,655	6,261,909	6,810,756	5,993,984	5,993,984
55 - Fringe Benefits	12,542,755	8,445,143	8,209,006	11,585,003	11,266,874
56 - Vacancy Savings	-	-	-	(4,860,688)	(5,903,493)
<b>TOTAL SALARIES</b>	<b>39,645,716</b>	<b>36,255,560</b>	<b>38,029,284</b>	<b>40,892,265</b>	<b>39,552,086</b>
60 - Supplies & Materials	1,608,205	1,901,499	1,756,083	2,414,910	2,310,903
64 - Services & Other Expenses	421,750	563,093	514,519	822,151	793,400
66 - Professional & Contracted Services	9,691,316	9,884,169	10,184,522	10,655,564	10,687,877
67 - Rent, Utilities & Maintenance	1,947,132	1,816,978	1,949,295	1,934,334	2,053,286
68 - Interfund Services	3,031,565	3,365,335	2,765,552	3,397,123	3,067,580
70 - Capital Asset Acquisitions	160,926	345,937	279,739	1,015,632	780,440
79 - Depreciation Expense	1,002,569	818,446	905,444	(1)	(1)
95 - Contingencies & Restrictions	-	-	-	(300,000)	(300,000)
<b>TOTAL OPERATING</b>	<b>17,863,463</b>	<b>18,695,458</b>	<b>18,355,153</b>	<b>19,939,713</b>	<b>19,393,486</b>
98 - Operating Transfers Out	273,300	340,006	427,351	779,736	833,906
<b>TOTAL OTHER USES</b>	<b>273,300</b>	<b>340,006</b>	<b>427,351</b>	<b>779,736</b>	<b>833,906</b>
<b>TOTAL USES</b>	<b>57,782,479</b>	<b>55,291,024</b>	<b>56,811,788</b>	<b>61,611,714</b>	<b>59,779,479</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(8,826,683)</b>	<b>(3,609,716)</b>	<b>(4,809,410)</b>	<b>-</b>	<b>-</b>

**Sources and Uses by Fund Type**

<i>FUND NAME:</i>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
ENTERPRISE FUND 956 - Corrections	39,218,210	18,204,980	-	56,589,283	833,906	-	-	96%
GRANT FUNDS	1,250,831	833,906	271,551	2,356,289	-	-	-	4%
<b>ALL FUNDS TOTAL</b>	<b>40,469,041</b>	<b>19,038,886</b>	<b>271,551</b>	<b>58,945,572</b>	<b>833,906</b>	<b>-</b>	<b>-</b>	<b>100%</b>

**FY21 Uses by Fund**



*Operations of the Corrections Division are funded primarily by reimbursements from the State.*

**CORRECTIONS***Anthony Alexander, Director***Net Expenditures by Department\***

<b>Fund Dept</b>	<b>Dept Description</b>	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 AMENDED</b>	<b>FY21 ADOPTED</b>
<b>ENTERPRISE FUNDS</b>						
956 3501	Corrections-Administration	(20,381,575)	(25,363,265)	(26,452,594)	(31,564,843)	(31,234,066)
956 3505	Corrections Center Operations	29,208,258	28,972,981	31,188,704	31,564,843	31,234,066
<b>ENTERPRISE FUNDS TOTAL</b>		<b>8,826,683</b>	<b>3,609,716</b>	<b>4,736,110</b>	-	-
<b>GRANT FUNDS TOTAL</b>		-	-	<b>73,300</b>	-	-
<b>CORRECTIONS DEPARTMENT TOTAL</b>		<b>8,826,683</b>	<b>3,609,716</b>	<b>4,809,410</b>	-	-

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
35 - Corrections**

**Enterprise Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	38,613,218	38,050,844	36,092,379	38,241,307	38,240,363
44 - Intergov Revenues-Federal & Local	9,800	13,800	14,700	18,000	12,500
45 - Charges for Services	850,645	824,931	895,663	914,700	922,100
46 - Fines, Fees & Permits	47,979	24,745	82,792	30,000	91,447
47 - Other Revenue	3,220	1,965	3,098	2,200	1,800
<b>TOTAL REVENUE</b>	<b>39,620,433</b>	<b>39,005,656</b>	<b>37,191,688</b>	<b>39,356,207</b>	<b>39,218,210</b>
94 - Other Financial Sources & Uses	22,860	9,400	20,913	-	-
96 - Operating Transfers In	8,900,000	12,037,119	13,916,045	15,271,609	18,204,980
9990 - Carryforward For Encumbrances	-	-	-	265,247	-
<b>TOTAL OTHER SOURCES</b>	<b>8,922,860</b>	<b>12,046,519</b>	<b>13,936,958</b>	<b>19,920,030</b>	<b>18,204,980</b>
<b>TOTAL SOURCES</b>	<b>48,543,293</b>	<b>51,052,175</b>	<b>51,128,646</b>	<b>59,276,237</b>	<b>57,423,190</b>
51 - Salaries-Regular Pay	21,272,511	21,219,453	22,522,012	27,193,374	27,193,374
52 - Salaries-Other Compensation	5,598,556	6,256,664	6,807,207	5,993,984	5,993,984
55 - Fringe Benefits	12,467,057	8,325,420	8,020,890	11,199,253	10,882,800
56 - Vacancy Savings	-	-	-	(4,838,737)	(5,903,493)
<b>TOTAL SALARIES</b>	<b>39,338,123</b>	<b>35,801,537</b>	<b>37,350,110</b>	<b>39,547,875</b>	<b>38,166,665</b>
60 - Supplies & Materials	1,585,123	1,864,900	1,711,219	2,052,000	1,940,538
64 - Services & Other Expenses	362,650	504,089	455,412	618,683	620,525
66 - Professional & Contracted Services	9,679,325	9,853,588	10,108,152	10,343,096	10,354,281
67 - Rent, Utilities & Maintenance	1,947,132	1,816,978	1,949,295	1,928,334	2,047,286
68 - Interfund Services	3,020,828	3,353,527	2,751,334	3,355,728	3,020,689
70 - Capital Asset Acquisitions	160,926	345,937	279,739	950,787	739,300
<b>TOTAL OPERATING</b>	<b>17,758,553</b>	<b>18,557,467</b>	<b>18,160,595</b>	<b>18,948,627</b>	<b>18,422,618</b>
98 - Operating Transfers Out	273,300	302,887	354,051	779,736	833,906
<b>TOTAL OTHER USES</b>	<b>273,300</b>	<b>302,887</b>	<b>354,051</b>	<b>779,736</b>	<b>833,906</b>
<b>TOTAL USES</b>	<b>57,369,976</b>	<b>54,661,891</b>	<b>55,864,756</b>	<b>59,276,238</b>	<b>57,423,190</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(8,826,683)</b>	<b>(3,609,716)</b>	<b>(4,736,110)</b>	<b>-</b>	<b>-</b>

## Prime Accounts 35 - Corrections

## Grant Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	97,103	167,250	135,189	110,000	110,000
44 - Intergov Revenues-Federal & Local	42,101	158,995	330,433	904,373	1,020,051
47 - Other Revenue	-	-	54,059	136,238	120,780
<b>TOTAL REVENUE</b>	<b>139,203</b>	<b>326,245</b>	<b>519,681</b>	<b>1,150,611</b>	<b>1,250,831</b>
96 - Operating Transfers In	273,300	302,887	354,051	1,184,865	833,906
9999 - Planned Fund Balance Decrease	-	-	-	-	271,551
<b>TOTAL OTHER SOURCES</b>	<b>273,300</b>	<b>302,887</b>	<b>354,051</b>	<b>1,184,865</b>	<b>1,105,457</b>
<b>TOTAL SOURCES</b>	<b>412,503</b>	<b>629,133</b>	<b>873,732</b>	<b>2,335,476</b>	<b>2,356,289</b>
51 - Salaries-Regular Pay	231,796	329,055	487,510	980,591	1,001,347
52 - Salaries-Other Compensation	99	5,245	3,549	-	-
55 - Fringe Benefits	75,698	119,723	188,115	385,750	384,074
56 - Vacancy Savings	-	-	-	(21,951)	-
<b>TOTAL SALARIES</b>	<b>307,593</b>	<b>454,023</b>	<b>679,174</b>	<b>1,344,390</b>	<b>1,385,421</b>
60 - Supplies & Materials	23,081	36,598	44,863	362,910	370,365
64 - Services & Other Expenses	59,100	59,004	59,107	203,468	172,875
66 - Professional & Contracted Services	11,991	30,581	76,369	312,468	333,596
67 - Rent, Utilities & Maintenance	-	-	-	6,000	6,000
68 - Interfund Services	10,738	11,808	14,218	41,395	46,891
70 - Capital Asset Acquisitions	-	-	-	64,845	41,140
<b>TOTAL OPERATING</b>	<b>104,910</b>	<b>137,991</b>	<b>194,558</b>	<b>991,086</b>	<b>970,867</b>
98 - Operating Transfers Out	-	37,119	73,300	-	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>37,119</b>	<b>73,300</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES</b>	<b>412,503</b>	<b>629,133</b>	<b>947,032</b>	<b>2,335,476</b>	<b>2,356,289</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>-</b>	<b>(73,300)</b>	<b>-</b>	<b>-</b>

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## Grant Summary Information

The Division of Corrections has used grant funding to augment services for our inmate population and will continue to seek additional funding from outside sources to support services for our population. The Division currently has multiple sources of grant funds. The initiatives include:

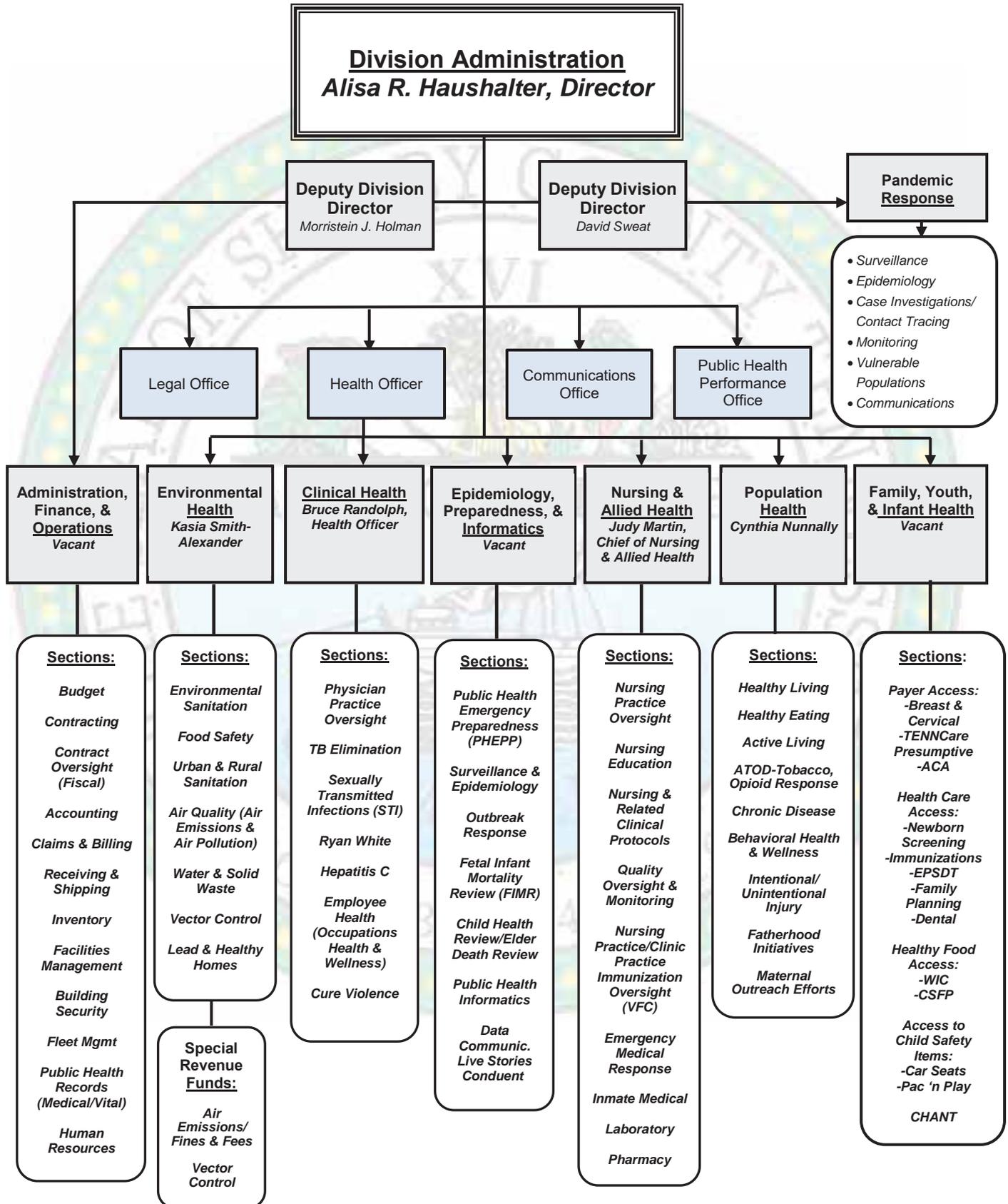
- **Byrne Justice Assistance Grant** - Provides funding for the implementation of crime prevention programs.
- **Hope to Hire** - The Martin Foundation provides supports to the Shelby County Department of Corrections through a multi-year grant award. This grant is designed to help the Memphis and Shelby County Community develop and implement comprehensive and collaborative strategies that address the challenge posed by reentry and recidivism. The objectives are to equip inmates with marketable Career Paths while incarcerated, to use evidence-based programs to enhance the clients' successful outcomes, as measured by case manager reports and recidivism reduction; and to improve/increase community awareness and acceptance of trained professionals exiting incarceration.
- **SYNC – (Support Yields a Nurturing Collaborative)** - The United States Department of Justice Office of Justice Programs Bureau provides a multi-year grant to provide intensive mental health programming. Its goal is to improve treatment and outcomes for diagnoses of co-occurring and Mental Health Services and Programming at Shelby County Division of Corrections.
- **HopeWorks** - The United States Department of Bureau of Justice Assistance provides funding to help the Memphis and Shelby County Community develop and implement comprehensive and collaborative strategies that address the challenge posed by reentry and recidivism reduction.
- **Collaborative Adult Mentoring Project (CAMP)** - Tennessee Department of Corrections (TDOC) supports the through a multi-year, grant provided by the Memphis Leadership Foundation (MLF) per the U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance, for the purpose of implementing comprehensive mentoring services to medium to high risk inmates. Some services provided include evidence-based curricula, career paths, education/training, and post release services with the Memphis and Shelby County Office of Re-entry (MSCOR).
- **Inspiring New Concepts (INK)** - This will pursue ways to improve the local justice system and reduce recidivism by expanding its post-release job preparation program "FOCUSED" to be prerelease at the Shelby County Department of Corrections, with predicted outcomes of increased ability to find and sustain employment and a significant decrease in recidivism among participants compared to released offenders with standard reentry planning.
- **Memphis and Shelby County Office of Re-entry (MSCOR)** - The Tennessee Department of Corrections (TDOC) provides support for this grant. This grant is designed to assist Memphis and Shelby County Office of Re-entry in providing ex-offender services, staff and ex-offender training, transportation, and job readiness training. The Board of Pardons and Parole provides additional parole staffing at the 1362 Mississippi Blvd. site location.

**Grant Program Detail**

<u>FUND</u>	<u>GRANT PROGRAM</u>	<u>AMOUNT</u>
<b><u>Department 3501: Corrections Administration</u></b>		
199	Byrne Justice Assistance Grant	\$ 90,625
509	Hope To Hire	120,780
570	SYNC	324,801
571	HopeWorks	139,885
579	Collaborative Adult Mentoring Program (CAMP) Grant	236,520
671	Inspiring New Koncepts (INK)	228,220
706	Memphis-Shelby County Office of Re-Entry Program	<u>110,000</u>
<b>DIVISION TOTAL</b>		<b><u><u>\$ 1,250,831</u></u></b>

# HEALTH SERVICES

## Division Organizational Chart by Program



**Division Overview FY 21**

**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

The mission of the Health Services Division is to promote, protect and improve the health and environment of all Shelby County residents. The Division supports the following strategic goals of the County:



**Strategy 2: Enhance Public Safety and Support Criminal Justice Reform**

- [2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
- [2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.
- [2-i] Provide effective disaster preparedness and 911 emergency response systems.



**Strategy 3: Protect and Promote Community Health**

- [3-a] Provide and support integrated healthcare services that focus on wellness, early intervention, and prevention.
- [3-b] Provide programs that reduce the risk of chronic and infectious diseases with containment and treatment options.
- [3-c] Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.
- [3-d] Provide a safety net of healthcare services for the disadvantaged.

**DEPARTMENTAL MISSION/GOALS:**

To fulfill its mission, the Health Services Division provides the three core functions of public health (Assessment, Assurance and Policy Development) and is organized to maximize its ability to provide all residents of this County the **10 Essential Public Health Services**:

- *Monitoring and Reporting on Health Status of Shelby County*
- *Improving Environmental Quality*
- *Maximizing the Health of Families*
- *Reducing Risk of Chronic Diseases*
- *Reducing Infectious Diseases*
- *Assuring community and departmental preparedness for rapid response to public health threats and emergencies*
- *Demonstrating organizational excellence and effectiveness and operational efficiencies by achieving Public Health Accreditation.*

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

**4001 Director and Staff** - To lead the Health Services Division in fulfilling its mission and to provide daily direction and strategic leadership for all departments by enforcing public health laws, assessing the health of Shelby County, developing policies to improve the County's health and working to improve access to health services and conditions that support the health of individuals and communities.

**4002 Forensic Services** – To provide a variety of forensic services to the law enforcement and public health agencies in Memphis and Shelby County, as well as counties west of the Tennessee River. In addition to autopsies, this department performs investigations for unnatural deaths, suicides, cremation permits, unusual circumstances or suspicious circumstances while operating the West Tennessee Regional Forensic Center (WTRFC).

**4003 Administration & Finance** – To provide effective and efficient administrative and fiscal support to all functional departments of the division and to ensure that essential services are available to Shelby County citizens. Ensures that complete and accurate financial records are maintained with strong internal controls.

**4004 Environmental Health Services** - To enhance the quality of life in Shelby County by implementing and enforcing effective and efficient environmental health programs for the protection of the public health, safety and the environment of the County. This department includes Air Emissions which focuses on improving air quality through the reduction of air pollution, and Vector Control which focuses on all activities of the County-wide integrated Mosquito and Rodent Control Program.

**4005 Community Health** - To promote good health in the community by collaborating with other agencies to ensure access to preventative health services. This department implements and operates various community health programs and clinics designed to ensure access to quality healthcare for all Shelby County residents.

**4006 Health Planning and Promotion** – To improve the health and well-being of Shelby County residents through assessment of community health, development and implementation of community health improvement plans, targeted initiatives and programs, such as the new Opioid Use Response Department, directed outreach activities and effective health education.

**4007 Inmate Medical Care** – To assure that inmates under the custody of Shelby County detention facilities receive quality, medically necessary care through fiscal oversight of contracted services. This program aligns its efforts as it relates to patient safety, occupational safety standards, and clinical practice according to established National Commission for Correctional Health Care (NCCCHC), American Correctional Association (ACA), Federal, State, and Local accreditation standards. The current contract provider is Correct Care Solutions, LLC.

**4008 Public Health Safety** – To monitor surveillance for disease outbreaks and threats, provide oversight for nursing practice, adapt health care protocol and treatment approaches for programs, monitor personal health services provided by clinics and inmate health care vendors, and many other tasks in accordance with federal law and standards. This department also coordinates emergency response services per federal guidelines and assures all SCG employees meet established standards relative to health requirements at hire and throughout employment.

**4009 Ryan White Program** - To provide medical and support care for the needs of over 2,000 low income, uninsured/underinsured individuals living with and affected by HIV/AIDS through the **Memphis Ryan White Program**. This program is 100% grant funded and consists of Part A and Part B and Minority AIDS Initiative. Funds are received from the U.S. Department of Health and Human Services.

**Health Services  
Service Level Measurements**

Service Levels	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Projection	FY21 Forecast*
<b>Forensic Services</b>					
Total Autopsies Performed	1,155	1,126	1,174	1,200	1,300
External Exams Performed	708	608	614	625	650
Cremation Approvals	1,210	2,463	3,119	3,200	3,325
Other investigations	916	831	950	925	1,000
Homicide Cases Closed within 90 days (Goal 90%)**	56.8%	27%	33%	90%	90%
Non-Homicide Cases Closed within 60 days (Goal 90%)**	47.3%	22%	30%	80%	80%
<b>Administration &amp; Finance</b>					
Total Budget Sections Administered	89	90	90	90	90
Birth Certificates Issued	43,159	46,642	51,306	49,636	50,000
Death Certificates Issued	45,000	40,000	40,000	45,000	46,000
Vital Records Customers Served	85,500	88,000	96,800	96,500	97,000
<b>Environmental Health Services</b>					
Major sources permitted and inspected	128	69	83	90	90
Pollution complaint and response < 24 hours	54	51	90	70	80
Inspect and issue septic tank permits	120	119	147	150	155
Number of restaurant inspections	7,750	7,850	6,400	6,599	6,650
Number of swimming pool inspections	2,510	3,069	3,251	3,368	3,375
Animals picked up	200	169	123	80	160
Animal complaints investigated	580	624	567	250	350
<b>Community Health</b>					
Number of children screened - LEAD	18,000	16,038	13,824	15,000	14,000
Number of immunizations administered	66,000	49,043	46,368	50,000	40,000
Number of Early Periodic Screening Diagnosis and Treatment physicals performed	11,000	5,876	4,923	6,000	4,000
Number of adolescent encounters	1,300	4,387	4,141	4,000	3,000
Number of high risk low income encounters	15,000	7,018	7,003	10,000	6,000
Number of clinical and environmental tests performed	135,000	16,188	13,980	13,000	13,000
% of Children Grades K-8 Receiving Dental Sealants (Goal 55%)	55%	53%	63%	55%	55%
<b>Health Planning and Promotion</b>					
Number pregnant women enrolled in TennCare	1,719	1,808	1,574	1,725	1,500
Number residents reached - chronic disease prevention	7,000	7,000	8,500	9,000	7,500
Number car seats distributed	1,200	686	1,295	830	925
<b>Public Health Safety</b>					
Treatment completion rate for patients diagnosed as active Tuberculosis cases	94%	93%	93%	93%	94%
Number of patients examined, tested & treated for STD in clinic	28,697	24,793	23,214	24,003	25,200
Number pre-employment physical exams	279	278	266	265	275

\*Updates not yet available from department.

\*\*FY19 is an estimate.

**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- Division funding is highly leveraged against state and federal grants; therefore, having the necessary flexibility to address locally determined public health priorities, needs and potential threats is challenging.
- The Health Department leads the County's response to the SARS-co-V-2 virus, the Coronavirus Disease (COVID-19), a respiratory disease, declared a global pandemic by the World Health Organization on March 1, 2020, with efforts including temporarily expanding its operations and collaborating with local, regional, and federal agencies and community partners to, among many things, test for, trace, and monitor the disease.
- The Health Department has engaged in and is continuing to explore strategies for the Shelby County Opioid Response Plan with “wrap-around services” for individuals with opioids use disorder and overdose survivors and an education campaign aimed at building awareness of the opioid drug issue.
- The goal of achieving accreditation from the Public Health Accreditation Board (PHAB) will require a commitment of resources for infrastructure and process improvement.

	<b>General Fund</b>			
<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	4,004,954	4,304,650	4,068,600	(236,050)
Total Personnel	9,722,774	11,654,056	10,066,974	(1,587,082)
O&M	22,341,132	20,349,490	20,284,787	(64,703)
Net Transfers	(1,069,554)	(1,182,279)	(1,171,982)	10,297
<b>Net Expenditures</b>	<b>(29,128,507)</b>	<b>(28,881,174)</b>	<b>(27,455,142)</b>	<b>1,426,032</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>162.1</b>	<b>162.1</b>	<b>154.1</b>	<b>(8.0)</b>
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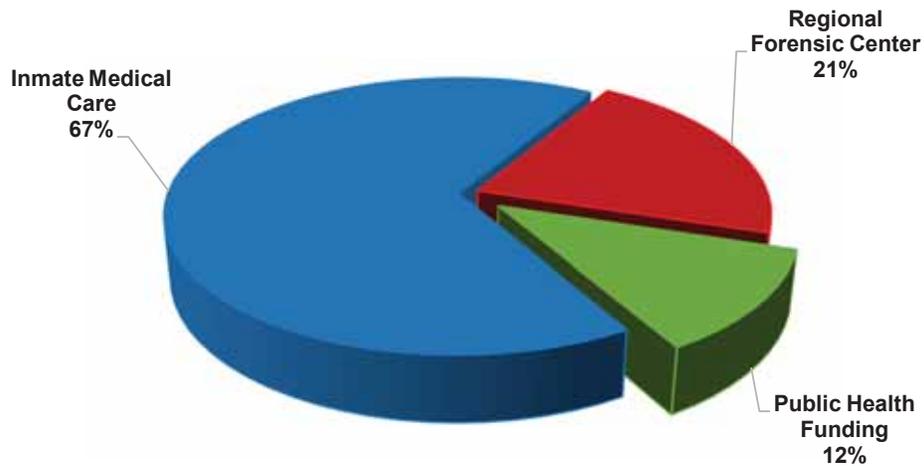
**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Overall decrease of \$236,050 projected for primarily due to:
  - **Intergovernmental Revenues** – continued reduced reimbursements from State of Tennessee for autopsies performed by the Forensics Center (\$150,000).
  - **Fines, Fees & Permits** –reduced fines, fee & permit collections in environmental health services and reduction in the distribution of car seats (\$88,000) to external agencies.
- **Personnel:** Decrease is based on county-wide reductions in the personnel budget through the elimination of vacant positions over one (1) year (8.0 FTEs), a reduction of excess salary budget above actual salaries, combined with lower costs for pension, OPEB, and/or changes to employee health elections.
- **O&M:** FY21 O&M decrease is primarily due to a reduction in software-acquisition & licenses (\$56,444) and supplies and materials (\$4,724).
- **Net Transfers:** Transfers to the General Fund from the Grant Fund decreased by \$10,297 due to the elimination of the match requirement required by Grant Fund 416-VOCA SC Cure Violence Planning.

**Health Services O&M Funding:**

- Of the nearly \$20 million in FY21 non-salary General Fund expenditure budget for the Health Services Division, the two largest expenditures consume 88% of this funding as shown below. Contracts related to Inmate Medical Care and the Regional Forensic Center are subject to renewal during FY21. Additional funding for the Inmate Medical contract is included in the Department of Corrections.

	millions	% of total
Inmate Medical Care	\$ 13.6	67.0%
Regional Forensic Center	\$ 4.3	21.2%
Public Health Funding	\$ 2.4	11.8%
	<b>\$ 20.3</b>	<b>100.0%</b>



***Only 12% of the SCHD budget for non-salary expenditures are available for public health support.***

**SPECIAL REVENUE FUNDS**

Several Special Revenue Funds have been established within the Health Services Division to address specific needs with funding identified only for that purpose. These funds account for about 6% of the total division budget with descriptions provided below:

**Air Emissions – Fund 081**

The Air Emission Fees Special Revenue Fund protects the health of the citizens of Shelby County through enforcement of local, state, and federal air quality regulations. Revenue source is the collection of mandated air emission fees and Title V operating permit fees. Activities include:

- 1) Issues federally enforceable Title V permits to all major stationary air pollution sources.
- 2) Performs an EPA level II inspection of all Title V major and conditional major sources at least once a year.

## **Health Services**

*Alisa Haushalter, Director*

- 3) Enforces all local, state and federal regulations through inspections, notices of inquiry (NOI) and notices of violation (NOV), and assessment of penalties.
  - 4) Provides yearly emissions information to establish permit fees required to support the program.
- Revenue Budget for FY21 of \$880,200 is more consistent with prior years
  - FTE Count unchanged at 9.8 positions
  - Fund balance = \$513,357 as of 06/30/20; budgeted \$6,856 Planned Use of Fund Balance in FY21.

## **Vector Control – Fund 082**

The Vector Control Special Revenue Fund fully funds all activities of the County-wide integrated Mosquito and Rodent Control Program. Revenue is generated through a \$0.75 monthly charge assessed to the citizens of Memphis/Shelby County on Memphis Light Gas & Water (MLGW) bills. Activities include:

- 1) Regularly inspects and treats mosquito-breeding areas in Shelby County with EPA registered larvicide from April through the beginning of November.
  - 2) Treats each zone within Shelby County with an adulticide (spray) regularly from April through November.
  - 3) Responds to constituent complaints regarding mosquito and rat activity and/or urban sanitation.
  - 4) Enforces applicable city and state ordinances regarding rodent control and urban sanitation.
  - 5) Increases community awareness and participation of methods of mosquito and rodent prevention and control.
- Revenue Budget for FY21 is consistent with prior years at \$3.6 million.
  - FTE Count unchanged at 47 positions
  - Fund Balance = \$1.4 million as of 06/30/20; budgeted \$571,917 Planned Use of Fund Balance in FY21.

## **Air Emissions Fines & Penalties – Fund 083**

The Air Emission Fines and Penalties Fund was established to account for the collection of civil penalties for air emission violations by major sources. A major source is a source that emits, or has the potential to emit, a pollutant regulated under the 1990 "Clean Air Act". These funds are to be utilized for supplemental environmental projects and programs that will enhance the efforts of the air Pollution program. Such project include the Memphis Area Ride Share and Shelby County School Bus Retrofit programs. The revenue source for this fund is Title V penalties collected.

- Revenue Budget for FY21 is \$6,000; highly variable depending on penalties assessed
- O&M remains consistent with prior year at \$150,000; contains no FTEs
- Fund Balance = \$200,074 as of 06/30/20; budgeted \$168,000 Planned Use of Fund Balance in FY21.

## **GRANTS FUND**

Grants represent **59%** of the total expenditures within the Health Services Division.

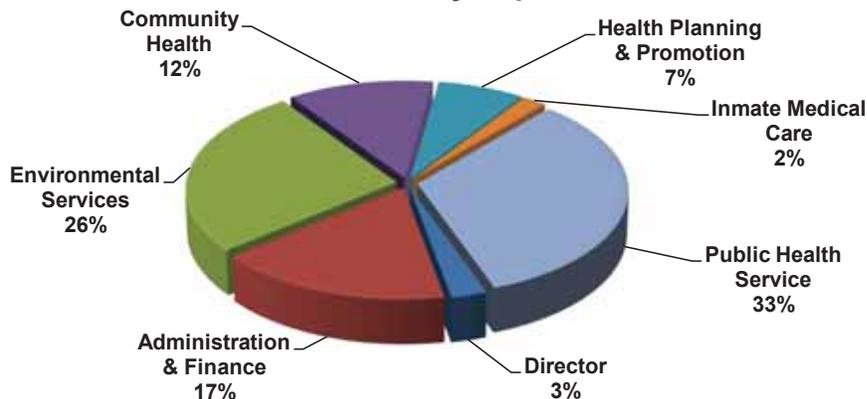
- Grant Revenue for FY21 is \$46 million, an increase of \$10.8 million over prior year resulting primarily from increases of \$10.2 million in the Ryan White Human Immunodeficiency Virus (HIV) grants program and an increase of \$452,400 in Health Planning and Promotion grants program to promote healthy, active lifestyle habits.
- FTE Count = 413.0, a decrease of 26.7 FTEs due to the addition of the Corona Virus (141.0 FTE) offset by the reduction of positions due to the expiration of various grants.

**FTE Position Count**

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
010	4001	Director - Health Services	5.0	5.0	5.0	5.0	4.0 <sup>k</sup>	(1.0)
010	4003	Administration & Finance	23.3	26.3 <sup>a</sup>	26.3	26.3	26.3	-
010	4004	Environmental Health Services	39.0	39.0	40.0 <sup>e</sup>	40.5	40.5	-
010	4005	Community Health	19.8	19.8	18.8 <sup>f</sup>	18.3	18.3	-
010	4006	Health Planning & Promotion	6.0	11.0 <sup>b</sup>	14.0 <sup>g</sup>	14.0	11.0 <sup>i</sup>	(3.0)
010	4007	Inmate Medical Care	4.0	4.0	4.0	4.0	3.0 <sup>m</sup>	(1.0)
010	4008	Public Health Safety	51.0	52.0 <sup>c</sup>	54.0 <sup>h</sup>	54.0	51.0 <sup>n</sup>	(3.0)
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>148.1</b>	<b>157.1</b>	<b>162.1</b>	<b>162.1</b>	<b>154.1</b>	<b>(8.0)</b>
<b>SPECIAL REVENUE FUND</b>								
081	4004	Air Pollution	9.8	9.8	9.8	9.8	9.8	-
082	4004	Vector Control	47.0	47.0	47.0	47.0	47.0	-
<b>TOTAL POSITIONS - SPECIAL REVENUE</b>			<b>56.8</b>	<b>56.8</b>	<b>56.8</b>	<b>56.8</b>	<b>56.8</b>	<b>-</b>
<b>GRANT FUNDS</b>			<b>351.6</b>	<b>332.5 <sup>d</sup></b>	<b>342.9 <sup>i</sup></b>	<b>439.7 <sup>j</sup></b>	<b>413.0 <sup>o</sup></b>	<b>(26.7)</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>556.5</b>	<b>546.4</b>	<b>561.9</b>	<b>658.6</b>	<b>623.9</b>	<b>(34.7)</b>

- FY18 - a) Added 3 new positions to aid Health Administration (Contract Manager, Medical Records Manager, Exec. Secretary)
- b) Added 5 new positions: 2 Public Health Coordinators, 1 Clerical Specialist and 2 Opioid Response positions: Public Health Outreach and Epidemiologist.
- c) Added 1 new position to assist Public Health Safety: Clinical Services Evaluation Specialist.
- d) Various vacant, grant positions were deleted to maximize grant utilization and compensate for grant revenue
- FY19 - e) Added 1 new Clerical Specialist position
- f) Transferred Clerical Specialist (#860871) to Trustee office.
- g) Added 3 FTE's - 1 Health Coordinator for Opioid Response and 2 Public Health Coordinators to improve general population health.
- h) Added a Public Health Data Analyst and Clinical Service Specialist to monitor risk factors and design interventions for chronic diseases.
- i) Grant FTE increase primarily due to transfer of Ryan White to Health Division from Community Services in FY18.
- FY20 - j) Grant Fund FTE increase of 96.8 due to adding 141 CARES Act durational positions offset by various other grants.
- FY21 - k) Deleted a position vacant over 1 year (Executive Secretary #863242).
- l) 3.0 FTEs transferred to departments 010-4005 (Clerical Specialist #180012, Admin Technicians #990686) and 010-4008 (Epidemiologist #190007).
- m) Deleted a position vacant over 1 year (Clinical Nurse Monitor #070110).
- n) Deleted 4 positions vacant over 1 year (Chief Epidemiologist #860096, Supervisor Nurse Practitioner #861546, two Public Health Nurses #864349, #864484); transferred Epidemiologist #190007 from Dept. 010-4006.
- o) Grant Fund decrease of 26.7 primarily due to CARES Act 141.0 FTEs two months shorter duration period.

**FTE Positions by Department**



# Prime Accounts 40 - Health Services

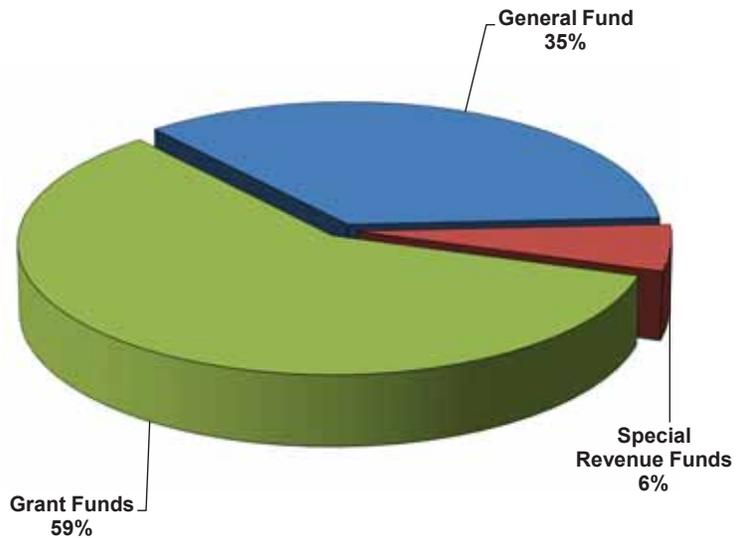
## All Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	21,041,029	21,328,660	20,809,797	25,463,702	25,804,953
44 - Intergov Revenues-Federal & Local	1,674,995	3,360,427	6,658,584	9,418,195	19,694,383
45 - Charges for Services	2,068,918	538,828	1,231,979	2,078,850	2,058,800
46 - Fines, Fees & Permits	6,493,834	6,135,409	6,349,939	6,517,000	6,479,000
47 - Other Revenue	76,011	20,973	7,750	2,000	24,000
48 - Investment Income	7,867	13,955	42,634	38,200	25,000
<b>TOTAL REVENUE</b>	<b>31,362,652</b>	<b>31,398,251</b>	<b>35,100,683</b>	<b>43,517,948</b>	<b>54,086,136</b>
96 - Operating Transfers In	3,308,350	2,950,660	2,753,163	11,433,069	3,089,306
9990 - Carryforward For Encumbrances	-	-	-	38,143	-
9999 - Planned Fund Balance Decrease	-	-	-	1,003,953	7,408,670
<b>TOTAL OTHER SOURCES</b>	<b>3,308,350</b>	<b>2,950,660</b>	<b>2,753,163</b>	<b>12,475,165</b>	<b>10,497,976</b>
<b>TOTAL SOURCES</b>	<b>34,671,002</b>	<b>34,348,911</b>	<b>37,853,846</b>	<b>55,993,113</b>	<b>64,584,112</b>
51 - Salaries-Regular Pay	21,679,692	20,931,063	22,040,232	34,161,486	32,229,576
52 - Salaries-Other Compensation	700,580	623,591	573,147	1,152,210	2,170,860
55 - Fringe Benefits	8,415,983	8,695,240	9,070,528	13,502,014	12,311,309
56 - Vacancy Savings	-	-	-	(4,623,093)	(4,489,757)
<b>TOTAL SALARIES</b>	<b>30,796,254</b>	<b>30,249,894</b>	<b>31,683,907</b>	<b>44,192,617</b>	<b>42,221,988</b>
60 - Supplies & Materials	2,315,394	2,347,576	1,669,678	3,111,879	2,984,507
64 - Services & Other Expenses	1,204,313	1,428,688	1,543,211	2,230,938	1,980,051
66 - Professional & Contracted Services	17,212,569	21,000,534	26,389,890	28,962,999	38,520,958
67 - Rent, Utilities & Maintenance	1,286,040	1,300,238	1,392,386	1,520,739	1,851,981
68 - Interfund Services	1,162,025	1,168,035	1,149,015	1,555,267	1,487,109
70 - Capital Asset Acquisitions	239,729	152,905	146,596	426,216	206,750
95 - Contingencies & Restrictions	-	-	-	(929)	21,604
<b>TOTAL OPERATING</b>	<b>23,420,070</b>	<b>27,397,976</b>	<b>32,290,777</b>	<b>37,807,108</b>	<b>47,052,960</b>
98 - Operating Transfers Out	3,062,850	2,758,005	2,507,490	2,774,603	2,764,306
<b>TOTAL OTHER USES</b>	<b>3,062,850</b>	<b>2,758,005</b>	<b>2,507,490</b>	<b>2,774,603</b>	<b>2,764,306</b>
<b>TOTAL USES</b>	<b>57,279,175</b>	<b>60,405,875</b>	<b>66,482,174</b>	<b>84,774,328</b>	<b>92,039,254</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(22,608,172)</b>	<b>(26,056,964)</b>	<b>(28,628,328)</b>	<b>(28,781,215)</b>	<b>(27,455,142)</b>

Sources and Uses by Fund Type

FUND NAME:	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
<b>GENERAL FUND</b>							
010 - General Fund	4,068,600	946,662	-	30,351,760	2,118,644	(27,455,142)	35%
<b>SPECIAL REVENUE FUNDS</b>							
081 - Air Emission Fees	880,200	-	6,856	887,056	-	-	1%
082 - Vector Control	3,615,000	-	571,917	4,186,917	-	-	5%
083 - Air Emission Fines & Penalties	6,000	-	168,000	150,000	24,000	-	0%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>4,501,200</b>	<b>-</b>	<b>746,773</b>	<b>5,223,973</b>	<b>24,000</b>	<b>-</b>	<b>6%</b>
<b>GRANT FUNDS</b>	<b>45,516,336</b>	<b>2,142,644</b>	<b>6,661,897</b>	<b>53,699,215</b>	<b>621,662</b>	<b>-</b>	<b>59%</b>
<b>ALL FUNDS TOTAL</b>	<b>54,086,136</b>	<b>3,089,306</b>	<b>7,408,670</b>	<b>89,274,948</b>	<b>2,764,306</b>	<b>(27,455,142)</b>	<b>100%</b>

FY21 Uses by Fund



Funding for Health Services operations is split primarily between Grant and General Funds.

**Net Expenditures by Department\***

Fund	Dept	Dept Description	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
<b>GENERAL FUND</b>							
010	4001	Director - Health Services	314,397	300,036	400,963	560,200	486,616
010	4002	Forensic Services	3,103,283	3,278,009	3,613,360	3,911,641	3,864,141
010	4003	Administration & Finance (1)	(1,267,449)	(347,186)	(141,876)	(253,917)	(224,865)
010	4004	Environmental Health Services	1,322,073	1,670,274	2,076,142	2,119,148	2,115,350
010	4005	Community Health	2,166,241	3,551,144	2,997,924	2,586,944	2,413,736
010	4006	Health Planning & Promotion (2)	488,745	753,419	3,183,596	1,403,153	1,179,585
010	4007	Inmate Medical Care	12,946,307	13,458,166	13,380,347	13,925,521	13,836,569
010	4008	Public Health Safety	3,523,974	3,500,047	3,618,051	4,263,831	3,784,010
019	4003	Health COVID-19	-	-	-	264,694	-
<b>GENERAL FUND TOTAL</b>			<b>22,597,570</b>	<b>26,163,910</b>	<b>29,128,507</b>	<b>28,781,215</b>	<b>27,455,142</b>
<b>SPECIAL REVENUE FUNDS</b>							
081	4004	Air Pollution	114,841	(59,277)	(338,336)	-	-
082	4004	Vector Control	79,685	(143,345)	68,638	-	-
083	4004	Air Emissions	9,334	21,810	(3,630)	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>			<b>203,861</b>	<b>(180,812)</b>	<b>(273,328)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>(193,259)</b>	<b>73,865</b>	<b>(226,850)</b>	<b>-</b>	<b>-</b>
<b>HEALTH SERVICES TOTAL</b>			<b>22,608,172</b>	<b>26,056,964</b>	<b>28,628,328</b>	<b>28,781,215</b>	<b>27,455,142</b>

\*Includes all Sources and Uses of Funds

(1) Indirect Cost Allocation, which carries a negative balance, is included in department 4003.

(2) FY19 includes Opioid Response program with use of fund balance.

**Prime Accounts  
40 - Health Services**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	1,874,922	1,782,924	1,317,432	1,553,000	1,403,000
44 - Intergov Revenues-Federal & Local	383,156	283,284	198,266	30,000	30,000
45 - Charges for Services	963,759	724,409	638,583	628,650	608,600
46 - Fines, Fees & Permits	2,164,433	1,720,255	1,842,923	2,091,000	2,003,000
47 - Other Revenue	18,811	20,949	7,750	2,000	24,000
<b>TOTAL REVENUE</b>	<b>5,405,081</b>	<b>4,531,820</b>	<b>4,004,954</b>	<b>4,304,650</b>	<b>4,068,600</b>
96 - Operating Transfers In	1,222,447	807,630	835,593	946,662	946,662
9990 - Carryforward For Encumbrances	-	-	-	32,500	-
<b>TOTAL OTHER SOURCES</b>	<b>1,222,447</b>	<b>807,630</b>	<b>835,593</b>	<b>979,162</b>	<b>946,662</b>
<b>TOTAL SOURCES</b>	<b>6,627,527</b>	<b>5,339,450</b>	<b>4,840,547</b>	<b>5,283,812</b>	<b>5,015,262</b>
51 - Salaries-Regular Pay	6,484,917	6,365,434	6,779,820	8,880,327	7,916,416
52 - Salaries-Other Compensation	183,658	175,172	156,677	347,140	171,296
55 - Fringe Benefits	2,544,055	2,666,244	2,786,277	3,461,637	3,053,200
56 - Vacancy Savings	-	-	-	(1,215,008)	(1,073,938)
<b>TOTAL SALARIES</b>	<b>9,212,630</b>	<b>9,206,850</b>	<b>9,722,774</b>	<b>11,474,097</b>	<b>10,066,974</b>
60 - Supplies & Materials	597,494	1,843,257	1,160,960	918,625	913,901
64 - Services & Other Expenses	394,794	645,856	916,130	1,012,930	818,712
66 - Professional & Contracted Services	16,448,100	16,872,497	19,244,663	17,904,941	17,738,441
67 - Rent, Utilities & Maintenance	1,026,600	989,504	1,153,556	1,078,429	1,543,180
68 - Interfund Services	(588,619)	(287,362)	(205,393)	(531,936)	(783,448)
70 - Capital Asset Acquisitions	79,758	114,323	71,216	79,000	54,000
<b>TOTAL OPERATING</b>	<b>17,958,126</b>	<b>20,178,075</b>	<b>22,341,132</b>	<b>20,461,990</b>	<b>20,284,787</b>
98 - Operating Transfers Out	2,054,341	2,118,435	1,905,147	2,128,941	2,118,644
<b>TOTAL OTHER USES</b>	<b>2,054,341</b>	<b>2,118,435</b>	<b>1,905,147</b>	<b>2,128,941</b>	<b>2,118,644</b>
<b>TOTAL USES</b>	<b>29,225,097</b>	<b>31,503,360</b>	<b>33,969,053</b>	<b>34,065,027</b>	<b>32,470,404</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(22,597,570)</b>	<b>(26,163,910)</b>	<b>(29,128,507)</b>	<b>(28,781,215)</b>	<b>(27,455,142)</b>

**Prime Accounts  
40 - Health Services**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
45 - Charges for Services	40	75	214	200	200
46 - Fines, Fees & Permits	4,329,400	4,415,154	4,507,016	4,426,000	4,476,000
47 - Other Revenue	-	24	-	-	-
48 - Investment Income	7,867	13,955	42,634	38,200	25,000
<b>TOTAL REVENUE</b>	<b>4,337,307</b>	<b>4,429,208</b>	<b>4,549,864</b>	<b>4,464,400</b>	<b>4,501,200</b>
96 - Operating Transfers In	-	-	4,715	-	-
9990 - Carryforward For Encumbrances	-	-	-	5,643	-
9999 - Planned Fund Balance Decrease	-	-	-	767,776	746,773
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>4,715</b>	<b>773,419</b>	<b>746,773</b>
<b>TOTAL SOURCES</b>	<b>4,337,307</b>	<b>4,429,208</b>	<b>4,554,579</b>	<b>5,237,819</b>	<b>5,247,973</b>
51 - Salaries-Regular Pay	2,690,960	2,614,534	2,629,778	3,182,435	3,182,433
52 - Salaries-Other Compensation	147,422	110,727	91,041	144,809	143,038
55 - Fringe Benefits	940,627	964,150	975,331	1,125,401	1,110,313
56 - Vacancy Savings	-	-	-	(203,193)	(170,535)
<b>TOTAL SALARIES</b>	<b>3,779,009</b>	<b>3,689,410</b>	<b>3,696,150</b>	<b>4,249,452</b>	<b>4,265,248</b>
60 - Supplies & Materials	158,133	108,381	176,815	387,064	364,921
64 - Services & Other Expenses	62,217	36,344	31,580	59,204	46,204
66 - Professional & Contracted Services	40,000	40,057	44,864	50,800	80,300
67 - Rent, Utilities & Maintenance	27,321	49,244	46,343	73,300	73,300
68 - Interfund Services	314,876	300,367	232,949	344,000	344,000
70 - Capital Asset Acquisitions	128,049	-	44,843	50,000	50,000
<b>TOTAL OPERATING</b>	<b>730,596</b>	<b>534,392</b>	<b>577,394</b>	<b>964,367</b>	<b>958,724</b>
98 - Operating Transfers Out	31,562	24,595	7,707	24,000	24,000
<b>TOTAL OTHER USES</b>	<b>31,562</b>	<b>24,595</b>	<b>7,707</b>	<b>24,000</b>	<b>24,000</b>
<b>TOTAL USES</b>	<b>4,541,168</b>	<b>4,248,397</b>	<b>4,281,251</b>	<b>5,237,819</b>	<b>5,247,973</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(203,861)</b>	<b>180,812</b>	<b>273,328</b>	<b>-</b>	<b>-</b>

## Prime Accounts 40 - Health Services

## Grant Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	19,166,107	19,545,736	19,492,365	23,910,702	24,401,953
44 - Intergov Revenues-Federal & Local	1,291,839	3,077,143	6,460,318	9,388,195	19,664,383
45 - Charges for Services	1,105,119	(185,655)	593,182	1,450,000	1,450,000
47 - Other Revenue	57,201	-	-	0	-
<b>TOTAL REVENUE</b>	<b>21,620,265</b>	<b>22,437,224</b>	<b>26,545,865</b>	<b>34,748,898</b>	<b>45,516,336</b>
96 - Operating Transfers In	2,085,903	2,143,030	1,912,855	10,486,407	2,142,644
9999 - Planned Fund Balance Decrease	-	-	-	236,177	6,661,897
<b>TOTAL OTHER SOURCES</b>	<b>2,085,903</b>	<b>2,143,030</b>	<b>1,912,855</b>	<b>10,722,584</b>	<b>8,804,541</b>
<b>TOTAL SOURCES</b>	<b>23,706,168</b>	<b>24,580,253</b>	<b>28,458,720</b>	<b>45,471,481</b>	<b>54,320,877</b>
51 - Salaries-Regular Pay	12,503,814	11,951,095	12,630,634	22,098,723	21,130,728
52 - Salaries-Other Compensation	369,500	337,692	325,429	660,261	1,856,526
55 - Fringe Benefits	4,931,301	5,064,847	5,308,920	8,914,976	8,147,797
56 - Vacancy Savings	-	-	-	(3,204,892)	(3,245,284)
<b>TOTAL SALARIES</b>	<b>17,804,615</b>	<b>17,353,634</b>	<b>18,264,983</b>	<b>28,469,068</b>	<b>27,889,766</b>
60 - Supplies & Materials	1,559,767	395,938	331,904	1,806,190	1,705,685
64 - Services & Other Expenses	747,301	746,488	595,501	1,158,804	1,115,134
66 - Professional & Contracted Services	724,469	4,087,980	7,100,363	11,007,258	20,702,217
67 - Rent, Utilities & Maintenance	232,119	261,491	192,487	369,010	235,501
68 - Interfund Services	1,435,768	1,155,031	1,121,459	1,743,203	1,926,557
70 - Capital Asset Acquisitions	31,923	38,582	30,537	297,216	102,750
95 - Contingencies & Restrictions	-	-	-	(929)	21,604
<b>TOTAL OPERATING</b>	<b>4,731,348</b>	<b>6,685,509</b>	<b>9,372,251</b>	<b>16,380,751</b>	<b>25,809,449</b>
98 - Operating Transfers Out	976,947	614,976	594,636	621,662	621,662
<b>TOTAL OTHER USES</b>	<b>976,947</b>	<b>614,976</b>	<b>594,636</b>	<b>621,662</b>	<b>621,662</b>
<b>TOTAL USES</b>	<b>23,512,910</b>	<b>24,654,118</b>	<b>28,231,870</b>	<b>45,471,481</b>	<b>54,320,877</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>193,259</b>	<b>(73,865)</b>	<b>226,850</b>	<b>-</b>	<b>-</b>

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## Grant Summary Information

The Division of Health Services administers multiple grants received either directly from the Federal Government, through the State of Tennessee, or from foundations in the areas of:

### Administration

- **Grant-In-Aid** – Supports the overall functions of the Shelby County Health Department as mandated by State Law. The Health Department strategically plans for the use and incorporation of these state funds to individual programs administered or managed by the Department.

### Environmental Health

- **Pollution Control** – Includes Air Emission Fees programs designed to monitor ambient air quality, examine trends in air quality and ensure air quality by enforcing all local, state and federal air emission regulations, through the operation of the Title V Operating Permit Program, and Congestion Mitigation Air Quality programs designed to fund transportation projects (Rideshare) or programs that will contribute to attainment of the national ambient air quality standards for ozone, carbon monoxide and particulate matter.

### Community Health

- **Community Health Services** – Provides direct community-based services, case management and outreach to address health needs of vulnerable populations and provides prevention-oriented health education and service with a major emphasis on family planning services and the improvement of maternal and child health with preventative, lifesaving initiatives such as cervical cancer screening and referral.
- **Infectious Disease Control and Population based Services** — Services include HIV/AIDS/STD Surveillance/Prevention and Case Management, Tuberculosis Control, Perinatal Hepatitis B Program, and infectious disease epidemiology.
- **Clinical Services Programs** – These are services performed in public health clinics that comprise the core clinical public health programs. Services include: Women, Infant and Children (WIC), Commodity Supplemental Food Program (CSFP), Early Periodic Screening Diagnosis and Treatment (EPSD&T or well-child exams), Tennercare Community Outreach, Immunization Services, including Vaccine for Children, School-Based Preventive Dental Care.

### Health Planning & Promotion

- **Health Planning & Promotion Services** – Includes services such as Chronic Disease Management through the incorporation of healthy, active lifestyle habits, Tobacco Use Prevention, and Health Risk Reduction initiatives to eliminate early risk factors for diseases and illnesses such as childhood obesity. Some grants also assist expecting mothers and children with enrollment into insurance plans such as TennCare and CoverKids to receive and maintain proper, health care.

### Inmate Medical Care

- **2017 Safety & Justice Challenge** - Supports targeted efforts to reduce jail incarceration and disparities in jail usage by developing different approaches to engage the justice systems to implement strategies based on data to safely reduce jail populations.

### Public Health Safety

- **Emergency Preparedness and Response** – Designed to improve emergency preparedness and response capabilities related to bioterrorism, outbreaks of infectious disease and other public health threats and emergencies.

### Ryan White Program

- The **Memphis Ryan White Program** receives funds from the U.S. Department of Health and Human Services to provide for the medical and support care needs of over 2,000 low income, uninsured/underinsured individuals living with and affected by HIV/AIDS. The program is 100% grant funded and consists of Part A and Minority AIDS Initiative.

### Health Services COVID-19

- Federal relief funding through the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act as a response to the Coronavirus Disease (COVID-19), a respiratory disease caused by the SARS-co-V-2 virus with symptoms varying from mild symptoms to causing death and declared a global pandemic by the World Health Organization on March 1, 2020.

**Grant Program Detail**

<u>FUND</u>	<u>GRANT NAME</u>	<u>FY21 AMOUNT</u>
<b><u>Department 4003: Health Services Admin &amp; Finance</u></b>		
747	State Grant In Aid -Administration	917,800
	<b>Department Total</b>	<b>\$ 917,800</b>
<b><u>Department 4004: Environmental Health Services</u></b>		
105	Air Pollution 7/1/20-9/30/20	\$ 116,693
106	Air Pollution 10/1/20-6/30/21	356,004
521	Rideshare Project - Air Quality Outreach 2017	597,125
527	Congestion Mitigation and Air Quality (CMAC) Outreach/Educ	86,000
	<b>Department Total</b>	<b>\$ 1,155,822</b>
<b><u>Department 4005: Community Health Services</u></b>		
225	Child Fatality Review Services	\$ 10,000
230	Centers for Disease Control (CDC) Childhood Lead Grant	203,300
242	Fetal Infant Mortality Review	646,400
282	TN Department of Health Laboratory & Bioterrorism	151,718
295	City Courts Child Safety Seat	25,000
328	Lead Hazard Reduction Demo	107,915
345	Women, Infant, & Children Program (WIC) - Clinical Services	1,627,650
346	Women, Infant, & Children Program (WIC) - Clinical Services II	4,942,950
365	TennCare Early Periodic Screening & Diagnostic Testing (EPSD&T)	1,450,000
396	Human Immunodeficiency Virus (HIV) Case Management - 4/1/21-6/30/21	104,635
397	Human Immunodeficiency Virus (HIV) Case Management - 7/1/20-3/31/21	319,607
415	TennCare Dental Prevention	751,800
425	HIV - State VD / Surveillance / Infertility - I	1,497,891
426	HIV - State VD / Surveillance / Infertility - II	1,178,583
430	Immunization	343,700
431	Immunization DHS	87,975
432	Immunization	29,325
438	Tuberculosis (TB) Outreach	1,715,400
531	PHS-CS Programs	2,560,400
565	Family Planning	902,200
730	Breast & Cervical Cancer - Supplemental	125,000
734	Breast & Cervical Cancer - Supplemental II	7,500
	<b>Department Total</b>	<b>\$ 18,788,949</b>
<b><u>Department 4006: Health Planning and Promotion</u></b>		
122	Health Planning and Promotion	\$ 20,000
129	Prenatal Presumptive Eligibility Expansion	110,000
446	TDH HIA 7/1/20-8/31/20	75,000
447	TDH HIA 9/1/20-6/30/21	400,000
580	Health Risk Reduction - Community Development	120,400
610	Tobacco Risk - Community Development - 7/1/20-3/31/21	31,875
611	Tobacco Risk - Community Development - 4/1/21-6/30/21	10,625
612	Tobacco Prevention and Control	246,666
	<b>Department Total</b>	<b>\$ 1,014,566</b>
<b><u>Department 4008: Public Health Safety</u></b>		
416	Victims of Criam Act Cure Violence Program	\$ 94,606
677	Public Health Emergency Preparedness	991,410
678	PHEPP - Hospital Prep Coalition	111,200
683	Ryan White HIV Core Med & Support	590,047
689	NACCHO MRC - PHEPP	7,500
	<b>Department Total</b>	<b>\$ 1,794,763</b>

**Grant Program Detail**

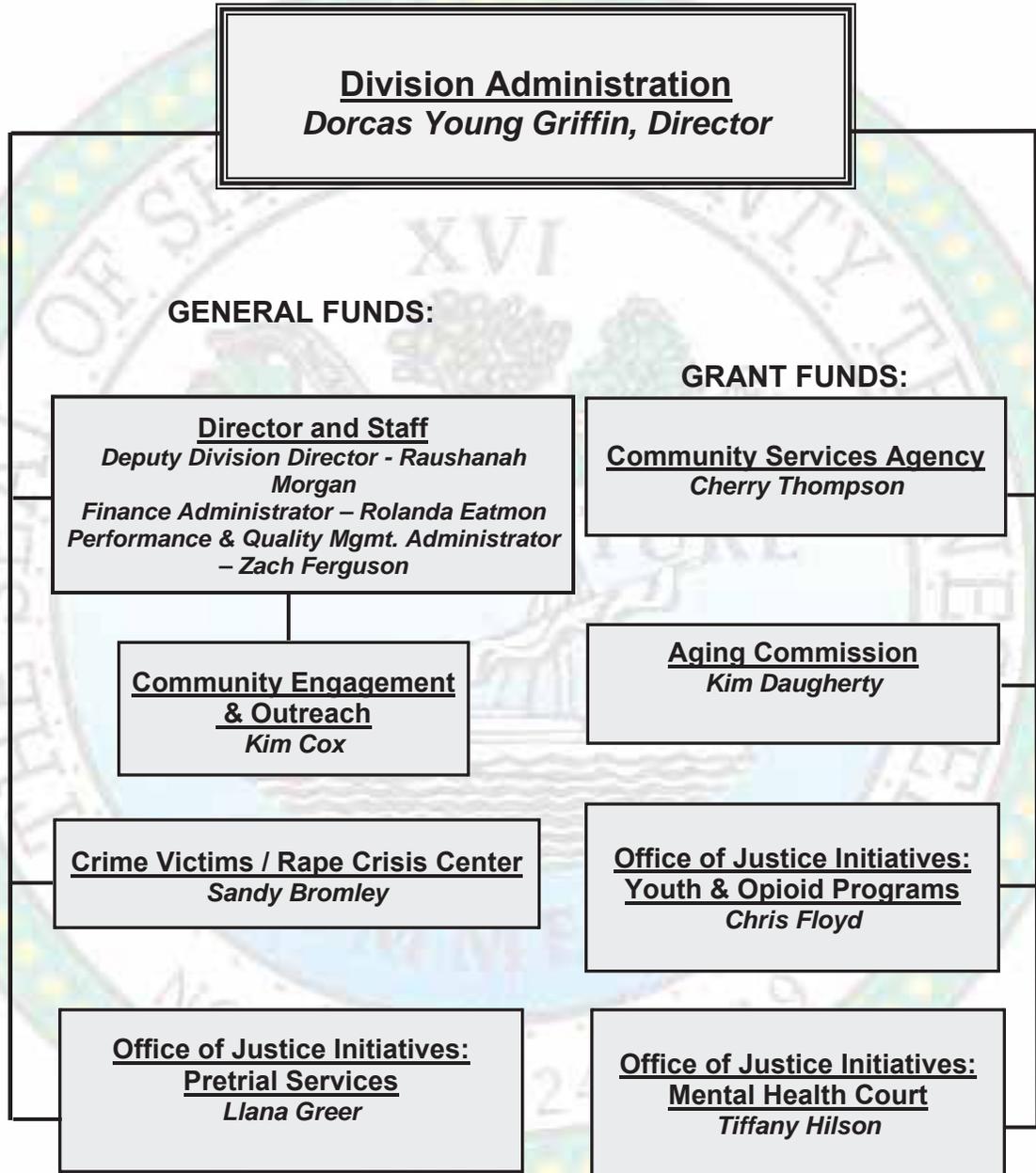
<u>FUND</u>	<u>GRANT NAME</u>		<u>FY21</u> <u>AMOUNT</u>
	<b>Department 4009: Ryan White</b>		
394	National HIV Behavioral Surveillance (NHBS)	\$	139,973
395	National HIV Behavioral Surveillance (NHBS) Testing		138,473
443	Ryan White Minority AIDS Initiative 7/1/19-2/28/20		1,163,722
444	Ryan White Minority AIDS Initiative 3/1/20-6/30/20		784,442
450	Ryan White Part A 7/1/19-2/28/20		9,334,178
451	Ryan White Part A 3/1/20-6/30/20		7,768,929
623	Ryan White Part B 7/1/19-3/31/20		1,417,257
624	Ryan White Part B 4/1/20-6/30/20		1,057,997
771	HIV Prevention 1/1/20-6/30/20		19,233
774	HIV Prevention 7/1/19-12/31/19		20,232
	<b>Department Total</b>	<b>\$</b>	<b>21,844,436</b>
	<b>DIVISION TOTAL*</b>	<b>\$</b>	<b>45,516,336</b>
	<b>Grants continuing from prior year with Planned Use of Fund Balance:</b>		
819	Health Services COVID-19	<b>\$</b>	<b>6,661,897</b>

\*Grant totals are current revenue sources only.

(CDC) Centers for Disease Control and Prevention  
 (NHBS) National HIV Behavioral Surveillance  
 (PHS) Public Health Service  
 (TDH) Tennessee Department of Health  
 (TDH HIA) Tennessee Department of Health

# COMMUNITY SERVICES

## Division Organizational Chart by Program



**Division Overview FY 21****DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

The Division of Community Services partners with federal, state, local and community agencies to address the causes of poverty, increase opportunity and economic security of individuals, advocate for victims of sexual, domestic, and elderly assault and assist older adults and adults with disabilities. The Division supports the following County strategies:

**Strategy 2: Enhance Public Safety and Support Criminal Justice Reform**

- [2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
- [2-c] Provide programs that promote adult re-entry strategies to reduce recidivism after arrest or incarceration.
- [2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
- [2-e] Reduce the recidivism rate of kids who are detained and in county custody.
- [2-g] Provide programs that advocate for victims of crime and prevent abuse in vulnerable populations.

**Strategy 3: Protect and Promote Community Health**

- [3-c] Coordinate agencies designed to strengthen the health and welfare of children, seniors and families.

**Strategy 4: Promote Workforce Development and a Healthy Economy**

- [4-a] Provide programs that help individuals develop the skills that are currently being demanded by employers in the County.
- [4-c] Coordinate agency programs that address issues of poverty and economic/housing insecurity within the county.

**Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources**

- [5-f] Actively seek alternative funding sources through fees, grants, or community partners to provide county services.

**DEPARTMENTAL MISSION/GOALS:**

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

**4801 Director and Staff** – Provides direction and administrative and financial oversight to the division in order to address community problems through partnerships with all levels of government and the private sector, both profit and non-profit. The director's office coordinates the acquisition and management of grants to Shelby County Government and the Offices of Veterans Services and Hispanic Services to ensure full access to county services for these citizens. The Office of Engagement and Outreach is included in the administrative function to collaborate with community agencies to carry out the division mission and goals.

**4802 – Community Services Agency** – Provides services to break the generational cycle of poverty by offering opportunities through education, viable resources and partnerships that empower the economically disadvantaged citizens within Shelby County to achieve economic independence and create a thriving community. Community Services Agency offers assistance with utility cost to prevent disconnection of service, assistance with rent/mortgage payments to prevent eviction and foreclosure, as well as assistance with medical prescription cost (excludes narcotics). CSA's Family Self-Sufficiency program works with families and individuals to create an intensive plan that will ultimately foster a path from poverty to economic stability.

## COMMUNITY SERVICES

*Dorcas Young Griffin, Director*

**4806 Crime Victims Center** - To provide comprehensive services to victims of crime and their survivors, to reduce their trauma, facilitate their recovery and advocate for their rights to fair treatment and justice. The Rape Crisis Center (RCC) portion of the agency is committed to empowering victims of sexual assault and abuse. The services are offered 24/7 and include forensic examinations, individual counseling and support groups, legal advocacy and community and professional education.

**4811 Office of Justice Initiatives** - To offer alternatives to incarceration at all stages of the Criminal Justice process by providing intervention strategies prior to arrest, after arrest, prior to trial, and after conviction. Intervention strategies are provided to increase the number of offenders diverted to Pretrial Services. Pretrial Services and Community & Diversion Services are combined within this department. The Department is committed to insuring equity in the Justice System and to reserving jail space for those who cannot be handled in less restrictive and costly ways.

### Community Services Service Level Measurements

Service Levels	FY18 Actual	FY19 Actual	FY20 Projected	FY21 Forecast
Victims of family violence who apply for Orders of Protection	1,600	1,730	1,650	1,750
Victims of crime receiving CVRCC Services	7,948	8,161	8,200	8,300
Sexual Assault Forensic Medical Exams performed	640	581	557	550
# individuals in supervised release	1,435	1,330	1,200	1,200
# of detainees interviewed in jail release	28,000	22,000	20,000	20,000
Percent of detainees interviewed released on recognizance or bond	79.0%	79.0%	80.0%	85.0%
Percent of defendants who appeared in court as ordered*	98.9%	87.9%	93.0%	93.0%
Average number of people supervised on probation per month	1,275	1,116	1,142	1,231
Percent of technical violations while on probation	2.6%	4.5%	4.0%	3.0%

\*FY19 is estimated due to implementation of Odyssey system

**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- State and federal governments continue to limit grant funding, while our community continues to see an increased need for services to low-income and indigent individuals.
- Programs directly related to providing jail diversion and support for crime victims represent 87% of General Fund dollars within the Community Services Division.
- Community Services Division’s Office of Justice Initiatives department maintains a comprehensive focus on jail alternative programs through the pre-trial, mental and behavioral health liaison and jail diversion services. In addition, the recently new Evening Reporting Center focusing on diverting youths from the juvenile justice system.

**REVENUE SOURCES:**

The Division of Community Services is funded by General Fund and Grant Fund revenue.

- General Fund revenue primarily includes State of Tennessee reimbursements for rape exams performed and Pre-Trial Services program fees charged to clients.
- The majority of programs operated by the Community Services Division are grant-funded (84%).
- Grant fund revenues are federal and state pass through grants primarily from the Tennessee Housing Development Agency and Tennessee Commission on Aging and Disability.

**General Fund**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	651,929	900,000	776,000	(124,000)
Total Personnel	5,647,519	6,668,747	6,494,457	(174,290)
O&M	4,004,207	4,709,111	4,133,299	(575,812)
<b>Net Expenditures</b>	<b>(8,999,797)</b>	<b>(10,477,858)</b>	<b>(9,851,756)</b>	<b>626,102</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>97.0</b>	<b>98.0</b>	<b>99.0</b>	<b>1.0</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** FY21 \$124,000 decrease is primarily due to less expected reimbursements for Crime Victims Center for rape kit exams, lab and medical fees from State of TN (\$98,000) and other governments (\$26,000).
- **Personnel:** Variance is due to countywide reductions in personnel budget through the elimination of of variances between position budgets and actual salaries, combined with lower costs for pension, OPEB, and/or changes to employee health elections. FTE increase of 1.0 is due to the transfer of an Administrator position from the Administration and Finance division.
- **O&M:** Decrease is primarily due to reduction of emergency services (\$190,000), housing assistance (\$300,000), in which some reductions are being supported by CARES Act funding as a result of the coronavirus pandemic, in addition to reductions to travel (\$27,150), other services and expenses (\$18,458), and interfund services (\$49,841).

**Grant Funds**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	22,861,943	42,479,771	50,526,298	8,046,527
Total Personnel	5,944,182	8,224,059	8,950,166	726,107
O&M	16,925,516	39,224,479	45,805,587	6,581,107
Grants	-	2,000,000	1,500,000	(500,000)
Net Transfers	(0)	6,811,246	-	(6,811,246)
Planned Fund Balance Change	-	-	(5,729,455)	(5,729,455)
<b>Net Expenditures</b>	<b>(7,756)</b>	<b>(157,522)</b>	<b>-</b>	<b>157,522</b>

*\*Excludes carry forwards and one time expenditures*

- **Revenue:** \$8 million increase in FY21 grant funding includes:
  - \$6.6 million in CSA Low Income Energy Assistance, Utilities and Housing funding
  - \$1.9 million in Aging Commission of the Mid-South programs
  
- **FTE:** FY21 FTE count is 122.5, an increase 6.6 FTEs primarily due to the addition of the new Low Income Home Energy Assistance grant program.

**COMMUNITY SERVICES**

*Dorcas Young Griffin, Director*

**FTE Position Count**

**ALL FUNDS**

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
010	4801	Director and Staff	10.0	11.0	10.0	11.8	13.0	1.2
010	4806	Crime Victims Center	12.0	12.0	12.0	12.8	12.8	-
010	4811	Office of Justice Initiatives	73.0	73.0	75.0	73.4	73.3	(0.2)
019	4801	COVID-19 Response	-	-	-	4.0	4.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>95.0</b>	<b>96.0</b>	<b>97.0</b>	<b>102.0</b>	<b>103.0</b>	<b>1.0</b>
<b>GRANT FUNDS</b>			<b>112.1</b>	<b>108.2</b>	<b>108.6</b>	<b>116.3</b>	<b>122.5</b>	<b>6.2</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>207.1</b>	<b>204.2</b>	<b>205.6</b>	<b>218.2</b>	<b>225.5</b>	<b>7.3</b>

FY18 - Added 1 Mental Health Coordinator.

Grant Funds - Deleted 1 position from Defending Childhood Initiatives, 1 position from Ryan White and .05 FTE from Crime Victims Center.

Added

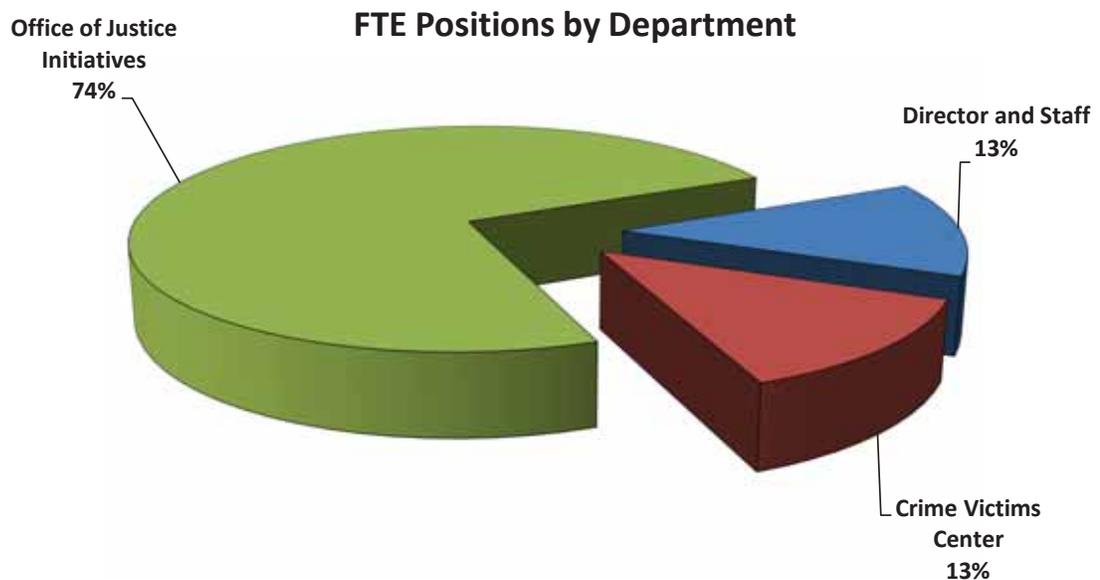
from Administration department to 4811 - Office of Justice Initiatives.

Grant funds - Work Investment Network federal grant program transferred authority from City of Memphis to the County.

FY20 - Added a Community Engagement Outreach Coordinator to serve as Veteran's Service Officer

FY21 - Added an Administrator position (020469) transferred the Administration & Finance division.

Grant Funds 6.2 FTE increase primarily due to addition of the new Low Income Home Energy Assistance grant Fund (5.0 FTE) offset by changes in various other grants (1.2)



**Prime Accounts  
48 - Community Services**

**All Funds**

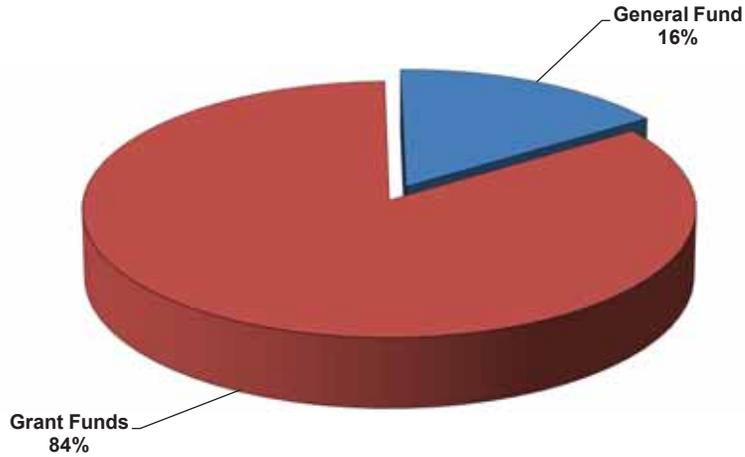
<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	22,033,305	19,463,367	21,516,705	39,307,871	47,952,520
44 - Intergov Revenues-Federal & Local	7,917,546	4,919,370	1,321,555	3,248,564	2,590,995
45 - Charges for Services	235,214	196,023	177,934	200,000	140,000
46 - Fines, Fees & Permits	79,378	49,359	73,465	50,000	100,000
47 - Other Revenue	254,143	150,965	424,213	583,336	518,783
<b>TOTAL REVENUE</b>	<b>30,519,585</b>	<b>24,779,084</b>	<b>23,513,872</b>	<b>43,389,771</b>	<b>51,302,298</b>
96 - Operating Transfers In	137,006	140,061	-	6,811,246	0
9990 - Carryforward For Encumbrances	-	-	-	45,955	-
9999 - Planned Fund Balance Decrease	-	-	-	-	5,729,455
<b>TOTAL OTHER SOURCES</b>	<b>137,006</b>	<b>140,061</b>	<b>-</b>	<b>6,857,201</b>	<b>5,729,455</b>
<b>TOTAL SOURCES</b>	<b>30,656,591</b>	<b>24,919,145</b>	<b>23,513,872</b>	<b>50,246,972</b>	<b>57,031,753</b>
51 - Salaries-Regular Pay	8,298,852	8,171,200	8,233,934	11,184,724	11,406,387
52 - Salaries-Other Compensation	182,498	175,498	144,222	210,214	338,412
55 - Fringe Benefits	3,209,070	3,380,086	3,213,544	4,133,867	4,074,449
56 - Vacancy Savings	-	-	-	(869,151)	(374,625)
<b>TOTAL SALARIES</b>	<b>11,690,420</b>	<b>11,726,784</b>	<b>11,591,701</b>	<b>14,659,654</b>	<b>15,444,623</b>
60 - Supplies & Materials	339,050	273,186	651,267	1,735,936	1,913,882
64 - Services & Other Expenses	9,141,318	8,659,634	11,523,302	25,869,625	30,838,766
66 - Professional & Contracted Services	15,942,292	11,686,896	7,859,199	14,005,605	15,653,092
67 - Rent, Utilities & Maintenance	567,034	589,428	576,981	1,634,656	835,592
68 - Interfund Services	285,688	253,980	318,975	743,723	697,554
95 - Contingencies & Restrictions	-	-	-	(1)	1
<b>TOTAL OPERATING</b>	<b>26,275,383</b>	<b>21,463,124</b>	<b>20,929,724</b>	<b>43,989,544</b>	<b>49,938,886</b>
90 - Grants	-	-	-	2,000,000	1,500,000
98 - Operating Transfers Out	137,006	140,061	-	-	-
<b>TOTAL OTHER USES</b>	<b>137,006</b>	<b>140,061</b>	<b>-</b>	<b>2,000,000</b>	<b>1,500,000</b>
<b>TOTAL USES</b>	<b>38,102,809</b>	<b>33,329,969</b>	<b>32,521,425</b>	<b>60,649,198</b>	<b>66,883,509</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(7,446,218)</b>	<b>(8,410,824)</b>	<b>(9,007,553)</b>	<b>(10,402,226)</b>	<b>(9,851,756)</b>

**Sources and Uses by Fund Type**

**ALL FUNDS**

<u>FUND NAME:</u>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
<b>GENERAL FUND</b>								
010 - General Fund	776,000	-	-	10,481,902	-	-	(9,705,902)	16%
019 - COVID-19	-	-	-	145,855	-	-	(145,855)	0%
<b>TOTAL GENERAL FUND</b>	<b>776,000</b>	<b>-</b>	<b>-</b>	<b>10,627,756</b>	<b>-</b>	<b>-</b>	<b>(9,851,756)</b>	<b>16%</b>
<b>GRANT FUNDS</b>	<b>50,526,298</b>	<b>-</b>	<b>5,729,455</b>	<b>56,255,753</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>84%</b>
<b>ALL FUNDS TOTAL</b>	<b>51,302,298</b>	<b>-</b>	<b>5,729,455</b>	<b>66,883,509</b>	<b>-</b>	<b>-</b>	<b>(9,851,756)</b>	<b>100%</b>

**FY21 Uses by Fund**



**COMMUNITY SERVICES***Dorcas Young Griffin, Director***Net Expenditures by Department\***

<b>Fund Dept</b>	<b>Dept Description</b>	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 AMENDED</b>	<b>FY21 ADOPTED</b>
<b>GENERAL FUND</b>						
010 4801	Director- Community Services	641,018	1,231,256	1,420,184	1,218,576	1,355,152
010 4804	Community & Diversion Services**	2,171,550	2,443,416	-	-	-
010 4806	Crime Victims Center	983,561	1,025,564	1,134,480	1,157,575	1,211,431
010 4811	Office of Justice Initiatives	3,571,655	3,710,590	6,445,134	7,198,048	7,139,319
019 4801	COVID-19	-	-	-	828,027	145,855
<b>GENERAL FUND TOTAL</b>		<b>7,367,785</b>	<b>8,410,826</b>	<b>8,999,797</b>	<b>10,402,226</b>	<b>9,851,756</b>
<b>GRANT FUNDS TOTAL</b>		<b>78,433</b>	<b>-</b>	<b>7,756</b>	<b>-</b>	<b>-</b>
<b>COMMUNITY SERVICE TOTAL</b>		<b>7,446,218</b>	<b>8,410,826</b>	<b>9,007,553</b>	<b>10,402,226</b>	<b>9,851,756</b>

*\*Includes all Sources and Uses of Funds**\*\* Combined into the Office of Justice Initiatives in FY19*

**Prime Accounts  
48 - Community Services**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	409,930	396,970	334,213	523,000	425,000
44 - Intergov Revenues-Federal & Local	92,925	113,471	60,894	137,000	101,000
45 - Charges for Services	235,214	196,023	177,934	200,000	140,000
46 - Fines, Fees & Permits	79,378	49,359	73,465	50,000	100,000
47 - Other Revenue	-	-	5,422	-	10,000
<b>TOTAL REVENUE</b>	<b>817,447</b>	<b>755,823</b>	<b>651,929</b>	<b>910,000</b>	<b>776,000</b>
96 - Operating Transfers In	-	0	-	-	-
9990 - Carryforward For Encumbrances	-	-	-	45,955	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>45,955</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>817,447</b>	<b>755,823</b>	<b>651,929</b>	<b>955,955</b>	<b>776,000</b>
51 - Salaries-Regular Pay	3,963,751	4,115,395	3,998,443	5,054,548	4,935,141
52 - Salaries-Other Compensation	120,964	119,618	97,367	102,549	102,549
55 - Fringe Benefits	1,513,277	1,648,492	1,551,709	1,889,465	1,814,416
56 - Vacancy Savings	-	-	-	(453,447)	(357,649)
<b>TOTAL SALARIES</b>	<b>5,597,992</b>	<b>5,883,505</b>	<b>5,647,519</b>	<b>6,593,115</b>	<b>6,494,457</b>
60 - Supplies & Materials	104,575	114,925	520,218	192,370	188,586
64 - Services & Other Expenses	104,938	121,866	214,779	697,713	152,104
66 - Professional & Contracted Services	2,673,360	2,913,839	3,207,989	3,683,275	3,753,547
67 - Rent, Utilities & Maintenance	96,009	105,338	83,824	204,110	101,305
68 - Interfund Services	(528,649)	(112,885)	(22,602)	(12,402)	(62,243)
<b>TOTAL OPERATING</b>	<b>2,450,234</b>	<b>3,143,084</b>	<b>4,004,207</b>	<b>4,765,066</b>	<b>4,133,299</b>
98 - Operating Transfers Out	137,006	140,061	-	-	-
<b>TOTAL OTHER USES</b>	<b>137,006</b>	<b>140,061</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES</b>	<b>8,185,232</b>	<b>9,166,649</b>	<b>9,651,726</b>	<b>11,358,181</b>	<b>10,627,756</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(7,367,785)</b>	<b>(8,410,826)</b>	<b>(8,999,797)</b>	<b>(10,402,226)</b>	<b>(9,851,756)</b>

**Prime Accounts  
48 - Community Services**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	21,623,375	19,066,397	21,182,492	38,784,871	47,527,520
44 - Intergov Revenues-Federal & Local	7,824,620	4,805,899	1,260,660	3,111,564	2,489,995
47 - Other Revenue	254,143	150,965	418,791	583,336	508,783
<b>TOTAL REVENUE</b>	<b>29,702,138</b>	<b>24,023,261</b>	<b>22,861,943</b>	<b>42,479,771</b>	<b>50,526,298</b>
96 - Operating Transfers In	137,006	140,061	-	6,811,246	0
9999 - Planned Fund Balance Decrease	-	-	-	-	5,729,455
<b>TOTAL OTHER SOURCES</b>	<b>137,006</b>	<b>140,061</b>	<b>-</b>	<b>6,811,246</b>	<b>5,729,455</b>
<b>TOTAL SOURCES</b>	<b>29,839,144</b>	<b>24,163,322</b>	<b>22,861,943</b>	<b>49,291,017</b>	<b>56,255,753</b>
51 - Salaries-Regular Pay	4,335,101	4,055,805	4,235,491	6,130,176	6,471,247
52 - Salaries-Other Compensation	61,534	55,880	46,855	107,665	235,862
55 - Fringe Benefits	1,695,793	1,731,594	1,661,836	2,244,402	2,260,033
56 - Vacancy Savings	-	-	-	(415,704)	(16,976)
<b>TOTAL SALARIES</b>	<b>6,092,428</b>	<b>5,843,280</b>	<b>5,944,182</b>	<b>8,066,539</b>	<b>8,950,166</b>
60 - Supplies & Materials	234,475	158,261	131,050	1,543,566	1,725,297
64 - Services & Other Expenses	9,036,380	8,537,768	11,308,522	25,171,912	30,686,662
66 - Professional & Contracted Services	13,268,932	8,773,056	4,651,211	10,322,330	11,899,545
67 - Rent, Utilities & Maintenance	471,025	484,090	493,157	1,430,546	734,287
68 - Interfund Services	814,337	366,866	341,577	756,125	759,796
95 - Contingencies & Restrictions	-	-	-	(1)	1
<b>TOTAL OPERATING</b>	<b>23,825,149</b>	<b>18,320,040</b>	<b>16,925,517</b>	<b>39,224,478</b>	<b>45,805,587</b>
90 - Grants	-	-	-	2,000,000	1,500,000
98 - Operating Transfers Out	-	0	-	-	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>2,000,000</b>	<b>1,500,000</b>
<b>TOTAL USES</b>	<b>29,917,577</b>	<b>24,163,320</b>	<b>22,869,699</b>	<b>49,291,017</b>	<b>56,255,753</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(78,433)</b>	<b>2</b>	<b>(7,756)</b>	<b>-</b>	<b>-</b>

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**Grant Summary Information**

The Division of Community Services is largely funded through federal, state and local grants. An overview of some of the County's grant funded initiatives are provided below.

**Community Services Agency (CSA)**

- **Community Service Block Grant (CSBG)** - funds provide a broad range of services such as rent/mortgage assistance, medical prescription assistance, and family support case management. CSBG also assists eligible low-income households in attaining the skills, knowledge and motivation necessary to achieve self-sufficiency.
- **Low Income Home Energy Assistance Program (LIHEAP)** - Every year this department serves about 1,650 households assisting in cooling their homes in summer, and assists another 13,000 households keep warm in the winter.

**Crime Victims Center**

- **Sexual Assault Kit Initiative** - a training and direct service project (working with the Psychology Department of the University of Memphis) to provide specialized counseling for victims of sexual assault.
- **Victims of Crime Act Grant** - The projects funded by this grant are the Rape Crisis Center, the Homicide Response Program, the Senior Victim Advocates, and the Domestic Violence Advocates. This grant provides for direct victim services including intake, crisis counseling, safety planning, law enforcement liaison, court support and accompaniment. VOCA funding comes from criminal fines and fees and does not include tax revenues.
- **Sexual Assault Services Program** - Federal funding from the Department of Justice Office on Violence Against Women. This grant expands and enhances Crime Victims Rape Crisis Center (CVRCC) services for victims of sexual violence.

**Office of Justice Initiatives**

- **Mentally Ill Inmate Services** – grant funds from the Tennessee Department of Mental Health and Developmental Disabilities to make community mental health services available to persistently mentally ill adults as an alternative to incarceration.
- **Justice Assistance Grant** – Grant provided by Department of Justice to contract with a technical assistance provider to coordinate criminal justice related mental health operations and provide a sub-award to the Memphis Police Department to implement criminal justice related programs.
- **Mental Health Court** – Grant provided by the TN Department of Mental Health and Substance Abuse Services to administer a Mental Health Court that combines judicial supervision with community mental health treatment and other support services.
- **Tennessee Cooperative Agreement to Benefit Homeless Individuals (CABHI)** – A partnership of Shelby County, the Community Alliance for the Homeless, and Alliance Healthcare Services to provide mental health and substance abuse services to the homeless.
- **2017 Safety & Justice Challenge** - Supports targeted efforts to reduce jail incarceration and disparities in jail usage by developing different approaches to engage the justice systems to implement strategies based on data to safely reduce jail populations.
- **Coronavirus Emergency Supplemental Funding** - The Coronavirus Emergency Supplemental Funding (CESF) Program will provide funding to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus.

**Aging Commission of the Mid-South**

- **Supplemental Nutrition Assistance Program (SNAP) (Elderly)** - The SNAP Outreach Program increases seniors' access to food by educating them about their SNAP (food stamp) eligibility, helping them complete & track applications, and advocating for nutrition benefits.
- **FY21 CARES Area Agency on Aging and Disability 2020-2021** - Helps vulnerable populations (aged and disabled) during Coronavirus pandemic.

- ***Plough Foundation*** – Supports programs that promote aging in place (AIP) by older persons in the Memphis and Shelby County Community and/or assist in the prevention of the abuse, maltreatment, and exploitation of older citizens, especially the frail elderly, as well as improving the quality and coordination of elder abuse and neglect services.
- ***Collaborative Response to Elder and Vulnerable Adult (CREVAA)*** - Serves elders age 60 and over or vulnerable adults eighteen years of age or older who are unable to manage their own resources, carry out activities of daily living, or protect themselves from neglect, hazardous or abusive situations without assistance from others, and who are alleged to be a victim of crime.
- ***Aging and Disability*** - Grant funds from TN Commission helps to provide a variety of services to individuals who are elderly in Shelby, Fayette, Lauderdale, and Tipton counties including senior centers, health promotion, medication management, family caregiver support, home and community-based services, legal assistance, nutrition, and prevention of elder abuse, neglect, and exploitation.
- ***Public Guardianship*** - Established in 1986 by the Tennessee General Assembly to provide conservatorship services to persons 60 years of age and older, who are unable to manage their own affairs, and who have no family member, friend, bank, or corporation willing and able to act on their behalf.

**COMMUNITY SERVICES**

Dorcas Young Griffin, Director

**Grant Program Detail**

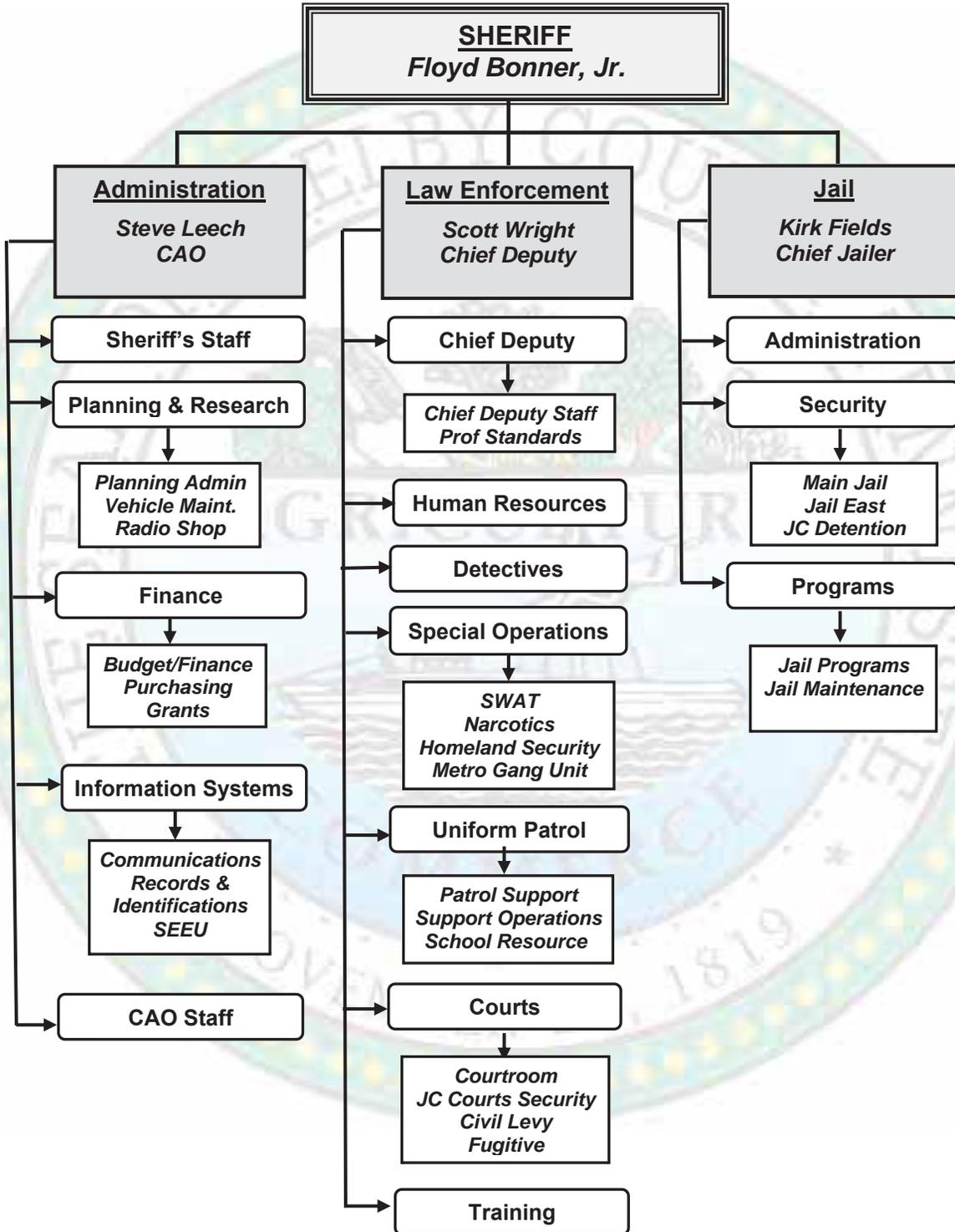
<b>FUND</b>	<b>GRANT NAME</b>	<b>AMOUNT</b>
<b><u>Department 4802: Community Services Agency CSA</u></b>		
311	Community Service Block Grant	\$ 1,876,656
312	Community Service Block Grant	3,109,250
315	Low Income Home Energy Assistance	11,368,444
316	Low Income Home Energy Assistance	18,274,800
686	Home Emergency Services	25,050
750	Utilities Assistance	20,000
<b>Department Total</b>		<b>\$ 34,674,200</b>
<b><u>Department 4806: Crime Victims Center</u></b>		
156	Sexual Assault Services Program Grant	\$ 223,553
158	Sexual Assault Kit Initiative (SAKI)	203,244
302	TN VOCA Grant	1,167,434
486	VOCA Culturally Specific Victim Services	250,000
590	Rape Prevention Education	89,240
<b>Department Total</b>		<b>\$ 1,933,471</b>
<b><u>Department 4811: Office of Justice Initiatives</u></b>		
148	State JAG At Risk Youth Intervention	\$ 94,905
150	Mentally Ill Inmate Services	184,308
194	Justice Assistance Grant	5,298
196	Justice Assistance Grant	89,778
197	OJI Administrative Services	643,666
198	Justice Assistance Grant	269,601
199	Byrne Justice Assistance Grant	88,367
216	Mental Health Court	130,000
414	System of Care Grant	999,724
497	Coronavirus Emergency Supplemental Funding (CESF)	9,837
<b>Department Total</b>		<b>\$ 2,515,483</b>
<b><u>Department 4817: Aging Commission of the Mid-South</u></b>		
342	Supplemental Nutrition Assistance Program (SNAP)	\$ 163,356
409	Victims of Criminal Act CREVAA PROGRAM	462,026
413	Aging Commission Federal Funding	5,330,391
458	COVID 19 Community Services	402,504
496	FY21 CARES Area Agency on Aging and Disability 2020-2021	2,226,300
588	Aging Commission State Funding	2,798,567
818	Aging Commission Public Guardianship	20,000
<b>Department Total</b>		<b>\$ 11,403,144</b>
<b>DIVISION TOTAL</b>		<b>\$ 50,526,298</b>
<b><i>Grants continuing from prior year with Planned Use of Fund Balance:</i></b>		
819	Director - Community Services COVID-19	<b>\$ 5,729,455</b>

\*Grant totals are current revenue sources only.

CARES - Coronavirus Aid, Relief, and Economic Security  
 CREVAA - Collaborative Response to Elder and Vulnerable Adult Abuse  
 OJI - Office of Justice Initiatives

# SHERIFF

## Division Organizational Chart by Program



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**Division Overview FY 22**
**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To provide professional and capable law enforcement services to the citizens of Shelby County in order to preserve the peace, to prevent crime and disorder, and to protect the lives and property of those within Shelby County and to enforce sound correctional practices that emphasize integrity in words and actions and ensure a safe and humane environment for staff and inmates.

The Sheriff supports the following County strategic goals:

**Strategy 2: Enhance Public Safety and Support Criminal Justice Reform**

- [2-h] Provide effective law enforcement and detention facilities for youths and adults.
- [2-i] Provide effective disaster preparedness and 911 emergency response systems.

**Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources**

- [5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.
- [5-e] Enhance the capabilities and foster the professionalism of the employee workforce through equitable compensation, training programs and succession planning.

**DIVISION MISSION/GOALS:**

The strategic mission and goals are achieved through the following Division/Department structure:

**Administrative Division** – Provides professional financial leadership, training and support for the effective and efficient management of operations.

**6101 Sheriff's Staff** – To provide leadership for the organization through a written vision, mission, policies; to ensure compliance with the Tennessee statutes, Shelby County Charter, local ordinances, and the overall safety of the citizens of Shelby County.

**6102 Planning & Research** – To provide development and research, operations analysis, capital project oversight, grants management and support, legislative oversight, and fleet operations, physical facilities and asset management.

**6104 Finance** – To provide effective planning, budget preparation, management, purchasing, accounting, internal control, and financial reporting.

**6105 Information Systems** - To provide equipment, support and program development for all computer and information technologies to maintain the Sheriff's Office network, and to provide uniform crime reports to the Tennessee Bureau of Investigation.

**6109 CAO** - To efficiently manage the Administrative Division and to coordinate the preparation and submission of the annual operating budget for the Sheriff's Office and to represent the Sheriff in administrative matters with the County Mayor's Administration and with the Board of County Commissioners.

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**Division Overview FY 21**

**Law Enforcement Division** – *To provide professional and capable assistance to the citizens of Shelby County in order to preserve the peace, to prevent crime and disorder, and to protect the lives and property of those within Shelby County.*

**6201 Chief Deputy** - To provide the necessary leadership and oversight for multiple programs mandated by law and the necessary law enforcement services to the citizens of Shelby County through ethically and fiscally sound principles to maintain the public trust.

**6202 Fugitive** – To serve as the Law Enforcement extension of the Courts. Primary function is the location and apprehension of all individuals deemed wanted by the courts for violation of laws ranging from child support cases to murder.

**6203 Detectives** – To provide efficient and professional criminal investigative services in a timely manner through a concise, functional chain of command. The bureau cooperates fully with all local, state, and federal law enforcement agencies through open communication and participation in task force operations and also assists the District Attorney General and US Attorney in the successful prosecution of criminal cases filed by the Sheriff's Office.

**6204 Special Operations** – To respond to tactical and EOD situations that are deemed high risk and/or require specialized training, expertise, and equipment with the ultimate goal of a nonviolent resolution to each deployment. This department consists of the S.W.A.T. Team, Bomb Squad, Narcotics, and Homeland Security.

**6205 Uniform Patrol** - As the principle conservator of peace in the County, it is the Sheriff's duty to suppress all affrays, riots, routs, unlawful assemblies, insurrections or other breaches of the peace. The Sheriff is to ferret out, detect, and prevent crime, apprehend and arrest criminals and to patrol the roads of the county. The Patrol Bureau is responsible for patrolling and responding to calls for service. It also contains the Crime Prevention program, consisting of the Speaker's Bureau and School Resource Officers. Patrol Support Services consists of the Reserve Unit, Traffic, DUI, Emergency Services (ES), and the Senior Services Unit. Patrol Support Services provides professional law enforcement and first responder services to all the citizens of Shelby County. This is achieved through aggressive enforcement tactics, specialized training in the latest techniques and resources that result in a safe environment

**6206 Courts** – To provide Court Security, Shelby County Government Facilities Security, and Civil Levy. The Shelby County Sheriff's Office is mandated by Tennessee Constitutional Law to provide administrative and protective services for judges, jurors, defendants, witnesses, and public spectators for court proceedings in Shelby County courts of law.

**6208 Training** – To provide basic recruit training for law enforcement and corrections deputies, all in-service training for the Administrative, Law Enforcement, and Jail Divisions as well as any specialized training that is required.

**Jail Division** – *To enforce sound correctional practices that emphasize integrity in words and actions and ensure a safe and humane environment for staff and inmates.*

**6301 Jail Administration** - Jail Administration is responsible for management of Jail operations including the functions of Staffing, Human Resources, Accreditation, and a General Investigative Unit.

**6302 Jail Security** - This program is primarily responsible for the security functions of the Main Jail and any other facilities housing pretrial detainees. The mission is to maintain a safe and humane environment for inmates and staff.

**6303 Jail Programs** - This department is responsible for the numerous programs for inmates in the jail including case management services, rehabilitative, recreational, educational and religious/volunteer programs.

**Sheriff  
Service Level Measurements**

Service Levels	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimated
<b>Sheriff's Staff</b>					
Community contacts (daily)	365	365	365	365	365
Media stories/publications (daily)	365	365	365	365	365
<b>Planning &amp; Research - Sheriff</b>					
Grant funds awarded in the fiscal year	\$1.1 M				
Vehicle replacement	89	96	102	73	100
Vehicle work orders	4,294	4,280	4,103	3,828	4,200
<b>Information Systems - Sheriff</b>					
911 telephone calls received	53,569	55,500	49,051	53,298	55,000
Communication telephone activity (Incl. public calls)	302,447	263,340	256,780	239,765	250,000
Public calls for service	89,380	86,687	86,617	85,902	87,000
<b>Chief Deputy</b>					
Group A Crimes	7,411	7,200	7,505	6,879	7,000
Task Force Operations	5	5	5	5	5
<b>Fugitive</b>					
Total warrant arrests	29,387	28,921	23,124	12,468	21,500
Warrants issued	52,825	49,473	36,137	23,217	36,000
<b>Detectives</b>					
Cases received	12,105	12,149	12,251	13,706	13,000
% of cases cleared	61.30%	61.30%	61.00%	54.60%	60.00%
<b>Special Operations</b>					
Arrests - felony & misdemeanor	165	170	170	301	200
Training - Swat team / Bomb squad	10,516	10,000	9,275	9,078	11,000
Narcotics operations cases	621	700	700	501	475
<b>Uniform Patrol</b>					
Arrests	6,882	7,773	7,400	7,002	7,100
Citations	41,400	49,733	49,800	5,823	30,000
Part One Crime Totals	3,202	3,100	3,150	3,178	3,100
Avg Sheriff Response Time - Unicorp. Area (minutes)	10:03	11:03	10:05	9:08	8:24
<b>Courts</b>					
Arrest (Warrants, New, Add on charges)	5,795	5,200	4,950	3,399	4,516
Prisoners handled	84,882	84,221	94,271	66,850	81,780
Sequestered Jury hours (Criminal Courts)	9,974	10,250	10,500	4,637	8,462
Pieces of contraband collected	16,279	17,985	19,790	14,213	15,203
<b>Training</b>					
Jail Training Hours	66,583	76,165	55,257	45,379	35,259
Law Enforcement Training Hours	130,697	91,179	95,500	101,116	92,970
<b>Jail Administration</b>					
Floor & Kitchen Inspections	4,280	4,300	2,400	2,700	2,800
Staff Training	2,960	3,000	1,091	2,530	2,700
<b>Jail Security</b>					
Average Daily Population - Main Jail	2,385	2,500	2,590	2,250	2,600
Average daily population - Jail East	262	310	270	241	300
<b>Jail Programs</b>					
Inmate Meals	3,405,538	3,500,000	3,500,000	3,400,000	3,500,000
Juvenile participants (Jail East)	9,000	9,000	12,000	10,200	10,000
Juvenile participants (Juvenile Court)	58,904	59,000	23,700	23,517	25,000
Mental Health participation	16,000	16,500	3,000	3,400	3,500

**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- Develop a General Fund budget that lessens dependency on asset seizure funds in anticipation of potential changes in Federal and State Narcotics funding support.
- Develop cost-effective programs to address Juvenile Detention and Jail East inmate care and education that will ultimately reduce the population.
- Develop strategies for the use of technology in identifying preventive processes to decrease crime and to improve cost of operations.

**GENERAL FUND 031**

SHERIFF	<u>FY19 Actual</u>	<u>FY20 Amended *</u>	<u>FY21 Adopted</u>	<u>FY21-20 Var</u>
Revenue	6,160,473	5,900,000	5,693,250	(206,750)
Total Personnel	161,010,607	164,232,334	162,908,696	(1,323,638)
O&M	24,101,580	21,541,455	23,295,732	1,754,277
Net Transfers	110,697	(5,188)	(39,130)	(33,942)
<b>Net Expenditures</b>	<b><u>(178,841,017)</u></b>	<b><u>(179,878,977)</u></b>	<b><u>(180,550,308)</u></b>	<b><u>(671,331)</u></b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>2,115.0</b>	<b>2,125.0</b>	<b>2,151.0</b>	<b>26.0</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Primary revenue sources include State Reimbursements for services based on jail population (\$2.7 million) and Fees & Permits allocated to the Sheriff through the court system (\$1.4 million). Also includes revenue from other governmental entities of \$888 thousand.
- **Personnel:** Decrease is based on county-wide reductions to personnel budget through OPEB reductions and the reduction of variances between position budgets and actual salaries that offsets an increase in 26 additional Patrol Officers for the Cordova de-annexation.
  - \$1.9 million for 26 Patrol Officers
  - \$(948) thousand fringes due to OPEB and pension reduction
  - \$(1.3) million for increased vacancy savings
  - \$(1.0) million for position budgets back to actual salary
- **O&M:** Net increase of \$1.8 million includes:
  - \$1.8 million increase related to vehicles and equipment for the 26 new Patrol Officers for the Cordova de-annexation.

**FY21 Budget Highlights**

**TOTAL SPECIAL REVENUE FUNDS**

<b>SHERIFF</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	2,790,333	2,979,000	2,897,000	(82,000)
Total Personnel	-	378,000	375,000	(3,000)
O&M	1,969,012	2,610,760	2,522,000	(88,760)
Planned Fund Balance Change	-	(9,760)	-	9,760
<b>Net Expenditures</b>	<b>821,321</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*Excludes carry forwards and one time expenditures*

**SHERIFF NARCOTICS-FEDERAL FUNDS / STATE – FUND 090 / 091**

The State and Federal Narcotics Funds are used to account for funds received in joint efforts with federal, state or other local authorities from the seizure and forfeiture of property related to certain drug cases. The use of the funds is restricted under federal guidelines for prescribed programs or activities, including drug investigations enforcement and certain nonrecurring purposes. This unit is responsible for conducting operations that result in the arrest of drug dealers on the street as well as the execution of search warrants where drug dealers live, store, and sell narcotics.

- ***Combined annual revenue for FY21 is budgeted at \$2.7 million.***
- ***Projected fund balance is \$5.0 million at 6/30/20.***

**DUI VEHICLE SEIZURES – FUND 088**

This fund was created in FY14 to account for the revenue derived from the sale of vehicles forfeited as a result of second and subsequent DUI violations. The funds are used to cover the cost of towing and storage of the seized vehicles. Excess funds above expenses will be transmitted to the State of Tennessee Department of Mental Health and Substance Abuse Services.

- ***Annual revenue for FY21 is budgeted at \$10,000; Projected fund balance is \$475 at 6/30/20.***

**SHERIFF ALERT FUND – FUND 089**

The Sheriff's Office receives property acquired and accumulated as a result of criminal offenses, other than those drug-related reported in funds 090 and 091. Funds may be used for any law enforcement effort except to supplement salaries of any public employee or law enforcement officer.

- ***Annual revenue for FY21 is budgeted at \$151,000; Projected fund balance is \$324,000 at 6/30/20.***

**FTE Position Count**

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
031	6101	Sheriff's Staff	10.0	11.0	10.0	10.0	7.0	(3.0)
031	6102	Planning Administration	14.0	13.0	16.0	15.0	15.0	-
031	6104	Budget & Finance	10.0	10.0	11.0	11.0	11.0	-
031	6105	Information Systems	148.0	145.0	141.0	142.0	141.0	(1.0)
031	6109	CAO Staff	4.0	4.0	5.0	5.0	3.0	(2.0)
031	6201	Chief Deputy Staff	39.0	38.0	38.0	49.0	52.0	3.0
031	6202	Fugitive	82.0	79.0	80.0	80.0	80.0	-
031	6203	Detectives	48.0	49.0	57.0	57.0	57.0	-
031	6204	SWAT	106.0	98.0	104.0	104.0	103.0	(1.0)
031	6205	Uniform Patrol	249.0	325.0	340.0	340.0	370.0	30.0
031	6206	Courts	177.0	158.0	157.0	157.0	156.0	(1.0)
031	6208	Training	30.0	29.0	29.0	29.0	31.0	2.0
031	6301	Jail Administration	28.0	31.0	31.0	31.0	32.0	1.0
031	6302	Jail Operations	1,070.0	1,039.0	1,037.0	1,036.0	1,034.0	(2.0)
031	6303	Jail Programs	57.0	59.0	59.0	59.0	59.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>2,072.0</b>	<b>2,088.0</b> <sup>a</sup>	<b>2,115.0</b> <sup>b</sup>	<b>2,125.0</b> <sup>c</sup>	<b>2,151.0</b> <sup>d</sup>	<b>26.0</b>
031	61	Sheriff Administration	186.0	183.0	183.0	183.0	177.0	(6.0)
031	62	Law Enforcement	731.0	776.0	805.0	816.0	849.0	33.0
031	63	Jail	1,155.0	1,129.0	1,127.0	1,126.0	1,125.0	(1.0)
<b>GENERAL FUND POSITIONS BY DIV</b>			<b>2,072.0</b>	<b>2,088.0</b>	<b>2,115.0</b>	<b>2,125.0</b>	<b>2,151.0</b>	<b>26.0</b>
<b>GENERAL FUND NET CHANGE</b>			-	<b>16.0</b>	<b>27.0</b>	<b>10.0</b>	<b>26.0</b>	
<b>GRANT FUNDS</b>			<b>1.0</b>	<b>1.0</b>	-	<b>2.0</b>	<b>1.0</b>	<b>(1.0)</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>2,073.0</b>	<b>2,089.0</b>	<b>2,115.0</b>	<b>2,127.0</b>	<b>2,152.0</b>	<b>25.0</b>

**52% of the Sheriff Department Staff is for Jail, 40% Law Enforcement, and 8% Administration.**

a) FY18 - Added twenty-five (25) Sheriff Patrol Officers. Deleted nine (9) Corrections Deputies and one (1) R&I Support Technician.

b) FY19 - Added thirty (30) Sheriff Patrol Officers for additional school security. Deleted three (3) positions - Clerical Specialist, Corrections Deputy and Court Officer. One (1) Grant FTE deleted during FY19 due to Fund 200 JAG Multi-Gang Unit grant ending.

c) FY20 - Transferred Eleven (11) FTEs from the Human Resources Department - Five (5) Human Resources Assistants, three (3) Human Resources Specialists, two (2) Human Resources Coordinators, and one (1) Human Resources Manager. Deleted one (1) FTE - Manager A.  
Two (2) Grants FTE added due to COVID-19 response funded by the CARES Act.

d) FY21 - Added twenty-six (26) officers to cover increased responsibilities due to the Cordova de-annexation. Transferred five (5) FTEs from Admin to Law Enforcement and one (1) FTE from Admin to Jail. One (1) Grant FTE deleted from the CARES Act Grant.

# Prime Accounts 6X - Sheriff Summary

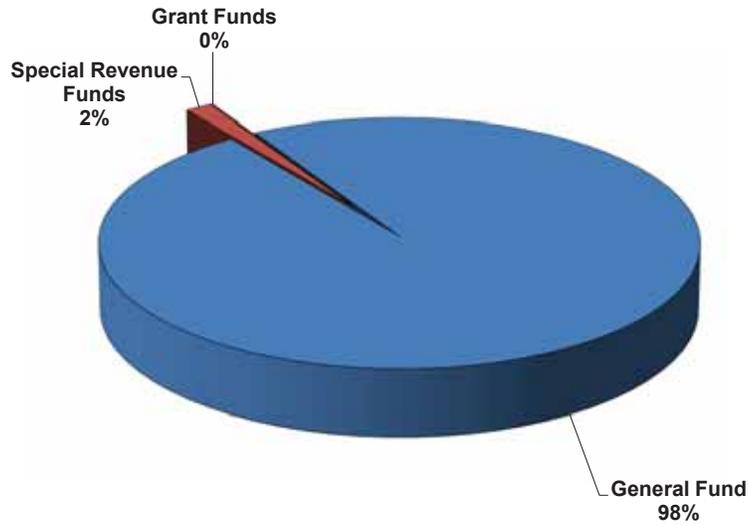
## All Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	3,757,725	3,363,138	3,747,102	3,814,717	3,691,236
44 - Intergov Revenues-Federal & Local	1,938,287	3,927,963	1,845,829	2,071,429	1,419,551
45 - Charges for Services	1,325,434	1,479,472	1,267,028	1,247,000	1,219,000
46 - Fines, Fees & Permits	1,306,519	1,029,525	1,212,468	1,489,000	1,411,250
47 - Other Revenue	2,580,039	1,395,483	2,256,240	2,581,285	2,425,098
48 - Investment Income	21,431	48,872	129,936	123,000	111,000
<b>TOTAL REVENUE</b>	<b>10,929,435</b>	<b>11,244,453</b>	<b>10,458,603</b>	<b>11,326,431</b>	<b>10,277,135</b>
94 - Other Financial Sources & Uses	14,675	45,850	-	-	-
96 - Operating Transfers In	139,109	13,560	172,753	2,319,530	209,130
9990 - Carryforward For Encumbrances	-	-	-	907,510	-
9999 - Planned Fund Balance Decrease	-	-	-	9,760	1,559,247
<b>TOTAL OTHER SOURCES</b>	<b>153,784</b>	<b>59,410</b>	<b>172,753</b>	<b>3,236,801</b>	<b>1,768,377</b>
<b>TOTAL SOURCES</b>	<b>11,083,219</b>	<b>11,303,863</b>	<b>10,631,357</b>	<b>14,563,232</b>	<b>12,045,512</b>
51 - Salaries-Regular Pay	91,882,897	94,177,434	96,593,674	117,584,917	118,115,208
52 - Salaries-Other Compensation	14,534,469	19,157,266	22,505,263	14,200,826	13,991,185
55 - Fringe Benefits	37,708,549	41,401,400	42,263,761	47,598,635	46,869,186
56 - Vacancy Savings	-	-	-	(16,455,852)	(14,722,264)
<b>TOTAL SALARIES</b>	<b>144,125,915</b>	<b>154,736,100</b>	<b>161,362,699</b>	<b>162,928,527</b>	<b>164,253,315</b>
60 - Supplies & Materials	5,292,043	5,445,849	5,642,011	6,819,845	7,081,840
64 - Services & Other Expenses	1,894,754	1,653,024	1,752,986	1,882,589	1,941,685
66 - Professional & Contracted Services	7,954,677	7,956,035	8,170,865	9,235,911	9,350,358
67 - Rent, Utilities & Maintenance	4,096,060	4,649,959	4,511,088	4,731,860	4,594,336
68 - Interfund Services	808,584	805,944	874,304	785,052	855,052
70 - Capital Asset Acquisitions	3,712,125	5,773,397	6,202,844	4,821,594	4,310,103
<b>TOTAL OPERATING</b>	<b>23,758,242</b>	<b>26,284,207</b>	<b>27,154,096</b>	<b>28,276,851</b>	<b>28,133,374</b>
98 - Operating Transfers Out	139,109	13,560	172,753	240,534	209,130
<b>TOTAL OTHER USES</b>	<b>139,109</b>	<b>13,560</b>	<b>172,753</b>	<b>240,534</b>	<b>209,130</b>
<b>TOTAL USES</b>	<b>168,023,267</b>	<b>181,033,866</b>	<b>188,689,548</b>	<b>191,445,912</b>	<b>192,595,819</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(156,940,048)</b>	<b>(169,730,003)</b>	<b>(178,058,192)</b>	<b>(176,882,681)</b>	<b>(180,550,308)</b>

**Sources and Uses by Fund Type**

<u>FUND NAME:</u>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
<b>GENERAL FUND</b>							
031 - Sheriff	5,693,250	85,000	-	186,204,428	124,130	(180,550,308)	97%
<b>SPECIAL REVENUE FUNDS</b>							
088 - SCSO DUI Vehicle Seizures	10,000	-	-	10,000	-	-	0%
089 - ALERT Fund	151,000	-	-	151,000	-	-	0%
090 - Sheriff Narcotics Federal	505,000	-	-	505,000	-	-	0%
091 - Sheriff Narcotics State	2,231,000	-	-	2,231,000	-	-	1%
097 - SCSO DUI Blood Tests	-	-	-	-	-	-	0%
<b>TOTAL SPECIAL REVENUE</b>	<b>2,897,000</b>	<b>-</b>	<b>-</b>	<b>2,897,000</b>	<b>-</b>	<b>-</b>	<b>2%</b>
<b>GRANT FUNDS</b>	<b>1,686,885</b>	<b>124,130</b>	<b>1,559,247</b>	<b>3,285,262</b>	<b>85,000</b>	<b>-</b>	<b>0%</b>
<b>ALL FUNDS TOTAL</b>	<b>10,277,135</b>	<b>209,130</b>	<b>1,559,247</b>	<b>192,386,689</b>	<b>209,130</b>	<b>(180,550,308)</b>	<b>98%</b>

**FY21 Uses by Fund**



*The primary source of funding for the operations of the Sheriff's Office is the General Fund.*

**Net Expenditures by Department\***

Fund	Dept	Dept Description	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
<b>GENERAL FUND</b>							
031	6101	Sheriff's Staff	1,131,777	1,282,087	1,131,171	1,069,070	745,381
031	6102	Planning Administration	5,689,598	6,272,709	8,872,026	6,646,005	6,534,514
031	6104	Budget & Finance	1,915,163	2,125,265	2,430,196	1,862,473	1,720,291
031	6105	Information Systems	10,975,554	11,275,184	11,340,241	12,149,129	11,978,483
031	6109	CAO Staff	828,277	857,654	1,521,127	(519,672)	(605,186)
031	6201	Chief Deputy Staff	2,350,074	2,859,065	2,734,868	(1,276,097)	(526,260)
031	6202	Fugitive	6,653,263	6,990,206	7,174,737	7,335,671	7,332,827
031	6203	Detectives	4,772,577	4,964,132	5,215,281	5,624,275	5,679,201
031	6204	SWAT	9,559,963	10,061,814	10,626,261	10,900,681	10,591,380
031	6205	Uniform Patrol	21,948,265	23,950,826	23,699,346	32,877,820	37,053,640
031	6206	Courts	15,797,901	16,770,108	17,089,244	16,962,777	16,927,986
031	6208	Training	3,158,782	3,603,868	4,566,489	3,229,782	3,472,109
031	6301	Jail Administration	7,072,478	7,292,236	2,711,488	4,325,880	4,415,125
031	6302	Jail Operations	62,625,853	67,927,419	68,886,470	65,647,015	64,973,766
031	6303	Jail Programs	3,921,935	4,275,682	10,842,072	10,047,871	10,257,051
<b>GENERAL FUND TOTAL</b>			<b>158,401,459</b>	<b>170,508,255</b>	<b>178,841,017</b>	<b>176,882,680</b>	<b>180,550,308</b>
<b>SPECIAL REVENUE FUND</b>							
088	6204	DUI Vehicle Seizures	-	-	-	-	-
089	6203	Sheriff Alert Fund	10,009	(31,196)	(110,372)	-	-
090	6204	Narcotics - Federal Fund	(150,165)	(171,310)	(245,054)	-	-
091	6204	Narcotics - State Fund	(1,321,242)	(575,745)	(465,895)	-	-
097	6204	SCSO DUI Blood Tests	(13)	-	-	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>			<b>(1,461,411)</b>	<b>(778,252)</b>	<b>(821,321)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>			<b>1</b>	<b>-</b>	<b>38,496</b>	<b>-</b>	<b>-</b>
<b>SHERIFF TOTAL BY DEPARTMENT</b>			<b>156,940,048</b>	<b>169,730,002</b>	<b>178,058,192</b>	<b>176,882,680</b>	<b>180,550,308</b>
<b>DIVISIONS - ALL FUNDS</b>							
61	Sheriff Administration Total		20,540,370	21,812,899	25,294,760	21,207,005	20,373,484
62	Law Enforcement Total		62,779,413	68,421,767	70,323,402	75,654,909	80,530,883
63	Jail Total		73,620,266	79,495,337	82,440,031	80,020,767	79,645,942
<b>SHERIFF TOTALS BY DIVISION</b>			<b>156,940,048</b>	<b>169,730,003</b>	<b>178,058,192</b>	<b>176,882,681</b>	<b>180,550,308</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
6X - Sheriff Summary**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	3,460,975	3,096,502	3,471,738	3,180,000	3,180,000
44 - Intergov Revenues-Federal & Local	753,559	697,661	582,897	529,000	408,000
45 - Charges for Services	700,126	586,715	824,315	662,000	654,000
46 - Fines, Fees & Permits	1,295,607	1,026,743	1,211,293	1,489,000	1,411,250
47 - Other Revenue	103,060	56,528	70,230	40,000	40,000
<b>TOTAL REVENUE</b>	<b>6,313,327</b>	<b>5,464,150</b>	<b>6,160,473</b>	<b>5,900,000</b>	<b>5,693,250</b>
94 - Other Financial Sources & Uses	14,675	45,850	-	-	-
96 - Operating Transfers In	81,545	-	141,725	85,000	85,000
9990 - Carryforward For Encumbrances	-	-	-	874,567	-
<b>TOTAL OTHER SOURCES</b>	<b>96,220</b>	<b>45,850</b>	<b>141,725</b>	<b>959,567</b>	<b>85,000</b>
<b>TOTAL SOURCES</b>	<b>6,409,547</b>	<b>5,510,000</b>	<b>6,302,198</b>	<b>6,859,567</b>	<b>5,778,250</b>
51 - Salaries-Regular Pay	91,835,056	94,083,010	96,535,798	117,112,958	117,731,612
52 - Salaries-Other Compensation	14,253,014	18,936,526	22,226,047	13,124,586	13,139,290
55 - Fringe Benefits	37,698,084	41,389,339	42,248,761	47,454,345	46,760,058
56 - Vacancy Savings	-	-	-	(16,455,852)	(14,722,264)
<b>TOTAL SALARIES</b>	<b>143,786,154</b>	<b>154,408,875</b>	<b>161,010,607</b>	<b>161,236,037</b>	<b>162,908,696</b>
60 - Supplies & Materials	4,822,725	5,108,651	5,378,943	5,171,378	5,819,644
64 - Services & Other Expenses	1,340,362	1,373,015	1,439,107	1,322,757	1,454,090
66 - Professional & Contracted Services	7,662,779	7,639,959	7,811,200	7,880,119	8,150,571
67 - Rent, Utilities & Maintenance	3,640,753	4,243,570	4,115,462	4,246,385	4,109,100
68 - Interfund Services	696,869	732,157	816,492	667,852	737,852
70 - Capital Asset Acquisitions	2,803,800	2,498,468	4,540,376	3,062,185	3,024,475
<b>TOTAL OPERATING</b>	<b>20,967,287</b>	<b>21,595,820</b>	<b>24,101,580</b>	<b>22,350,676</b>	<b>23,295,732</b>
98 - Operating Transfers Out	57,564	13,560	31,028	155,534	124,130
<b>TOTAL OTHER USES</b>	<b>57,564</b>	<b>13,560</b>	<b>31,028</b>	<b>155,534</b>	<b>124,130</b>
<b>TOTAL USES</b>	<b>164,811,006</b>	<b>176,018,255</b>	<b>185,143,215</b>	<b>183,742,248</b>	<b>186,328,558</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(158,401,459)</b>	<b>(170,508,255)</b>	<b>(178,841,017)</b>	<b>(176,882,680)</b>	<b>(180,550,308)</b>

**Prime Accounts  
6X - Sheriff Summary**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
44 - Intergov Revenues-Federal & Local	67,399	145,534	90,914	60,000	-
45 - Charges for Services	625,307	892,757	442,713	585,000	565,000
46 - Fines, Fees & Permits	10,912	2,782	1,175	-	-
47 - Other Revenue	2,455,643	1,272,144	2,125,596	2,211,000	2,221,000
48 - Investment Income	21,431	48,872	129,936	123,000	111,000
<b>TOTAL REVENUE</b>	<b>3,180,693</b>	<b>2,362,088</b>	<b>2,790,333</b>	<b>2,979,000</b>	<b>2,897,000</b>
9990 - Carryforward For Encumbrances	-	-	-	32,943	-
9999 - Planned Fund Balance Decrease	-	-	-	9,760	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,703</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>3,180,693</b>	<b>2,362,088</b>	<b>2,790,333</b>	<b>3,021,703</b>	<b>2,897,000</b>
52 - Salaries-Other Compensation	9,565	-	-	378,000	375,000
<b>TOTAL SALARIES</b>	<b>9,565</b>	<b>-</b>	<b>-</b>	<b>378,000</b>	<b>375,000</b>
60 - Supplies & Materials	259,990	324,341	248,615	403,500	368,500
64 - Services & Other Expenses	261,453	254,556	249,403	425,900	419,800
66 - Professional & Contracted Services	259,307	222,941	282,163	388,000	354,000
67 - Rent, Utilities & Maintenance	396,256	401,882	364,782	475,160	477,500
68 - Interfund Services	103,196	73,786	57,812	117,200	117,200
70 - Capital Asset Acquisitions	429,515	306,330	766,237	833,943	785,000
<b>TOTAL OPERATING</b>	<b>1,709,717</b>	<b>1,583,837</b>	<b>1,969,012</b>	<b>2,643,703</b>	<b>2,522,000</b>
<b>TOTAL USES</b>	<b>1,719,282</b>	<b>1,583,837</b>	<b>1,969,012</b>	<b>3,021,703</b>	<b>2,897,000</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>1,461,411</b>	<b>778,252</b>	<b>821,321</b>	<b>-</b>	<b>-</b>

# Prime Accounts

## 6X - Sheriff Summary

## Grant Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	296,750	266,637	275,364	634,717	511,236
44 - Intergov Revenues-Federal & Local	1,117,329	3,084,768	1,172,018	1,482,429	1,011,551
47 - Other Revenue	21,336	66,811	60,415	330,285	164,098
<b>TOTAL REVENUE</b>	<b>1,435,415</b>	<b>3,418,215</b>	<b>1,507,797</b>	<b>2,447,431</b>	<b>1,686,885</b>
96 - Operating Transfers In	57,564	13,560	31,028	2,234,530	124,130
9999 - Planned Fund Balance Decrease	-	-	-	-	1,559,247
<b>TOTAL OTHER SOURCES</b>	<b>57,564</b>	<b>13,560</b>	<b>31,028</b>	<b>2,234,530</b>	<b>1,683,377</b>
<b>TOTAL SOURCES</b>	<b>1,492,979</b>	<b>3,431,775</b>	<b>1,538,826</b>	<b>4,681,961</b>	<b>3,370,262</b>
51 - Salaries-Regular Pay	47,841	94,424	57,876	471,959	383,596
52 - Salaries-Other Compensation	271,890	220,740	279,217	698,240	476,895
55 - Fringe Benefits	10,464	12,061	15,000	144,290	109,128
<b>TOTAL SALARIES</b>	<b>330,196</b>	<b>327,224</b>	<b>352,093</b>	<b>1,314,489</b>	<b>969,619</b>
60 - Supplies & Materials	209,327	12,857	14,453	1,244,967	893,696
64 - Services & Other Expenses	292,939	25,454	64,476	133,932	67,795
66 - Professional & Contracted Services	32,591	93,135	77,502	967,792	845,787
67 - Rent, Utilities & Maintenance	59,052	4,507	30,843	10,315	7,736
68 - Interfund Services	8,519	-	-	-	-
70 - Capital Asset Acquisitions	478,810	2,968,599	896,231	925,466	500,628
<b>TOTAL OPERATING</b>	<b>1,081,238</b>	<b>3,104,550</b>	<b>1,083,504</b>	<b>3,282,472</b>	<b>2,315,642</b>
98 - Operating Transfers Out	81,545	-	141,725	85,000	85,000
<b>TOTAL OTHER USES</b>	<b>81,545</b>	<b>-</b>	<b>141,725</b>	<b>85,000</b>	<b>85,000</b>
<b>TOTAL USES</b>	<b>1,492,979</b>	<b>3,431,775</b>	<b>1,577,322</b>	<b>4,681,961</b>	<b>3,370,262</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>-</b>	<b>(38,496)</b>	<b>-</b>	<b>-</b>

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## Grant Summary Information

The Shelby County Sheriff's Office works to provide grant funding to augment current law enforcement and jail operations. The detail provided below offers a brief summary of grants funds appropriated to this office. Grant revenue for FY21 is \$1.68 million, a reduction of \$761 thousand from prior year.

- **Safety and Justice Grants** – Aim to reduce over-incarceration in jails by targeting jail misuse and overuse in America and is supported by the MacArthur Foundation which seeks to address a myriad of social challenges.
- **Justice Assistance Grants** – Provides for the development of a new warrant database to track and apprehend offenders more effectively.
- **Tennessee Office of Criminal Justice Program STOP Fugitive** – Funds an officer to focus on serving only domestic violence warrants and orders of protection.
- **Port Security Grant** – This grant provides funding from the Federal Emergency Management Agency (FEMA) to purchase or upgrade existing equipment that will improve security at the International Port of Memphis
- **Project Safe Neighborhoods** – Designed to create and foster safer neighborhoods through a sustained reduction in violent crime.
- **High Intensity Drug Trafficking Area** – Funds allocated to Shelby County to disrupt the sale and transportation of illegal drugs and dismantle drug organizations.
- **Tennessee Highway Safety Office Alcohol Countermeasures** – Grant that allows the Metro DUI Unit to use overtime, training and equipment funds to conduct sobriety checkpoints, saturations and compliance checks throughout Shelby County with the goal of preventing and reducing crashes caused by impaired driving.
- **Tennessee Highway Safety Office Network Coordinator** – The Network Coordinator works with a network of other law enforcement and public service agencies in West Tennessee to increase public awareness of traffic and vehicle safety in an effort to decrease traffic related injuries and fatalities.
- **State Criminal Alien Assistance** – Provides federal payments to states and localities that incurred correctional officer salary costs for incarcerating undocumented criminal aliens.
- **Byrne Justice Assistance Grant** – Provides funding for the implementation of crime prevention programs.

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**Grant Program Detail**

<u>FUND</u>	<u>GRANT NAME</u>	<u>AMOUNT</u>
<b><u>Division 61: Sheriff Administration</u></b>		
646	2017 Safety & Justice Challenge	\$ 164,098
194	Justice Assistance Grant - Warrant Database	37,704
	<b>Division Total</b>	<b>\$ 201,802</b>
<b><u>Division 62: Law Enforcement</u></b>		
497	Coronavirus Emergency Supplemental Funding Program	\$ 49,990
482	2019 TN OCJP Stop Fugitive	54,657
127	Port Security 2019	317,733
196	Justice Assistance Grant	90,720
333	Expanding The Circle Of Safety	273,151
386	HIDTA 2020	224,782
422	HIDTA 2018	18,002
627	HIDTA TaskForce	119,610
135	THSO - Network Coordinator Grant 2020	14,233
136	THSO - Alcohol Countermeasures 2020	169,195
	<b>Division Total</b>	<b>\$ 1,332,073</b>
<b><u>Division 63: Jail</u></b>		
751	State Criminal Alien Assistance Program	\$ 85,000
199	Byrne Justice Assistance Grant	\$ 68,010
	<b>Division Total</b>	<b>\$ 153,010</b>
	<b>TOTAL *</b>	<b>\$ 1,686,885</b>

**Discontinuations - \$357,754**

- Fund 130 – Port Security Grant - decrease of \$196,038
- Funds 131 & 132– THSO 2019 - decrease of \$86,909
- Fund 467 – Assissi - CJC Security - decrease of \$31,250
- Fund 644 – Safety & Justice Implementation - decrease of \$43,557

**Funding Changes - \$402,793**

- Funds 135 & 136 – THSO 2020 - decrease of \$36,572
- Fund 194 – Justice Assistance Grant - decrease of \$9,305
- Fund 422 – HIDTA 2019 - decrease of \$93,956
- Fund 127 – Port Security 2019 - decrease of \$197,362
- Fund 627 – HIDTA TaskForce - decrease of \$42,264
- Fund 646 – 2017 Safety & Justice Challenge - decrease of \$91,381
- Fund 386 – HIDTA 2020 - increase of \$68,047

\* Current Revenues only





# JUDICIAL

## Division Overview FY21

### DIVISION MISSION STATEMENT AND STRATEGIC GOALS

The Judicial Division is the functional reporting group for the various courts and related agencies that serve Shelby County. There is no centralized administration for this Division because multiple elected officials are included. Offices of the Judicial Division support the following County strategic goals:



#### **Enhance Public Safety and Support Criminal Justice Reform**

- [2-a] Support effective jail diversion programs for adult non-violent offenders with substance abuse or mental health issues to reduce detention costs and promote rehabilitation.
- [2-b] Reduce the jail population by reforming the bail system to reduce or eliminate bail for individuals who don't pose a public safety risk and can be expected to show up or trial.
- [2-d] Reduce the number of youth that interact with the criminal justice system by implementing new diversion programs that focus on providing assistance and help to youth involved in minor crimes.
- [2-e] Reduce the recidivism rate of kids who are detained and in county custody.
- [2 -f] Administer equitable civil and criminal justice court systems.
- [2 -j] Ensure public safety through enforcement of fire, environmental, construction and zoning codes and regulations.



#### **Provide Effective Governance and Sound Stewardship for County Resources**

- [5-a] Ensure financial stability through sound oversight of fiscal operations, taxation, debt management and revenue collections. Maintain all records of public transactions as required by the State.
- [5-d] Build trust and confidence in government through transparent, accessible, and responsive interactions with all internal and external customers.

### DEPARTMENTAL MISSION/GOALS:

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

**7011 Chancery Court** – To provide efficient administration of courtroom operations and maintenance of all court records and documents for the three (3) parts of Chancery Court, which is a court of equity.

**7021 Circuit Court** – To efficiently administer courtroom operations for nine (9) divisions of the thirtieth Judicial Circuit Court and to maintain all official records, documents, and electronic filings from attorneys and pro se litigants.

**7031 Criminal Court** – To provide administrative support to the ten (10) Criminal Court divisions, to collect fines and fees as directed by the Tennessee Code Annotated, and to maintain all court records and documents.

**7041 General Sessions Court** – To provide judicial and administrative services for six (6) divisions of General Sessions Civil Court and nine (9) divisions of General Sessions Criminal Court.

**7051 Probate Court** – To administer estates, probate wills, appoint guardians and conservators for minors and incompetents, change names, approve the partition and sale of real estate, and file all petitions for judicial hospitalization under the Mental Health Law.

**7061 Juvenile Court Judge** – To protect, as well as correct and rehabilitate the child, to protect society, and to uphold the dignity of the law.

**7071 Juvenile Court Clerk** – To file all official documents for Shelby County Juvenile Court and to maintain the official court docket and journal.

## JUDICIAL

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**7080 Public Defender** – To provide independent and ethical client-centered representation to individuals who are unable to hire private counsel. Providing effective assistance of counsel is mandated under state and federal constitutions for individuals facing loss of liberty in adult and juvenile delinquency proceedings.

**7085 Divorce Referee** – To review and monitor all divorce complaints filed in Shelby County to assure compliance with local and state laws.

**7087 Jury Commission** – To maintain an optimal daily supply of eligible jurors allowing efficient court operations while minimizing service time spent by citizens and cost to Shelby County; to maintain accurate and complete records of jury service for the court, jurors, and jurors' employers.

**7090 Attorney General** – To hold individuals accountable for their crimes and to deter future criminal behavior; to combat violent crime caused by gangs, guns, and drugs.



*The Shelby County Courthouse at 140 Adams Street was renamed in honor of Judge D'Army Bailey. Listed on the National Register of Historic Places, the courthouse was built in 1909 with extensive renovations completed in 1991.*

# JUDICIAL

## Service Level Measurements

Service Levels	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimated
<b>Attorney General</b>					
Caseload - New Cases	79,302	90,790	83,258	68,857	68,100
New Offenses in General Sessions Criminal Court	111,638	159,762	164,663	113,159	112,500
<b>Chancery Court</b>					
Docket Entries	59,145	64,275	68,886	52,845	55,000
General receipt transactions	8,185	8,197	7,195	6,985	7,000
Process Issued - Delinquent Tax Lawsuit	25,628	28,167	26,296	23,013	25,000
Process Issued - General Civil	3,763	4,208	4,293	3,672	4,000
New Lawsuits Filed	2,163	2,029	2,091	1,753	2,000
<b>Circuit Court</b>					
Docket entries	188,253	189,976	196,788	182,261	175,000
General receipt transactions	24,707	19,749	22,663	22,662	2,100
Hospital liens	5,352	5,585	6,357	6,065	5,900
New lawsuits filed	5,400	5,425	5,794	5,357	5,200
<b>Criminal Court</b>					
# of Cases Filed	19,885	20,739	29,068	19,500	29,000
# of Dispositions	34,884	19,613	27,588	27,400	27,700
<b>Divorce Referee</b>					
Circuit and Chancery Divorces Filed	2,592	2,520	2,538	2,176	2,500
Hearings on Modifications	1,107	1,107	1,107	1,107	1,107
<b>General Sessions<sup>(1)</sup></b>					
<b>Civil:</b>					
Civil Lawsuits - Leading Actions	65,398	69,205	77,561	53,721	68,948
Complete Filings	63,101	69,978	71,464	53,807	62,426
Emergency Mental Commitment Cases	5,138	5,500	4,233	4,437	4,980
Non-Leading Civil Actions	93,150	96,215	91,334	62,130	73,424
Non-Leading Processes	738,567	838,888	559,427	626,551	603,278
Post-Judgment Procedures (i.e. Garnishments)	38,625	40,525	31,668	26,796	35,521
<b>Criminal:</b>					
Case Filings	157,200	165,060	102,564	100,335	98,328
Driver's License Recovery Program	5,640	5,600	5,712	5,826	5,943
Escrow Skip Sessions	47,864	21,331	21,758	22,193	22,637
Misdemeanor Citations	64,848	71,090	36,997	29,207	23,074
Traffic Tickets	44,894	47,138	35,235	27,113	20,877
<b>Jury Commission</b>					
Average Number Days of Sequestered Cases	4.00	4.00	4.00	4.00	4.50
Average Number of Days of Juror Service	2.1	2.1	2.3	2.10	3.00
Cost of Grand Jury	\$ 38,000	\$ 40,000	\$ 58,000	\$ 48,000	\$ 63,000
Cost of Sequestered Juries	\$ 80,000	\$ 78,000	\$ 93,000	\$ 42,000	\$ 120,000
Number of Sequestered Trials	50	45	55	27	60
Number of Trials Requiring Jurors	345	340	360	280	380
<b>Juvenile Court Clerk</b>					
Court Orders	52,745	53,000	53,000	51,144	52,000
New Legal Files	6,333	6,500	5,850	8,022	6,500
Summons, Subpoenas and Scire Facias' Served	11,743	12,000	12,000	10,087	11,500
<b>Juvenile Court Judge</b>					
Number of Volunteers	166	250	250	109	109
Total Children's Cases	8,320	7,653	7,626	6,401	6,500
Children Admitted to the Detention Center	870	916	918	883	900
Children Committed to Youth Services	320	293	263	209	200
Referrals to Evaluation and Referral Bureau	696	574	561	431	400
<b>Probate Court</b>					
Cases Closed	2,702	2,451	2,753	2,148	2,750
New Cases	2,708	2,661	2,699	2,476	2,750
<b>Public Defender</b>					
# of Cases Opened - Adult Services	25,621	24,467	24,601	22,091	24,509
# of Cases Opened - Juvenile Services	1,232	1,330	1,511	1,093	1,362
# of Charges Opened - Adult Services	47,596	44,365	45,204	40,699	45,115
# of Charges Opened - Juvenile Services	2,186	2,267	2,392	1,913	2,234

<sup>(1)</sup> Currently reassessing and redefining its service level measurements to more accurately depict the operations and effectiveness of the department.

# CHANCERY COURT

W. Aaron Hall, Clerk and Master

## FY21 Budget Highlights

### DEPARTMENT MISSION:

To provide efficient administration of courtroom operations and maintenance of all court records and documents for the three (3) divisions of Chancery Court, a court of equity. Pursuant to certain specific state statutes, Chancery Court also has concurrent jurisdiction with the Circuit Court.

### DESCRIPTION OF ACTIVITIES:

- Maintaining records associated with filings and issuing various processes and notices.
- Preparing and certifying the record on all cases appealed from Chancery Court.
- Processing and conducting public auctions for delinquent real estate property taxes for Shelby County and all municipalities within the County, as well as monitoring post-sale activity.
- Receiving and processing garnishment and child support payments.

### REVENUE SOURCES:

Revenue is primarily generated from the collection of fees provided for in T.C.A. 8-21-401 as well as fees and commissions for processes in the collection of delinquent property tax and sale of property. Data Processing fees, an additional revenue source, are recorded in the General Fund.

### General Fund 032 – Dept 7011 Judges, Clerk, and Master

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Revenue	4,295,326	4,880,000	4,400,000	(480,000)
Total Personnel	1,552,382	1,582,805	1,577,558	(5,247)
O&M	149,808	167,193	137,193	(30,000)
<b>Net Expenditures</b>	<b>2,593,137</b>	<b>3,130,002</b>	<b>2,685,249</b>	<b>(444,753)</b>

*\*Excludes carry forwards and one time expenditures*

FTE Count	21.5	21.5	21.5	-
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### CHANGES TO MAJOR CATEGORIES:

- **Revenue:** Decreased primarily as a result of realigning budget with recent collection trends and shifting computerization fees to a new special revenue fund.
- **Personnel:** Decrease is based on county-wide reductions of actuarially required OPEB contributions, the reduction of variances between position budgets and actual salaries combined with rebalancing of employees' health insurance elections.
- **O&M:** Reduction is a result of a shifting of computer related expenditures to a new special revenue fund.

### BUDGETARY ISSUES/TRENDS:

Effective January 1, 2016, the Clerk's Commission on Tax Sales changed from a previous statutory 10% (capped at \$600) to a flat 3% on the sales price at tax sale. The introduction of online property Tax Sales saw an increase in parcel purchases by private individuals over prior years.

### SPECIAL REVENUE FUNDS:

- In Fiscal Year 2020, a new special revenue fund was created to account for filing fees earmarked for computer hardware purchases, replacement, and other usual and necessary computer related expenses as provided in T.C.A. 8-21-401.
- Fund 819 – Chancery COVID-19: To address needs due to the Coronavirus pandemic - \$7,039.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To efficiently administer courtroom operations for nine divisions of the Thirtieth Judicial Circuit Court, and to maintain all official records, documents, and electronic filings from attorneys and pro se litigants.

**DESCRIPTION OF ACTIVITIES:**

- The Clerk provides support for nine Circuit Judges (paid by the State).
- Accepts all documents, prepares docket, and maintains records associated with filings and issuing various processes and notices.
- Attends all court sessions with the required documents and records minutes of the court.
- Prepares and certifies the record on all cases appealed from Circuit Court.
- Receives and processes garnishment and child support payments.
- Additionally, this court of general jurisdiction handles complex legal research to expedite the processing of pending cases.

**REVENUE SOURCES:**

Revenue is generated from the collection of fees as stated primarily in T.C.A. 8-21-401 and County Ordinance. Data Processing fees, an additional revenue source, are recorded in the General Fund.

**General Fund 033 – Dept 7021 Judges and Clerk**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	1,649,975	2,124,500	1,560,500	(564,000)
Total Personnel	2,725,105	2,843,339	2,760,946	(82,393)
O&M	255,161	259,154	194,182	(64,972)
<b>Net Expenditures</b>	<b><u>(1,330,292)</u></b>	<b><u>(977,993)</u></b>	<b><u>(1,394,628)</u></b>	<b><u>(416,635)</u></b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>40.0</b>	<b>42.0</b>	<b>42.0</b>	<b>-</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Decreased primarily as a result of realigning budget with actual recent collections of Circuit Court Fees.
- **Personnel:** Decrease is based on county-wide reductions to personnel budgets through OPEB reductions, the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing and CTAS required increases for certain statutory officials.
- Salaries include a reimbursement from Chancery Court for a shared FTE for technology coordinator.
  - Circuit Court Judges are funded by the State.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

**OTHER FUNDS:**

- Fund 819 – Circuit Court COVID-19: To address needs due to the Coronavirus pandemic - \$10,952.



**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To provide judicial and clerical/administrative support staffing and maintain court records for six (6) divisions of General Sessions Civil Court and nine (9) divisions of General Sessions Criminal Court.

**DESCRIPTION OF ACTIVITIES:**

- Staff and operate the Clerk’s Office 24/7, creating and processing records of all persons booked into and released from the jail for all courts in Shelby County.
- Collection and disbursement of fines and fees for local, state and federal regulatory agencies.
- Maintain court records and documents for all divisions; assign cases to scheduled session slots and prepare files set for hearings.
- Provide foreign language interpreters for indigent clients and the deaf.

**REVENUE SOURCES:**

Fees collected by the General Sessions Court Clerk for cases held in General Sessions courts as per Tenn. Code Ann. § 8-21-401.

**General Fund 035 – Dept 704101 & 704111 Civil and Criminal Clerk**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	8,495,538	8,435,000	8,460,000	25,000
Total Personnel	8,083,102	8,682,243	8,380,961	(301,282)
O&M	505,875	847,251	847,251	-
<b>Net Expenditures</b>	<b>(93,438)</b>	<b>(1,094,494)</b>	<b>(768,212)</b>	<b>326,282</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>152.0</b>	<b>152.0</b>	<b>150.0</b>	<b>(2.0)</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** FY21 revenue budget adjusted to reflect current and prior year actual collection trends.
- **Personnel:** Decrease is a result of county-wide reductions of actuarially required OPEB contributions, the reduction of two budgeted positions that had been vacant for longer than one year, the reduction of variances between position budgets and actual salaries combined with rebalancing of employees’ health insurance elections.
- **O&M:** No change from prior year.

**SPECIAL REVENUE FUND 084 – Data Processing (DP) Fees:**

- Revenue collected for DP Fees averages about \$300,000 per year.
- Estimated DP fund balance = \$431K at 6/30/20 (Criminal and Civil Divisions).
- Continued annual use of fund balance for software maintenance related to the ICJIS systems from the DP Fund may deplete available resources over the next several years and result in additional General Fund support needed for future computer related expenses.

**OTHER FUNDS:**

- Fund 819 – General Sessions COVID-19: To address needs due to the Coronavirus pandemic - \$34,644.

# GENERAL SESSIONS COURT CRIMINAL JUDGES

## FY21 Budget Highlights

Administrative Judge Chris Turner

### DEPARTMENT MISSION:

To serve the citizens of Shelby County and respond to the needs of local law enforcement through implementation of fair and expeditious delivery of justice to ensure the law is followed at all stages and the rights of all are protected.

### DESCRIPTION OF ACTIVITIES:

The General Sessions Criminal Court consists of nine (9) Criminal Judges (paid by the County) that handle approximately 100,000 cases per year, including misdemeanors and preliminary hearings on felonies, traffic and environmental cases.

- Designated Courts established by Statute include the Drug, Domestic Violence, and Environmental Courts.
- Specialty Courts in this section include the Veterans and Mental Health Courts.

### REVENUE SOURCES:

A local litigation tax is collected by the General Sessions Court Clerk on each case filed in General Sessions Court per Tenn. Code Ann. § 16-15-5006.

### General Fund 035 – Dept 704112 and 704132 Criminal and Environmental

Summary	<u>FY19 Actual</u>	<u>FY20 Amended *</u>	<u>FY21 Proposed</u>	<u>FY21-20 Var</u>
Revenue	54,409	80,000	80,000	-
Total Personnel	4,968,144	5,367,485	5,327,572	(39,914)
O&M	485,586	543,842	577,092	33,250
<b>Net Expenditures</b>	<b><u>(5,399,321)</u></b>	<b><u>(5,831,327)</u></b>	<b><u>(5,824,664)</u></b>	<b><u>6,664</u></b>

\*Excludes carry forwards and one time expenditures

FTE Count	34.8	37.3	37.3	-
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### CHANGES IN MAJOR CATEGORIES:

- **Revenue:** Projections consistent with prior year's collection rate.
- **Personnel:** Decrease is a result of county-wide reductions of actuarially required OPEB contributions, the reduction of variances between position budgets and actual salaries combined with rebalancing of employees' health insurance elections.
- **O&M:** Variance includes \$31,000 increase for the implementation of the new Environmental Court Partnership Program (ECPP).

### GRANT FUNDS:

- Total Grant Revenue is \$1.2 million for FY21, including ongoing Justice Assistance Grant (JAG) Funds for Drug Court and Veterans Court. Grants employ 2 FTE.

### SPECIAL REVENUE FUNDS:

- Fund 094 for Veteran Treatment and Fund 095 for DUI Treatment account for a small amount of fines collected in accordance with Public Chapter No. 453 TCA-16-22-104. Fund balance projected at \$57,800 at 6/30/20.
- Fund 096 accounts for Drug Treatment Fees collected for operations of the Drug Court with 5 FTE. Fund Balance = \$556,400 at 6/30/20.
- In FY21, 2.0 FTE (Social Worker and Peer Recovery Specialist) were added to the Special Revenue Fund but are supported with a \$121k transfer from General Fund.

# GENERAL SESSIONS COURT CIVIL JUDGES

## FY21 Budget Highlights

Administrative Judge Betty Thomas Moore

### DEPARTMENT MISSION:

To serve the citizens of Shelby County and respond to the needs of local law enforcement through implementation of fair and expeditious delivery of justice to ensure the law is followed at all stages and the rights of all are protected.

### DESCRIPTION OF ACTIVITIES:

The General Sessions Civil Court consists of six (6) civil judges who preside over 65,000 new civil cases annually. The Court's jurisdictional limit is \$25,000 for civil cases and unlimited monetary jurisdiction for the recovery of property and rental amounts due under the terms and provisions of contracts. Other cases handled include:

- ✓ Emergency mental commitments
- ✓ Denial petitions for handgun permits
- ✓ Interpleaders
- ✓ Drug Dealer Eviction Program

### REVENUE SOURCES:

A local litigation tax is collected by the General Sessions Civil Court Clerk on each civil case filed in General Sessions Court. The maximum fee authorized by the State is \$6 per case, per Tenn. Code Ann. § 16-15-5006.

### General Fund 035 – Dept 704102 Civil Judges

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Revenue	346,127	325,000	325,000	-
Total Personnel	1,566,259	1,581,763	1,596,247	14,485
O&M	44,141	50,160	50,160	-
<b>Net Expenditures</b>	<b>(1,264,273)</b>	<b>(1,306,923)</b>	<b>(1,321,407)</b>	<b>(14,485)</b>

\*Excludes carry forwards and one time expenditures

FTE Count	8.0	8.0	8.0	-
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### ACTIVITY IN MAJOR CATEGORIES:

- **Revenue:** No change in revenues from FY20.
- **Personnel:** Increase is a result of county-wide reductions of actuarially required OPEB contributions, combined with rebalancing of employees' health insurance elections, and offset by CTAS required increases for certain statutory officials.
  - FTE count remains unchanged at 8 positions (6 judges and 2 support staff).
  - All Judges are paid by the County.
- **O&M:** No change to total O&M; spending consistent with FY20.

### OTHER FUNDS:

- No other special revenue funds or grants.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To administer estates, probate wills, appoint guardians and conservators for minors and incompetents, change names, approve the partition and sale of real estate, and file all petitions for judicial hospitalization under the Mental Health Law.

**DESCRIPTION OF ACTIVITIES:**

Two Probate Court Judges paid by the County oversee the following types of cases:

- ✓ Conservatorships
- ✓ Corrections to birth certificates
- ✓ Guardianships
- ✓ Judicial hospitalization under the Mental Health Law
- ✓ Name changes
- ✓ Wills and Estates

The Probate Court Clerk and staff administer the efficient operations of the courts and maintain all documents and records.

**REVENUE SOURCES:**

- Fees and commissions are collected from litigants in Probate Court.
- Data Processing (DP) Fees are collected and disbursed within the General Fund accounts.

**General Fund 036 – Dept 7051 Probate Judges and Clerk**

<b>Summary</b>	<b><u>FY19 Actual</u></b>	<b><u>FY20 Amended *</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY21-20 Var</u></b>
Revenue	769,371	737,500	785,551	48,051
Total Personnel	1,318,060	1,433,057	1,435,369	2,311
O&M	63,560	95,303	69,068	(26,235)
<b>Net Expenditures</b>	<b><u>(612,249)</u></b>	<b><u>(790,860)</u></b>	<b><u>(718,886)</u></b>	<b><u>71,975</u></b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>-</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Collections increase of \$48,000 in FY21 reflects actual trends and anticipated revenue from providing passport services which began in FY20.
- **Personnel:** Increase is a result of county-wide reductions of actuarially required OPEB contributions, combined with rebalancing of employees' health insurance elections, and offset by CTAS required increases for certain statutory officials.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

**OTHER FUNDS:**

- Fund 819 – Probate COVID-19: To address needs due to the Coronavirus pandemic - \$2,832.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

The mission of Juvenile Court is to protect, as well as correct and rehabilitate the child; to protect society; and to uphold the dignity of the law.

**DESCRIPTION OF ACTIVITIES:**

This court is responsible for all assessment screenings of all juveniles detained for serious offenses and evaluation referrals for youth affected by mental and health issues / substance abuse. Juvenile Court has eight courtrooms where juvenile and child support cases are heard. This court is also responsible for developing and supervising community-based programs for children in Shelby County that require supervision by the court.

**BUDGETARY ISSUES/TRENDS:**

Implementation of the Department of Justice recommendations has required changes to services with significant budgetary impact over the past five fiscal years.

**REVENUE SOURCES:**

Cafeteria sales and vending machine sales.

**General Fund 037 – Dept 7061 Juvenile Court Judges**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	3,601	4,000	4,000	-
Total Personnel	9,906,442	10,412,085	10,033,420	(378,665)
O&M	1,137,740	1,241,128	1,076,856	(164,272)
<b>Net Expenditures</b>	<b>(11,040,581)</b>	<b>(11,649,213)</b>	<b>(11,106,276)</b>	<b>542,937</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>129.7</b>	<b>134.5</b>	<b>131.5</b>	<b>(3.0)</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** No changes. Revenue remains consistent with prior year.
- **Personnel:** Decrease is based on department’s elimination of 2 FTE to reduce expenditures, county-wide reductions to personnel budget through the deletion of 1 FTE vacant longer than 1 year, OPEB reductions, and the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing and CTAS required increases for certain statutory officials.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

**GRANT FUNDS:**

- Total Grant Revenue is \$2.3 million for FY21, consistent with prior years. Primary grant is the State Title IV-D child support grant which accounts for 80% of all grant revenue.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To file all official documents for Shelby County Juvenile Court and maintain the official court docket and journal.

**DESCRIPTION OF ACTIVITIES:**

The Juvenile Court Clerk’s Office is responsible for:

- Building and maintaining all the records for Juvenile Court.
- Collecting and processing all monies assessed and paid through the Juvenile Court system.
- Serving all legal documents that require an appearance in court.
- Recording all of the Court’s proceedings and decisions and for preparing Court orders and entering those orders into the minutes, which serve as the permanent record of the Court.

**REVENUE SOURCES:**

- State reimbursement for services provided under the IV-D Child Support contract.
- Fines & Fees levied against defendants; court costs associated with juvenile and adult proceedings.

**General Fund 037 – Dept 7071 Juvenile Court Clerk**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	1,316,021	1,500,000	1,335,000	(165,000)
Total Personnel	3,520,636	3,815,333	3,564,895	(250,438)
O&M	334,372	176,918	165,363	(11,555)
<b>Net Expenditures</b>	<b>(2,538,986)</b>	<b>(2,492,251)</b>	<b>(2,395,258)</b>	<b>96,993</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>58.0</b>	<b>59.0</b>	<b>57.0</b>	<b>(2.0)</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Decreased \$165,000 due to anticipated decline in state reimbursements and Juvenile Court fee collections.
- **Personnel:** Decrease is based on department’s elimination of 2 FTE to reduce expenditures, county-wide reductions to personnel budget through OPEB reductions, and the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

**GRANT FUNDS:**

- Title IV-D Child Support Program is the only grant under this section with total revenue of \$975,000 for FY21.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To provide independent and ethical client-centered representation to individuals who are unable to hire private counsel. Providing effective assistance of counsel is mandated under state and federal constitutions for individuals facing loss of liberty in adult and juvenile delinquency proceedings.

**DESCRIPTION OF ACTIVITIES:**

- The Public Defender represents clients in criminal matters in the General Sessions, Juvenile, Criminal, and Circuit Courts of Shelby County. Additional services are provided for state charges initiated in the municipal city courts.
- The Department of Justice agreement created responsibility for supervision and oversight of juvenile delinquency representation and required the establishment of a specialized unit for juvenile defense.
- The Public Defender actively seeks access to treatment based alternatives to incarceration for clients with substance abuse and mental health disorders through the Jericho Program.

**REVENUE SOURCES:**

- State of Tennessee reimbursement accounts for 97% of the Public Defender budget.
- Indigent Defense services for municipal courts within Bartlett, Collierville, Germantown, and Millington.

**General Fund 010 – Dept 7080**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	6,869,561	5,528,100	5,700,600	172,500
Total Personnel	13,707,233	14,033,766	13,569,550	(464,215)
O&M	551,529	756,698	672,580	(84,118)
<b>Net Expenditures</b>	<b>(7,389,200)</b>	<b>(9,262,364)</b>	<b>(8,541,530)</b>	<b>720,833</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>136.5</b>	<b>138.0</b>	<b>135.5</b>	<b>(2.5)</b>
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**CHANGES IN MAJOR CATEGORIES:**

- **Revenue:** FY21 variance reflects increase in state reimbursements (\$172,500).
- **Personnel:** Decrease is due to the department’s elimination of 2.5 FTEs to reduce expenditures, in addition, countywide reductions in the personnel budget through the elimination of excess salary budget above actual salaries, lower costs for pension, OPEB, and/or changes to employee health elections.
- **O&M:** Decrease is based on county-wide reductions in operating expenditures.

**GRANT FUNDS:**

- Fund 819 - Public Defender COVID-19: To address needs due to the Coronavirus pandemic-\$22,102.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To review and monitor all divorce complaints filed in Shelby County to assure compliance with local and state laws.

**DESCRIPTION OF ACTIVITIES:**

- Accepts and approves service of process on every Divorce Complaint, Complaint for Separate Maintenance, and Complaint for Annulment filed in Shelby County.
- Conducts hearings on pending and post-divorce issues (i.e. child support, alimony).
- Coordinates all activity with Judges, Attorneys, and service providers.
- Assists the Mediation section of the Memphis Bar Association by referring cases for mediation.
- Divorce referees do not represent or provide legal advice to either party in a divorce action. About 2,600 divorce filings and 1,200 modification hearings are handled annually.

**REVENUE SOURCES:**

The Divorce Referee's revenue sources are from fees charged at the time of filing the divorce through Circuit and Chancery Court (revenues are recorded in either accounts 4605 Chancery Court Fees or 4610 Circuit Court Clerk Fees). A fee of \$115.00 is included with the filing fee for a divorce; a fee of \$10.00 is for filing a Motion Pendente lite or a Motion to the Divorce Referee. Data processing fees are recorded in the General Fund.

**General Fund 010 – Dept 7085**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	267,412	280,000	280,000	-
Total Personnel	706,537	726,655	718,806	(7,849)
O&M	4,601	7,587	7,587	-
<b>Net Expenditures</b>	<b>(443,726)</b>	<b>(454,242)</b>	<b>(446,393)</b>	<b>7,849</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>-</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Projected revenue from divorce filing fees in Chancery and Circuit Courts remains consistent with prior years.
- **Personnel:** Decrease is based on county-wide reductions to personnel budget through OPEB reductions and the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing.
- **O&M:** No change from prior year.

**OTHER FUNDS:**

- No other special revenue or grant funds.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To maintain an optimal daily supply of eligible jurors allowing efficient court operations while minimizing service time spent by citizens and cost to Shelby County; to maintain accurate and complete records of jury service for the court, jurors, and jurors' employers.

**DESCRIPTION OF ACTIVITIES:**

The Jury Commission is responsible for providing jurors to the three (3) Chancery Courts, nine (9) Circuit Courts, ten (10) Criminal Courts, and two (2) Probate Courts of Shelby County and maintaining all records concerning jurors such as summons, attendance, payment and scheduling. Approximately 300 to 400 jurors are on-site each week. About 350 trials are conducted each year that require jurors.

**General Fund 010 – Dept 7087**

<b>Summary</b>	<b><u>FY19 Actual</u></b>	<b><u>FY20 Amended *</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY21-20 Var</u></b>
Total Personnel	317,622	335,055	320,059	(14,996)
O&M	376,802	534,450	534,450	-
<b>Net Expenditures</b>	<b><u>(694,425)</u></b>	<b><u>(869,505)</u></b>	<b><u>(854,509)</u></b>	<b><u>14,996</u></b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>
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**CHANGES IN MAJOR CATEGORIES:**

- **Personnel:** Decrease is based on county-wide reductions to personnel budget through OPEB reductions and the reduction of variances between position budgets and actual salaries combined with HRA/HMO rebalancing.
- **O&M:** No change from prior year. Budget includes jury costs which can fluctuate significantly depending on the need for sequestered jury trials.

**OTHER FUNDS:**

- No other special revenue or grant funds.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

To hold individuals accountable for their crimes and to deter future criminal behavior; to combat violent crime caused by gangs, guns, and drugs.

**DESCRIPTION OF ACTIVITIES:**

Prosecution of crimes against the State of Tennessee that occur within Shelby County. Funding for operations is shared as follows: Shelby County 46%; State 40%; Grants 13% and Data Processing/Escrow Property Account Fund 1%.

**GENERAL FUND 038 – Dept 7090**

<b>Summary</b>	<b><u>FY19 Actual</u></b>	<b><u>FY20 Amended *</u></b>	<b><u>FY21 Adopted</u></b>	<b><u>FY21-20 Var</u></b>
Total Personnel	11,352,404	11,427,968	10,877,188	(550,780)
O&M	395,542	416,221	450,557	34,336
<b>Net Expenditures</b>	<b><u>(11,747,946)</u></b>	<b><u>(11,844,189)</u></b>	<b><u>(11,327,745)</u></b>	<b><u>516,444</u></b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>129.2</b>	<b>131.2</b>	<b>127.2</b>	<b>(4.0)</b>
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**CHANGES IN MAJOR CATEGORIES:**

- **Personnel:** Decrease is due to the department’s elimination of 4.0 FTEs to reduce expenditures, in addition, countywide reductions in the personnel budget through the reduction of excess salary budget above actual salaries, lower costs for pension, OPEB, and/or changes to employee health elections.
- **O&M:** Increase in primarily for Expendable Computer/Telecom Furnishings & Equipment (\$30,747) and services & other expenses (\$2,965).

**GRANT FUNDS:**

Total Grant Revenue is \$1,376,465 in FY21; decrease of \$16,526 over FY20. The decrease is due to the High Intensity Drug Trafficking Area (HIDTA) Grant Fund 627 reduction (\$16,526).

# JUDICIAL

## FTE Position Count

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
010	7080	Public Defender	135.0	136.5	136.5	138.0	135.5	(2.5)
010	7085	Divorce Referee	6.5	6.5	6.5	6.5	6.5	-
010	7087	Jury Commission	5.0	5.0	5.0	5.0	5.0	-
032	7011	Chancery Court	21.5	21.5	21.5	21.5	21.5	-
033	7021	Circuit Court	40.0	40.0	40.0	42.0	42.0	-
034	7031	Criminal Court	83.0	83.0	83.0	88.0	87.0	(1.0)
035	7041	General Sessions Court	194.8	195.8	195.3	197.3	195.3	(2.0)
036	7051	Probate Court	14.0	14.0	14.0	15.0	15.0	-
037	7061	Juvenile Court Judge	130.7	130.7	129.7	134.5	131.5	(3.0)
037	7071	Juvenile Court Clerk	57.5	57.5	58.0	59.0	57.0	(2.0)
038	7090	Attorney General	118.2	124.2	129.2	131.2	127.2	(4.0)
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>806.2</b>	<b>814.7</b>	<b>818.7</b>	<b>838.0</b>	<b>823.5</b>	<b>(14.5)</b>
<b>SPECIAL REVENUE FUND</b>								
096	7041	General Sessions Drug Court	5.0	4.0	5.0	5.0	7.0	2.0
<b>TOTAL POSITIONS - SPECIAL REVENUE</b>			<b>5.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>7.0</b>	<b>2.0</b>
<b>GRANT FUNDS</b>			<b>48.1</b>	<b>49.1</b>	<b>49.4</b>	<b>55.8</b>	<b>56.8</b>	<b>1.0</b>
<b>TOTAL POSITIONS - ALL FUNDS</b>			<b>859.3</b>	<b>867.8</b>	<b>873.0</b>	<b>898.8</b>	<b>887.3</b>	<b>(11.5)</b>

FY19 - Attorney General added 5 positions; 3 Criminal Investigators and 2 Digital Evidence Analysts.

Transferred 1.0 FTE from General Sessions Civil Court Clerk to IT Admin (Computer System Technician).

Transferred 1.0 FTE from Juvenile Court Judge to CAO office.

Added 1.0 FTE Counselor A to Drug Court (Special Revenue) for Peer Recovery.

Deleted 1.0 FTE when Grant 685 (Defending Childhood Initiatives) ended.

FY20 - Public Defender added 0.5 FTE; Assistant Public Defender.

Circuit Court added 2.0 FTE; 2 Principal Court Clerks.

Criminal Court added 5.0 FTE; 2 Deputy Court Clerks and 3 Principal Court Clerks.

General Sessions Criminal Judges added 2.5 FTE; 1 Staff Attorney for Environmental Court and 1.5 for Veterans Court (1 Database Coordinator and 0.5 Operations Manager, Part-time)

Probate Court added 1.0 FTE to add passport services to the citizens.

Juvenile Court Judge added 4.8 FTE; 2 Juvenile Services Counselors, 1 Clerical

Specialist, 1.0 FTE (Custodial Worker), 0.5 FTE (Executive Director, Part-time). Also transferred 0.3 FTE to General Fund from Grant Fund 550.

Juvenile Court Clerk added 1.0 FTE - Technology Coordinator position.

Attorney General added 2.0 FTE; 1 Criminal Investigator and 1 Administrative Services Specialist.

Grant funds added 5.4 positions.

FY21 - Attorney General deleted 4.0 FTEs (Criminal Secretary, Asst. District Attny, Legal Assist., Digital Evidence Anal).

Criminal Court deleted a Principal Court Clerk position to meet countywide expenditure reductions.

Public Defender deleted positions vacant over one year (Assist. Public Defenders and one PT Asst Public Defender)

General Sessions Clerk deleted 3.0 FTE: Principal Court Clerk, Secretary, and Manager B. General Sessions Judges added 1.0 FTE: Secretary (for Veterans Court).

Juvenile Court Clerk deleted 2.0 FTE (2 Deputy Court Clerks)

Juvenile Court Judge deleted 3.0 FTE ( 2 Juvenile Service Counselors and 1 Administrative Technician)

# Prime Accounts

## 70 - Judicial

## All Funds

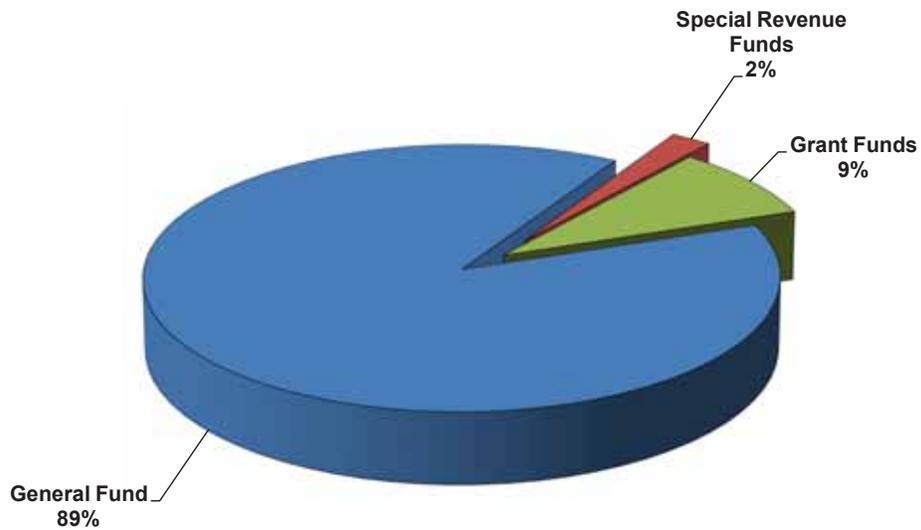
Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
41 - Other Local Taxes	401,046	399,704	400,536	405,000	405,000
43 - Intergov Revenues-State of Tennessee	9,503,708	8,381,007	11,236,934	10,781,231	10,938,830
44 - Intergov Revenues-Federal & Local	723,599	826,412	635,921	1,350,218	1,137,901
46 - Fines, Fees & Permits	18,774,958	16,018,036	20,372,825	21,752,767	20,003,018
47 - Other Revenue	298,005	308,111	340,939	510,954	452,399
48 - Investment Income	220,739	446,920	803,423	480,650	456,250
<b>TOTAL REVENUE</b>	<b>29,922,055</b>	<b>26,380,191</b>	<b>33,790,578</b>	<b>35,280,820</b>	<b>33,393,398</b>
96 - Operating Transfers In	281,616	409,633	334,697	1,098,726	656,839
9990 - Carryforward For Encumbrances	-	-	-	52,851	-
9999 - Planned Fund Balance Decrease	-	-	-	790,873	990,880
<b>TOTAL OTHER SOURCES</b>	<b>281,616</b>	<b>409,633</b>	<b>334,697</b>	<b>1,942,450</b>	<b>1,647,719</b>
<b>TOTAL SOURCES</b>	<b>30,203,671</b>	<b>26,789,824</b>	<b>34,125,275</b>	<b>37,223,270</b>	<b>35,041,117</b>
51 - Salaries-Regular Pay	44,783,973	46,596,081	48,879,046	54,212,863	53,032,048
52 - Salaries-Other Compensation	565,840	522,709	601,218	714,162	965,425
55 - Fringe Benefits	16,494,829	18,457,944	19,007,078	20,054,827	19,046,611
56 - Vacancy Savings	-	-	-	(2,988,347)	(2,532,984)
<b>TOTAL SALARIES</b>	<b>61,844,642</b>	<b>65,576,734</b>	<b>68,487,342</b>	<b>71,993,505</b>	<b>70,511,100</b>
60 - Supplies & Materials	605,823	434,848	646,713	976,192	901,209
64 - Services & Other Expenses	1,646,651	1,623,664	1,769,158	2,636,486	2,633,831
66 - Professional & Contracted Services	2,416,193	2,619,725	2,300,267	3,105,891	2,765,967
67 - Rent, Utilities & Maintenance	430,982	207,519	254,127	288,286	573,763
68 - Interfund Services	1,348,165	1,338,595	1,427,536	1,611,411	1,492,130
70 - Capital Asset Acquisitions	44,628	19,170	6,250	448,596	23,068
<b>TOTAL OPERATING</b>	<b>6,492,442</b>	<b>6,243,521</b>	<b>6,404,051</b>	<b>9,066,862</b>	<b>8,389,968</b>
98 - Operating Transfers Out	281,616	409,633	334,697	535,822	535,822
<b>TOTAL OTHER USES</b>	<b>281,616</b>	<b>409,633</b>	<b>334,697</b>	<b>535,822</b>	<b>535,822</b>
<b>TOTAL USES</b>	<b>68,618,699</b>	<b>72,229,888</b>	<b>75,226,090</b>	<b>81,596,190</b>	<b>79,436,890</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(38,415,028)</b>	<b>(45,440,064)</b>	<b>(41,100,816)</b>	<b>(44,372,920)</b>	<b>(44,395,773)</b>

Sources and Uses by Fund Type

FUND NAME:	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
<b>GENERAL FUND</b>							
010 - General Fund *	5,980,600	-	-	15,823,033	-	(9,842,433)	20%
032 - Chancery Court	4,400,000	-	-	1,714,751	-	2,685,249	2%
033 - Circuit Court	1,560,500	-	-	2,955,128	-	(1,394,628)	4%
034 - Criminal Court	3,639,000	-	-	5,546,679	-	(1,907,679)	7%
035 - Gen Sessions Court	8,865,000	-	-	16,779,283	-	(7,914,283)	21%
036 - Probate Court	785,551	-	-	1,504,437	-	(718,886)	2%
037 - Juvenile Court	1,339,000	30,993	-	14,840,534	504,829	(13,975,370)	19%
038 - Attorney General	-	-	-	11,327,745	-	(11,327,745)	14%
<b>TOTAL GENERAL FUND</b>	<b>26,569,651</b>	<b>30,993</b>	<b>-</b>	<b>70,491,588</b>	<b>504,829</b>	<b>(44,395,773)</b>	<b>89%</b>
<b>SPECIAL REVENUE FUNDS</b>							
080 - Computerization Fees	90,000	-	-	90,000	-	-	0%
084 - Gen Sess Clerk DP Fees	326,000	-	339,710	665,710	-	-	1%
085 - Criminal Clerk DP Fees	21,800	-	94,000	115,800	-	-	0%
094 - Veteran's Court	20,550	-	-	20,550	-	-	0%
095 - DUI Treatment Fines	30,000	-	30,000	60,000	-	-	0%
096 - Drug Court	386,367	121,017	310,168	817,552	-	-	1%
<b>TOTAL SPECIAL REVENUE</b>	<b>874,717</b>	<b>121,017</b>	<b>773,878</b>	<b>1,769,612</b>	<b>-</b>	<b>-</b>	<b>2%</b>
<b>GRANT FUNDS</b>	<b>5,949,030</b>	<b>504,829</b>	<b>217,002</b>	<b>6,639,868</b>	<b>30,993</b>	<b>-</b>	<b>9%</b>
<b>TOTAL DIVISION - ALL FUNDS</b>	<b>33,393,398</b>	<b>656,839</b>	<b>990,880</b>	<b>78,901,068</b>	<b>535,822</b>	<b>(44,395,773)</b>	<b>100%</b>

\*Includes Public Defender, Divorce Referee and Jury Commission

FY21 Uses by Fund



The primary source of funding for the operations of the Sheriff's Office is the General Fund.

**JUDICIAL**

**ALL FUNDS**

**Net Expenditures by Department\***

<b>Fund Dept</b>	<b>Dept Description</b>	<b>FY17 ACTUAL</b>	<b>FY18 ACTUAL</b>	<b>FY19 ACTUAL</b>	<b>FY20 AMENDED</b>	<b>FY21 ADOPTED</b>
<b>GENERAL FUND</b>						
010 7080	Public Defender	7,286,526	9,137,314	7,389,200	9,086,876	8,541,530
010 7085	Divorce Referee	407,610	445,848	443,726	449,409	446,393
010 7087	Jury Commission	685,202	692,187	694,425	867,216	854,509
032 7011	Chancery Court	(1,675,673)	(2,081,543)	(2,593,137)	(3,147,264)	(2,685,249)
033 7021	Circuit Court	(138,261)	330,010	1,330,292	949,220	1,394,628
034 7031	Criminal Court	1,824,287	4,097,969	906,404	1,312,906	1,907,679
035 7041	General Sessions Court	6,289,644	7,551,136	6,757,032	7,846,812	7,914,283
036 7051	Probate Court	621,560	660,614	612,249	803,373	718,886
037 7061	Juvenile Court Judge	10,678,514	10,732,742	11,040,581	11,553,887	11,106,276
037 7071	Juvenile Court Clerk	2,159,076	2,724,854	2,839,754	2,919,574	2,869,094
038 7090	Attorney General	10,224,439	11,061,803	11,747,946	11,724,009	11,327,745
019 7071	Juvenile Court Clerk COVID-19	-	-	-	6,900	-
<b>GENERAL FUND TOTAL</b>		<b>38,362,923</b>	<b>45,352,933</b>	<b>41,168,474</b>	<b>44,372,920</b>	<b>44,395,773</b>
<b>SPECIAL REVENUE FUNDS</b>						
084 7041	General Sessions Court DP Fees	73,418	13,048	(68,684)	-	-
085 7031	Criminal Court DP Fees	(20,646)	(2,170)	4,870	-	-
094 7041	Veteran's Treatment Program	(8,305)	(5,096)	(20,109)	-	-
095 7041	DUI Treatment Fines	(34,519)	(23,124)	(10,322)	-	-
096 7041	General Sessions Drug Court	41,881	104,473	24,555	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>		<b>51,829</b>	<b>87,131</b>	<b>(69,690)</b>	<b>-</b>	<b>-</b>
<b>GRANT FUNDS TOTAL</b>		<b>276</b>	<b>-</b>	<b>2,032</b>	<b>-</b>	<b>-</b>
<b>TOTAL JUDICIAL - ALL FUNDS</b>		<b>38,415,028</b>	<b>45,440,064</b>	<b>41,100,816</b>	<b>44,372,920</b>	<b>44,395,773</b>

*\*Includes all Sources and Uses of Funds*

**Prime Accounts  
70 - Judicial**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
41 - Other Local Taxes	401,046	399,704	400,536	405,000	405,000
43 - Intergov Revenues-State of Tennessee	6,174,459	4,995,964	7,665,249	6,453,600	6,576,100
44 - Intergov Revenues-Federal & Local	6,222	-	-	-	-
46 - Fines, Fees & Permits	18,144,173	15,362,161	19,598,520	21,026,500	19,169,551
47 - Other Revenue	5,497	4,864	7,410	4,000	4,000
48 - Investment Income	206,385	424,350	749,021	430,000	415,000
<b>TOTAL REVENUE</b>	<b>24,937,780</b>	<b>21,187,043</b>	<b>28,420,736</b>	<b>28,319,100</b>	<b>26,569,651</b>
96 - Operating Transfers In	16,687	15,130	16,964	304,561	30,993
9990 - Carryforward For Encumbrances	-	-	-	2,250	-
9999 - Planned Fund Balance Decrease	-	-	-	17,500	-
<b>TOTAL OTHER SOURCES</b>	<b>16,687</b>	<b>15,130</b>	<b>16,964</b>	<b>324,311</b>	<b>30,993</b>
<b>TOTAL SOURCES</b>	<b>24,954,467</b>	<b>21,202,173</b>	<b>28,437,700</b>	<b>28,643,411</b>	<b>26,600,644</b>
51 - Salaries-Regular Pay	42,275,810	43,943,184	46,175,305	50,641,794	49,329,556
52 - Salaries-Other Compensation	516,267	466,108	534,790	623,580	825,443
55 - Fringe Benefits	15,563,238	17,395,971	17,942,592	18,720,462	17,734,269
56 - Vacancy Savings	-	-	-	(2,954,780)	(2,532,984)
<b>TOTAL SALARIES</b>	<b>58,355,316</b>	<b>61,805,262</b>	<b>64,652,687</b>	<b>67,031,055</b>	<b>65,356,284</b>
60 - Supplies & Materials	519,398	408,639	582,479	719,520	680,648
64 - Services & Other Expenses	1,272,208	1,256,083	1,260,199	1,556,414	1,449,522
66 - Professional & Contracted Services	1,374,785	1,428,665	1,350,426	1,313,063	1,266,598
67 - Rent, Utilities & Maintenance	412,694	201,433	247,737	241,190	533,505
68 - Interfund Services	1,073,432	1,059,066	1,188,662	1,293,042	1,205,031
70 - Capital Asset Acquisitions	44,628	1,456	6,250	357,218	-
<b>TOTAL OPERATING</b>	<b>4,697,145</b>	<b>4,355,342</b>	<b>4,635,754</b>	<b>5,480,447</b>	<b>5,135,305</b>
98 - Operating Transfers Out	264,929	394,502	317,732	504,829	504,829
<b>TOTAL OTHER USES</b>	<b>264,929</b>	<b>394,502</b>	<b>317,732</b>	<b>504,829</b>	<b>504,829</b>
<b>TOTAL USES</b>	<b>63,317,390</b>	<b>66,555,106</b>	<b>69,606,174</b>	<b>73,016,331</b>	<b>70,996,417</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(38,362,923)</b>	<b>(45,352,933)</b>	<b>(41,168,474)</b>	<b>(44,372,920)</b>	<b>(44,395,773)</b>

**Prime Accounts  
70 - Judicial**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
46 - Fines, Fees & Permits	630,785	655,875	774,306	726,267	833,467
48 - Investment Income	14,354	22,571	54,403	50,650	41,250
<b>TOTAL REVENUE</b>	<b>645,139</b>	<b>678,446</b>	<b>828,708</b>	<b>776,917</b>	<b>874,717</b>
96 - Operating Transfers In	-	-	-	-	121,017
9990 - Carryforward For Encumbrances	-	-	-	50,601	-
9999 - Planned Fund Balance Decrease	-	-	-	772,678	773,878
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>823,279</b>	<b>894,895</b>
<b>TOTAL SOURCES</b>	<b>645,139</b>	<b>678,446</b>	<b>828,708</b>	<b>1,600,196</b>	<b>1,769,612</b>
51 - Salaries-Regular Pay	204,604	197,728	204,852	253,151	347,167
52 - Salaries-Other Compensation	1,842	2,685	2,608	7,394	7,394
55 - Fringe Benefits	76,315	70,914	66,774	82,330	112,914
56 - Vacancy Savings	-	-	-	(2,382)	-
<b>TOTAL SALARIES</b>	<b>282,761</b>	<b>271,327</b>	<b>274,233</b>	<b>340,493</b>	<b>467,475</b>
60 - Supplies & Materials	34,376	5,864	11,074	54,275	63,375
64 - Services & Other Expenses	242,886	246,624	309,583	564,129	657,956
66 - Professional & Contracted Services	73,618	158,641	157,088	587,850	530,283
67 - Rent, Utilities & Maintenance	3,328	6,086	6,390	29,613	26,687
68 - Interfund Services	59,999	59,321	651	3,498	3,498
70 - Capital Asset Acquisitions	-	17,714	-	20,338	20,338
<b>TOTAL OPERATING</b>	<b>414,207</b>	<b>494,250</b>	<b>484,785</b>	<b>1,259,704</b>	<b>1,302,137</b>
<b>TOTAL USES</b>	<b>696,968</b>	<b>765,577</b>	<b>759,018</b>	<b>1,600,196</b>	<b>1,769,612</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(51,829)</b>	<b>(87,131)</b>	<b>69,690</b>	<b>-</b>	<b>-</b>

**Prime Accounts  
70 - Judicial**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	3,329,249	3,385,043	3,571,685	4,327,631	4,362,730
44 - Intergov Revenues-Federal & Local	717,378	826,412	635,921	1,350,218	1,137,901
47 - Other Revenue	292,509	303,247	333,528	506,954	448,399
<b>TOTAL REVENUE</b>	<b>4,339,136</b>	<b>4,514,702</b>	<b>4,541,134</b>	<b>6,184,803</b>	<b>5,949,030</b>
96 - Operating Transfers In	264,929	394,502	317,732	794,165	504,829
9999 - Planned Fund Balance Decrease	-	-	-	695	217,002
<b>TOTAL OTHER SOURCES</b>	<b>264,929</b>	<b>394,502</b>	<b>317,732</b>	<b>794,860</b>	<b>721,831</b>
<b>TOTAL SOURCES</b>	<b>4,604,065</b>	<b>4,909,204</b>	<b>4,858,866</b>	<b>6,979,663</b>	<b>6,670,861</b>
51 - Salaries-Regular Pay	2,303,558	2,455,169	2,498,889	3,317,919	3,355,326
52 - Salaries-Other Compensation	47,730	53,916	63,820	83,188	132,588
55 - Fringe Benefits	855,276	991,059	997,713	1,252,036	1,199,427
56 - Vacancy Savings	-	-	-	(31,185)	-
<b>TOTAL SALARIES</b>	<b>3,206,565</b>	<b>3,500,144</b>	<b>3,560,422</b>	<b>4,621,958</b>	<b>4,687,341</b>
60 - Supplies & Materials	52,049	20,345	53,160	202,397	157,186
64 - Services & Other Expenses	131,556	120,957	199,376	515,943	526,353
66 - Professional & Contracted Services	967,790	1,032,419	792,753	1,204,978	969,086
67 - Rent, Utilities & Maintenance	14,960	-	-	17,483	13,571
68 - Interfund Services	214,734	220,209	238,222	314,871	283,601
70 - Capital Asset Acquisitions	-	-	-	71,040	2,730
<b>TOTAL OPERATING</b>	<b>1,381,089</b>	<b>1,393,930</b>	<b>1,283,512</b>	<b>2,326,712</b>	<b>1,952,527</b>
98 - Operating Transfers Out	16,687	15,130	16,964	30,993	30,993
<b>TOTAL OTHER USES</b>	<b>16,687</b>	<b>15,130</b>	<b>16,964</b>	<b>30,993</b>	<b>30,993</b>
<b>TOTAL USES</b>	<b>4,604,341</b>	<b>4,909,204</b>	<b>4,860,898</b>	<b>6,979,663</b>	<b>6,670,861</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(276)</b>	<b>-</b>	<b>(2,032)</b>	<b>-</b>	<b>-</b>

## JUDICIAL

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### Grant Summary Information

The Judicial Division administers the following grants:

#### **General Sessions Court**

- **Residential Drug Treatment** - This grant, offered by the State of Tennessee Office of Criminal Justice Programs, provides residential drug and alcohol treatment.
- **Memphis Police Department Drug Court Treatment** – This grant made available by the City of Memphis provides substance abuse treatment for offenders in the Drug Court Program.
- **Justice Assistance Grant (JAG)** - The U.S. Department of Justice is the grantor for the Edward Byrne Justice Assistance Grant that provides support for the Drug and Veterans Court.

#### **Juvenile Court**

- **Child Advocacy Services** - Tennessee Department of Human Services provides funding to Juvenile Court through two separate grants for child support operations and advocacy services.
- **Child Support IV-D** - Funded by Tennessee Department of Human Services to handle all Title IV-D related process papers and subpoenas. *(Shared with Juvenile Court Clerk)*
- **Court Appointed Special Advocate State Supplement Juvenile Court Improvement** - Tennessee Commission on Children and Youth grant provides funding for improvement of Juvenile Court operations by supplementing salaries in support of the Court Appointed Special Advocates (CASA).
- **Annie E Casey Juvenile Detention Alternatives Initiatives (JDAI) Grant** – This privately funded grant provides funding for agencies seeking to learn and teach alternatives to detention for juvenile offenders.

#### **District Attorney General**

- **Victims of Crime Act Grant (VOCA) / Victim Coordinator Grant** – This State funded grant provides services that directly improve the health and well-being of victims of crime with priority given to victims of child abuse, domestic violence, sexual assault and services for previously underserved victims
- **Violence Against Women Grant** - The U.S. Department of Justice is the grantor for The DAG Rape Arrest Grant, for programming to provide direct services to adult victims of sexual assault.
- **Drug Enforcement Agency (DEA) Grant** – This grant provides funding for a task force that disrupts illicit drug activity in the Greater Memphis Area by immobilizing targeted violators and trafficking organizations.
- **Drug Task Force** – Positions funded by drug seizures of the West Tennessee Violent Crime & Drug Task Force.
- **High Intensity Drug Trafficking Area (HIDTA)** - Funds allocated to Shelby County to disrupt the sale and transportation of illegal drugs and dismantle drug organizations.
- **Justice Assistance Grant (JAG)** - The U.S. Department of Justice is the grantor for the Edward Byrne Justice Assistance Grant that provides funding for the purposes of implementing crime prevention programs.

# JUDICIAL

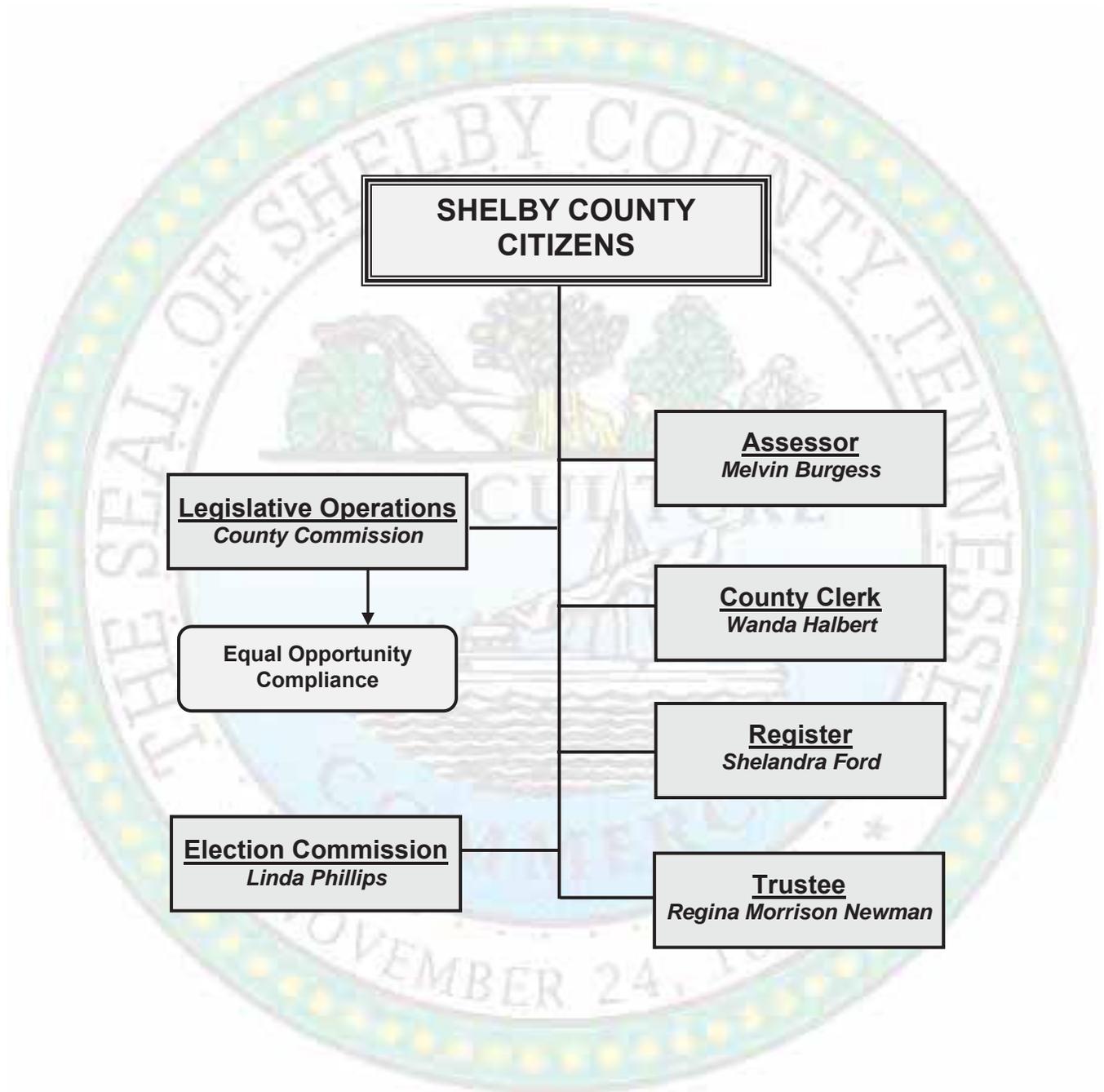
## Grant Program Detail

<u>FUND GRANT PROGRAM</u>	<u>AMOUNT</u>
<b><u>Department 7041: General Sessions Criminal Court</u></b>	
196 Justice Assistance Grant	\$ 155,333
198 Justice Assistance Grant	15,000
199 Byrne Justice Assistance Grant	80,000
625 Memphis Police Department Drug Court Grant	250,000
657 Veterans Treatment Court DOJ	195,379
850 Residential Drug Treatment Grant	550,000
<b>Department Total</b>	<b><u>\$ 1,245,712</u></b>
<b><u>Department 7061: Juvenile Court</u></b>	
123 Court Appointed Spec Advocate (CASA) - JC Improvement	\$ 11,000
137 Court Appointed Spec Volunteer (CASA)	100,000
550 J C Child Support Bureau - Title IV-D Grant	1,886,420
552 J C Child Support Bureau - Child Advocacy Services	354,082
<b>Department Total</b>	<b><u>\$ 2,351,502</u></b>
<b><u>Department 7071: Juvenile Court Clerk</u></b>	
163 Title IV-D (Process Paper) Grant	\$ 975,351
<b>Department Total</b>	<b><u>\$ 975,351</u></b>
<b><u>Department 7090: Attorney General</u></b>	
196 Justice Assistance Grant	\$ 37,500
199 Byrne Justice Assistance Grant	67,500
201 VOCA Grant	106,423
307 VOCA DAG Gang Hispanic Domestic Violence Victim	49,969
309 Victim Coordinator Grant	124,874
386 HIDTA 2020	18,649
477 DEA Memphis Residence Task Force II	69,242
479 Drug Task Force	541,399
480 STOP Violence Against Women Act Grant	64,563
491 JAG Grant Fund	87,063
505 Opioid Grant	133,295
627 HIDTA TaskForce	75,988
<b>Department Total</b>	<b><u>\$ 1,376,465</u></b>
<b>DIVISION TOTAL</b>	<b><u>\$ 5,949,030</u></b>

*JAG - Justice Assistance Grant  
JDAI - Juvenile Detention Alternatives Initiative  
HIDTA - High Intensity Drug Trafficking Area  
VOCA - Victim of Criminal Acts  
DEA - Drug Enforcement Agency*

# OTHER ELECTED OFFICIALS

## Division Organizational Chart by Program



## OTHER ELECTED OFFICIALS

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### Division Overview FY21

#### DIVISION MISSION STATEMENT AND STRATEGIC GOALS

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



#### **Strategy 5: Provide Effective Governance and Sound Stewardship for County Resources**

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

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

#### DEPARTMENTAL MISSION/GOALS:

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

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

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

**8003 Equal Opportunity Compliance** – To foster a non-discriminatory work environment within Shelby County Government (SCG), to encourage minority and women owned business and entrepreneurs and locally owned small business participation in the procurement process of SCG, and to keep accurate employment statistics for SCG.

**8004 Assessor** – To classify and assess all taxable property in Shelby County as prescribed by law without fear, favor, or affection to the best of her knowledge and ability.

**8006 County Clerk** – To provide the citizens of Shelby County an efficient and accessible system in which to purchase the necessary Titles, Licenses, and Permits provided by this office.

**8007 County Register** – To serve as the official record keeper of the County; record, scan and index documents of public record in an orderly and timely manner into a permanent and secure system for retrieval purposes and to collect and report all forms of income to the appropriate state and county agencies.

**8008 Trustee** – To serve as banking agent for Shelby County; to account for, properly apportion and disburse county funds as mandated and invest idle funds within statutory guidelines as promulgated by TCA 5-8-301.

**8009 Election Commission** - To administer all public elections in Shelby County in accordance with applicable laws. This Commission is comprised of five (5) members appointed by the Tennessee State Election Commission.

## OTHER ELECTED OFFICIALS

### Other Elected Officials Service Level Measurements

Service Levels	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimated
<b>Assessor</b>					
Abstract Transfers	35,433	37,279	41,928	36,642	35,500
Appeals - Real and Personal Property	17,303	15,750	4,894	4,500	20,000
Exemptions Approved	1,060	2,038	1,867	1,900	1,500
Personal Property Accounts	38,356	40,968	42,083	41,675	43,000
Real Estate Parcels Assessed	351,581	351,908	352,340	352,110	354,000
<b>Legislative Operations</b>					
Number of Resolutions Processed	546	569	570	645	667
Number of Ordinances Processed	12	63	19	58	26
Numbers of Committee and Commission Meetings	46	58	59	50	53
<b>Equal Opportunity Compliance</b>					
Number of businesses certified to bid	2,459	2,600	2,749	2,958	3,000
Number of complaints filed by employee/applicant to Federal EEOC	88	100	22	30	24
Numbers of contacts required to investigate complain	307	415	524	590	610
Number of complaints received by County EOC with findings delivered	32	50	101	100	105
<b>County Clerk</b>					
Wheel Tax Collected	\$ 36,266,518	\$ 36,649,000	\$ 34,846,671	\$ 34,865,755	\$ 35,000,000
Hotel/Motel Tax Collected	\$ 18,124,632	\$ 19,147,000	\$ 17,946,317	\$ 12,759,375	\$ 18,000,000
Car Rental Tax Collected	\$ 2,392,344	\$ 2,400,000	\$ 2,320,830	\$ 1,994,825	\$ 2,500,000
Auto License Revenue Collected	\$ 1,894,258	\$ 1,903,000	\$ 2,299,974	\$ 1,846,741	\$ 1,900,000
Auto Title Revenue Collected	\$ 1,168,796	\$ 1,138,500	\$ 1,356,313	\$ 1,100,285	\$ 1,200,000
<b>Register</b>					
Number of Powers of Attorney Filed	1,964	1,775	1,850	1649	1500
Number of Tax Liens Filed	3,823	3,600	3,315	2006	2106
Substitute Trustees Deed	1,919	1,470	1,147	792	800
<b>Trustee</b>					
Current Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	\$741,354,870	\$ 776,259,757	\$ 773,600,238	\$ 774,192,704	\$ 770,178,723
Delinquent Shelby County Ad Valorem Taxes Collected Net of Refunds and Commissions	\$ 22,249,117	\$ 22,307,627	\$ 21,442,317	\$ 21,000,000	\$ 18,000,000
Payment in Lieu of Taxes Net Collections	\$ 7,370,474	\$ 7,075,167	\$ 6,071,324	\$ 7,000,000	\$ 7,000,000
Number of Tax Payments Received	\$ 440,691	\$ 440,000	445,278	445,278	445,278
Total Dollars Receipted and Disbursed	\$3.6 Billion				
Number of Tax Sales Held	4	4	4	3	5
Number of Open Bankruptcy Cases at End of Year	1,468	1,375	1,715	1,800	1,800
Number of Taxpayers that Applied and Received Tax Freeze Benefits	9295/7471	9400/7600	8586/7071	8300/7100	8200/7000
Total Investment Earnings	\$ 4,517,526	\$ 6,555,594	\$ 16,597,332	\$ 11,239,894	\$ 7,400,000
<b>Election Commission</b>					
Number of registered voters*	710,000	740,000	600,000	650,000	600,000
Number of participating voters	275,000	465,000	350,000	400,000	400,000
% of participating voters	40%	60%	58%	62%	67%
Number of voter applications processed/changed	55,000	50,000	70,000	100,000	100,000
Voting machines prepared for each election	1,500	1,505	1,250	1,500	1,500

\*FY20 are estimates due to timing of counting and validating numbers; FY21 are purged due to voters who have died.

**FY21 Budget Highlights**

**COMMISSION CONTINGENCY: General Fund 044-8001**

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Total Personnel	141,316	-	-	-
Contingencies & Restricti	-	245,381	395,381	150,000
<b>Net Expenditures</b>	<b>(141,316)</b>	<b>(245,381)</b>	<b>(395,381)</b>	<b>(150,000)</b>

- Contingency fund increased \$150,000 over FY20 amended budget. The FY21 budget (\$395,381) represents a one (1) year reduction by the County Commission in countywide efforts to reduce expenditures.

**LEGISLATIVE OPERATIONS: General Fund 044-8002**

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Total Personnel	2,101,110	2,732,359	2,629,495	(102,865)
O&M	993,931	816,578	951,578	135,000
<b>Net Expenditures</b>	<b>(3,095,041)</b>	<b>(3,548,938)</b>	<b>(3,581,073)</b>	<b>(32,135)</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>29.0</b>	<b>29.0</b>	<b>28.0</b>	<b>(1.0)</b>
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- Personnel:** Decrease due to countywide reductions in the personnel budget through the elimination of positions vacant over one year (1.0 FTE: Legislative Analyst), the reduction of variances between position budgets and actual salaries, and lower costs for pension, OPEB, and/or changes to employee health elections.
- O&M:** Increase of \$135,000 allocated for Commission WI-FI Study.
- Grant Fund 819-Legislative Operations COVID-19: Address needs due to the Coronavirus pandemic - \$8,000,000 throughout the county.

**EQUAL OPPORTUNITY COMPLIANCE: General Fund 044-8003**

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Total Personnel	1,027,573	1,167,930	1,129,927	(38,003)
O&M	139,171	113,515	113,515	-
<b>Net Expenditures</b>	<b>(1,166,744)</b>	<b>(1,281,445)</b>	<b>(1,243,442)</b>	<b>38,003</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>13.0</b>	<b>14.0</b>	<b>14.0</b>	<b>(0.0)</b>
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- Personnel:** Decrease due to countywide reductions in the personnel budget through the elimination of variances between position budgets and actual salaries. FY21 FTE remains at 14.0.
- O&M:** No change in operating expenditures.

**COMMUNITY ENHANCEMENT GRANTS: General Fund 010-2013**

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
Grants	6,101,373	2,705,000	1,300,000	(1,405,000)
<b>Net Expenditures</b>	<b>(6,101,373)</b>	<b>(2,705,000)</b>	<b>(1,300,000)</b>	<b>1,405,000</b>

*\*Excludes carry forwards and one time expenditures*

- Shelby County Commission Community Enhancement Grants FY21 expenditures reduced by \$1,405,000 to allow needs of the community to be best served by the CARES Act relief fund due to the Coronavirus (COVID-19) pandemic.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

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

**DESCRIPTION OF ACTIVITIES:**

The Assessor’s office identifies and appraises real and personal property according to Tennessee State Constitution and laws, performs reappraisal for changes in property market value over time, lists current property ownership, map parcels, and descriptions of land and improvements, such as dwellings and other building types.

**BUDGETARY ISSUES/TRENDS:**

Reimbursements from the municipalities, including the City of Memphis, for reappraisal services provided by the Assessor are collected every four (4) years. The last reappraisal was in FY17 generated revenues in FY18. The FY21 reappraisal reimbursements for services are collected the following fiscal year.

**General Fund 043 – Dept 8004**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	4,438	22,000	22,500	500
Total Personnel	9,355,504	9,740,092	9,326,349	(413,743)
O&M	1,169,660	1,576,508	1,711,963	135,455
<b>Net Expenditures</b>	<b>(10,520,726)</b>	<b>(11,294,600)</b>	<b>(11,015,812)</b>	<b>278,788</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>141.0</b>	<b>135.0</b>	<b>132.0</b>	<b>(3.0)</b>
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**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Revenue remains flat in FY21 at \$22,500. Revenue primarily consists of reimbursements from the State of Tennessee for appraiser certification pay (\$17,500).
- **Personnel:** Decrease due to county-wide reductions in the personnel budget through the elimination of positions vacant over one (1) year (3.0 FTEs: Accounting Clerk, Field Appraiser, Systems Analyst I), the elimination of excess salary budget over actual salaries, lower costs for pension, OPEB, and/or changes to employee health elections.
- **O&M:** FY21 increase of \$135,455 is due to additional operational materials associated with the FY21 reappraisal cycle.

**GRANTS FUND:**

- Fund 819 - Assessor COVID-19: To address needs due to the Coronavirus pandemic - \$19,377.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

The County Clerk’s Office provides the citizens of Shelby County an efficient and accessible system in which to purchase the necessary titles, licenses, and permits provided by this office.

**DESCRIPTION OF ACTIVITIES:**

The County Clerk issues motor vehicle titles and registrations, driver’s license renewals, marriage licenses as well as collecting various State, County, and local taxes (Wheel Tax and Sales Tax). The Business Tax division collects the Hotel/Motel Tax, Car Rental Tax, and processes a wide variety of business license applications and fees.

**REVENUE SOURCES:**

Fees are received from the sale of motor vehicle titles, replacement titles, registration, and sales tax transactions, marriage licenses, business licenses for Memphis and Shelby County, driver’s licenses, notary public commissions, hotel/motel taxes for Shelby County and the City of Lakeland, car rental taxes, and motor vehicle wheel taxes. In addition, they collect motor vehicle fees for municipalities of Memphis, Bartlett, Collierville, Germantown, and Millington.

**General Fund 040 – Dept 8006**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	12,444,879	12,876,000	12,920,000	44,000
Total Personnel	5,192,819	5,774,242	5,665,752	(108,491)
O&M	586,713	898,069	819,069	(79,000)
<b>Net Expenditures</b>	<b>6,665,346</b>	<b>6,203,689</b>	<b>6,435,179</b>	<b>231,491</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>95.0</b>	<b>98.0</b>	<b>98.0</b>	<b>(0.0)</b>
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**BUDGETARY ISSUES/TRENDS:**

Revenue is associated with a projected consistent volume of motor vehicle, business licenses and taxes, and other activities.

**CHANGES IN MAJOR CATEGORIES:**

- **Revenue:** \$24,000 slightly higher projected motor vehicle registrations and other mother vehicle activities in addition to \$20,000 in interest income.
- **Personnel:** Decrease is due to countywide reductions in the personnel budget through the elimination of variances between position budgets and actual salaries.
- **O&M:** Decrease reflects O&M expenditures redistributed to the County Clerk’s Special Revenue Funds 086 and Fund 087.

**SPECIAL REVENUE FUNDS**

- Fund 086 - County Clerk Data Processing: Data processing collection fees of \$3.00 out of the \$15 received for minimum business license application and Business License Returns. Fees restricted for computer hardware purchases or replacement. FY21 revenues - \$60,000; Fund balance = \$79,488.35 as of 06/30/20; no FTEs
- Fund 087 - County Clerk MVR Supplies Fund: A \$0.35 fee collected for each Motor Vehicle Title issued by the County Clerk. Revenue restricted for MVR supplies. FY21 revenues - \$79,000; Fund balance = \$245,362.26 as of 06/30/20; no FTEs

**GRANTS FUND:**

- Fund 819-County Clerk COVID-19: Address needs due to the Coronavirus pandemic - \$52,500.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

The Register is the official record keeper for Shelby County. The Register’s mission is to record, scan, and index documents of public record in an orderly and timely manner into a permanent and secure system for retrieval purposes, to collect and report all forms of income to the appropriate state and county agencies, and to provide the highest levels of customer service while maintaining economical and efficient operations.

**DESCRIPTION OF ACTIVITIES:**

The most common documents filed by the Register as permanent records for public notice include tax liens (State and Federal), property titles, mortgages, bankruptcy documents, marriage settlements, contracts, powers of attorney, real estate conveyances, armed forces discharges and affidavits.

**REVENUE SOURCES:**

The Register collects fines, fees, and permits for recording public records such as tax liens, property titles, mortgages, bankruptcy documents, marriage settlements, contracts, powers of attorney, real estate conveyances, armed forces discharges, affidavits, and data processing fees.

**General Fund 041 – Dept 8007**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	3,489,744	4,135,000	4,050,000	(85,000)
Total Personnel	1,720,548	2,109,345	2,211,484	102,138
O&M	88,703	80,419	86,574	6,155
<b>Net Expenditures</b>	<b>1,680,493</b>	<b>1,945,236</b>	<b>1,751,942</b>	<b>(193,293)</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>22.5</b>	<b>27.0</b>	<b>27.0</b>	<b>(0.0)</b>
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**BUDGETARY ISSUES/TRENDS:**

- Operating costs are covered by customer fees; no property taxes are required for support.
- The Register’s office is exploring storage strategies, including electronic storage, to efficiently archive historical and important records, reducing the storage capacity needs and improving access to records.

**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** The budgeted revenue reduction (\$85,000) reflects prior years’ historical trends.
- **Personnel:** Increase of \$102,138 reflects the full year cost of 2.0 FTEs (Administrator and Manager B) and three (3) Miscellaneous Temporary positions added mid-year of the prior fiscal year. FTE count is unchanged in FY21 at 27.0.
- **O&M:** Increase in office supplies (\$6,155).

**SPECIAL REVENUE FUNDS 076 - Register DP Fees:**

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

- FY21 revenue forecast is \$281,345, a decrease due to lower than expected document storage needs; Fund balance is \$659,420 as of 06/30/20; no FTEs

**GRANTS FUND:**

- Fund 819 – Register COVID-19: Address needs due to the Coronavirus pandemic - \$8,684.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

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

**DESCRIPTION OF ACTIVITIES:**

The Trustee bills and collects current and delinquent ad valorem property taxes for the County, Millington, Arlington, and Lakeland. Delinquent taxes only have been collected for Bartlett, Germantown, Collierville, and the City of Memphis.

**REVENUE SOURCES:**

- The Trustee retains a commission of 2% on current property tax collections and 1% on delinquent collections and fees for State and Local revenues received/disbursed.
- Reimbursements from City of Memphis and other municipalities for tax collection services.

**General Fund 042 – Dept 8008**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	24,629,496	24,055,000	24,081,000	26,000
Total Personnel	4,979,431	5,208,497	4,927,601	(280,896)
O&M	1,701,094	2,054,280	1,962,834	(91,446)
<b>Net Expenditures</b>	<b>17,948,971</b>	<b>16,792,223</b>	<b>17,190,565</b>	<b>398,342</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>65.5</b>	<b>65.5</b>	<b>62.5</b>	<b>(3.0)</b>
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**BUDGETARY ISSUES/TRENDS:**

The Trustee’s Office remains constant in Property Tax collection percentages. As the higher rate of current tax collections stabilizes, collections of delinquent taxes are expected to decline.

**CHANGES IN MAJOR CATEGORIES:**

- **Revenue:** Revenues projected to remain consistent with prior year at \$24 million in FY21.
- **Personnel:** Decrease is due to countywide reductions in the personnel budget through the elimination of positions vacant over one (1) year (1.0 FTE), the elimination of variances between position budgets and actual salaries, and the Trustee eliminated 2.0 FTE positions to meet county-wide expenditure reductions.
- **O&M:** Decrease is due to countywide reductions in operating expenditures (\$91,446).

**GRANTS FUND:**

- Fund 819 – Trustee COVID-19: Address needs due to the Coronavirus pandemic - \$102,275.

**FY21 Budget Highlights**

**DEPARTMENT MISSION:**

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

**DESCRIPTION OF ACTIVITIES:**

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

**REVENUE SOURCES:**

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

**GENERAL FUND 010 – Dept 8009**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Adopted</b>	<b>FY21-20 Var</b>
Revenue	424,037	4,249,927	23,000	(4,226,927)
Total Personnel	3,342,486	4,118,913	3,317,547	(801,366)
O&M	1,389,456	2,187,588	1,491,689	(695,899)
<b>Net Expenditures</b>	<b>(4,307,905)</b>	<b>(2,056,574)</b>	<b>(4,786,236)</b>	<b>(2,729,662)</b>

*\*Excludes carry forwards and one time expenditures*

<b>FTE Count</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>(0.0)</b>
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**BUDGETARY ISSUES/TRENDS:**

Election cycles can have a significant budget impact, depending on the type of election and reimbursements to the County within a fiscal period. FY21 cycle of elections, there are no elections where election costs are reimbursable to the County. The Election Commission’s FY21 total budget of \$4.8 million includes two non-reimbursable elections:

- FY21 non-reimbursable elections:
  - August 2020 – State & Federal Primary and Shelby County General elections
  - November 2020 – State & Federal General elections

**CHANGES TO MAJOR CATEGORIES:**

- **Revenues:** The \$4,226,927 decrease in revenue from prior year is a reflection that the costs of elections in the FY21 election cycle are not reimbursable.
- **Personnel:** Decrease of \$801,366 is due to less Temporary Labor utilized (\$792,557) resulting from fewer elections in the FY21 election cycle, combined with lower costs for OPEB, fringe benefit rates and/or changes to employee health elections.
- **O&M:** Due to the dynamics in election cycles, FY21 decreased by \$695,899: Building & land rent (\$230,500); computing/telecom services-contracted (\$200,000); accounting & auditing services (\$92,000); internal services (\$51,326); supplies & materials (\$48,800); legal services (\$40,924); equipment rent (\$24,300); professional services other (\$13,550).

**GRANTS FUND:**

- Fund 819-Election Commission COVID-19: Address needs due to the Coronavirus pandemic - \$72,000.
- Fund 887-Help America Vote Act (HAVA) Election Security: Software/computer security - \$25,000.
- Fund 888-Election Commission CARES Act-STATE: Assistance from State of Tennessee for county election to prevent, prepare for, and respond to the coronavirus - \$400,000.

## OTHER ELECTED OFFICIALS

### FTE Position Count

All Funds

### Other Elected Officials

Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
<b>GENERAL FUND</b>								
044	8002	Legislative Operations	26.0	26.0	29.0	29.0	28.0	(1.0)
044	8003	Equal Opportunity Compliance	13.0	13.0	13.0	14.0	14.0	-
043	8004	Assessor	143.0	143.0	141.0	135.0	132.0	(3.0)
040	8006	County Clerk	91.0	95.0	95.0	98.0	98.0	-
041	8007	Register	24.0	22.0	22.5	27.0	27.0	-
042	8008	Trustee	68.0	67.0	65.5	65.5	62.5	(3.0)
010	8009	Election Commission	22.0	23.0	23.0	23.0	23.0	-
<b>TOTAL POSITIONS - GENERAL FUND</b>			<b>387.0</b>	<b>389.0</b>	<b>389.0</b>	<b>391.5</b>	<b>384.5</b>	<b>(7.0)</b>

FY18 - County Clerk: Added 4.0 FTEs: Examining Clerk, Admin Tech, (2) Cust Rep II for increased volume of transactions.

Register: Deleted (1) Admin Assistant and (1) Deeds Processor.

Trustee: Deleted one (1) position - Accountant A.

Election Commission: Added one (1) Admin. Tech to provide bi-partisan assistance within Absentee ballot section.

FY19 - Legislative Operations: Added two (2) Research Analyst and one (1) Legislative Research Analyst.

Assessor: Deleted two (2) Clerical Specialist positions (863384 and 001625).

Register: 0.5 FTE change represents two months of FTE for 3 new positions (Deeds Community Spec, Archives Deeds

Trustee: Transferred position 860871 from Health Division to Trustee Office; deleted two positions (Supervisor B and

Accountant A); reclassified position 870079 from Full-Time (1.0 FTE) to Part-Time (0.5 FTE).

FY20 - Assessor: Transferred six (6) positions to the Information Technology Division.

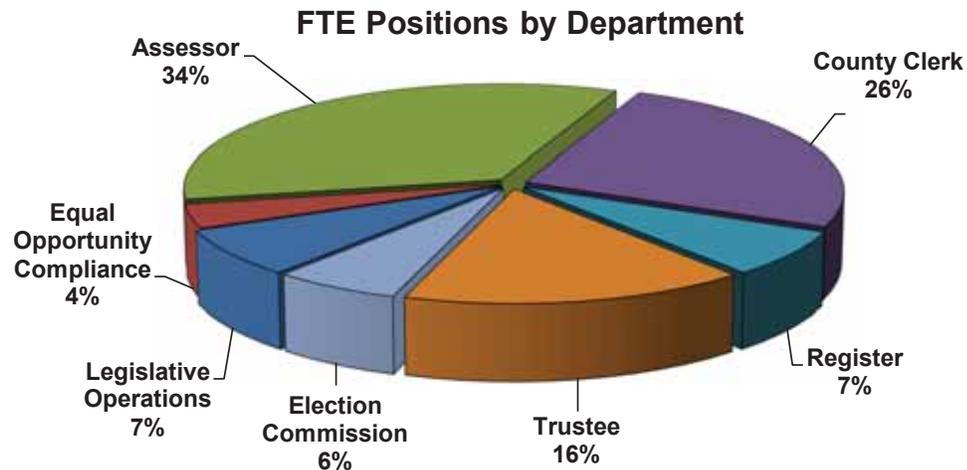
County Clerk: added 3.0 FTEs (Business Analyst, Executive Assistant, Policy Advisor).

Register: 4.5 FTE change due to a complete full year of FTE for 3 positions (Deeds Community Spec, Archives Deeds Tech, Deeds Processing Clerk) added at end of prior year and 2 new positions (Administrator-Archives and Manager B)

FY21 - Legislative Operations: Deleted position vacant over one year ( Legislative Analyst #861494).

Assessor: Deleted positions vacant over one year (Accounting Clerk #864207, Field Appraiser #990374, Systems Analyst I #970140).

Trustee: Department eliminated positions to meet county-wide expenditure reductions (Master Records Specialist #870263, Lead Cashier #870266); deleted position vacant over one year (Accountant B #870083).



**Prime Accounts**  
**80 - Other Elected Officials**

**All Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	39,291	150,079	420,779	1,841,835	458,500
44 - Intergov Revenues-Federal & Local	1,568,234	4,323,068	1,533,581	4,013,091	1,595,000
45 - Charges for Services	11,492	16,415	7,695	82,545	15,845
46 - Fines, Fees & Permits	37,991,557	38,380,556	38,866,189	39,446,000	39,525,000
47 - Other Revenue	29,443	339	-	-	-
48 - Investment Income	118,767	241,422	438,487	302,500	347,500
<b>TOTAL REVENUE</b>	<b>39,758,784</b>	<b>43,111,879</b>	<b>41,266,732</b>	<b>45,685,972</b>	<b>41,941,845</b>
96 - Operating Transfers In	-	-	-	8,441,033	-
9990 - Carryforward For Encumbrances	-	-	-	157,899	-
9999 - Planned Fund Balance Decrease	-	-	-	-	8,330,775
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,598,931</b>	<b>8,330,775</b>
<b>TOTAL SOURCES</b>	<b>39,758,784</b>	<b>43,111,879</b>	<b>41,266,732</b>	<b>54,284,903</b>	<b>50,272,620</b>
51 - Salaries-Regular Pay	18,067,951	17,509,390	19,994,805	23,480,385	22,223,752
52 - Salaries-Other Compensation	553,152	372,154	537,495	587,386	646,985
55 - Fringe Benefits	6,524,191	6,993,150	7,328,487	7,921,776	7,540,876
56 - Vacancy Savings	-	-	-	(1,359,207)	(1,073,679)
<b>TOTAL SALARIES</b>	<b>25,145,294</b>	<b>24,874,693</b>	<b>27,860,786</b>	<b>30,630,341</b>	<b>29,337,934</b>
60 - Supplies & Materials	492,170	635,679	391,267	924,531	1,011,068
64 - Services & Other Expenses	2,196,342	1,767,677	2,172,121	2,769,696	2,877,053
66 - Professional & Contracted Services	1,344,588	1,313,549	1,870,148	3,387,490	2,031,172
67 - Rent, Utilities & Maintenance	960,152	768,239	936,266	1,272,189	1,008,826
68 - Interfund Services	868,036	842,471	1,116,489	1,391,998	1,232,302
70 - Capital Asset Acquisitions	99,680	9,500	12,141	23,140	23,140
95 - Contingencies & Restrictions	-	-	-	8,245,381	395,381
<b>TOTAL OPERATING</b>	<b>5,960,968</b>	<b>5,337,114</b>	<b>6,498,431</b>	<b>18,014,425</b>	<b>8,578,943</b>
90 - Grants	-	-	-	-	8,000,000
98 - Operating Transfers Out	10,438	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>10,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>
<b>TOTAL USES</b>	<b>31,116,700</b>	<b>30,211,807</b>	<b>34,359,217</b>	<b>48,644,766</b>	<b>45,916,876</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>8,642,083</b>	<b>12,900,072</b>	<b>6,907,515</b>	<b>5,640,138</b>	<b>4,355,743</b>

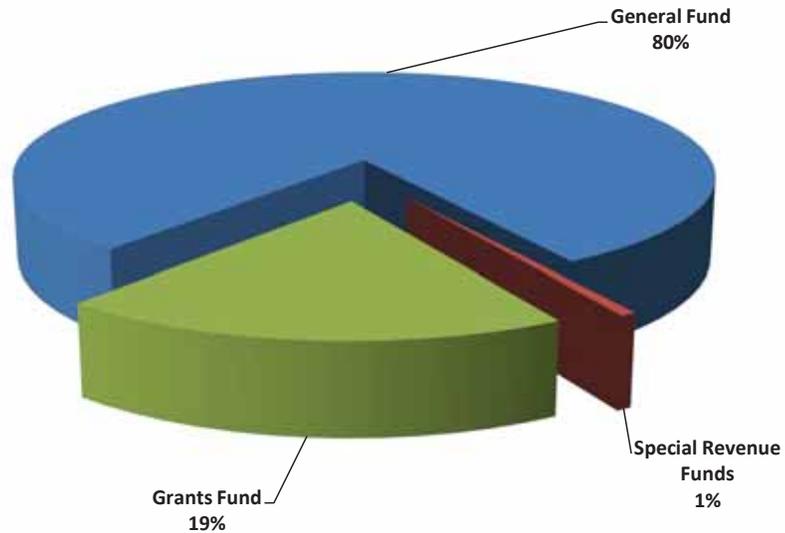
# OTHER ELECTED OFFICIALS

## Sources and Uses by Fund Type

ALL FUNDS

<u>FUND NAME:</u>	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
<b>GENERAL FUND</b>							
010 - Election Commission	23,000	-	-	4,809,236	-	(4,786,236)	11%
040 - County Clerk	12,920,000	-	-	6,484,821	-	6,435,179	14%
041 - Register	4,050,000	-	-	2,298,058	-	1,751,942	5%
042 - Trustee	24,081,000	-	-	6,890,435	-	17,190,565	15%
043 - Assessor	22,500	-	-	11,038,312	-	(11,015,812)	24%
044 - County Commission	-	-	-	5,219,896	-	(5,219,896)	11%
<b>TOTAL GENERAL FUND</b>	<b>41,096,500</b>	-	-	<b>36,740,757</b>	-	<b>4,355,742</b>	<b>80%</b>
<b>SPECIAL REVENUE FUND</b>							
076 - Register DP Fees	281,345	-	-	281,345	-	-	1%
086 - County Clerk Data Process	79,000	-	-	79,000	-	-	
087 - County Clerk MVR Supplies	60,000	-	-	60,000	-	-	
<b>GRANT FUNDS</b>	425,000	-	8,330,775	8,755,775	-	-	19%
<b>ALL FUNDS TOTAL</b>	<b>41,941,845</b>	-	<b>8,330,775</b>	<b>45,916,876</b>	-	<b>4,355,742</b>	<b>100%</b>

FY21 Uses by Fund



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

## OTHER ELECTED OFFICIALS

### Net Expenditures by Department\*

ALL FUNDS

Fund Dept	Dept Description	FY17 ACTUAL	FY18 ACTUAL	FY19 ACTUAL	FY20 AMENDED	FY21 ADOPTED
<b>GENERAL FUND</b>						
044 8001	Commissioner's Contingency	254,207	324,750	141,316	245,381	395,381
044 8002	Legislative Operations	2,182,953	2,191,509	3,095,041	4,198,921	3,581,073
044 8003	Equal Opportunity Compliance	706,675	942,955	1,166,744	1,765,991	1,243,442
043 8004	Assessor	10,189,162	7,141,400	10,520,726	11,173,121	11,015,812
040 8006	County Clerk	(6,452,201)	(6,404,464)	(6,665,346)	(6,254,096)	(6,435,179)
041 8007	Register	(2,213,541)	(1,974,348)	(1,680,493)	(1,956,960)	(1,751,942)
042 8008	Trustee	(17,265,923)	(17,748,407)	(17,948,971)	(16,860,191)	(17,190,565)
010 8009	Election Commission	4,042,650	2,662,024	4,307,905	2,047,696	4,786,236
<b>GENERAL FUND TOTAL</b>		<b>(8,556,019)</b>	<b>(12,864,581)</b>	<b>(7,063,078)</b>	<b>(5,640,138)</b>	<b>(4,355,742)</b>
<b>SPECIAL REVENUE FUND</b>						
076 8007	Register DP Fees	(86,065)	(35,490)	155,563	-	-
086 8006	County Clerk Data Process**	-	-	-	-	-
087 8006	County Clerk MVR Supplies**	-	-	-	-	-
<b>SPECIAL REVENUE FUND TOTAL</b>		<b>(86,065)</b>	<b>(35,490)</b>	<b>155,563</b>	<b>-</b>	<b>-</b>
<b>OTHER ELECTED OFFICIALS TOTAL</b>		<b>(8,642,083)</b>	<b>(12,900,072)</b>	<b>(6,907,515)</b>	<b>(5,640,138)</b>	<b>(4,355,742)</b>

\*Includes all Sources and Uses of Funds

\*\*Fund budget established in FY21

**Prime Accounts**  
**80 - Other Elected Officials**

**General Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	39,291	150,079	420,779	1,841,835	33,500
44 - Intergov Revenues-Federal & Local	1,568,234	4,323,068	1,533,581	4,013,091	1,595,000
45 - Charges for Services	7,263	14,738	7,695	7,000	7,000
46 - Fines, Fees & Permits	37,727,655	38,122,748	38,607,864	39,186,000	39,126,000
47 - Other Revenue	29,443	339	-	-	-
48 - Investment Income	114,450	232,831	422,673	290,000	335,000
<b>TOTAL REVENUE</b>	<b>39,486,336</b>	<b>42,843,803</b>	<b>40,992,593</b>	<b>45,337,927</b>	<b>41,096,500</b>
9990 - Carryforward For Encumbrances	-	-	-	157,899	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,899</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>39,486,336</b>	<b>42,843,803</b>	<b>40,992,593</b>	<b>45,495,825</b>	<b>41,096,500</b>
51 - Salaries-Regular Pay	18,067,951	17,509,390	19,994,805	23,420,385	22,103,752
52 - Salaries-Other Compensation	553,152	372,154	537,495	587,386	646,985
55 - Fringe Benefits	6,524,191	6,993,150	7,328,487	7,916,886	7,531,096
56 - Vacancy Savings	-	-	-	(1,359,207)	(1,073,679)
<b>TOTAL SALARIES</b>	<b>25,145,294</b>	<b>24,874,693</b>	<b>27,860,786</b>	<b>30,565,451</b>	<b>29,208,154</b>
60 - Supplies & Materials	492,170	635,679	352,002	693,045	461,001
64 - Services & Other Expenses	2,080,113	1,723,928	2,112,703	2,509,350	2,652,108
66 - Professional & Contracted Services	1,340,088	1,193,416	1,610,039	3,311,365	1,927,703
67 - Rent, Utilities & Maintenance	904,935	709,973	909,409	1,168,477	906,637
68 - Interfund Services	868,036	832,033	1,084,577	1,358,236	1,185,390
70 - Capital Asset Acquisitions	99,680	9,500	-	4,383	4,383
95 - Contingencies & Restrictions	-	-	-	245,381	395,381
<b>TOTAL OPERATING</b>	<b>5,785,023</b>	<b>5,104,528</b>	<b>6,068,729</b>	<b>9,290,237</b>	<b>7,532,603</b>
<b>TOTAL USES</b>	<b>30,930,317</b>	<b>29,979,222</b>	<b>33,929,515</b>	<b>39,855,688</b>	<b>36,740,757</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>8,556,019</b>	<b>12,864,581</b>	<b>7,063,078</b>	<b>5,640,138</b>	<b>4,355,743</b>

**Prime Accounts  
80 - Other Elected Officials**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
45 - Charges for Services	4,229	1,677	-	75,545	8,845
46 - Fines, Fees & Permits	263,902	257,808	258,325	260,000	399,000
48 - Investment Income	4,317	8,591	15,814	12,500	12,500
<b>TOTAL REVENUE</b>	<b>272,448</b>	<b>268,076</b>	<b>274,138</b>	<b>348,045</b>	<b>420,345</b>
<b>TOTAL SOURCES</b>	<b>272,448</b>	<b>268,076</b>	<b>274,138</b>	<b>348,045</b>	<b>420,345</b>
60 - Supplies & Materials	-	-	39,265	34,262	158,262
64 - Services & Other Expenses	116,228	43,749	59,418	138,146	73,296
66 - Professional & Contracted Services	4,500	120,133	260,109	25,500	25,500
67 - Rent, Utilities & Maintenance	55,217	58,266	26,858	97,618	97,618
68 - Interfund Services	-	10,438	31,912	33,762	46,912
70 - Capital Asset Acquisitions	-	-	12,141	18,757	18,757
<b>TOTAL OPERATING</b>	<b>175,945</b>	<b>232,586</b>	<b>429,702</b>	<b>348,045</b>	<b>420,345</b>
98 - Operating Transfers Out	10,438	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>10,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL USES</b>	<b>186,383</b>	<b>232,586</b>	<b>429,702</b>	<b>348,045</b>	<b>420,345</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>86,065</b>	<b>35,490</b>	<b>(155,563)</b>	<b>-</b>	<b>-</b>

**Prime Accounts**  
**80 - Other Elected Officials**

**Grant Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
43 - Intergov Revenues-State of Tennessee	-	-	-	-	425,000
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>425,000</b>
96 - Operating Transfers In	-	-	-	8,441,033	-
9999 - Planned Fund Balance Decrease	-	-	-	-	8,330,775
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,441,033</b>	<b>8,330,775</b>
<b>TOTAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,441,033</b>	<b>8,755,775</b>
51 - Salaries-Regular Pay	-	-	-	60,000	120,000
55 - Fringe Benefits	-	-	-	4,890	9,780
<b>TOTAL SALARIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,890</b>	<b>129,780</b>
60 - Supplies & Materials	-	-	-	197,224	391,805
64 - Services & Other Expenses	-	-	-	122,200	151,650
66 - Professional & Contracted Services	-	-	-	50,625	77,969
67 - Rent, Utilities & Maintenance	-	-	-	6,094	4,571
95 - Contingencies & Restrictions	-	-	-	8,000,000	-
<b>TOTAL OPERATING</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,376,143</b>	<b>625,995</b>
90 - Grants	-	-	-	-	8,000,000
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000,000</b>
<b>TOTAL USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,441,033</b>	<b>8,755,775</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

The **EDUCATION FUND** accounts for taxes collected and allocated for all public school operations within Shelby County. Education is clearly the number one priority for the County and its primary expenditure challenge. The current budget reflects the impact of significant changes to the structure and funding for education within Shelby County that have occurred over the past several years. The County remains committed to providing excellent educational opportunities for every child.

### **Background of Structural Changes to County Schools**



As a result of the Memphis City School Board's decision to surrender its charter in 2011, the Memphis City School (MCS) system merged with the Shelby County School (SCS) system effective July 1, 2013. On July 16, 2013, the six municipalities surrounding the City of Memphis within Shelby County voted to create independent school districts. Those districts began operations on July 1, 2014. The SCS consolidated district existed only for Fiscal 2014 and received 100% of all school funding from the County. Beginning with FY15, county education funds are allocated to all seven districts, as determined by the State of Tennessee attendance ratios.

### ***Achievement School District (ASD) and Charter Schools***

ASD and charter schools continue to shape the funding provided to Shelby County Schools. The **Achievement School District** is a State operated school district created to transform the bottom 5% of schools with continually low performance into the top 25% of schools within five years. **Charter Schools** are public schools operated by independent, non-profit governing bodies. Tennessee State law<sup>1</sup> requires that the per pupil funding amount follows the student as the student transfers to other districts or public charter schools. In addition, state law<sup>2</sup> has loosened restrictions related to family income and caps on the number of charter schools permitted in a district, leading to increased enrollment in charter schools over the past 10 years. As a result, Shelby County Schools has experienced a declining enrollment trend as the ASD and charter school enrollments have increased. Funding provided to SCS is effectively less than prior years as funding is diverted to ASD and charters.

### **Annual Budget Development and Approval**

The County has taxing authority for education funding and responsibility for approving the total amount of County funds provided for all public schools within Shelby County. The total funding level for education is included in the County's annual adopted operating budget. The School Board for each school district determines how the funds will be used to best accomplish their mission of educating students.

The annual budget for the Shelby County School system is developed, reviewed, and approved by the Shelby County Schools Board of Education, and then submitted to the Shelby County Commission for funding review and approval. The Shelby County government does not review or approve the individual budgets for the six municipal school districts; the governing body of each municipality provides budget reviews and approval for their respective school district.

<sup>1</sup> T.C.A. § 49-13-112 and T.C.A. § 49-1-614

<sup>2</sup> T.C.A. § 49-13-113

*Tennessee Code Annotated (T.C.A.) is the Code and Statutes of the State of Tennessee annotated with State and Federal cases and legal reviews and opinions of the Tennessee Attorney General.*

**Funding Sources for Education**

***State Funding***

The State of Tennessee contributes the majority of funding for the Shelby County Schools and municipal district budgets through the Basic Education Program (BEP). BEP is a Tennessee state funding formula used to calculate and distribute funding to the local education agency (LEA) for each school district on a per pupil amount based on prior year enrollment. Tennessee law [T.C.A. § 49-13-112 and T.C.A. § 49-1-614] requires LEAs to allocate a per pupil amount of all local, state, and federal funding received to charter schools and the Achievement School District, respectively. The distribution of state BEP funds to charter schools passes through SCS, except for their capital outlay. ASD receives BEP directly from the State.

***Local Funding***

The amount appropriated in the Education Fund is the total amount that will be paid to all school systems within Shelby County for operations during the fiscal year. Adopted FY21 funding of \$429,459,000 represents about 30% of total countywide expenditures.

Education currently receives 61% of all current **Property Taxes** collected by Shelby County, based on FY21 Adopted allocation of the total tax rate of \$4.05:

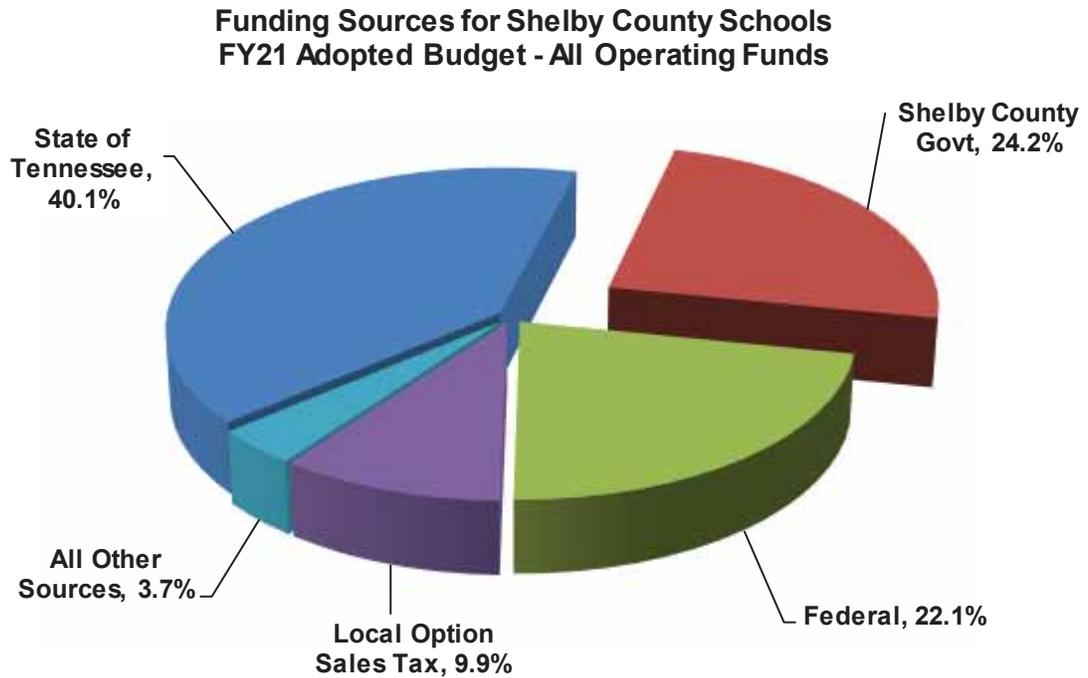
**Property Taxes Allocated to Schools**

	<u>Tax Rate</u>	<u>% of Total</u>
School Operations	\$1.96	48.4%
School Debt	0.51	12.6%
Total School Funding	<u>\$2.47</u>	<u>61.0%</u>

In addition to property taxes, the schools receive the following Shelby County funding:

- **General Fund Transfer** - Tax projections for FY21 do not support the Maintenance of Effort established in FY19. The shortfall is covered with a transfer from the General Fund in the amount of \$3.5 million.
- **Wheel Tax** - 100% of the Wheel Tax has been designated for school operating costs for FY21. Prior to FY17, up to 50% was designated for operations with the remainder used for repayment of school debt.
- **Payment In Lieu of Taxes (PILOT)** - collected from MLG&W and other property tax exempt entities. 50% of payments received from MLG&W are allocated to education operations. Other PILOTS are allocated on the same basis as property taxes or entirely for school debt per contractual agreement.
- **Marriage License Privilege Tax** - fee collected for issuance of marriage licenses; 100% is allocated to education.
- **County Local Option Sales Tax** - the first one-half of the 2.25% rate collected is designated for Education, as required by State law. This revenue is received by the Trustee and paid directly to the schools net of Trustee and State collection fees; it is not reflected in the Education Fund budget.
- **Mixed Drink Tax** – a tax on the sale of alcohol for on-premise consumption. 100% of mixed drink taxes are received by the County Trustee and paid directly to the schools net of collection fees. These revenues are not reflected in the Education Fund budget.

The graph below shows state and other funding sources for SCS based on the FY21 Adopted Budget:



**Weighted Full-time Equivalency Average Daily Attendance (WFTEADA) Allocation**

Weighted full-time equivalency average daily attendance, serves as the basis for allocation of education funds within the county. This is a calculation of the average of the highest two months of the first three months of attendance for grades K-12, multiplied times a unique weight for each grade level as provided by the State Department of Education.

Prior to the merger effective in FY14, the total amount budgeted for education by Shelby County was distributed only between the City and County school systems based upon the weighted ADA ratio. Beginning with FY15, county education funds are now distributed to seven independent school districts based on weighted attendance. These ratios are reviewed annually each spring and certified by the Tennessee Department of Education. The budgeted allocation to each school system is based on the rate in effect at the time of proposed budget development. When the exact weighted ADA ratios are determined near the end of the school year, payments are adjusted to July 1 of the current year based on the revised rate.

Historical weighted ADA allocation data for the past four years is provided in the following table, reflecting the structural changes since 2017:

**Weighted Average Daily Attendance Allocations**

Fiscal Year	WFTEADA Year	County Schools	Municipal Schools	Total
2021	2018-2019 *	77.17%	22.83%	100.00%
2020	2018-2019	77.17%	22.83%	100.00%
2019	2017-2018	77.09%	22.91%	100.00%
2018	2016-2017	77.65%	22.35%	100.00%
2017	2015-2016	77.92%	22.08%	100.00%

\* FY21 Budget is based on 2018-2019 WFTEADA and will be amended with the release of the 2019-2020 figures.

Weighted ADA distributions are calculated for the seven independent school districts on the basis of attendance. Distributions since FY19 are shown below:

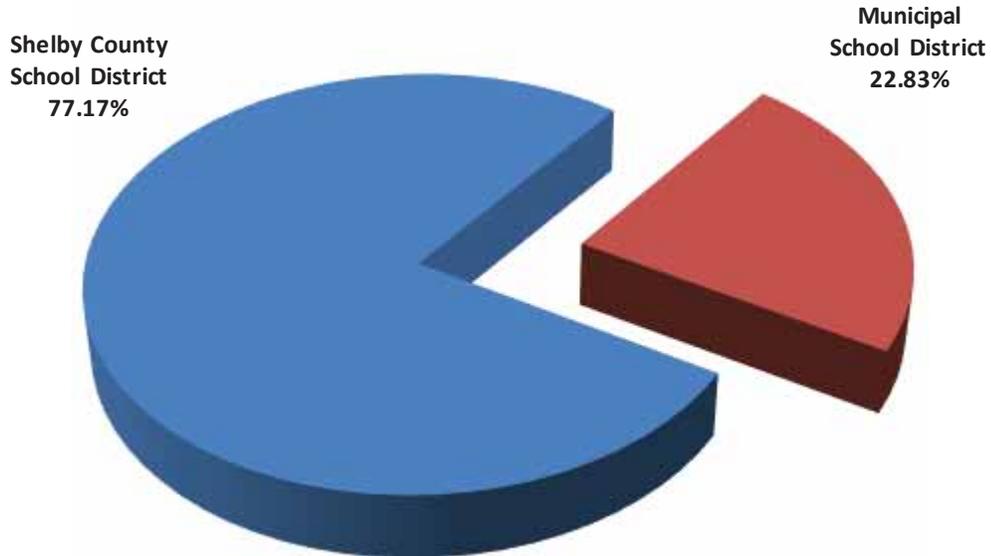
**Weighted ADA Allocations to School Districts within Shelby County <sup>(1)</sup>**

District:	FY19 Actual		FY20 Actual		FY21 Budget <sup>(2)</sup>	
	Amount	ADA %	Amount	ADA %	Amount	ADA %
Shelby	329,373,963	77.09%	329,715,770	77.17%	329,715,770	77.17%
Arlington	14,142,273	3.31%	14,313,177	3.35%	14,313,177	3.35%
Bartlett	26,490,058	6.20%	26,148,251	6.12%	26,148,251	6.12%
Collierville	26,874,591	6.29%	26,746,413	6.26%	26,746,413	6.26%
Germantown	18,115,782	4.24%	17,944,878	4.20%	17,944,878	4.20%
Lakeland	4,913,479	1.15%	5,084,382	1.19%	5,084,382	1.19%
Millington	7,348,854	1.72%	7,306,128	1.71%	7,306,128	1.71%
<b>TOTAL</b>	<b>427,259,000</b>	<b>100.00%</b>	<b>427,259,000</b>	<b>100.00%</b>	<b>427,259,000</b>	<b>100.00%</b>

(1) Weighted full-time equivalency of average daily attendance as certified by State.

(2) FY20 Final WFTEADA is the basis for the FY21 budget estimates. Actual FY21 payments will be based on ADA rates as certified by the State in the spring of 2021.

**WFEADA Allocation  
Shelby County Schools vs. Municipal Schools**



**Maintenance of Effort (MOE)**

As specified by T.C.A. § 49-3-314, the County is required to maintain a level of funding to schools that is at least equal to the amount provided in the prior year's budget – on either a total budget or per pupil basis. FY21 maintains the MOE level set in FY19. The FY21 tax revenue projections show a shortfall of the MOE set in FY19. To cover this difference, the General Fund will transfer \$3.5 million to the Education Fund in FY21.

**County Funding for Education Operations  
FY2015 - 2021**

Fiscal Years	Funding Amount	Increase Over Prior Year	%	Other Funding
FY2015	\$ 381,288,000	\$ -	0.0%	\$ 1,800,000
FY2016	\$ 391,288,000	\$ 10,000,000	2.6%	
FY2017	\$ 419,471,000	\$ 28,183,000	7.2%	
FY2018	\$ 419,471,000	\$ -	0.0%	
FY2019	\$ 427,259,000	\$ 7,788,000	1.9%	\$ 6,459,319
FY2020	\$ 427,259,000	\$ -	0.0%	\$ 2,200,000
FY2021	\$ 427,259,000	\$ -	0.0%	

<sup>1</sup> Non-recurring appropriation for a Facilities Study from General Fund Balance.  
ADA distribution applied for all seven districts.

<sup>2</sup> Non-recurring appropriation for a Science Textbooks from Education Fund Balance.  
ADA distribution not applicable for one-time appropriations for specific purposes.

<sup>3</sup> Non-recurring appropriation for Pilot Project supporting Enhancing 21st Century Education from General Fund Balance.  
ADA distribution not applicable for one-time appropriations for specific purposes.



**Shelby County MOE Funding for Education  
ADA Per Pupil Basis 2017-2021**

Fiscal Year	ADA* Attendance	% change from prior	Shelby County Funding	Per pupil Funding	% change from prior
2016	129,817	-2.5%	\$ 391,288,000	\$ 3,014	5.3%
2017	128,163	-1.3%	\$ 419,471,000	\$ 3,273	8.6%
2018	130,664	2.0%	\$ 419,471,000	\$ 3,210	-1.9%
<sup>1,2</sup> 2019 Estimated	130,884	0.2%	\$ 427,259,000	\$ 3,264	1.7%
<sup>3</sup> 2020 Projected	131,102	0.2%	\$ 427,259,000	\$ 3,259	-0.2%
2021 Projected	131,698	0.5%	\$ 427,259,000	\$ 3,244	-0.5%
<b>Avg annual % change over 5 yrs</b>		<b>0.3%</b>			<b>1.5%</b>
<b>Total change over 5 yrs</b>		<b>2.8%</b>	<b>\$ 7,788,000</b>	<b>\$ (30)</b>	<b>-0.9%</b>

<sup>1</sup> Excludes non-recurring appropriation for Science Textbooks from Education Fund Balance.

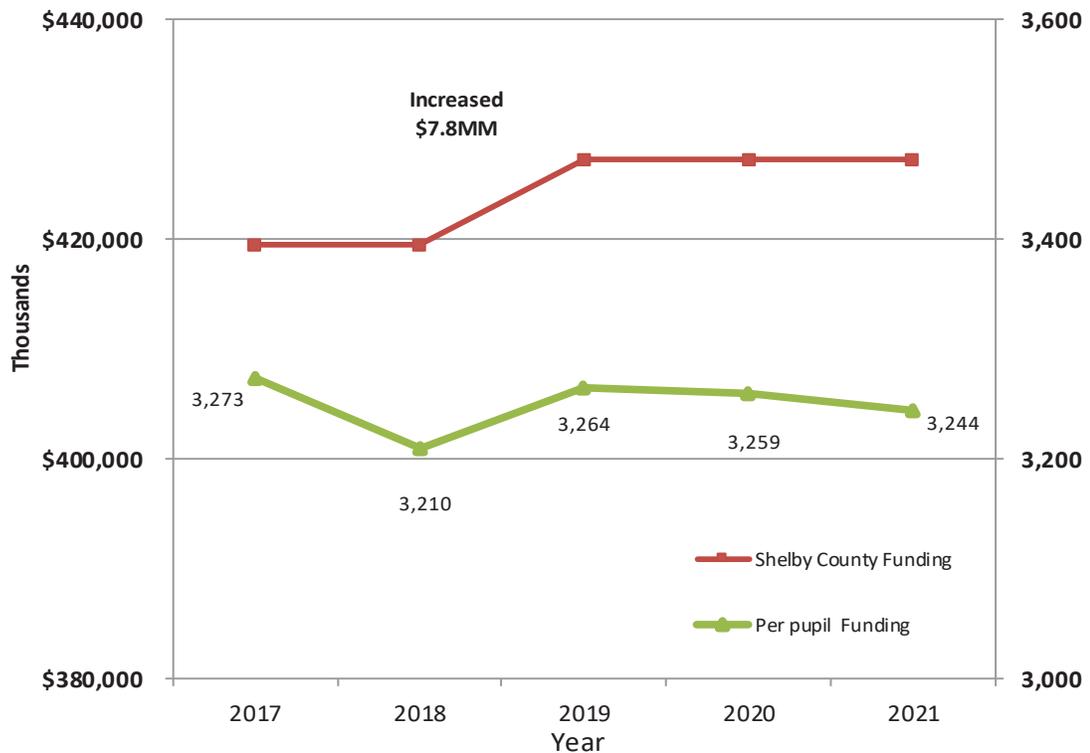
<sup>2</sup> ADA figures unavailable at time of publication. Estimated based on trend.

<sup>3</sup> Projected ADA based on stabilizing attendance figures and moderate trending rebound.

\*ADA is unweighted Average Daily Attendance; excludes ASD attendance.

\*Source: Annual Statistical Report issued by the Tennessee Department of Education, 2018-2019.

**Total and Per-Pupil Funding Trends**



**Over past five years attendance increased 2.8% while total funding increased \$7.8 million**

**Capital Improvement (CIP) Funding**

***Background***

Funding for Capital Improvement Projects was deferred during the transitional years of school consolidation and subsequent “de-merger” of the County school system into seven independent districts. A request by the consolidated Shelby County School District (SCS) for capital improvements was appropriated by the County Commission in FY14 in the amount of \$52,161,500 that included projects for schools that would later become part of the municipal districts. CIP funds were not appropriated for FY15, pending the results of a facilities assessment of all schools in the SCS district with a long term plan for repairs and potential school closures as requested by the Shelby County Commission. Upon the completion of the facilities assessment in FY16, the Shelby County Commission has appropriated CIP funding for each fiscal year.

***Education CIP Funding Process***

Funds for CIP expenditures are allocated to the school districts according to prior year ADA ratios. Those amounts are distributed directly to the municipal school districts without Shelby County Government project approval; the governing body of each municipality provides CIP project approval for that school district. SCS CIP funds are distributed on a reimbursement basis for projects approved by the Shelby County Commission.

***Funding***

For FY21, the County Commission approved total allocations in the amount of \$32,999,150 for capital funds for all school districts. Of this amount, \$25,466,024 is allocated to SCS with \$7,533,126 as the combined total provided to all other school districts within Shelby County based on the Weighted Full-time Average Daily Attendance, as required by law when providing funds to the Shelby County School District.

Shelby County generally issues debt for capital improvements for schools. The majority of the County’s current long term debt obligations are related to school construction required to accommodate growth in eastern Shelby County during the 1990s. For FY21 the County expects to spend about \$109.5 million for debt service related to schools – an amount that represents 7.5% of total County expenditures.

**CIP ORIGINAL APPROPRIATIONS - SHELBY COUNTY SCHOOLS  
FY14-FY21**

<b>FISCAL YEAR</b>	<b>SCS DISTRICT</b>	<b>% of TOTAL</b>	<b>MUNICIPAL SCHOOL DISTRICTS</b>	<b>% of TOTAL</b>	<b>TOTAL BUDGET</b>
<b>FY2014 *</b>	<b>\$ 52,161,500</b>	<b>100.00%</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 52,161,500</b>
<b>FY2016</b>	<b>26,163,306</b>	<b>79.25%</b>	<b>6,850,329</b>	<b>20.75%</b>	<b>33,013,635</b>
<b>FY2017</b>	<b>18,397,080</b>	<b>78.62%</b>	<b>5,002,920</b>	<b>21.38%</b>	<b>23,400,000</b>
<b>FY2018</b>	<b>53,981,454</b>	<b>77.92%</b>	<b>15,296,593</b>	<b>22.08%</b>	<b>69,278,047</b>
<b>FY2019</b>	<b>90,292,947</b>	<b>77.65%</b>	<b>25,989,020</b>	<b>22.35%</b>	<b>116,281,967</b>
<b>FY2020</b>	<b>40,000,000</b>	<b>77.09%</b>	<b>11,887,404</b>	<b>22.91%</b>	<b>51,887,404</b>
<b>FY2021</b>	<b>25,466,024</b>	<b>77.17%</b>	<b>7,533,126</b>	<b>22.83%</b>	<b>32,999,150</b>
<b>Total</b>	<b>\$ 306,462,311</b>		<b>\$ 72,559,392</b>		<b>\$ 379,021,703</b>

*\* Municipal school districts had not yet been created in FY14. However, \$4.8 million was allotted to facilities within those areas.*

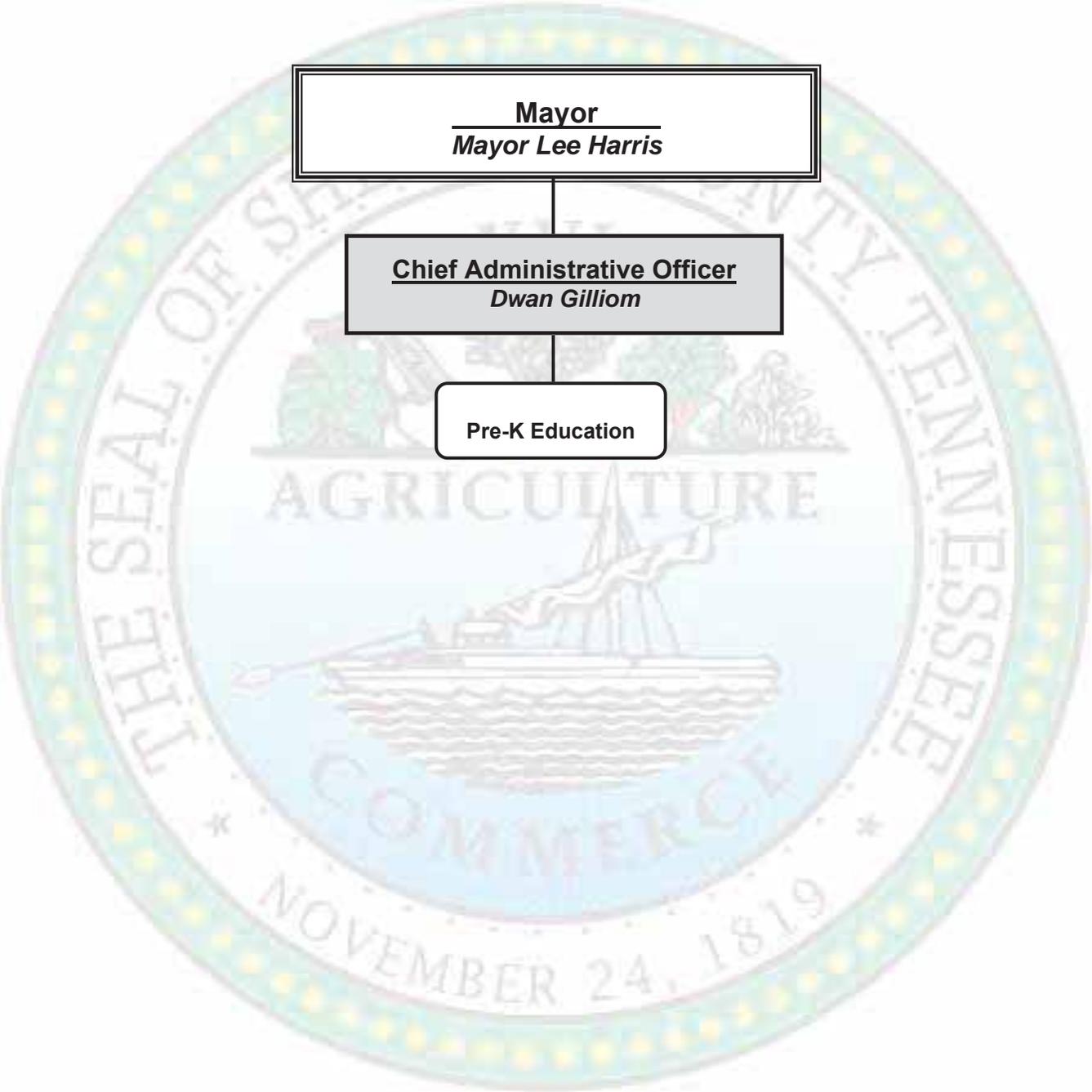
**Prime Accounts  
91 - Education**

**All Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
40 - Property Taxes	374,240,476	385,464,791	381,149,261	384,837,835	381,439,579
41 - Other Local Taxes	40,270,041	40,479,116	41,795,170	42,303,178	42,303,178
<b>TOTAL REVENUE</b>	<b>414,510,516</b>	<b>425,943,908</b>	<b>422,944,431</b>	<b>427,141,013</b>	<b>423,742,757</b>
96 - Operating Transfers In	2,500,000	-	4,300,980	2,317,987	3,516,243
<b>TOTAL OTHER SOURCES</b>	<b>2,500,000</b>	<b>-</b>	<b>4,300,980</b>	<b>2,317,987</b>	<b>3,516,243</b>
<b>TOTAL SOURCES</b>	<b>417,010,516</b>	<b>425,943,908</b>	<b>427,245,411</b>	<b>429,459,000</b>	<b>427,259,000</b>
89 - Affiliated Organizations	417,010,516	419,471,000	433,718,319	429,459,000	427,259,000
<b>TOTAL OTHER USES</b>	<b>417,010,516</b>	<b>419,471,000</b>	<b>433,718,319</b>	<b>429,459,000</b>	<b>427,259,000</b>
<b>TOTAL USES</b>	<b>417,010,516</b>	<b>419,471,000</b>	<b>433,718,319</b>	<b>429,459,000</b>	<b>427,259,000</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>6,472,908</b>	<b>(6,472,908)</b>	<b>-</b>	<b>-</b>



**PRE-KINDERGARTEN (PRE-K) EDUCATION**  
**Division Organizational Chart by Program**



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**Division Overview FY 21**

**DIVISION MISSION STATEMENT AND STRATEGIC GOALS**

To provide high-quality, early childhood instruction for Shelby County’s youngest learners by providing an educational environment that fosters improved school readiness skills. The Pre-K Education Division supports the following County strategies:



***Strategy 1: Support Quality Public Education***

[1-b] Enhance programs available in the community that provide pre-kindergarten (Pre-K) services to ensure that children (0-5 years of age) receive care and training that prepares them to enter school ready to learn.

**DEPARTMENTAL MISSION/GOALS:**

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

**9401 Pre-K Education** – Supports the County’s early learning community by providing funding to deliver a comprehensive system of high quality early childhood education for learners ages 0-5.

- Provide a dedicated source of funding to maintain and grow Pre-Kindergarten (Pre-K) classrooms in the community.
- Build a coalition with the Shelby County Commission, the City of Memphis, and other community stakeholders to develop a framework that preserves existing classrooms and sets the stage to add classrooms

**FY21 Budget Highlights**

**BUDGETARY ISSUES/TRENDS:**

- The County’s commitment to Pre-K Education is demonstrated by an \$8.5 million investment.
- The Pre-K Education Special Revenue Fund, created in FY 2020, is funded by a dedicated source of funding that resulted from a reallocation of county sales tax revenue from the Roads and Bridges.

**Special Revenue Fund**

<b>Summary</b>	<b>FY19 Actual</b>	<b>FY20 Amended *</b>	<b>FY21 Proposed</b>	<b>FY21-20 Var</b>
Revenue	-	6,000,000	8,500,000	2,500,000
Grants	-	8,500,000	8,500,000	-
Net Transfers	-	2,500,000	-	(2,500,000)
<b>Net Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

*\*Excludes carry forwards and one time expenditures*

**CHANGES TO MAJOR CATEGORIES:**

- **Revenue:** Revenue includes \$8.5 million of general sales tax. FY20 was funded with a combination of sales tax and a transfer from the General Fund.
- **Total Personnel:** There is no associated personnel costs.
- **O&M:** All funding is expended on Pre-K education.

**Prime Accounts  
94 - Pre-K**

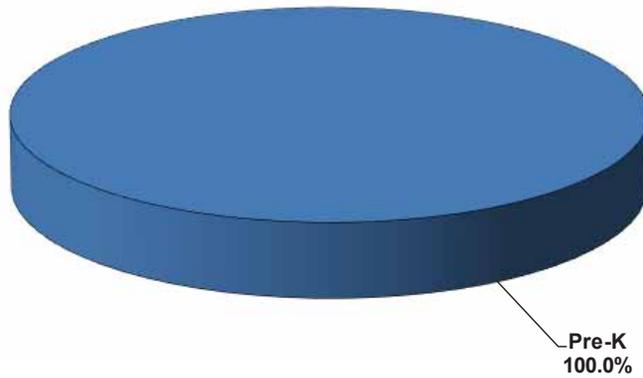
**All Funds**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
41 - Other Local Taxes	-	-	-	6,000,000	8,500,000
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000,000</b>	<b>8,500,000</b>
96 - Operating Transfers In	-	-	-	2,500,000	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500,000</b>	<b>8,500,000</b>
90 - Grants	-	-	-	8,500,000	8,500,000
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500,000</b>	<b>8,500,000</b>
<b>TOTAL USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500,000</b>	<b>8,500,000</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Sources and Uses by Fund Type**

FUND NAME	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS		NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENSES	TRANSFERS OUT	NET TOTAL	% of Total
SPECIAL REVENUE FUND 063 - Pre-K	8,500,000	-	-	8,500,000	-	-	100.0%
TOTAL SPECIAL REVENUE FUND	8,500,000	-	-	8,500,000	-	-	100.0%
ALL FUNDS TOTAL	8,500,000	-	-	8,500,000	-	-	100.0%

**FY21 Uses by Fund**



**Prime Accounts  
94 - Pre-K**

**Special Revenue Fund**

<b>Account - Description</b>	<b>FY17 Actual</b>	<b>FY18 Actual</b>	<b>FY19 Actual</b>	<b>FY20 Amended</b>	<b>FY21 Adopted</b>
41 - Other Local Taxes	-	-	-	6,000,000	8,500,000
<b>TOTAL REVENUE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,000,000</b>	<b>8,500,000</b>
96 - Operating Transfers In	-	-	-	2,500,000	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500,000</b>	<b>-</b>
<b>TOTAL SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500,000</b>	<b>8,500,000</b>
90 - Grants	-	-	-	8,500,000	8,500,000
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500,000</b>	<b>8,500,000</b>
<b>TOTAL USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,500,000</b>	<b>8,500,000</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **DEBT SERVICE FUND OVERVIEW**

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### **DEBT MANAGEMENT POLICY**

Shelby County has a debt management policy that provides written guidance related to the purpose and use of debt to fund the County's capital needs and the process of issuance for the County's debt obligations. The debt policy is intended to assist in maintaining the County's ability to incur debt and other long-term obligations at favorable interest rates and to repay debt responsibly without impairing other resources. Responsible issuance of debt for capital needs provides an investment in our community and makes these capital expenditures affordable to current users while allowing capital costs to be more equitably distributed to both current and future users.

The debt policy formally establishes the parameters for issuing debt in consideration of the County's ability to repay financial obligations within the context of legal, economic, financial and debt market conditions. It is intended to provide guidance in debt issuance decisions, to promote sound financial management, to protect and enhance the County's credit rating, to ensure the legal use of debt proceeds, and to provide for the evaluation of debt issuance options. Specific guidelines in the policy address the types of acceptable investments, diversification, interest structure, the use of derivatives, and debt refunding.

The Debt Management Policy for Shelby County was first established by resolution in 2002 and updated in 2005, 2011, 2014, and 2019. It can be found on the County's [website](#).

### **USE AND PURPOSE OF DEBT**

Debt is issued primarily for school construction and for major capital improvements to County facilities, roads and equipment. A five-year Capital Improvement Plan (CIP) is developed and updated annually as a part of the budget process. The plan includes consideration of all funding sources and the timing of the capital projects identified in the operating and capital budgets. During the annual budgeting process, the current year proposed CIP projects are reviewed and prioritized to ensure consistency with the County's goals and objectives.

The debt-financed portion of the County's FY 2021 Capital Improvement Budget is approximately \$75 million. See the CIP section of the proposed budget for more detail. About 82.8% of the County's existing debt is related to schools.

### **CAPITAL FINANCING**

Decisions regarding the use of capital financing are based in part on the long-term needs of the County versus the amount of other funding resources dedicated in a given fiscal year to capital outlay on a "Pay-as-You-Go" basis, as defined below. It is the County's preference to provide capital outlay on a Pay-as-You-Go basis, except for Education capital funding and for projects in excess of \$5 million. The County historically also included Pay-as-You-Go funding in the Operating Budget for smaller asset acquisitions and improvements each year. This year, such capital expenditures are detailed in the CIP section of this budget.

The CIP identifies the projects intended to be financed by the two types of funding: the issuance of debt and Pay-as-You-Go funds.

Pay-as-You-Go financing is defined as all sources of funding other than debt issuance – including state, federal, and local governmental reimbursements or grants, CIP fund balance, private donor contributions, investment earnings and any other dedicated revenue sources.

To the extent available, this form of financing will be used for:

- Projects that do not constitute assets of the County
- Smaller projects or those with a shorter useful life
- Other non-school related projects

## **DEBT SERVICE FUND OVERVIEW**

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Debt Financing is generally obtained either through a short-term borrowing program or the issuance of long-term general obligation debt. A short-term borrowing program may be established each fiscal year to cover the estimated amount of current year payments for projects authorized in that year as well as the payments expected from projects appropriated in previous fiscal years and continuing into the current year. When short-term borrowing is used, it is converted to long-term general obligation debt within two to three years of the initial draw date.

### **REVENUE SOURCES FOR DEBT SERVICE**

Property taxes are the primary funding source for repayment of annual debt service, with about 15% of the tax rate allocated directly to the Debt Service Fund. The allocation for debt service has been reduced over the past decade through controlled limitation of new debt issuance.

Prior to FY 2017, the Motor Vehicle Registration Fee revenue collected on license renewals was divided between the Education Fund and the Debt Service Fund for repayment of debt incurred for school construction. Since then, the County Commission has allocated 100% of the Motor Vehicle Registration Fee to Education to increase overall funding for school operations. This change was a significant restructuring that was possible as a result of the County's concerted efforts to reduce its debt obligations.

Current debt service obligations are paid with current funding sources and Fund Balance when the Fund Balance is above policy guidelines.

### **BOND RATINGS**

Credit ratings issued by the bond rating agencies are a major factor in determining the cost of borrowed funds in the municipal bond market. The credit rating agencies base their determination of credit ratings on their assessment of the credit worthiness of each issuer with respect to a specific obligation. To make this judgment, the rating agencies analyze the issuer in four broad areas: economic base, debt burden, administrative management, and fiscal management. In an effort to maintain the ability to access the municipal markets at the lowest cost, Shelby County intends to maintain or increase the current ratings assigned by the national rating agencies.

Current bond ratings:    Moody's    Aa1  
                                 S&P/Fitch    AA+

### **DEBT LIMIT**

Debt may generally be issued without regard to any limit on indebtedness. However, the County's Debt Management Policy stipulates that General Obligation Bonds and Notes should be maintained at a level considered manageable by the rating agencies based upon current economic conditions such as population, per capita income, and assessed valuation. Several debt affordability target ratios were established for this purpose. The County conducts its finances so that the amount of general obligation debt does not exceed 12% of the County's taxable assessed valuation or 5% of the appraised valuation. On a per capita basis, debt should be maintained at a level below 6% of the per capita personal income of County residents. Comparisons of actual performance versus standards established by the current County Debt Management Policy are shown on the following page.

## DEBT SERVICE FUND OVERVIEW

### DEBT AFFORDABILITY TARGETS

Debt to Appraised Property Value Percentage	Under 5%
Debt to Assessed Property Value Percentage	Under 12%
Debt to Per Capita Personal Income Percentage	Under 6%
Principal Debt Percent Retired in Ten Years	Over 50%
Debt Service as Percent of Non-Capital Expenditures	Under 20%
Debt per Capita	Under \$2,000

Category	2016	2017	2018	2019	2020*	
Estimated Population	934,603	936,961	935,764	937,166	937,166	
Per Capita Personal Income**	\$46,234	\$47,655	\$49,465	\$49,465	\$49,465	
<i>(in thousands)</i>						
Appraised Property Valuation	\$ 59,897,289	\$ 60,418,966	\$ 67,338,527	\$ 67,794,202	\$ 66,137,402	
Assessed Valuation	17,939,880	18,102,855	20,247,539	20,371,062	19,294,271	
Total General Fund Revenue	387,500	387,470	406,822	430,897	434,911	
G.O. Long-term Debt	998,061	989,747	890,040	965,474	868,633	
Total Government Debt	1,129,258	1,063,268	947,234	1,038,633	1,066,792	
<b>Debt Ratio Targets</b>						
	<b>Goal</b>					
Debt to Appraised Valuation %	under 5%	1.9%	1.8%	1.4%	1.5%	1.6%
Debt to Assessed Property Valuation %	under 12%	6.3%	5.9%	4.7%	5.1%	5.5%
Debt Per Capita	under \$2,000	\$1,208	\$1,135	\$1,012	\$1,108	\$1,138
Debt to Per Capita Personal Income %	under 6%	2.6%	2.4%	2.0%	2.2%	2.3%
Principal Debt % Retired in 10 Years	over 50%	91.7%	88.7%	91.2%	77.5%	78.0%
Debt Service as % of Non-Capital Expenditures	under 20%	23.9%	21.5%	21.5%	21.5%	19.9%
<b>Fund Balance Percentages (preferred balance &gt; 25%)</b>						
General Fund-Unassigned as % of Annual Revenue	20 - 30%	27.3%	28.4%	24.7%	21.5%	20.0%
Debt Service Fund-Committed as % of Annual Revenue	20 - 30%	32.9%	37.7%	42.4%	45.0%	36.2%

\* Projected

\*\* Personal Income data from www.bea.gov; data not yet available for 2019 or 2020

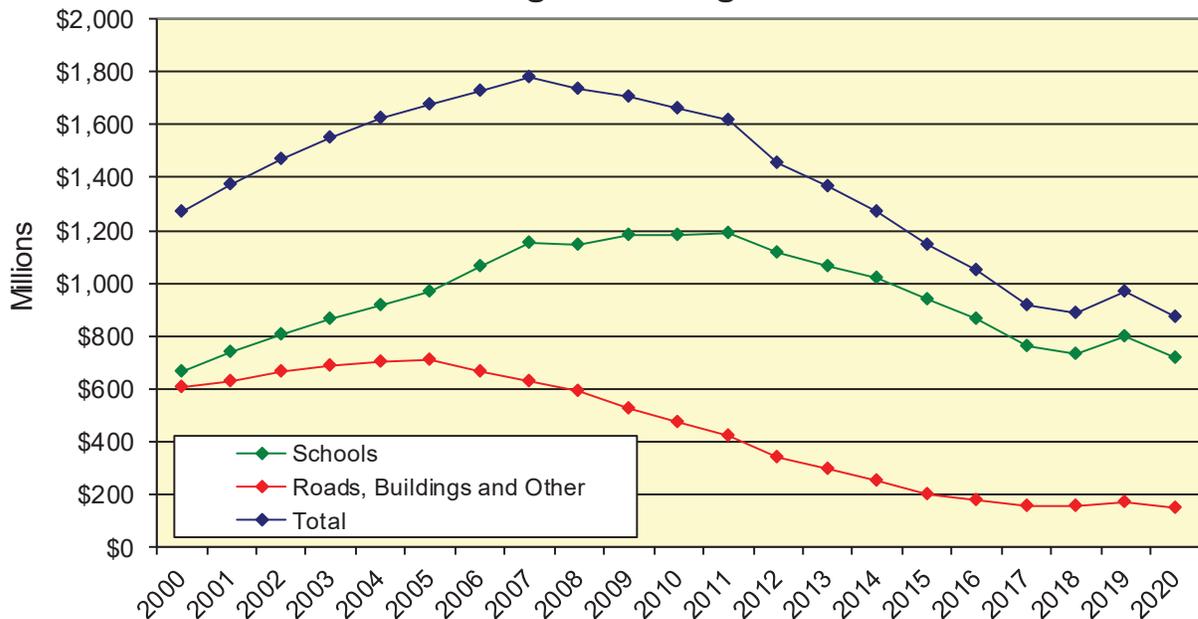
Shelby County's debt obligations are within the stated affordability targets.

## DEBT SERVICE FUND OVERVIEW

### FY 2021 DEBT SERVICE FOR OUTSTANDING DEBT

Description	Outstanding Debt as of 6/30/2020	FY 2021 Principal Payments	FY 2021 Interest Payments	FY 2021 Total Debt Service
2006B Public Imp/Schools	\$ 147,440,000	\$ 8,505,000	\$ 6,437,399	\$ 14,942,399
2009 Qualified School Construction Loan	21,012,597	3,439,402	835,068	4,274,470
2010 Qualified School Construction Loan	29,837,472	4,196,919	3,260,765	7,457,684
2011A Port Commission	15,547,500	677,500	723,800	1,401,300
2012A Refunding Public Imp/Schools	169,025,000	35,995,000	8,025,075	44,020,075
2015A Refunding Public Imp/Schools	46,275,000	7,745,000	2,053,688	9,798,688
2016A Refunding Public Imp/Schools	58,705,000	3,270,000	2,725,025	5,995,025
2017A Public Imp/Schools	74,660,000	2,890,000	3,733,000	6,623,000
2019A Public Imp/Schools	176,460,000	5,930,000	7,655,163	13,585,163
2019B Public Imp/Schools	71,060,000	4,115,000	3,240,625	7,355,625
2020A Refunding Public Imp/Schools	58,610,000	20,745,000	971,624	21,716,624
<b>Total Bonds &amp; Loans Payable</b>	<b>\$ 868,632,569</b>	<b>\$ 97,508,821</b>	<b>\$ 39,661,231</b>	<b>\$ 137,170,052</b>
Line of Credit (Int. & Fees)	\$ 123,200,000	\$ -	\$ 1,560,835	\$ 1,560,835
FY 2021 LOC Refunding	-	-	7,253,359	7,253,359
Capital Lease - Forensic Facility	4,329,258	347,168	76,987	424,155
	<b>\$ 996,161,827</b>	<b>\$ 97,855,989</b>	<b>\$ 48,552,412</b>	<b>\$ 146,408,401</b>

### General Obligation Long-term Debt



## DEBT SERVICE FUND OVERVIEW

### OUTSTANDING DEBT OBLIGATIONS

As of June 30, 2020

	Debt Outstanding at 6/30/20	FY 2021 Payment Requirement		
		Principal	Interest	Total
Schools 82.8%	\$ 719,272,019	\$ 73,339,381	\$ 33,476,217	\$ 106,815,598
County Infrastructure 17.2%	149,360,550	24,169,440	6,185,014	30,354,454
<b>Total Bonds &amp; Loans Payable</b>	<b>\$ 868,632,569</b>	<b>\$ 97,508,821</b>	<b>\$ 39,661,231</b>	<b>\$ 137,170,052</b>
Line of Credit (Int. & Fees)	123,200,000	-	1,560,835	1,560,835
FY 2021 LOC Refunding	-	-	7,253,359	7,253,359
Capital Leases - Forensic Center	4,329,258	347,168	76,987	424,155
<b>Total</b>	<b>\$ 996,161,827</b>	<b>\$ 97,855,989</b>	<b>\$ 48,552,412</b>	<b>\$ 146,408,401</b>

Schedule of Outstanding Bonded Debt June 30, 2020			
FY Ended June	Bonds Payable	Interest Payable	Fiscal Total
<b>FY 2021 Long-term Debt Payment</b>			
2021	\$ 97,508,821	\$ 39,661,231	\$ 137,170,052
2022	94,431,321	36,061,951	130,493,272
2023	93,466,321	32,628,622	126,094,943
2024	85,431,321	28,940,929	114,372,250
2025	84,766,321	25,302,243	110,068,564
2026	76,046,321	21,682,326	97,728,647
2027	54,730,603	17,914,774	72,645,377
2028	33,234,040	12,374,195	45,608,235
2029	31,812,500	10,709,922	42,522,422
2030	26,150,000	9,274,669	35,424,669
2031	40,385,000	7,865,316	48,250,316
2032	22,182,500	6,169,488	28,351,988
2033	23,067,500	5,310,531	28,378,031
2034	23,987,500	4,415,925	28,403,425
2035	18,217,500	3,389,750	21,607,250
2036	19,015,000	2,591,075	21,606,075
2037	18,445,000	1,765,400	20,210,400
2038	12,625,000	964,550	13,589,550
2039	13,130,000	459,550	13,589,550
<b>TOTAL</b>	<b>\$ 868,632,569</b>	<b>\$ 267,482,447</b>	<b>\$ 1,136,115,016</b>

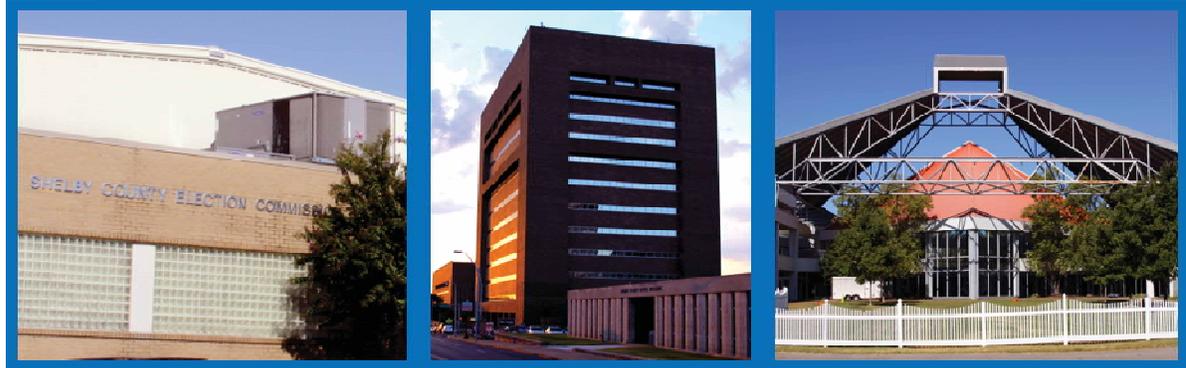
The principal payment on the County's existing long-term debt will be \$97.5 million in FY 2021. However, the County will need to issue new long-term debt to refinance its existing line of credit in FY 2021, which will result in a net increase to the outstanding principal balance of the long-term debt.

# Prime Accounts Countywide Summary

## Debt Service Fund

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
40 - Property Taxes	136,445,315	133,844,039	122,075,935	121,607,985	120,659,459
41 - Other Local Taxes	13,752,783	14,594,741	11,156,729	11,229,940	11,229,940
44 - Intergov Revenues-Federal & Local	1,113,771	1,114,966	1,119,151	-	-
45 - Charges for Services	206,938	188,125	-	-	-
47 - Other Revenue	576,880	551,617	437,962	418,100	418,100
48 - Investment Income	514,672	2,088,513	3,491,353	-	100,000
<b>TOTAL REVENUE</b>	<b>152,610,359</b>	<b>152,382,002</b>	<b>138,281,130</b>	<b>133,256,025</b>	<b>132,407,499</b>
94 - Other Financial Sources & Uses	100,648,257	-	116,459,732	-	-
9999 - Planned Fund Balance Decrease	-	-	-	14,017,852	14,157,830
<b>TOTAL OTHER SOURCES</b>	<b>100,648,257</b>	<b>-</b>	<b>116,459,732</b>	<b>14,017,852</b>	<b>14,157,830</b>
<b>TOTAL SOURCES</b>	<b>253,258,616</b>	<b>152,382,002</b>	<b>254,740,862</b>	<b>147,273,877</b>	<b>146,565,329</b>
64 - Services & Other Expenses	2,412	-	-	-	-
66 - Professional & Contracted Services	117,151	108,928	120,928	156,928	156,928
<b>TOTAL OPERATING</b>	<b>119,563</b>	<b>108,928</b>	<b>120,928</b>	<b>156,928</b>	<b>156,928</b>
80 - Debt Service Expenditure	248,940,527	147,950,003	257,435,678	147,116,949	146,408,401
98 - Operating Transfers Out	6,680,000	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>255,620,527</b>	<b>147,950,003</b>	<b>257,435,678</b>	<b>147,116,949</b>	<b>146,408,401</b>
<b>TOTAL USES</b>	<b>255,740,090</b>	<b>148,058,931</b>	<b>257,556,606</b>	<b>147,273,877</b>	<b>146,565,329</b>
<b>ACTUAL FUND BALANCE CHANGE</b>	<b>(2,481,474)</b>	<b>4,323,072</b>	<b>(2,815,744)</b>	<b>-</b>	<b>-</b>

# CAPITAL IMPROVEMENT PLAN



**Fiscal Years 2021 through 2025**

# CIP BUDGET INDEX

## CAPITAL IMPROVEMENT PLAN

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\* All projects for FY21-25 are listed individually within the appropriate category on the CIP Project Plan page. Project descriptions are provided only for the projects approved to begin or continue in FY21. Descriptions for projects allocated in FY21-FY25 are provided in the "CIP Project Detail" section available on the Shelby County website.

**CIP Process**

The County annually prepares a five-year Capital Improvement Plan (CIP) for capital expenditures, as defined below. Each elected official and division director is asked to evaluate their capital needs for the next five years and to submit their requests for inclusion in the Capital Improvement Plan. Projects are prioritized based on the urgency of the need, as described in the request, with consideration also given to whether the project was included in the prior year CIP. A major factor in determining priorities is whether the project improves the efficiency and effectiveness of County government and provides cost savings to the County. Other factors considered in prioritizing projects include compliance with safety, health or regulatory requirements, public health or safety, economic development, infrastructure preservation, and environmental impact. Any projects related to information technology purchases or upgrades are reviewed and rated by the Information Technology Steering Committee. Their recommendations and priorities are reflected in this plan.

Although the five-year CIP is approved in total, only the budget for the first year is actually adopted as the Capital Improvement Budget. This budget is an allocation or indication of intent by the County Commission. The remaining four years are approved as the plan for the subsequent years. All projects in the approved Capital Improvement Budget are subject to subsequent appropriation by the Board of Commissioners. Each project must be approved by a resolution to appropriate the amount for the project and to approve the contract or purchase within the scope of the project. Because it is impossible to plan every asset acquisition need in advance, a contingency has also been provided within the Capital Improvement Budget for those unexpected items.

**CIP Project Definition**

A CIP Project is defined to encompass those steps required to design and construct or purchase a self-contained capital asset or the acquisition of land regardless of cost. All costs which represent items that are physically a part of a project qualify if the project exceeds a cost of \$100,000, with at least one major component with a cost in excess of \$25,000. Only buildings and property that are directly associated with Shelby County Government and related agencies qualify for receipt of CIP funds; financial assistance provided to other entities for capital projects would be considered grants from the County.

Projects included in the CIP that cost in excess of \$100,000 must have a useful life of at least ten years, except for computer projects that must have a life of at least five years. Planned asset acquisitions that do not meet these definitions are requested as a part of the operating budget.

**CIP Funding and Schools**

As part of the County's "Debt Management Plan" the County has targeted \$75 million as the maximum annual CIP amount from County funds (debt and pay-as-you-go). About two-thirds of this amount has traditionally been designated on an annual basis for school project funding. However, the amount has varied over the past several years depending on the demonstrated needs of the Shelby County Schools and County infrastructure funding requirements.

Funding for the County's portion of the Capital Improvement Budget is generally obtained through a short-term borrowing program or the issuance of long-term general obligation debt. A short-term borrowing program may be established each fiscal year to cover the estimated amount of current year payments for projects authorized in that year as well as the payments expected from projects appropriated in previous fiscal years and continuing into the current year. When short-term borrowing is used, it is converted to long-term general obligation debt within approximately two years after the initial sale.

If a short-term borrowing program is utilized; then, in addition to establishing the borrowing program size, the County Commission must approve and adopt an initial authorizing bond resolution that provides the funding for the current fiscal year's capital plan. The amount to be authorized in this resolution is based on the assumption that all allocations in the current fiscal year's plan will be

appropriated. Any unused prior year authorization may carry forward and be netted against the current year's requirement.

The County provides some CIP funding through pay-as-you-go funds rather than debt issuance. Pay-as-you-go funds, to the extent available, will generally be used for smaller projects, projects that have a shorter useful life, and other non-school projects. Debt will be used for schools, large projects, and when pay-as-you-go funds are not available. The County intends to develop an ongoing pay-as-you-go program to the extent that funding can be identified.

To provide a more complete overview of total County resources invested in capital assets, any projects funded outside the CIP budget are also listed for reference within this section. Special Revenue, Enterprise, or Grant fund sources are utilized for eligible capital projects before CIP funds. Planned capital acquisitions that do not meet the minimum criteria for inclusion in the CIP based on cost or expected life are also listed.

### **Impact of CIP on Operating Costs**

All projects submitted for consideration in the CIP include an analysis of any estimated current or future impact on the annual operating budget. Anticipated revenues, expenditures (or savings) for personnel costs, maintenance or repairs, or other operating costs are disclosed and quantified for evaluation. Recurring annual expenditures associated with capital projects are excluded from CIP funding and included in the operating budget, if necessary. In cases of cost or risk avoidance as the primary impact factor, the nature of the risk or potential cost is identified and assessed. Any additional operating expenditures or anticipated savings related to new capital projects are noted in the project detail.

### **CIP Project Detail**

Detailed project request forms are submitted for each capital project. These are available for review by the County Commissioners and the public. The total amount allocated for individual projects listed in FY21, or year one of the CIP, establishes the specific projects and the maximum amount of contracts that may be awarded and approved for the fiscal year. Projects may be completed and contractors paid within the fiscal year or construction may continue into one or more future years.



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

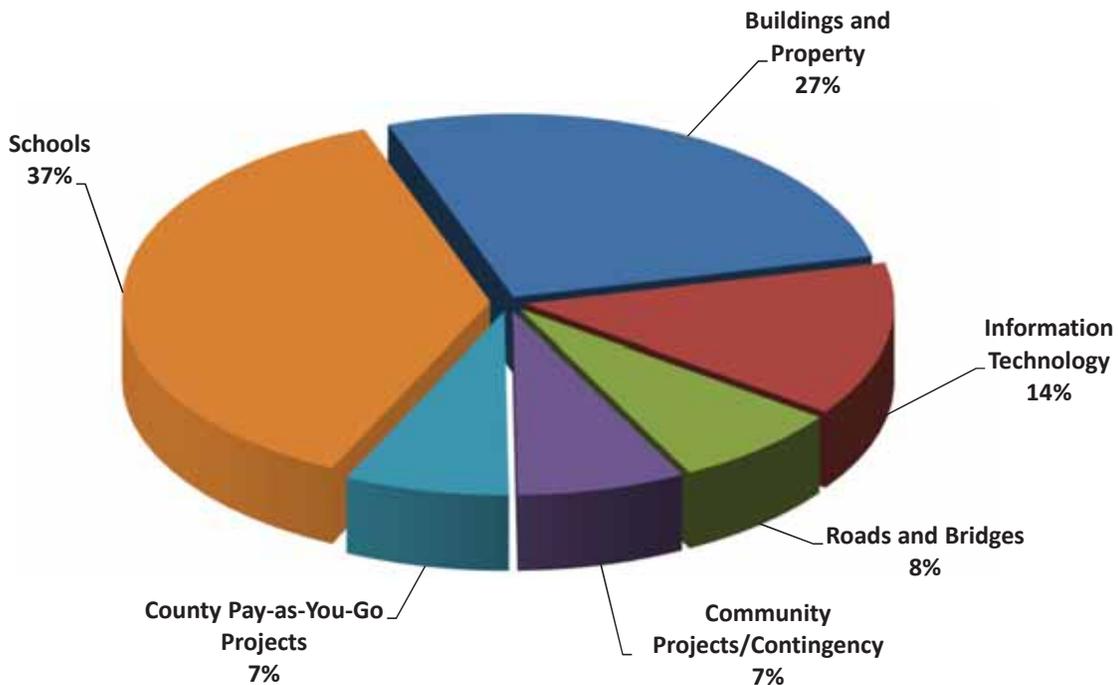
**FY 2021-2025**

<b>Funding Sources:</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Five Year Total</b>
<b>Federal Funding</b>	5,050,000	21,707,500	20,100,000	10,800,000	-	57,657,500
<b>State Funding</b>	-	-	-	-	-	-
<b>Other Government Reimbursements</b>	1,800,000	2,160,000	-	-	-	3,960,000
<b>County Pay-as-You-Go Projects</b>	6,398,000	1,367,000	697,000	697,000	-	9,159,000
<b>County Funding / Debt*</b>	75,000,000	75,000,000	75,000,000	75,000,000	75,000,000	375,000,000
<b>Total Funding Sources</b>	<b>\$ 88,248,000</b>	<b>\$ 100,234,500</b>	<b>\$ 95,797,000</b>	<b>\$ 86,497,000</b>	<b>\$ 75,000,000</b>	<b>\$ 445,776,500</b>

<b>Project Type Summary:</b>	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>	<b>Five Year Total</b>
<b>Buildings and Property</b>	23,779,500	18,115,000	18,500,000	29,140,000	38,250,000	127,784,500
<b>Information Technology</b>	11,946,350	15,000,000	14,770,000	7,768,500	-	49,484,850
<b>Roads and Bridges</b>	6,600,000	30,550,000	26,000,000	14,400,000	-	77,550,000
<b>Community Projects/Contingency</b>	6,525,000	8,825,000	6,625,000	1,000,000	1,000,000	23,975,000
<b>County Pay-as-You-Go Projects</b>	6,398,000	1,367,000	697,000	697,000	-	9,159,000
<b>Schools</b>	32,999,150	26,377,500	29,205,000	33,491,500	35,750,000	157,823,150
<b>Total Projects</b>	<b>\$ 88,248,000</b>	<b>\$ 100,234,500</b>	<b>\$ 95,797,000</b>	<b>\$ 86,497,000</b>	<b>\$ 75,000,000</b>	<b>\$ 445,776,500</b>

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

**FY2021 CIP Budget Allocations**





## FY21 - FY25 Capital Improvement Plan - County Capital Share

Project Description	FY21	FY22	FY23	FY24	FY25	5-Year Total
<b><u>Buildings &amp; Property:</u></b>						
CJC Chiller Rebuild & Replacement	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
CJC Interior Renovation	1,000,000	5,000,000	5,000,000	6,500,000	5,000,000	22,500,000
Corrections Kitchen Storage	375,000	-	-	-	-	375,000
Corrections Training Academy	787,500	-	-	-	-	787,500
Corrections W Building Roof Replacement	900,000	300,000	-	-	-	1,200,000
County Clerk & Public Defender Renovations	3,317,000	-	-	-	-	3,317,000
Health Department Building/FF&E/Parking	6,200,000	-	-	-	-	6,200,000
Renovations at East Data Center	2,000,000	-	-	-	-	2,000,000
Weather Proofing Renovation (1060 Madison)	700,000	-	-	-	-	700,000
Youth Justice & Education Center	4,500,000	11,000,000	-	-	-	15,500,000
CJC Boiler Modifications	-	165,000	2,200,000	-	-	2,365,000
Courthouse Restoration/Records Renov.	-	1,050,000	2,000,000	2,575,000	-	5,625,000
Juvenile Court Building Renovation	-	-	1,500,000	13,500,000	12,500,000	27,500,000
PEAB Upgrades/Renovations	-	600,000	5,500,000	5,000,000	5,000,000	16,100,000
Employee Parking Garage	-	-	-	1,500,000	15,000,000	16,500,000
Jail Annex Roof Replacement	-	-	2,300,000	-	-	2,300,000
Shelby Farms Operations Center Renovation	-	-	-	65,000	750,000	815,000
<b>Total Buildings &amp; Property</b>	<b>23,779,500</b>	<b>18,115,000</b>	<b>18,500,000</b>	<b>29,140,000</b>	<b>38,250,000</b>	<b>127,784,500</b>
<b><u>Information Technology Projects:</u></b>						
Core Infrastructure Refresh	1,200,000	-	-	-	-	1,200,000
Courtroom Technology Update	500,000	500,000	-	-	-	1,000,000
G.S. Civil Case Management System	1,250,000	750,000	-	-	-	2,000,000
Land/Mobile Radio for City/County	8,200,000	7,200,000	-	-	-	15,400,000
Register's Office Microfilm Equip. Replace.	796,350	-	-	-	-	796,350
Civil Courts Computer Syst. Upgrade (C3SU)	-	-	8,000,000	-	-	8,000,000
Corrections High Definition IP Cameras	-	1,200,000	-	-	-	1,200,000
Datacenter Infrastructure Refresh	-	-	770,000	730,000	-	1,500,000
Enterprise Business Intelligence System	-	1,500,000	-	-	-	1,500,000
ERP Replacement	-	3,500,000	6,000,000	2,500,000	-	12,000,000
iCJIS - Electronic Filing-Syst. Enhancements	-	350,000	-	-	-	350,000
Jail Security Camera Upgrade	-	-	-	2,788,500	-	2,788,500
Sheriff's Fingerprint Identification System	-	-	-	1,750,000	-	1,750,000
<b>Total Information Technology</b>	<b>11,946,350</b>	<b>15,000,000</b>	<b>14,770,000</b>	<b>7,768,500</b>	<b>-</b>	<b>49,484,850</b>
<b><u>Roads &amp; Bridges Projects:</u></b>						
Hacks Cross Road	-	3,280,000	-	-	-	3,280,000
Holmes Road	-	-	2,400,000	-	-	2,400,000
Houston Levee	-	-	-	3,600,000	-	3,600,000
Macon Road	-	-	3,500,000	-	-	3,500,000
Walnut Grove Road	-	2,862,500	-	-	-	2,862,500
Benjestown Road Pedestrian Bridge	-	540,000	-	-	-	540,000
<b>Total Roads &amp; Bridges</b>	<b>-</b>	<b>6,682,500</b>	<b>5,900,000</b>	<b>3,600,000</b>	<b>-</b>	<b>16,182,500</b>
<b><u>Community Projects:</u></b>						
Agricenter Expo Center	300,000	-	4,500,000	-	-	4,800,000
Big Creek Resiliency	3,000,000	-	-	-	-	3,000,000
Binghampton Sports Complex	300,000	-	-	-	-	300,000
Bolton Estates Sewer Connection	550,000	-	-	-	-	550,000
Memphis River Parks Partnership	-	6,700,000	-	-	-	6,700,000
Transit	1,125,000	1,125,000	1,125,000	-	-	3,375,000
Contingency	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
<b>Total Community Projects</b>	<b>6,275,000</b>	<b>8,825,000</b>	<b>6,625,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>23,725,000</b>
County Infrastructure Projects	<b>42,000,850</b>	<b>48,622,500</b>	<b>45,795,000</b>	<b>41,508,500</b>	<b>39,250,000</b>	<b>217,176,850</b>
<b><u>SCHOOLS:</u></b>						
Schools Projects	32,999,150	26,377,500	29,205,000	33,491,500	35,750,000	157,823,150
<b>Total Schools</b>	<b>32,999,150</b>	<b>26,377,500</b>	<b>29,205,000</b>	<b>33,491,500</b>	<b>35,750,000</b>	<b>157,823,150</b>
<b>Total County Bond Funded CIP Allocation</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>75,000,000</b>	<b>375,000,000</b>
<b><u>County Pay As You Go Projects:</u></b>						
Trustee Property Tax Payment & Collection Syst.	1,398,000	1,367,000	697,000	697,000	-	4,159,000
Voting Machines ( <i>carryforward</i> )	5,000,000	-	-	-	-	5,000,000
<b>Total County Pay As You Go Projects</b>	<b>6,398,000</b>	<b>1,367,000</b>	<b>697,000</b>	<b>697,000</b>	<b>-</b>	<b>9,159,000</b>
<b>Total County Project Allocation</b>	<b>\$ 81,398,000</b>	<b>\$ 76,367,000</b>	<b>\$ 75,697,000</b>	<b>\$ 75,697,000</b>	<b>\$ 75,000,000</b>	<b>\$ 384,159,000</b>



### FY21 - FY25 Capital Improvement Plan - Non-County Capital Share

Project Description	FY21	FY22	FY23	FY24	FY25	5-Year Total
<b><u>Roads &amp; Bridges Projects:</u></b>						
Hacks Cross Road	1,000,000	13,120,000	-	-	-	14,120,000
Holmes Road	1,000,000	-	9,600,000	-	-	10,600,000
Houston Levee	1,800,000	-	-	10,800,000	-	12,600,000
Macon Road	1,800,000	-	10,500,000	-	-	12,300,000
Walnut Grove Road	1,000,000	8,587,500	-	-	-	9,587,500
Benjestown Road Pedestrian Bridge	-	2,160,000	-	-	-	2,160,000
<b>Total Roads &amp; Bridges</b>	<b>6,600,000</b>	<b>23,867,500</b>	<b>20,100,000</b>	<b>10,800,000</b>	<b>-</b>	<b>61,367,500</b>
<i>*In FY2021, the 20% County match for Holmes Road is funded from Roads Special Revenue Fund (included in FY21 amounts above)</i>						
<b><u>Community Projects:</u></b>						
Binghampton Sports Complex	250,000	-	-	-	-	250,000
<b>Total Community Projects</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>250,000</b>
<b>Non-County Allocation</b>	<b>\$ 6,850,000</b>	<b>\$ 23,867,500</b>	<b>\$ 20,100,000</b>	<b>\$ 10,800,000</b>	<b>\$ -</b>	<b>\$ 61,617,500</b>



## Summary of FY2021 CIP Allocations by Project - All Funding Sources

Project Number	Project Name	Total Project <sup>1</sup>	County Share <sup>2</sup>
<b><u>BUILDINGS &amp; PROPERTY:</u></b>			
307367	CJC - Chiller Rebuild & Replacement	\$ 4,000,000	\$ 4,000,000
630178	CJC Interior Renovation	1,000,000	1,000,000
350172	Corrections Kitchen Storage	375,000	375,000
350173	Corrections Training Academy	787,500	787,500
350170	Corrections W bldg Roof Replacement	900,000	900,000
307366	County Clerk & Public Defender Renovations	3,317,000	3,317,000
307386	Health Department Building/FF&E/Parking	6,200,000	6,200,000
250284	Renovations at East Data Center	2,000,000	2,000,000
307365	Weather Proofing Renovation (1060 Madison)	700,000	700,000
307368	Youth Justice and Education Center	4,500,000	4,500,000
	<b>Buildings and Property Subtotal</b>	<b>23,779,500</b>	<b>23,779,500</b>
<b><u>INFORMATION TECHNOLOGY:</u></b>			
250289	Core Infrastructure Refresh	1,200,000	1,200,000
250285	Courtroom Technology Update	500,000	500,000
704124	General Sessions Civil Case Management	1,250,000	1,250,000
610177	Land/Mobile Radio for City/County	8,200,000	8,200,000
800772	Register's Office Microfilm Equip. Replace.	796,350	796,350
	<b>Information Technology Subtotal</b>	<b>11,946,350</b>	<b>11,946,350</b>
<b><u>ROADS AND BRIDGES SUMMARY:</u></b>			
301089	Hacks Cross Road	1,000,000	-
301074	Holmes Road	1,000,000	-
301084	Houston Levee	1,800,000	
301083	Macon Road	1,800,000	
301082	Walnut Grove Road	1,000,000	
	<b>Roads and Bridges Subtotal</b>	<b>6,600,000</b>	<b>-</b>
<b><u>COMMUNITY PROJECTS AND CONTINGENCY:</u></b>			
201276	Agricenter Expo Center	300,000	300,000
271271	Big Creek Resiliency	3,000,000	3,000,000
201288	Binghampton Sports Complex	550,000	300,000
301088	Bolton Estates Sewer Connection	550,000	550,000
201289	Transit	1,125,000	1,125,000
201299	Contingency	1,000,000	1,000,000
	<b>Community Projects and Contingency Subtotal</b>	<b>6,525,000</b>	<b>6,275,000</b>
<b><u>CIP Pay-As-You-Go Projects</u></b>			
800873	Trustee's Property Tax Collection System	1,398,000	1,398,000
800972	Voting Machines	5,000,000	5,000,000
	<b>Total County Pay As You Go</b>	<b>6,398,000</b>	<b>6,398,000</b>
<b>SCHOOLS</b>		<b>32,999,150</b>	<b>32,999,150</b>
<b>TOTAL FY21 CIP ALLOCATIONS</b>		<b>\$ 88,248,000</b>	<b>\$ 81,398,000</b>

<sup>1</sup> Includes Federal, State, or Other Governmental reimbursements

<sup>2</sup> Funded by County Resources (Debt & County Funding)



## Shelby County Capital Improvement Plan Summary of Projects Allocated for 2021

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### **Buildings and Property Projects**

#### **CJC - Chiller Rebuild & Replacement: \$4,000,000**

This project replaces chillers located in the Criminal Justice Center and several other County buildings in order to continue providing air conditioning in these locations. The current chillers have performed several years beyond their manufacturer's recommended rebuild between 5 and 10 years. As a result, one chiller has malfunctioned and is in need of replacement. This project is needed to repair chillers that have reached a critical stage and also includes the addition of a chiller to be used while others are down for required and/or preventative maintenance. **Financial Impact: The current chillers have reached a critical stage and will shut down, resulting in the purchase of new chiller and loss of air conditioning for workers.**

#### **CJC Renovations: \$1,000,000 (\$5,000,000 in FY22, FY23, & FY25; \$6,500,000 in FY24)**

The Criminal Justice Center (CJC) was constructed in the late 1970s and opened for business in 1980. While there have been some renovations to the courtrooms within the past 10 years, the office space has been unmodified and is suffering from the wear and tear associated with over 30 years of significant use. Building codes for high-rise buildings have changed since the 1970s, leaving the Criminal Justice Center non-compliant in many areas. This renovation will be implemented as a multi-year project which involves a complete renovation of all floors. Renovations include, but are not limited to: asbestos abatement, ADA upgrades, current high-rise building code compliance, electrical improvements, and office space efficiency modifications. **Financial Impact: Cost reductions from energy efficiencies associated with lighting technology enhancements and space utilization.**

#### **Corrections Kitchen Storage: \$375,000**

This is for Phase II of the kitchen project, which will be to construct a Freezer and Dry Goods storage to increase the capacity of food on-hand for production at the Intake Reception Center (IRC). Phase I was previously submitted to make the IRC kitchen the production kitchen for the entire compound and to close the kitchen in the Main building, as required by a Tennessee Corrections Institute (TCI) inspection. That renovation will allow for the provision of food to the entire facility from a more modern and effective environment. Phase II will reduce the number of times food has to be delivered from the current storage site to the IRC per week. **Financial Impact: SCDC could lose the TCA accreditation, which will affect the ability to house State inmates, the major source of revenue to support the operations at SCDC.**

#### **Corrections Training Academy: \$787,500**

This project will provide materials needed to convert the Women's building (a former housing unit) into the Corrections Training Academy, provide six (6) SCD training staff locations, a dedicated classroom, conference rooms, a gym, and an eat-in kitchen area for the Shelby County Division of Corrections (SCDC). Currently, SCDC provides training for its employees at the Sheriff's Training Academy at 993 Dovecrest Rd. The training includes required annual in-service training for approx. 500 employees and 1,000 non-facility support staff, as well as new recruit training (a 10 week course). The Sheriff's operations have outgrown this facility and are requesting more space. The SCDC maintenance staff will provide the labor. **Financial Impact: Cost reductions from energy efficiencies associated with lighting technology enhancements and space utilization, alleviating the need to expend additional funds to accommodate the Sheriff's growing operations.**

#### **Corrections W Building Roof Replacement: \$900,000 (\$300,000 in FY22)**

The roof for the W building is over 30 years old, is no longer viable for patching, and has been recommended for replacement per the last Tennessee Corrections Institute audits. The repair is necessary to continue the viability of the building and to make it available for converting the building into a Corrections Training Academy, which will allow Shelby County Division of Corrections (SCDC) training operations to move out of the Sheriff's Training Academy at 993 Dovecrest and accommodate the Shelby County Sheriff's Office (SCSO) need to expand its operations at that site. **Financial Impact: The building would be at risk due to the wrapping around the building being damaged by rain to the point that additional cost will be necessary to repair the walls in addition to the roof itself.**



## Shelby County Capital Improvement Plan Summary of Projects Allocated for 2021

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### **County Clerk & Public Defender Renovations: \$3,317,000**

This project will renovate the 1st and 2nd floors of 150 Washington to bring all public-facing operations provided by the Shelby County Clerk's (SCC) to the 1st floor of that building while placing all administrative staff/administration operations of the SCC on the 2nd floor. In addition, this project also includes moving the Public Defender's office from the 2nd to the 3rd and a complete renovation of the 3rd floor to accommodate the Public Defender's operational needs. The scope of work will include HVAC and electrical modifications, space efficiency improvements, ADA / Life Safety compliance, low voltage wiring/retrofits and new interior finishes. **Financial Impact: Improves public's ease of access to services and efficiency for staff.**

### **Health Department Building/Parking: \$6,200,000**

The Shelby County Health Department facility is located at 814 Jefferson. This project will include the safe demolition of the existing "former" Health Department buildings and construction of a new parking lot in FY21. The demolition of the old buildings and construction of new parking lot were part of an additive alternate in the original project specifications for the construction of a new Health Department building. The construction of a new building for the Health Department was completed in FY20. **Financial Impact: The County is currently paying for Health Department employees to park offsite. Existing building continues to deteriorate, inviting vagrant trespassing.**

### **Renovations East Data Center: \$2,000,000**

The County's East Data Center was constructed in the late 1990's as the disaster recovery site for the County's mainframe computers 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 data center, 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 Data Center 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. **Financial Impact: Reduced risk of data loss as well as improved efficiency for staff.**

### **Weather Proofing Renovation (1060 Madison): \$700,000**

1060 Madison is a 26,000 square foot, three-story building currently housing several work groups of the Community Services Division. Project is to reseal around all windows, apply weatherproof sealant to exterior of building, and reseal roof edge and parapet. **Financial Impact: Building had recent renovations to the interior, but it is experiencing water damage, especially around the windows. It is also expected that the parapet wall around the roofline and the exterior of the structure itself has suffered from age and is in need of sealing against the weather/water infiltration.**

### **Youth Justice & Education Center: \$4,500,000 (\$11,000,000 in FY22)**

Shelby County completed a facility assessment and master plan for the existing Juvenile Court facility in January 2017. The facility assessment identified multiple deficiencies in the housing and education facility of the detention area. The Master Plan developed from the facility assessment included options for the renovation of the detention areas and Juvenile center. The best option to bring the facility up to today's standard with a vision of the future is a new Juvenile facility. This project will be the design and renovation of a new Juvenile facility, which will include a housing area for 80 to 120 Juveniles, a new education center, and recreational space, including a new gymnasium. The proposed location is 3420 Old Getwell Road. **Financial Impact: Utility costs are expected as well as maintenance costs.**



## Shelby County Capital Improvement Plan Summary of Projects Allocated for 2021

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### Information Technology Projects

#### **Core Infrastructure Refresh: \$1,200,000**

Replace current core servers and network hardware and software. Current core infrastructure systems that will have been in service 10 years will be at or nearing end-of-life, and they need to be replaced. This project will also address expected expansion of infrastructure to support evolving initiatives. **Financial Impact: Energy costs are expected to be reduced as the more efficient technology produces less heat.**

#### **Courtroom Technology Updates: \$500,000 (\$500,000 in FY22)**

Shelby County Support Services will soon begin refurbishing many of the Courtrooms. This project will attempt to complement the structural improvements that Support Services is making with the appropriate technology upgrades as the courtrooms are refurbished. This project's goal is to upgrade all courtrooms. **Financial Impact: The technology upgrades will require Audio/Video support, but this is necessary for efficiency in providing public access to our court system.**

#### **General Sessions Civil Case Management: \$1,250,000 (\$750,000 in FY22)**

The General Sessions Civil Court Case Management system is at the end of its life. The vendor has stopped providing new versions that now requires the Court Clerk's Office to replace the Contexte 6.0 system. The GS Civil Division collects and disburses \$40M per year to external stakeholders. The case management system will contain financials and will enhance the revenue of the Court Clerk's Office with e-filing and expedite the case processing time. **Financial Impact: This project is essential to maintain proper case management for citizens. In doing so, it reduces risk of litigation.**

#### **Land/Mobile Radio for City/County: \$8,200,000 (\$7,200,000 in FY22)**

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. **Financial Impact: The new radio system is expected to reduce ongoing maintenance costs for repairs of aging handheld radio units.**

#### **Register's Office Microfilm Equipment Replacement: \$796,350**

Shelby County Register's Office currently has two Kodak Digital Archive Writers that are 17 years old and end-of-life. The current Kodak Digital Archive Writers are used to convert digital images to microfilm, provided that the documents are required to be kept permanently. At present, the Register has no means of writing large images to 35mm film. The suggested digital to microfilm machine actually writes 15mm and 35mm. The Register's Office would also like to purchase a second machine that converts microfilm to digital. A lot of current microfilm could be converted to digital, put into OnBase, and made more widely available to Shelby County Government offices. This includes the purchase of high-speed scanners. **Financial Impact: Currently in violation of certain State law mandating conversion of Digital to Microfilm due to current equipment at end-of-life with no maintenance agreement on it.**

### Roads and Bridges Projects

#### **Hacks Cross Road: \$1,000,000 (\$200,000 funded from Roads & Bridges Special Revenue, \$800,000 Federally funded), FY22 \$13.12M Federal funding & \$3.3M County Share**

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 that is a significant traffic generator. **Financial Impact: Road**



## Shelby County Capital Improvement Plan Summary of Projects Allocated for 2021

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*expansions increase annual repaving cost; additional funding provided in Roads & Bridges operating budget.*

**Holmes Road Expansion: \$1,000,000 (\$200,000 funded from Roads & Bridges Special Revenue, \$800,000 Federally funded), FY23 \$9.6M Federal funding & \$2.4M County Share**

This project improves a 2.2-mile residential segment of Holmes Road that is recommended for improvement due to growth in this area of Shelby County and the need for improved pedestrian and bicycle mobility. The roadway is being improved from two to four lanes with a tree-d median, bicycle lanes, and sidewalks. A large elementary school lies along this section of roadway. ***Financial Impact: Road expansions increase annual repaving cost; additional funding provided in Roads & Bridges operating budget.***

**Houston Levee Road: \$1,800,000 (\$450,000 funded from Roads & Bridges Special Revenue, \$1,350,000 Federally funded), FY24 \$10.8M Federal funding & \$3.6M County Share**

This project widens a 1.67-mile segment of Houston Levee Road from Walnut Grove to the Wolf River Bridge from two to four lanes. The roadway segment will include a landscaped median with pedestrian and bicycle facilities. This project improves emergency vehicle access along a major north-south corridor in Shelby County. The project is being funded as an 75/25 cost share with 75% of the funding being provided by federal through state transportation funds. ***Financial Impact: Road expansions increase annual repaving cost; additional funding provided in Roads & Bridges operating budget.***

**Macon Road: \$1,800,000 (\$450,000 funded from Roads & Bridges Special Revenue, \$1,350,000 Federally funded), FY23 \$10.5M Federal funding & \$3.5M County Share**

This project improves a 1.73-mile segment of Macon Road from two to four lanes from Berryhill Road to Houston Levee Road with pedestrian and bicycle facilities, and it includes 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. The project is being funded as an 75/25 cost share with 75% of the funding being provided by federal through state transportation funds. ***Financial Impact: The impacts of deferring this project are unexpended federal funds are subject to rescission and deferring this project will likely result in increases in construction costs.***

**Walnut Grove Road: \$1,000,000 (\$250,000 funded from Roads & Bridges Special Revenue, \$750,000 Federally funded), FY22 \$8.6M Federal funding & \$2.9M County Share**

This project improves a 1.0-mile 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 Gray's Creek. This project is designed with an oversized median to allow for additional expansion in the future. The intersection of Houston Levee Road and Walnut Grove Road is being improved within this project scope. This route provides one of only two east-west crossings of Gray's Creek. The project is being funded as an 75/25 cost share with 75% of the funding being provided by federal through state transportation funds. ***Financial Impact: The impact of deferring this project is unexpended federal funds that are subject to rescission. Deferring this project will likely result in increases in construction costs.***

### **Community Projects**

**Agricenter Expo Center Construction and Renovation: \$300,000 (\$4.5M in FY23)**

Agricenter Concrete Decking and Pyramid Roof Renovation in FY 2021 is requested to preserve County infrastructure. The FY 2023 CIP request for the Agricenter East Exhibition Pavilion and Amphitheatre project completes construction and renovation of the programmed floor space for the Agricenter Exhibition Center. ***Financial Impact: Lost revenue from the inability to book projected "new" events as well as loss of events due to aging infrastructure that does not meet the standards expected by our customers.***

**Big Creek Resiliency Project: \$3,000,000**

This project provides 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



## Shelby County Capital Improvement Plan Summary of Projects Allocated for 2021

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with damages exceeding \$500,000,000. This project will increase the storage capacity for stormwater 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. **Financial Impact: Flood risk reduction. Investment mitigates cost of potential damages and recovery efforts.**

### **Binghampton Sports Complex: \$550,000 (\$300,000 County-funded, \$250,000 funded by Broad Avenue Community and Economic Development (BRACED))**

A \$550,000 sports complex is planned for the Binghampton neighborhood on a 2.6-acre lot at the corner of Broad Avenue and Carpenter Street. The project is being led by the Broad Avenue Community and Economic Development (BRACED) Corp., an offshoot of First Baptist Church — Broad. “This is an opportunity to provide our children, families and seniors with a quality space to gather, build leadership skills and character through athletics and put their health and wellness into action,” said First Baptist Pastor Keith Norman, who is CEO of BRACED Corp. “The BRACED Corporation hopes this facility will be a beacon of positivity for the Binghampton community, but also an asset to meet the needs of Shelby County Schools, youth and senior-focused groups and all people of Memphis and Shelby County.” The sports complex will include a multipurpose athletic field named after 2014 Pro-Football Hall of Famer Claude Humphrey, a walking and running track, and a pavilion for senior citizens. Programming and resources will be geared toward children, families, and senior citizens. It will be large enough to hold about 500 people. **Financial Impact: Engages community in health lifestyle activities**

### **Bolton Estates Sewer Connection: \$550,000**

This project is the construction of approximately 2.0 miles of sewer force main and a new lift station to carry the sewage currently treated at the Bolton Estates Wastewater Treatment Plant to the Chapel Hill Wastewater Treatment Plant. By connecting the Bolton Estates sewer to Chapel Hill, the County will be able to decommission the Bolton Estates Sewer Plant and consolidate plant operations. Twenty-six homes are currently being serviced by this treatment plant. **Financial Impact: The connection will minimize major repair needs in future years.**

### **Transit: \$1,125,000 (\$1,125,000 in FY22 & FY23)**

This funding is an investment in creating a sustainable and dedicated capital investment in public transportation capital projects that implement clean energy and hybrid energy projects and purchases that reduce the overall negative environmental impact of transportation modes that rely on fossil fuels. Examples of expenditures the County can legally apply CIP proceeds towards are hybrid vehicles, tracking software, and other capital improvements mitigating environmental impact and/or the rider experience. Amount represents 1.5% (\$1,125,000) of CIP Budget (\$75M) per County Ordinance approved February 10, 2020 item #27. **Financial Impact: This project supports clean energy transportation projects that positively impacts the environment.**

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

## **Pay-as-You-Go Projects**

### **Trustee's Property Tax Collection System: \$1,398,000 (\$1,367,000 in FY22, \$697,000 in FY23 & FY24)**

The Trustee is seeking to implement a highly configurable, enterprise-level, Comprehensive Software Solution for Property Tax Payments and Collections with the functionality to maintain, bill, collect, distribute, and track properties with the associated taxes. The system must provide for multiple integration points or modules to facilitate and streamline property tax administration across the entire property lifecycle, including but not limited to deed registration, property valuation, and tax collection. The existing tax solution is twenty-years old and is required to sustain critical county operations, specifically those related to revenue. **Financial Impact: Future staffing reductions are expected as a result of this new software. Also, the new licensing fees will be a reduction from the prior system's licensing fees.**



## Shelby County Capital Improvement Plan Summary of Projects Allocated for 2021

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### **Voting Machines: \$5,000,000** *(carryforward from FY20)*

Replacement of voting machines, tabulation software, servers, and electronic poll books. 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 it has considerably higher operating costs. Ballot marking systems have lower rates of voter error and lower operating costs, but they have a higher initial purchase price. ***Financial Impact: Operating costs may increase for either type of device.***

### **Schools**

For FY21, the County Commission approved total allocations in the amount of \$32,999,150 for capital funds for all school districts as a response to a capital improvement request made by Shelby County Schools (SCS). Of this amount, \$25,466,024 is provided to SCS and \$7,533,126 is the combined total provided to all other schools districts within Shelby County based on Weighted Full-Time Equivalent Average Daily Attendance (WFTEADA), as required of the County by TN State law when providing funds to SCS. Specific projects will be subsequently approved by separate resolution of the County Commission and Shelby County Board of Education. The County Commission does not have project approval authority for the municipal school districts.

## Capital Assets/Projects Budgeted In Other Funds in FY21

Listed below are capital asset acquisitions or construction projects that have been budgeted for FY21 but will not be funded from CIP. The specific fund and nature of the expenditure is indicated for each.

<u>Amount</u>	<u>Division/Fund</u>	<u>Description of Planned Expenditures:</u>
62,558	Administration & Finance	Office Furniture & Building Improvements
73,578	Public Works	Infrastructure, Buildings, & Heavy Equipment
54,000	Health Services	Conversion of Van for Rabies Control, & Other Equipment
3,024,475	Sheriff	Passenger Vehicles & Heavy Equip., Electronic & Comp. Equip.
4,383	Other Elected Officials	Office Furniture & Equip., Electronics & Equip.
<b>\$ 3,218,994</b>	<b>Total General Fund</b>	
1,643,143	Roads & Bridges Fund	Electronics, Utility/Other Vehicles, Heavy Equip.
6,000,000	Roads & Bridges Fund	Asphalt Paving - Infrastructure, Land, & Right of Way
75,000	Engineering	Utility & Other Vehicles
400,000	Storm Water Fund	Construction Contracts
179,100	Sewer Maintenance	Architectural & Engineering Services for Cotton Creek
50,000	Vector Control Fund	Utility & Other Vehicles
35,000	Sheriff ALERT Fund	Passenger Vehicles & Utility Vehicles
750,000	Sheriff Narcotics Fund	Electronic & Computer Equipment, Vehicles & Building Improv.
15,000	Criminal Court Clerk	Electronic & Computer Equipment
2,000	General Sessions Civil	Building Improvements
3,338	General Sessions Criminal	Electronic & Computer Equipment
18,757	Register DP Fund	Electronic & Computer Equipment
<b>\$ 9,171,338</b>	<b>Total Special Revenue Fund</b>	
332,031	CAO - Office of Preparedness	Electronic & Comp. Equip. and Passenger Vehicle for Homeland
41,140	Corrections	Offender Re-Entry Program Building Improvements
102,750	Health	Heavy equipment & Utility/Other Vehicles -Hospital Prep Coalition
2,841,678	Planning & Development	Electronic & Computer Equipment and Land Improvements
52,458,399	Planning & Development	Buildings & Improvements, Land, CIP - Construction Contracts for HUD Resiliency Program Projects
7,944,185	Public Works	Congestion Management Projects (CMAQ Grants)
3,940,000	Public Works	Roads & Bridges Maintenance Grant 766 (Paving)
500,628	Sheriff	Utility/Other Vehicle for Federal Emergency Management Agency (FEMA) and and Electronic & Comp. Equip.
2,730	Judicial	Office Furniture & Equipment
<b>\$ 68,163,541</b>	<b>Total Grant Funds</b>	
1,266,122	Codes Enforcement	Buildings & Improvements for Office Renovations
597,100	Fire Department	Electronics, & Other Equipment
2,560,000	Fire Department	Utility/Other Vehicles
9,140,000	Fire Department	Buildings & Improvements for Station 60' Land
339,300	Corrections	Vehicles, Heavy Equip., Electronic & Comp. Equip.
400,000	Corrections	Buildings & Improvements & Heavy Equipment
<b>\$ 14,302,522</b>	<b>Total Enterprise Funds</b>	
50,000	IT Internal Service Fund	Electronic & Computer Equipment
490,200	Fleet Vehicle Replacement Fund	Utility/Other Vehicle Purchases for Replacement Program
<b>\$ 540,200</b>	<b>Total Internal Service Funds</b>	
<b>\$ 95,396,595</b>	<b>Total Capital Asset Acquisitions/Projects Not Funded from CIP</b>	



**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".

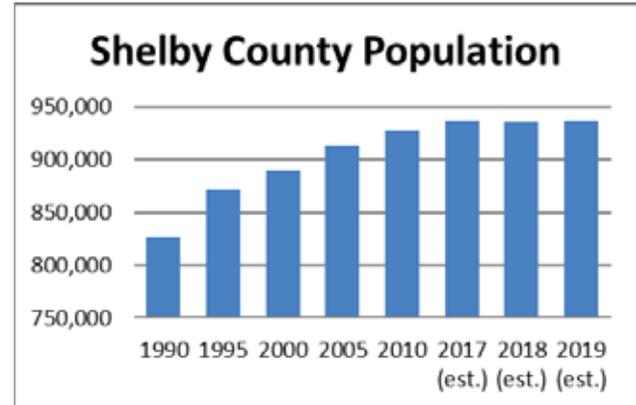
**Geographics**

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 Count, Mississippi
West .....	Crittenden County, Arkansas

**Demographics**



**Population Density (sq. mile):**

Shelby County .....	1,228
Nashville-Davidson County .....	1,412
Atlanta Metro .....	3,806
New York City .....	27,547

**Municipalities within Shelby County (Pop.):**

Memphis .....	651,073
Arlington .....	11,743
Bartlett .....	59,440
Collierville .....	51,040
Germantown .....	39,225
Lakeland .....	12,642
Millington .....	10,641
Unincorporated Area .....	101,362
<b>Total</b> .....	<b>937,166</b>

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

**Racial Mix:**

Black .....	54.3%
White .....	35.3%
Hispanic .....	6.6%
Asian .....	2.8%
All Other .....	1.0%

**Sex:**

Male .....	47.4%
Female .....	52.6%

**Age Characteristics:**

Ages 0 to 19 .....	27.3%
Ages 20 to 39 .....	28.0%
Ages 40 to 69 .....	35.8%
Age 70 and over .....	8.9%
Median age .....	36.0 years

Source: census.gov QuickFacts

**Education**

**Public School Enrollment (ADM\* basis):**

2014 .....	141,680
2015 .....	138,820
2016 .....	134,790
2017 .....	132,691
2018 .....	137,613
2019 .....	137,713

\*ADM: Average Daily Student Membership (Enrollment)

**SCS District Funding Source:**

Local .....	40.9%
State .....	43.5%
Federal/Other .....	15.6%

Source: TN Department of Education data downloads

**Community Education Level:**

(in population 25 years or older)

Less than high school diploma .....	11.9%
High school grad (includes equivalency) .....	28.5%
Some college, no degree .....	21.7%
Associate's degree .....	6.4%
Bachelor's degree .....	18.9%
Graduate or professional degree .....	12.6%

Source: US Census Bureau American Fact Finder – Educational Attainment 2018 American Community Survey 1-Year Estimates

**Economics**

**Unemployment Rates:**

Memphis City .....	11.2%
Shelby County .....	11.4%
Tennessee .....	9.7%
United States .....	11.1%

Source: Bureau of Labor Statistics

**Median Household Income:**

Memphis .....	\$37,199
Shelby County .....	\$47,500
Tennessee .....	\$52,375
United States .....	\$61,937

**Families below poverty level:**

Memphis .....	21.6%
Shelby County .....	16.2%
Tennessee .....	11.3%
United States .....	9.3%

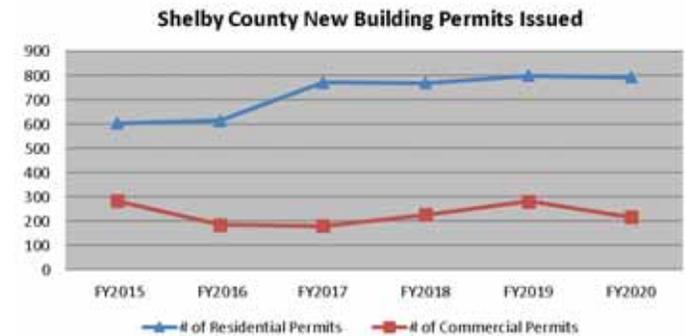
**Median Home Values**

Memphis .....	\$103,700
Shelby County .....	\$157,700
Tennessee .....	\$177,500
United States .....	\$229,700

Source: census.gov American Fact Finder Guided Search 2018 American Community Survey 1-Year Estimates

**New Building Permits Issued in Shelby County:**

	# of Residential Permits	# of Commercial Permits
FY2015	603	284
FY2016	615	185
FY2017	772	180
FY2018	770	228
FY2019	800	283
FY2020	793	218



**New Building Valuations in Shelby County:**

	Residential Valuation	Commercial Valuation
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
FY2019	\$221,687,427	\$921,442,372
FY2020	\$223,759,118	\$806,639,125

**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 2021 (Tax year 2020):**

(Per \$100 assessed value)

Shelby County .....	\$4.05
Memphis City .....	\$3.19
Arlington .....	\$1.37
Bartlett .....	\$1.83
Collierville .....	\$1.83
Germantown .....	\$1.95
Lakeland .....	\$1.24
Millington .....	\$1.53

Source: Shelby County Assessor Website (2020 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	4.6%
2	Shelby County Schools	Public School System	15,500	2.4%
3	Tennessee State Government	State Government	15,400	2.3%
4	United States Government	Federal Government	13,400	2.0%
5	Methodist Le Bonheur Healthcare	Health Care	13,183	2.0%
6	City of Memphis	City Government	8,200	1.3%
7	Baptist Memorial Health Care	Health Care	7,313	1.1%
8	Naval Support Activity Mid South	Military Installation	6,500	1.0%
9	Wal-Mart Inc.	Retail Operations	6,280	1.0%
10	The Kroger Co.	Retail Groceries	6,198	0.9%
Total Employed by Top 10			121,974	18.6%
Total Employed by Other Employers			534,026	81.4%
Total Metro Area Employment			656,000	100.0%

**Source:** Largest employer data is taken from the Memphis Business Journal Book of Lists 2019-2020 published Dec. 27, 2019. Total employment data is included in the Book of Lists 2018-2019. 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

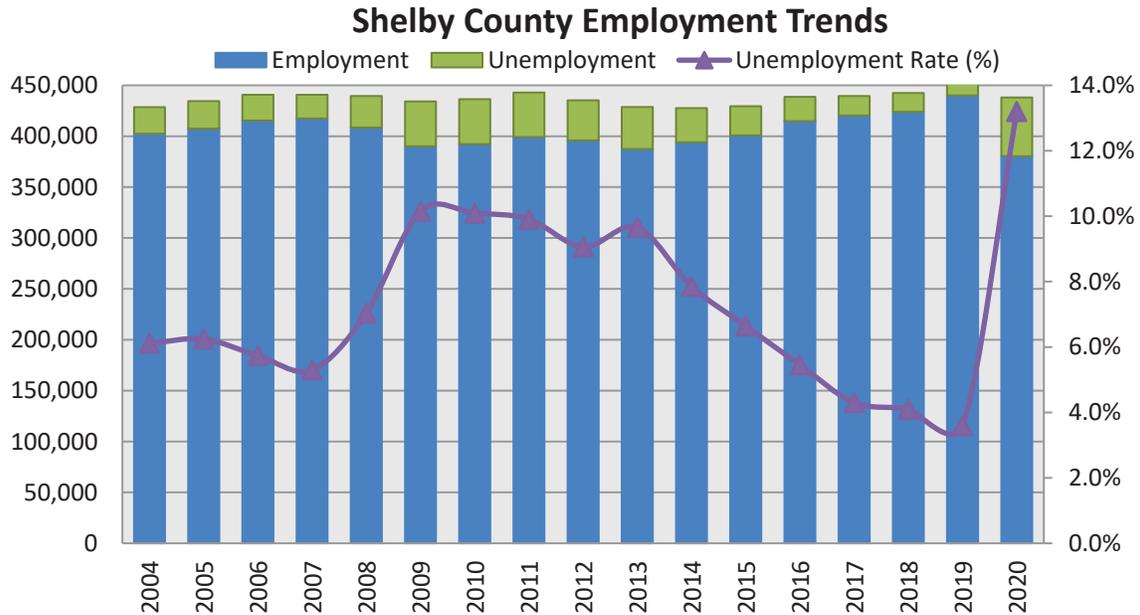
Rank	Name of Taxpayer	Type of Business	Taxable Assessed Value	Percentage of Total Assessed Value
1	Federal Express Corporation	Transportation	\$ 748,352,699	3.67%
2	Lightman Michael A	Commercial Real Estate	69,570,020	0.34%
3	Kroger Companies	Grocery Retailers	67,587,515	0.33%
4	AT&T Mobility LLC	Telecommunications	67,565,856	0.33%
5	G&I VII Retail Carriage LLC	Retail Operations	66,507,080	0.33%
6	Exter Property Group	Commercial Real Estate	66,387,320	0.33%
7	Galleria at Wolfchase LLC	Retail Operations	64,245,340	0.31%
8	AMISUB (SFH) Inc.	Health Care	55,057,715	0.27%
9	Baptist Memorial Hospital	Health Care	54,542,945	0.27%
10	BNSF Railway Company	Railway Operations	47,253,028	0.23%
Total Assessed Valuation of Top 10 Taxpayers			1,307,069,518	6.41%
Balance of Assessed Valuation			19,098,257,722	93.59%
Total Assessed Valuation			\$20,405,327,240	100.00%

**Source:** Shelby County Assessor and Trustee Offices, Fiscal 2020.

Demographic/Economic Trends Shelby County, Tennessee

Year	County Population	Personal Income	Per Capita Income	Unemployment Rate
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	\$ 44,650,627	\$ 47,655	4.3%
2018	935,764	\$ 46,287,828	\$ 49,465	4.1%
2019	937,166	N/A	N/A	3.6%
2020	N/A	N/A	N/A	11.4%

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 %
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	2017	4.11	20,247,539,027	67,338,526,740	30.07%	52.7%	33.4%	7.5%	6.4%
2019	2018	4.05	20,371,062,341	67,794,202,302	30.05%	52.8%	33.3%	7.7%	6.3%
2020	2019	4.05	20,405,327,240	68,050,683,051	29.99%	53.2%	33.6%	7.3%	5.9%

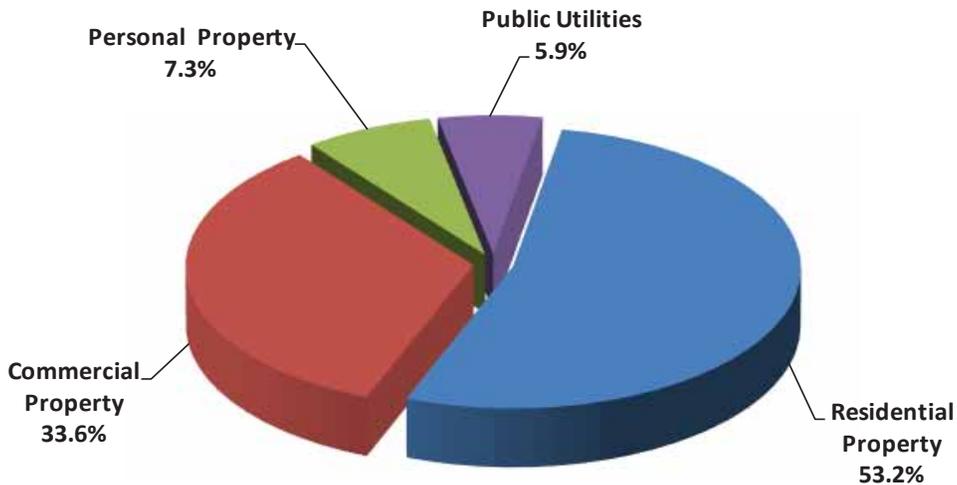
(a) *Public Utilities information is based on information received from the State of Tennessee Comptroller of the Treasury assessments.*

(b) *Assessed value is the most current tax year value prepared by the County Assessor of Property as of*

(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 2014 and 2018 amounts.*

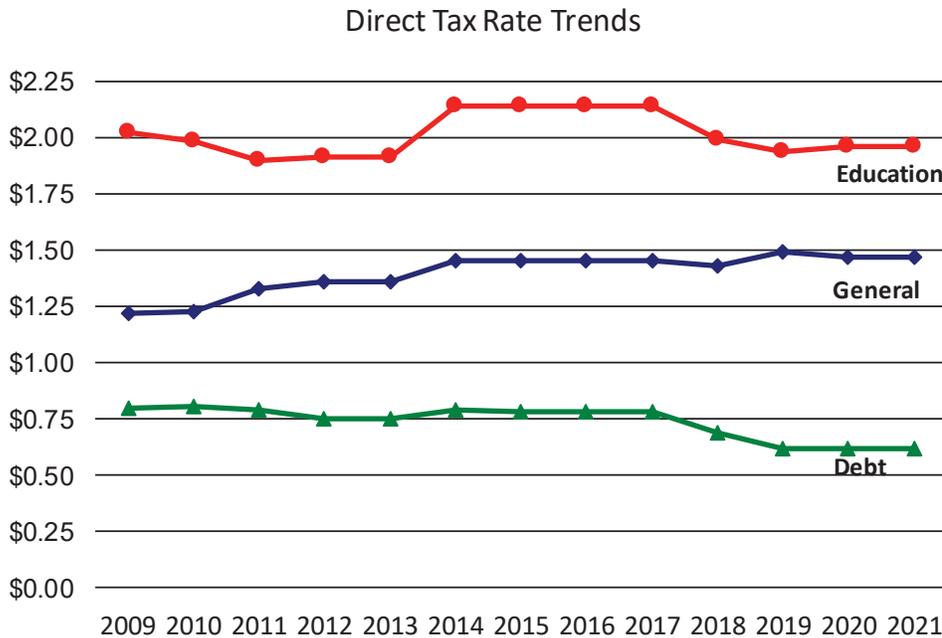
Assessed Values by Source



Direct and Overlapping Property Tax Rates Trends

FISCAL YEAR	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>DIRECT TAX RATES: (a)</b>													
General Fund	1.22	1.23	1.33	1.36	1.36	1.45	1.45	1.45	1.45	1.43	1.49	1.47	1.47
Education (b)	2.02	1.98	1.90	1.91	1.91	2.14	2.14	2.14	2.14	1.99	1.94	1.96	1.96
Debt Service	0.80	0.81	0.79	0.75	0.75	0.79	0.78	0.78	0.78	0.69	0.62	0.62	0.62
<b>Total Direct Rate</b>	<b>4.04</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>	<b>4.02</b>	<b>4.38</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>	<b>4.11</b>	<b>4.05</b>	<b>4.05</b>	<b>4.05</b>
<b>Rural School Bonds (c)</b>													
	0.05	0.04	0.04	0.04	0.04	0.04	-	-	-	-	-	-	-
<b>Total Tax Rate</b>	<b>4.09</b>	<b>4.06</b>	<b>4.06</b>	<b>4.06</b>	<b>4.06</b>	<b>4.42</b>	<b>4.37</b>	<b>4.37</b>	<b>4.37</b>	<b>4.11</b>	<b>4.05</b>	<b>4.05</b>	<b>4.05</b>
<b>OVERLAPPING RATES: (d)</b>													
Memphis (e)	3.25	3.20	3.20	3.20	3.20	3.40	3.40	3.40	3.40	3.27	3.19	3.19	3.19
Arlington	1.00	1.00	1.00	1.00	1.00	1.15	1.15	1.15	1.15	1.15	1.15	1.15	1.37
Bartlett	1.54	1.49	1.49	1.49	1.49	1.62	1.62	1.62	1.62	1.83	1.83	1.83	1.83
Collierville	1.28	1.18	1.18	1.43	1.43	1.43	1.53	1.78	1.78	1.63	1.83	1.83	1.83
Germantown	1.54	1.43	1.43	1.49	1.49	1.93	1.93	1.93	1.93	1.97	1.95	1.95	1.95
Millington	1.23	1.23	1.23	1.23	1.23	1.53	1.53	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	1.25	1.24

- (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.



<b>ACA</b>	Affordable Care Act
<b>ADA</b>	Americans with Disabilities Act
<b>ADA</b>	Average Daily Attendance
<b>CAFR</b>	Comprehensive Annual Financial Report
<b>CAO</b>	Chief Administrative Officer
<b>COBRA</b>	Consolidated Omnibus Budget Reconciliation Act
<b>CPA</b>	Certified Public Accountant
<b>CDBG</b>	Community Development Block Grant
<b>CIP</b>	Capital Improvement Program
<b>CPI</b>	Consumer Price Index
<b>DOT</b>	Department of Transportation
<b>EDA</b>	Economic Development Administration
<b>EEO</b>	Equal Employment Opportunity
<b>EMCP</b>	Extendible Municipal Commercial Paper
<b>EPA</b>	Environmental Protection Agency
<b>FASB</b>	Financial Accounting Standards Board
<b>FEMA</b>	Federal Emergency Management Agency
<b>FLSA</b>	Fair Labor Standards Act
<b>FMLA</b>	Family and Medical Leave Act
<b>FTE</b>	Full-Time Equivalent
<b>FY</b>	Fiscal Year
<b>GAAP</b>	Generally Accepted Accounting Principles
<b>GARF</b>	Grant Accounting Report Form
<b>GASB</b>	Governmental Accounting Standards Board
<b>GIS</b>	Geographic Information Systems
<b>GOB</b>	General Obligation Bonds
<b>GFOA</b>	Government Finance Officers Association
<b>HUD</b>	Federal Department of Housing and Urban Development
<b>HVAC</b>	Heating, Ventilation & Air Conditioning
<b>LAN</b>	Local Area Network
<b>LOSB</b>	Locally-Owned Small Business
<b>MATA</b>	Memphis Area Transit Authority
<b>MHA</b>	Memphis Housing Authority
<b>MLG&amp;W</b>	Memphis Light, Gas & Water
<b>M/WBE</b>	Minority/Woman Business Enterprise
<b>OJI</b>	On the Job Injury
<b>OPD</b>	Office of Planning & Development
<b>OPEB</b>	Other Post-Employment Benefits
<b>OSHA</b>	Occupational Safety and Health Administration
<b>O&amp;M</b>	Operating & Maintenance
<b>PILOT</b>	Payment In Lieu of Taxes
<b>RFP</b>	Request for Proposal (bid)
<b>SWAT</b>	Special Weapons and Tactics
<b>TCA</b>	Tennessee Code Annotated
<b>TDZ</b>	Tourist Development Zone
<b>TIF</b>	Tax Increment Financing
<b>TVA</b>	Tennessee Valley Authority
<b>WFTE</b>	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** 160 N. Main St., Suite 1134, Memphis, TN 38103  
**SHELBY COUNTY WEBSITE** <http://www.shelbycountyttn.gov>

**MAYOR**


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**MAYOR** 160 N. Main St., Suite 1134, Memphis, TN 38103 222-2000  
 Lee Harris

**BOARD OF COMMISSIONERS**


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**CHAIRMAN** 160 N. Main St., Suite 600, Memphis, TN 38103 222-1000  
 Mark Billingsley

**CHAIRMAN PRO TEMPORE** 160 N. Main St., Suite 600, Memphis, TN 38103 222-1000  
 Eddie S. Jones, Jr.

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

**OTHER ELECTED OFFICIALS**


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**SHERIFF** 201 Poplar Ave., Suite 902, Memphis, TN 38103 222-5000  
 Floyd Bonner, Jr.  
<http://www.shelby-sheriff.org>

**ASSESSOR OF PROPERTY** 1075 Mullins Station Rd., Memphis, TN 38134 222-7001  
 Melvin Burgess  
<http://www.assessor.shelby.tn.us>

**COUNTY CLERK** 150 Washington Ave., Memphis, TN 38103 222-3000  
 Wanda Halbert

**COUNTY REGISTER** 1075 Mullins Station Rd., Suite 165 222-8100  
 Shelandra Y. Ford  
<http://register.shelby.tn.us>

**COUNTY TRUSTEE** 157 Poplar Ave., Suite 200, Memphis, TN 38103 432-4829  
 Regina Morrison Newman  
<http://www.shelbycountytrustee.com>

**JUDICIAL OFFICERS**


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**ATTORNEY GENERAL** 201 Poplar Ave., Memphis, TN 38103 222-1300  
 Amy P. Weirich  
<http://www.scdag.com>

**CHANCERY COURT CLERK** 140 Adams Ave., Suite 308, Memphis, TN 38103 222-3903  
 William Hall  
<http://chancerycourt.co.shelby.tn.us/>

**CIRCUIT COURT CLERK** 140 Adams Ave., Room 324, Memphis, TN 38103 222-3802  
 Temiika Gipson  
[www.circuitcourt.co.shelby.tn.us](http://www.circuitcourt.co.shelby.tn.us)

**CRIMINAL COURT CLERK** 201 Poplar Ave., Room 4-01, Memphis, TN 38103 222-3200  
 Heidi Kuhn  
<http://www.criminalcourt.co.shelby.tn.us>

**GENERAL SESSIONS COURT CLERK** 140 Adams Ave., Suite 137, Memphis, TN 38103 222-1390  
 Edward L. Stanton, Jr.  
[www.generalsessionscourt.co.shelby.tn.us](http://www.generalsessionscourt.co.shelby.tn.us)

**JUVENILE COURT CLERK** 616 Adams Ave., Memphis, TN 38105 405-8843  
 Janis Fullilove

**PROBATE COURT CLERK** 140 Adams Ave., Room 124, Memphis, TN 38103 222-3750  
 William Morrison  
<http://www.shelbyprobate.com>

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**DIVISION ADMINISTRATIVE OFFICES**


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<b>CHIEF ADMINISTRATIVE OFFICE</b> Dwan Gilliom, CAO Dr. LaSonya Hall, Deputy CAO	160 N. Main St., Suite 1122, Memphis, TN 38103	222-2000
<b>COUNTY ATTORNEY</b> Marlinee Iverson, County Attorney	160 N. Main St., Suite 9500, Memphis, TN 38103	222-2100
<b>ADMINISTRATION &amp; FINANCE</b> Mathilde Crosby, Director	160 N. Main St., Suite 800, Memphis, TN 38103	222-2210
<b>INFORMATION TECHNOLOGY SERVICES</b> John Halbert, Chief Information Officer	160 N. Main St., Suite 1125, Memphis, TN 38103	222-2095
<b>PLANNING &amp; DEVELOPMENT</b> John Zeanah, Director	125 N. Main St., Room 468, Memphis, TN 38103 <a href="http://www.dpdgov.com">http://www.dpdgov.com</a>	576-7197
<b>PUBLIC WORKS</b> Cliff Norville, Director	160 N. Main St., Suite 1127, Memphis, TN 38103	222-2036
<b>CORRECTIONS</b> Anthony Alexander, Director	1045 Mullins Station Rd., Memphis, TN 38134	222-8906
<b>HEALTH SERVICES</b> Alisa Haushalter, Director	814 Jefferson Ave., Memphis, TN 38103	222-9000
<b>COMMUNITY SERVICES</b> Dorcas Young Griffin, Director	160 N. Main St., Suite 350, Memphis, TN 38103	222-2040

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**OTHER DEPARTMENTS**


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<b>AGING COMMISSION</b> Kim Daugherty, Administrator	2670 Union Ave., Suite 1000, Memphis, TN 38112 <a href="http://www.agingcommission.org">http://www.agingcommission.org</a>	222-4100
<b>CRIME VICTIMS CENTER</b> Sandra Bromley, Administrator	1750 Madison Ave., Suite 100, Memphis, TN 38104 <a href="http://www.shelbycountyttn.gov/crimevictimscenter">Shelby County, TN - Official Website - Crime Victims Center</a>	222-3950
<b>DIVORCE REFEREE</b> Cary C. Woods, Divorce Referee	140 Adams Ave., Room 327, Memphis, TN 38103	222-2150
<b>FIRE SERVICES</b> Alvin Benson, Fire Chief	1075 Mullins Station Rd., Bldg. "C", 2nd Floor, Memphis, TN 38134 <a href="http://www.scfdtm.org">http://www.scfdtm.org</a>	222-8010
<b>HUMAN RESOURCES</b> Steven Massie, Administrator	160 N. Main St., Suite 1124, Memphis, TN 38103	222-2053
<b>JURY COMMISSION</b> Tiffany Kimmons, Coordinator	157 Poplar Ave., Room 136, Memphis, TN 38103	222-1650
<b>PUBLIC AFFAIRS</b> Candice Grose, Public Information Officer	160 N. Main St., Suite 1141, Memphis, TN 38103	222-2037
<b>PUBLIC DEFENDER</b> Phyllis Aluko, Chief Public Defender	201 Poplar Ave., Suite 201, Memphis, TN 38103	222-2800
<b>PURCHASING</b> Christin Webb, Administrator	160 N. Main St., Suite 900, Memphis, TN 38103	222-2250
<b>ELECTION COMMISSION</b> 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>.

- Ordinance Fixing the Tax Rate for Shelby County for the Tax Year 2020 (Fiscal Year 2021)
- Resolution Approving and Appropriating the Shelby County Operating Budget for Fiscal Year 2021 (with Exhibits)
- Resolutions approving the Shelby County Capital Improvement Budget for Fiscal Year 2021 and the Corresponding Five Year Capital Improvement Plan for Fiscal Years 2021-2025. (Exhibits have not been duplicated in the Appendix because they are presented in the CIP section of the budget document)

Item #: 21

Moved by: BROOKS

Prepared by: Mathilde Crosby

Seconded by: MORRISON

Reviewed by: Megan Smith

ORDINANCE NO.: 512

ORDINANCE FIXING THE TAX RATE FOR SHELBY COUNTY AT \$4.05 FOR THE TAX YEAR 2020. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR.

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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 2020 at this time.

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 2020 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	\$ 1.96
COUNTY GENERAL FUND	1.47
DEBT SERVICE FUND	<u>0.62</u>
TOTAL	<u>\$4.05</u>

BE IT FURTHER RESOLVED, That Should the amount collected for schools exceed the amount appropriated for Fiscal Year 2021, the excess of collections over the amount appropriated shall be held in the Education Fund and be applied to the appropriation for Fiscal Year 2022.

BE IT FURTHER 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 2021, 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.



Lee Harris  
County Mayor

Date: 7/6/2020

ATTEST:

Clerk of County Commission

FIRST READING  
AS AMENDED: April 20, 2020

SECOND READING: May 4, 2020

ADOPTED  
THIRD READING: June 22, 2020

**CERTIFIED COPY**

**CLERK OF COUNTY COMMISSION**

DATE 8/7/2020

## SUMMARY SHEET

### I. Description of Item

This ordinance sets the Property Tax Rate for Shelby County for the Tax Year 2020 (Fiscal Year 2021).

The Certified Tax Rate was calculated at \$4.05 for Tax Year 2019 (Fiscal Year 2020).

First Reading: Tax Rate set at \$4.05 with fund allocations as follows:

Education Fund	\$ 1.96
General Fund	1.47
Debt Service Fund	<u>0.62</u>
TOTAL	\$ <u>4.05</u>

### II. Source and Amount of Funding

Not applicable.

### III. Contract Items

Not Applicable.

### IV. Additional Information Relevant to Approval of this Item

Administration recommends approval of this resolution.



# Shelby County Government

LEE HARRIS  
MAYOR

July 6, 2020

Mark Billingsley, Chairman  
Shelby County Board of Commissioners  
160 North Main Street, Sixth Floor  
Memphis, Tennessee 38103

**VIA INTEROFFICE MAIL**

Dear Chairman Billingsley,

Thank you for your hard work on the FY2021 Operating Budget. Our community is grateful to you and the other Commissioners for your service. We are all grateful for the staff members who worked on the budget that was submitted, as this is a very challenging process in a very challenging budget year.

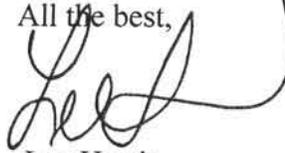
Unfortunately, I believe we missed a good opportunity to get our financial house in order and likely worsened the financial reckoning that is surely coming. Too many of our challenges were merely kicked down the road. The budget submitted by the Commission is structurally imbalanced. This is a trend that has spanned several years with more money going out than is coming in. The Commission's budget is only "balanced" with the use of \$5 million of non-recurring revenue and \$9.6 million use of General Fund balance. The Debt Service fund is only "balanced" with the use of \$14.2 million of Debt Service fund balance. These sources will be unavailable in FY2022.

Based on the budget submitted by the Commission, Shelby County government will not have sufficient resources to meet our obligations later this year; thus, we expect that we will have to take on additional debt to make payroll in November. Also, I should point out that it is highly likely that this budget will require significant additional changes later this year, once there is further clarity on revenue collections and other items.

Furthermore, I have repeatedly stated that the deep budget cuts pushed by this Commission will likely impair vital programming and put jobs in jeopardy at the worst possible time. One vital department, for instance, will see a cut of more than 12%. Even though vital programs were cut drastically this year, it is worth noting that the Commission actually voted to approve an *increase* in spending for the Commission. My administration will work hard over the next several weeks to preserve programming as much as possible and to save jobs.

It would be impossible for me to unravel the various actions taken by the Commission. Given the myriad and outsized deficiencies, however, I will not be able to sign the budget that has been submitted. Thus, this budget will go into effect without my signature.

All the best,

A handwritten signature in black ink, appearing to read 'Lee Harris', with a large, sweeping flourish extending to the right.

Lee Harris  
Mayor

cc: Dwan Gilliom, Chief Administrative Officer  
Dr. LaSonya Harris-Hall, Deputy CAO  
Danielle Inez, Chief of Staff  
Mathilde Crosby, Director of Administration & Finance

Item #: 23

Moved by: FORD

Prepared by: Qur'an Folsom

Seconded by: BRADFORD

Reviewed by: Marcy Ingram

RESOLUTION APPROVING AND APPROPRIATING SHELBY COUNTY GOVERNMENT'S OPERATING BUDGET FOR FISCAL YEAR (FY) 2021 BY ADOPTING THE FY 2020 OPERATING BUDGET, AS AMENDED BY THE BUDGET AND FINANCE COMMITTEE AND THE SHELBY COUNTY COMMISSION. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR. AND COMMISSIONER EDMUND FORD, JR.

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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, 2020 through June 30, 2021; and

WHEREAS, The Board of County Commissioners adopted the FY 2020 Operating Budget on June 24, 2019, and amended same on June 26, 2019; and

WHEREAS, The County's current fiscal position, which includes projected revenue reductions and financial uncertainty caused by the current COVID-19 pandemic, requires certain amendments to the amounts adopted in the FY 2020 Adopted Operating Budget, after excluding all FY 2020 one-time expenditures and including the full-year impact of the January 1, 2020 general salary increase; and

WHEREAS, Committee No. 1, Budget and Finance, of the Board of County

JUL 6 2020 PHB:QZ

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 2021, 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 the Resolution adopted for FY 2021, 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 \$1,300,000.00 from the General Fund, with the intent that equal increments of \$100,000.00 will be available to each Commissioner to recommend grant recipients for approval by the Board during FY 2021.

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 and as amended during the April 29, 2020, Budget and Finance Committee, 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 \$1,448,384,314.00 is hereby appropriated as detailed in Exhibit A and as amended during the April 29, 2020 Budget and Finance Committee, the May 4, 2020 Commission Meeting, the May 18, 2020 Commission Meeting, the May 27, 2020 Special Called Commission Meeting, the June 3, 2020 Special Called Commission Meeting, the June 8, 2020 Special Called Commission Meeting, the June 8, 2020 Commission Meeting, the June 15, 2020 Special Called Commission Meeting, and the June 22, 2020 Commission Meeting in order to fund the Shelby County Government Operating Budget for the FY 2021.

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 adopting guidelines for FY 2021.

BE IT FURTHER RESOLVED, That the County contributions for Retirement and Other Post-Employment Benefits (OPEB) for the fiscal year ending June 30, 2021, shall be set to meet the annual recommended contributions (ARC) as determined by the Actuarial Valuation Reports as of June 30, 2019.

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 if the total actual tax revenue collected for general fund and debt service purposes exceeds the total budgeted annual appropriation in the General Fund and the Debt Service Fund then the excess funds shall be retained in said funds for appropriation by the Shelby County Board of Commissioners in the following fiscal year and/or as deemed necessary pursuant to Resolution entitled "RESOLUTION ESTABLISHING GUIDELINES FOR EXPENDITURE OF SURPLUS FUNDS IN RESULTING FROM ANY EXCESS REVENUE COLLECTIONS IN FISCAL YEAR 2017 AND SUBSEQUENT YEARS."

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, Special Revenue Funds, and Fiduciary Funds that 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, Regional Geographic Information Systems (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 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 are authorized to transfer funds between offices for Other Elected Officials only with the mutual consent of said Other Elected Official and formal approval of the Shelby County Board of Commissioners for all transfers across said FY 2021 Personnel, Operations and Maintenance Budgets.

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 and are required to be presented to the Shelby County Board of Commissioners by Resolution for formal approval.

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 an annual pay review of the Compensation Policy by the Human Resources Department and that identified funding is available.

BE IT FURTHER RESOLVED, That the Hiring Review Committee's duties and responsibilities will be reviewed and redefined via a future Commission Ad Hoc

Committee where Mayor's Administration and all other Elected Officials will have representatives to create an amendable plan to address necessary Hiring practices to provide a plan for the vacancy savings within the County's FY 2021 General Fund Budget.

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 \$1,448,384,314.00, pursuant to the provisions of the Shelby County Operating Budget for FY 2021 as set forth in Exhibit A and as amended during the April 29, 2020 Budget and Finance Committee, the May 4, 2020 Commission Meeting, the May 18, 2020 Commission Meeting, the May 27, 2020 Special Called Commission Meeting, the June 3, 2020 Special Called Commission Meeting, the June 8, 2020 Special Called Commission Meeting, the June 8, 2020 Commission Meeting, the June 15, 2020 Special Called Commission Meeting, and the June 22, 2020 Commission Meeting 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).



\_\_\_\_\_  
Lee Harris  
Shelby County Mayor

Date: \_\_\_\_\_

ATTEST:

*Roulin Sticheb*  
Clerk of County Commission

ADOPTED  
AS AMENDED: June 22, 2020

**CERTIFIED COPY**  
*Roulin Sticheb*  
**CLERK OF COUNTY COMMISSION**  
DATE 8/7/2020

**SHELBY COUNTY GOVERNMENT  
EXHIBIT A - FY 2021 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	286,079,684	381,439,579	120,659,459	-	-	-	-	788,178,722
41 - Other Local Taxes	34,133,399	42,303,178	11,229,940	-	35,660,000	-	-	123,326,517
43 - Intergovernmental Revenues-State	28,168,314	-	-	38,381,363	12,969,337	100,154,141	-	179,673,155
44 - Intergovernmental Revenues-Federal	6,376,422	-	-	3,086,438	-	81,287,168	-	90,750,028
45 - Charges for Services	2,697,703	-	-	4,173,378	1,307,276	1,554,940	8,536,958	18,270,256
46 - Fines, Fees & Permits	65,413,301	-	-	37,626,932	6,804,013	272,311	-	110,116,557
47 - Other Revenue	682,250	-	418,100	9,300	2,221,000	1,514,059	-	4,844,709
48 - Investment Income	1,130,682	-	100,000	350,000	860,981	193,000	-	2,634,663
<b>Total Revenue Sources</b>	<b>424,681,755</b>	<b>423,742,757</b>	<b>132,407,499</b>	<b>83,627,411</b>	<b>59,822,607</b>	<b>184,975,620</b>	<b>8,536,958</b>	<b>1,317,794,607</b>
94 - Other Financial Sources	100,000	-	-	55,000	20,000	75,000	-	250,000
99 - Planned Use of Fund Balance	9,583,759	-	14,157,830	12,305,125	12,468,978	45,159,488	3,813,565	97,488,745
96 - Operating Transfers In	1,175,978	3,516,243	-	19,704,980	121,017	8,332,743	-	32,850,961
<b>TOTAL APPROPRIATION SOURCES</b>	<b>435,541,493</b>	<b>427,259,000</b>	<b>146,565,329</b>	<b>115,692,516</b>	<b>72,432,602</b>	<b>238,542,851</b>	<b>12,350,523</b>	<b>1,448,384,314</b>
51 - Salaries-Regular Pay	227,862,545	-	-	51,767,285	8,484,359	34,852,250	1,154,478	324,120,917
52 - Salaries-Other Compensation	16,636,902	-	-	9,133,222	877,565	5,448,569	26,966	32,123,225
55 - Fringe Benefits	85,983,157	-	-	20,176,895	3,014,535	12,959,637	445,434	122,579,659
56 - Restricted Salaries	(27,433,556)	-	-	(8,449,091)	(513,094)	(3,262,264)	(50,000)	(39,708,006)
<b>TOTAL SALARIES</b>	<b>303,049,048</b>	-	-	<b>72,628,312</b>	<b>11,863,366</b>	<b>49,998,192</b>	<b>1,576,878</b>	<b>439,115,795</b>
60 - Supplies & Materials	9,724,155	-	-	3,205,798	2,469,304	7,387,405	2,596,085	25,382,746
64 - Services & Other Expenses	11,185,823	-	-	1,378,718	1,540,635	35,725,721	1,326,295	51,157,192
66 - Professional & Contracted Services	36,793,566	-	156,928	12,118,544	2,453,149	44,210,409	3,371,271	99,103,868
67 - Rent, Utilities & Maintenance	17,205,577	-	-	2,879,586	1,493,581	3,471,342	2,909,227	27,959,313
68 - Interfund Services	(930,995)	-	-	5,531,551	2,139,395	3,333,744	30,568	10,104,263
70 - Capital Asset Acquisitions	3,218,994	-	-	14,302,522	9,171,338	68,163,542	540,200	95,396,595
95 - Contingencies & Restrictions	(4,728,655)	-	-	(300,000)	-	9,418,381	-	4,389,726
<b>TOTAL OPERATING &amp; MAINTENANCE</b>	<b>72,468,464</b>	-	<b>156,928</b>	<b>39,116,718</b>	<b>19,267,402</b>	<b>171,710,544</b>	<b>10,773,645</b>	<b>313,493,701</b>
80 - DEBT SERVICE EXPENDITURE	-	-	146,408,401	2,779,500	-	-	-	149,187,901
89 - AFFILIATED ORGANIZATIONS	32,269,777	427,259,000	-	-	29,549,041	6,056,000	-	495,133,818
90 - GRANTS TO OTHERS	1,300,000	-	-	-	8,900,000	10,000,000	-	20,200,000
98 - OPERATING TRANSFERS OUT	26,454,204	-	-	1,167,986	2,852,793	778,115	-	31,253,098
99 - PLANNED INCREASE TO FUND BALANCE	-	-	-	-	-	-	-	-
<b>TOTAL APPROPRIATED USES</b>	<b>435,541,493</b>	<b>427,259,000</b>	<b>146,565,329</b>	<b>115,692,516</b>	<b>72,432,602</b>	<b>238,542,851</b>	<b>12,350,523</b>	<b>1,448,384,314</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>					
010	2001	Mayor	\$ -	\$ 793,096	7.0
010	2002	Public Affairs/Mayor's Action	-	496,825	6.0
010	2003	CAO	-	3,628,566	26.2
010	2009	County Attorney	1,750	3,568,161	31.0
010	2011	Director-Admin. & Finance	-	308,050	1.0
010	2012	Central Operations	350,531,389	44,119,647	-
010	2013	County Grants	-	1,300,000	-
010	2014	Human Resources	728,863	4,034,369	48.0
010	2017	Purchasing	200	723,947	10.0
010	2025	Finance	-	2,545,624	30.0
010	2028	Board of Equalization	-	364,088	2.0
<b>Total Division of Administration &amp; Finance</b>			<b>351,262,202</b>	<b>61,882,371</b>	<b>161.2</b>
<b><u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u></b>					
017	2501	Chief Information Officer	363,513	362,101	2.0
010	2501	IT Operations	-	188,724	1.0
010	2502	IT Operations	1,725,000	10,323,197	82.0
<b>Total Division of Information Tech Services</b>			<b>2,088,513</b>	<b>10,874,021</b>	<b>85.0</b>
<b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>					
010	2710	Housing	-	391,671	3.4
<b>Total Division of Planning &amp; Development</b>			<b>-</b>	<b>391,671</b>	<b>3.4</b>
<b><u>DIVISION OF PUBLIC WORKS</u></b>					
006	3016	Parks & Grounds Maintenance	23,350	23,350	-
010	3001	Director & Staff- Public Works	40,460	2,163,836	4.0
010	3004	Environmental Programs	280,500	459,836	2.0
010	3016	Parks & Grounds Maintenance	461,360	1,625,554	10.0
010	3073	Support Services	2,118,452	20,859,901	142.0
014	3004	Environmental Programs	-	97,060	1.0
<b>Total Division of Public Works</b>			<b>2,924,122</b>	<b>25,229,537</b>	<b>159.0</b>
<b><u>DIVISION OF HEALTH SERVICES</u></b>					
010	4001	Health Services Director	-	486,616	4.0
010	4002	Forensic Services	415,000	4,279,141	-
010	4003	Admin. & Finance	1,670,800	1,445,935	26.3
010	4004	Environmental Health Services	1,805,100	3,920,450	40.5
010	4005	Community Health	650,862	3,064,598	18.3
010	4006	Health Planning and Promotion	-	1,179,585	11.0
010	4007	Inmate Medical Care	-	13,836,569	3.0
010	4008	Public Health Safety	473,500	4,257,510	51.0
<b>Total Division of Health Services</b>			<b>5,015,262</b>	<b>32,470,404</b>	<b>154.1</b>
<b><u>DIVISION OF COMMUNITY SERVICES</u></b>					
010	4801	Director of Community Services	-	1,355,152	13.0
019	4801	Post-December COVID-19 Response	-	145,855	4.0
010	4806	Crime Victims Center	635,000	1,846,431	12.8
010	4811	Pretrial Services	141,000	7,280,319	73.3
<b>Total Division of Community Services</b>			<b>776,000</b>	<b>10,627,756</b>	<b>103.0</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

GENERAL FUND

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>SHERIFF</u></b>					
031	6101	Sheriff's Staff	-	745,381	7.0
031	6102	Planning & Research	40,000	6,574,514	15.0
031	6104	Finance	-	1,720,291	11.0
031	6105	Information Systems	630,000	12,608,483	141.0
031	6109	CAO	1,500	(603,686)	3.0
031	6201	Chief Deputy	1,133,000	606,740	52.0
031	6202	Fugitive	30,000	7,362,827	80.0
031	6203	Detectives	-	5,679,201	57.0
031	6204	Special Operations	90,000	10,681,380	103.0
031	6205	Uniform Patrol	595,000	37,648,640	370.0
031	6206	Courts	372,250	17,300,236	156.0
031	6208	Training Academy	-	3,472,109	31.0
031	6301	Jail Administration	-	4,415,125	32.0
031	6302	Jail Security	2,886,500	67,860,266	1,034.0
031	6303	Jail Programs	-	10,257,051	59.0
		<b>Total Sheriff</b>	<b>5,778,250</b>	<b>186,328,558</b>	<b>2,151.0</b>
<b><u>JUDICIAL DIVISION</u></b>					
010	7080	Public Defender	5,700,600	14,242,130	135.5
010	7085	Divorce Referee	280,000	726,393	6.5
010	7087	Jury Commission	-	854,509	5.0
032	7011	Chancery Court	4,400,000	1,714,751	21.5
033	7021	Circuit Court	1,560,500	2,955,128	42.0
034	7031	Criminal Court	3,639,000	5,546,679	87.0
035	7041	General Sessions Court	8,865,000	16,779,283	195.3
036	7051	Probate Court	785,551	1,504,437	15.0
037	7061	Juvenile Court Judge	4,000	11,110,276	131.5
037	7071	Juvenile Court Clerk	1,365,993	4,235,087	57.0
038	7090	Attorney General	-	11,327,745	127.2
		<b>Total Judicial</b>	<b>26,600,644</b>	<b>70,996,417</b>	<b>823.5</b>
<b><u>OTHER ELECTED OFFICIALS</u></b>					
010	8009	Election Commission	23,000	4,809,236	23.0
040	8006	County Clerk	12,920,000	6,484,821	98.0
041	8007	Register	4,050,000	2,298,058	27.0
042	8008	Trustee	24,081,000	6,890,435	62.5
043	8004	Assessor	22,500	11,038,312	132.0
044	8002	Legislative Operations	-	3,581,073	28.0
044	8003	Equal Opportunity Compliance	-	1,243,442	14.0
044	8001	Commissioner's Contingency	-	395,381	-
		<b>Total Other Elected Officials</b>	<b>41,096,500</b>	<b>36,740,757</b>	<b>384.5</b>
<b>TOTAL GENERAL FUND APPROPRIATIONS</b>			<b>\$ 435,541,493</b>	<b>\$ 435,541,493</b>	<b>4,024.7</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

**DEBT SERVICE AND EDUCATION FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>Debt Service Fund</u></b>					
901	9201	Public Improvements	\$ 146,147,229	\$ 36,981,230	-
901	9202	Schools	-	109,584,099	-
902	9201	87 Economic Development	91,100	-	-
903	9201	88 Economic Development	327,000	-	-
904	9202	Rural School Bonds	-	-	-
<b>Total Debt Service Fund</b>			<b>\$ 146,565,329</b>	<b>\$ 146,565,329</b>	<b>-</b>
<b><u>Education Fund</u></b>					
061	9101	<u>Sources of Funds:</u>			
		Property Taxes	381,439,579		
		Wheel Tax	34,865,755		
		Other Local Taxes	7,437,423		
		Transfer from General Fund	3,516,243		
 <u>Distribution of Funds:</u>					
		8955 - Shelby County Schools		329,715,770	-
		8948 - Millington Municipal Schools		7,306,128	-
		8947 - Lakeland Municipal Schools		5,084,382	-
		8946 - Germantown Municipal Schools		17,944,878	-
		8945 - Collierville Municipal Schools		26,746,413	-
		8944 - Bartlett Municipal Schools		26,148,251	-
		8943 - Arlington Municipal Schools		14,313,178	-
<b>Total Education Fund</b>			<b>\$ 427,259,000</b>	<b>\$ 427,259,000</b>	<b>-</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

**ENTERPRISE FUNDS**

<b>FUND</b>	<b>DEPT</b>	<b>DEPARTMENT NAME</b>	<b>FY 21 SOURCES</b>	<b>FY 21 USES</b>	<b>FTE</b>
<b><u>CODES ENFORCEMENT FUND</u></b>					
950	2701	Director-Planning & Development	\$ 3,000,000	\$ 1,189,665	8.0
950	2702	Local Planning	407,500	1,401,348	12.0
950	2708	Codes Enforcement	11,532,565	12,158,110	104.0
950	2711	Regional Services	-	190,942	-
<b>Total Codes Enforcement Fund</b>			<b>14,940,065</b>	<b>14,940,065</b>	<b>124.0</b>
<b><u>FIRE SERVICES FUND</u></b>					
954	3008	Fire Services Fund	43,329,261	43,329,261	270.0
<b>Total Fire Services Fund</b>			<b>43,329,261</b>	<b>43,329,261</b>	<b>270.0</b>
<b><u>CORRECTIONS FUND</u></b>					
956	3501	Corrections Administration	57,423,190	26,189,124	126.0
956	3505	Correction Center Facility	-	31,234,066	463.0
<b>Total Corrections Fund</b>			<b>57,423,190</b>	<b>57,423,190</b>	<b>589.0</b>
<b>TOTAL ENTERPRISE FUND APPROPRIATIONS</b>			<b>\$ 115,692,516</b>	<b>\$ 115,692,516</b>	<b>983.0</b>

Shelby County Government  
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**SPECIAL REVENUE FUNDS**

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>Pre-K Fund</u></b>					
063	9401	Pre-K Fund	\$ 8,500,000	\$ 8,500,000	-
<b><u>Hotel Motel Tax Fund</u></b>					
073	2012	Hotel Motel Tax Fund	20,299,756	20,299,756	-
<b><u>Car Rental Tax Fund</u></b>					
074	2012	Car Rental Tax Fund	2,500,000	2,500,000	-
<b><u>Tax Increment Financing Fund</u></b>					
051	2012	Tax Increment Financing Fund	6,500,000	6,500,000	-
<b><u>Economic Development Fund</u></b>					
092	2012	Economic Development Fund	1,270,000	1,270,000	-
<b><u>Motor Vehicle Records Fund</u></b>					
087	8006	County Clerk MVR Supplies Fund	79,000	79,000	-
<b><u>Roads and Bridges Fund</u></b>					
071	3010	Roads & Bridges	20,729,275	20,729,275	87.1
071	3021	Roads & Bridges - Waste Management	162,000	162,000	2.0
		<b>Total Roads and Bridges Fund</b>	<b>20,891,275</b>	<b>20,891,275</b>	<b>89.1</b>
<b><u>Solid Waste Management Fund</u></b>					
072	3004	Solid Waste Management Fund	288,546	288,546	1.0
<b><u>Stormwater Fees Fund</u></b>					
093	3004	Stormwater Fees Fund	1,483,995	1,483,995	2.9
098	3004	Stormwater Maintenance Fund	364,100	364,100	-
		<b>Total Stormwater Fees Fund</b>	<b>1,848,095</b>	<b>1,848,095</b>	<b>2.9</b>
<b><u>Health Services Restricted Funds</u></b>					
081	4004	Air Pollution Fund	887,056	887,056	9.8
082	4004	Vector Control Fund	4,186,917	4,186,917	47.0
083	4004	Air Emissions Fund	174,000	174,000	-
		<b>Total Health Services Funds</b>	<b>5,247,973</b>	<b>5,247,973</b>	<b>56.8</b>
<b><u>Sheriff Forfeitures Funds</u></b>					
088	6204	SCSO DUI Vehicle Seizures	10,000	10,000	-
089	6203	ALERT Fund	151,000	151,000	-
090	6204	Sheriff Narcotics Federal	505,000	505,000	-
091	6204	Sheriff Narcotics State	2,231,000	2,231,000	-
		<b>Total Sheriff Forfeitures Funds</b>	<b>2,897,000</b>	<b>2,897,000</b>	<b>-</b>
<b><u>Data Processing Funds</u></b>					
076	8007	Register DP Fees	281,345	281,345	-
080	7011	Chancery Court DP Fees	90,000	90,000	-
084	7041	Gen Sess Court Clerk DP Fund	665,710	665,710	-
085	7031	Criminal Court Clerk DP Fees	115,800	115,800	-
086	8006	County Clerk DP Fees	60,000	60,000	-
		<b>Total Data Processing Fees Funds</b>	<b>1,212,855</b>	<b>1,212,855</b>	<b>-</b>

Shelby County Government  
 Adopted Budget for Fiscal Year 2021

SPECIAL REVENUE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><i>Drug-DUI Treatment Funds</i></b>					
094	7041	Veteran's Court	20,550	20,550	-
095	7041	DUI Treatment Fines	60,000	60,000	-
096	7041	General Sessions Drug Court	817,552	817,552	7.0
		<b><i>Total Drug-DUI Treatment Funds</i></b>	<u>898,102</u>	<u>898,102</u>	<u>7.0</u>
<b>TOTAL SPECIAL REVENUE FUND APPROPRIATIONS</b>			<u><b>\$ 72,432,602</b></u>	<u><b>\$ 72,432,602</b></u>	<u><b>156.8</b></u>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

**GRANT FUNDS**

DEPARTMENT	FY 21 SOURCES	FY 21 USES	FTE
<b><u>DIVISION OF ADMINISTRATION &amp; FINANCE</u></b>			
2003 - CAO - Admin	\$ 6,753,059	\$ 6,753,059	4.3
2011 - Director - Administration & Finance	102,186	102,186	-
2012 - Central Operations	17,177,776	17,177,776	-
2013 - County Grants	500,000	500,000	-
<b>Total Division of Administration &amp; Finance</b>	<b>24,533,021</b>	<b>24,533,021</b>	<b>4.3</b>
<b><u>DIVISION OF INFORMATION TECHNOLOGY SERVICES</u></b>			
2501 - Chief Information Officer	421,227	421,227	-
<b>Total Division of Information Tech Services</b>	<b>421,227</b>	<b>421,227</b>	<b>-</b>
<b><u>DIVISION OF PLANNING &amp; DEVELOPMENT</u></b>			
2701 - Director - Planning & Development	21,905	21,905	-
2702 - Local Planning	6,000	6,000	-
2706 - Sustainability	1,200,000	1,200,000	-
2710 - Housing	4,202,531	4,202,531	7.6
2711 - Regional Services	2,854,215	2,854,215	12.0
2712 - Resilience Department	59,647,069	59,647,069	3.0
<b>Total Division of Planning &amp; Development</b>	<b>67,931,720</b>	<b>67,931,720</b>	<b>22.6</b>
<b><u>DIVISION OF PUBLIC WORKS</u></b>			
3001 - Director & Staff	340,633	340,633	-
3004 - Environmental Programs	1,052,946	1,052,946	1.5
3008 - Fire Department	17,903	17,903	-
3010 - Roads & Bridges	12,515,585	12,515,585	3.5
<b>Total Division of Public Works</b>	<b>13,927,067</b>	<b>13,927,067</b>	<b>5.0</b>
<b><u>DIVISION OF CORRECTIONS</u></b>			
3501 - Corrections Administration	2,356,289	2,356,289	13.5
<b>Total Division of Public Works</b>	<b>2,356,289</b>	<b>2,356,289</b>	<b>13.5</b>
<b><u>DIVISION OF HEALTH SERVICES</u></b>			
4003 - Admin & Finance - Health Svcs	6,988,135	6,988,135	70.5
4004 - Environmental Health Services	2,430,096	2,430,096	23.2
4005 - Community Health	20,034,361	20,034,361	283.0
4006 - Health Planning and Promotion	1,229,086	1,229,086	6.8
4008 - Public Health Safety	1,794,763	1,794,763	13.0
4009 - Ryan White	21,844,436	21,844,436	16.5
<b>Total Division of Health Services</b>	<b>54,320,877</b>	<b>54,320,877</b>	<b>413.0</b>
<b><u>DIVISION OF COMMUNITY SERVICES</u></b>			
4801 - Director Community Services	5,729,455	5,729,455	-
4802 - CSA	34,674,200	34,674,200	47.0
4806 - Crime Victims Center	1,933,471	1,933,471	22.0
4811 - Office of Justice Initiatives	2,515,483	2,515,483	6.0
4817 - Aging Commission of the Mid-South	11,403,144	11,403,144	47.5
<b>Total Division of Community Services</b>	<b>56,255,753</b>	<b>56,255,753</b>	<b>122.5</b>
<b><u>SHERIFF</u></b>			
6101 - Sheriff's Staff	323,228	323,228	-
6102 - Planning & Research - Sheriff	164,098	164,098	-
6105 - Information Systems - Sheriff	37,704	37,704	-
6201 - Chief Deputy	754,291	754,291	0.5
6202 - Fugitive	72,876	72,876	-
6204 - Special Operations	1,149,909	1,149,909	-
6205 - Uniform Patrol	183,428	183,428	-
6301 - Jail Administration	616,718	616,718	0.5
6302 - Jail Security	68,010	68,010	-
<b>Total Sheriff</b>	<b>3,370,262</b>	<b>3,370,262</b>	<b>1.0</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

**GRANT FUNDS**

DEPARTMENT	FY 21 SOURCES	FY 21 USES	FTE
<b><u>JUDICIAL DIVISION</u></b>			
7011 - Chancery Court	7,040	7,040	-
7021 - Circuit Court	10,952	10,952	-
7031 - Criminal Court	7,559	7,559	-
7041 - General Sessions Court	1,280,356	1,280,356	2.0
7051 - Probate Court	2,832	2,832	-
7061 - Juvenile Court Judge	2,362,278	2,362,278	19.0
7071 - Juvenile Court Clerk	1,601,278	1,601,278	22.0
7080 - Public Defender	22,102	22,102	-
7090 - Attorney General	1,376,465	1,376,465	13.8
<b>Total Judicial</b>	6,670,861	6,670,861	56.8
<b><u>OTHER ELECTED OFFICIALS</u></b>			
8002 - Legislative Operations	8,075,938	8,075,938	-
8004 - Assessor	19,378	19,378	-
8006 - County Clerk	52,500	52,500	-
8007 - Register	8,684	8,684	-
8008 - Trustee	102,275	102,275	-
8009 - Election Commission	497,000	497,000	-
<b>Total Judicial</b>	8,755,775	8,755,775	-
<b>TOTAL GRANT FUND APPROPRIATIONS</b>	<b>\$ 238,542,851</b>	<b>\$ 238,542,851</b>	<b>638.7</b>

Shelby County Government  
Adopted Budget for Fiscal Year 2021

INTERNAL SERVICE FUNDS

FUND	DEPT	DEPARTMENT NAME	FY 21 SOURCES	FY 21 USES	FTE
<b><u>Information Technology - Internal Services</u></b>					
962	2515	IT Internal Services	\$ 9,012,737	\$ 9,012,737	5.0
<b><u>Public Works - Internal Services</u></b>					
959	3019	Fleet Replacement Fund	490,200	490,200	-
960	3019	Fleet Services	2,847,586	2,847,586	14.0
		<b>Total PW Internal Services</b>	<b>3,337,786</b>	<b>3,337,786</b>	<b>14.0</b>
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>\$ 12,350,523</b>	<b>\$ 12,350,523</b>	<b>19.0</b>



# Shelby County Government

LEE HARRIS  
MAYOR

May 29, 2020

Chairman Mark Billingsley  
Shelby County Board of Commissioners  
160 North Main Street, Suite 600  
Memphis, Tennessee 38103

VIA INTEROFFICE MAIL

Dear Mr. Chairman:

I have received Commission approval of the FY2021 Capital Improvement Project (CIP) Budget. Unfortunately, the amended resolution removes funding for the Youth Justice and Education Center. I would note that this is the second consecutive year that the Commission has removed funding for the Youth Justice and Education Center.

As you know, we have been repeatedly advised by the Sheriff and a variety of community stakeholders, including the NAACP, the Urban League, and others, that the current detention facility is inadequate and potentially harmful to children. Further, we are required by state law, effective in 2021, to maintain certain levels of housing for children that the current building is not capable of doing. I understand that state funding may be available to fund this construction and I, like all of you, believe that there is a reasonable chance we may win a state award this year. However, this is a project that has already been delayed too long and I believe that a local funding commitment should be a priority. Moreover, even if we are awarded state funding, the funding will only cover part of the costs of this project.

Children in detention and their families have tolerated these conditions for far too long. We have to take every opportunity to move forward and provide relief and support to these children and their families. I approve Commission action to adopt the FY2021 CIP Budget and I will affix my signature to the same. However, I hereby veto action by the County Commission in the FY2021 CIP Budget that removes local funding for the Youth Justice and Education Center.

All the best,

Lee Harris  
Mayor

Item # 21A

Moved by: TURNER

Prepared by: Mathilde Crosby

Seconded by: FORD

Reviewed by: Megan Smith

RESOLUTION APPROVING THE SHELBY COUNTY PROPOSED CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2021 IN THE AMOUNT OF \$88,248,000.00. SPONSORED BY COMMISSIONER VAN D. TURNER, JR., COMMISSIONER REGINALD MILTON, COMMISSIONER EDMUND FORD, JR., COMMISSIONER EDDIE S. JONES, JR., COMMISSIONER MICKELL LOWERY, COMMISSIONER BRANDON MORRISON AND CHAIRMAN MARK BILLINGSLEY.

WHEREAS, A Proposed Five Year Capital Improvement Plan for Shelby County for Fiscal Years 2021-2025 was prepared by the Shelby County Administration that was 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 modified such Five-Year Capital Improvement Plan by eliminating \$4,500,000.00 for the Youth Justice Education Center from Fiscal Year 2021 in anticipation of State of Tennessee COVID-19 funds being awarded for such purpose; and~~

~~WHEREAS, The Commission's Committee No. 1, Budget and Finance modified such Five-Year Capital Improvement Plan by adding \$4,500,000.00 for Regional One Health in Fiscal Year 2021; and~~

WHEREAS, The Commission's Committee No. 1, Budget and Finance, has reviewed the Proposed Five-Year Capital Improvement Plan as amended and the related Proposed Fiscal Year 2021 Capital Improvement Budget and recommends approval and adoption of the Fiscal Year 2021 Capital Improvement Budget as amended.

adoption of the Fiscal Year 2021 Capital Improvement Budget as amended.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the first year of the Five-Year Capital Improvement Plan for Fiscal Years 2021-2025, a copy of which is attached hereto and incorporated herein by reference as Exhibit A, is hereby adopted as the Capital Improvement Budget for Shelby County and the following amounts are hereby allocated for Fiscal Year 2021:

Roads and Bridges	\$ 6,600,000.00
Information Technology	11,946,350.00
Buildings and Property	19,279,500.00
Community Projects and Contingency	11,025,000.00
Schools	32,999,150.00
Pay-as-You-Go Projects	<u>6,398,000.00</u>
Total	<u>\$ 88,248,000.00</u>

BE IT FURTHER RESOLVED, That the allocations for the Fiscal Year 2021 Capital Improvement Budget shall be funded as follows:

County Funding: Debt	\$ 75,000,000.00
County Funding: Pay-as-You-Go	6,398,000.00
Federal Funding	5,050,000.00
Other Government Reimbursements	<u>1,800,000.00</u>
Total	<u>\$ 88,248,000.00</u>

BE IT FURTHER RESOLVED, That the FY 2021 Capital Improvement Budget includes an allocation for all school districts within Shelby County in the total amount of \$32,999,150.00 to be distributed on the basis of the prior-year Weighted Full-Time Equivalency Average Daily Attendance (ADA) as set forth in separate Resolution.

BE IT FURTHER RESOLVED, That in order to maintain fiscal stability, each County Agency to which Capital Improvement Plan allocations have been made is authorized to prepare plans and specifications and to take bids for the projects identified in the Capital Improvement Plan 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 2021 Capital Improvement 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, 2021, shall be cancelled and deemed unavailable for further appropriation with the exception of Shelby County Schools (SCS), which will follow the process outlined below:

- Remaining funds on completed capital projects will revert back to Shelby County for future appropriation and lower future bond debt issuances.
- Upon approval by the Board of Shelby County Commissioners, SCS can reallocate appropriated capital funds to new or other projects within the Fiscal 2021 budget year. After the first year, the reallocation of capital funds for that particular year will not be approved, emergency circumstances being excepted.
- Capital project balances from current or prior appropriations that have been fully or partially obligated by contract shall remain available in future fiscal years, as capital projects occur in interdependent phases, starting with design, with most of the schools' construction occurring during the summer when school is not in session.

BE IT FURTHER RESOLVED, That the accounting and budget records of the

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 that remain following final payment, including any contract retainage and, after review and consideration, any appropriated allocations from prior fiscal years that remain for which 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).

*Except for amendment that defunds \$4,500,000 for the Youth Justice + Education Center, I approve.*



Lee Harris  
County Mayor

Date: 5/29/2020



ATTEST:



Clerk of County Commission

ADOPTED  
AS AMENDED: May 18, 2020

MAY 28 2020 PM 1:18

Item # 21B

Moved by: JONES

Prepared by: Mathilde Crosby

Seconded by: FORD

Reviewed by: Megan Smith

RESOLUTION APPROVING THE SHELBY COUNTY FIVE-YEAR CAPITAL IMPROVEMENT PLAN FOR FISCAL YEARS 2021-2025. SPONSORED BY COMMISSIONER VAN D. TURNER, JR., CHAIRMAN MARK BILLINGSLEY, COMMISSONER REGINALD MILTON, COMMISSIONER MICKELL LOWERY, COMMISSIONER EDDIE S. JONES, JR., AND COMMISSIONER WILLIE F. BROOKS, JR.

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WHEREAS, A Proposed Five-Year Capital Improvement Plan for Shelby County for Fiscal Years 2021-2025 was prepared by the Shelby County Administration that was 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 modified such Five-Year Capital Improvement Plan by eliminating funding for the Youth Justice Education Center in the amounts of \$4,500,000.00 in Fiscal Year 2021 and \$3,200,000.00 in Fiscal Year 2022 in anticipation of State of Tennessee COVID-19 funds being awarded for such purpose; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance modified such Five-Year Capital Improvement Plan by adding \$4,500,000.00 for Regional One Health in Fiscal Year 2021; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance modified such Five-Year Capital Improvement Plan by adding \$6,700,000.00 for the Memphis River Parks Partnership in Fiscal Year 2022; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance set forth a requirement that the total bond-funded Capital Improvement Plan not exceed \$75,000,000.00 in any year in keeping with the County's plan use for capital projects for debt services; and

WHEREAS, The increased funding for Memphis River Parks Partnership in Fiscal Year 2022 necessitated a reduction in other County projects in Fiscal Year 2022 to remain within the \$75,000,000.00 maximum, and the Administration achieved this directive by reducing the Courthouse Restoration/Records Renovation project by \$950,000 in Fiscal Year 2022 and the County's Enterprise Resource Planning System funding by \$2,500,000.00 in Fiscal Year 2022 and reallocating such funds to Fiscal Year 2024; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance, has reviewed the Proposed Five-Year Capital Improvement Plan and recommends approval and adoption of the Plan as amended.

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 2021-2025, a copy of which is attached hereto and incorporated herein by reference as Exhibit A, is hereby approved.

BE IT FURTHER RESOLVED, That in order to maintain fiscal stability, each County Agency to which Capital Improvement Plan allocations have been made is authorized to prepare plans and specifications and to take bids for the projects identified in the Capital Improvement Plan 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 this Resolution shall become effective in accordance with the Shelby County Charter, Article II, 2.06(B).



\_\_\_\_\_  
Lee Harris  
County Mayor

Date: \_\_\_\_\_

ATTEST:

  
\_\_\_\_\_  
Clerk of County Commission

ADOPTED  
AS AMENDED: May 18, 2020

**CERTIFIED COPY**  
  
\_\_\_\_\_  
**CLERK OF COUNTY COMMISSION**  
DATE 8/7/2020

Item # 21C

Moved by: FORD

Prepared by: Mathilde Crosby

Seconded by: JONE S

Reviewed by: Megan Smith

RESOLUTION APPROVING AND APPROPRIATING FISCAL YEAR 2021 FUNDS FOR APPROVED CAPITAL PROJECTS FOR ALL SCHOOL DISTRICTS TOTALING \$32,999,150.00, INCLUDING \$25,466,024.00 FOR SHELBY COUNTY SCHOOLS. SPONSORED BY COMMISSIONER EDDIE S. JONES, JR.

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WHEREAS, A Proposed Five-Year Capital Improvement Plan for Shelby County for Fiscal Years 2021-2025 was prepared by the Shelby County Administration that was 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 County's Proposed Five-Year Capital Improvement Plan and requested that Shelby County Schools present a five-year Capital Improvement Plan; and

WHEREAS, The Commission's Committee No. 1, Budget and Finance has reviewed the Proposed Fiscal Year 2021 Capital Improvement Budget, reviewed amendments to such, and recommends adoption of the amended Budget; and

WHEREAS, The Fiscal Year 2021 Proposed Capital Improvement Budget includes an allocation of \$32,999,150.00 for all schools in the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SHELBY COUNTY, TENNESSEE, That the FY 2021 Capital Improvement Budget for all school districts within Shelby County in the total amount of

\$32,999,150.00 is adopted and shall be distributed on the basis of the prior-year Weighted Full-Time Equivalency Average Daily Attendance (ADA) as follows:

Arlington	\$ 1,106,251.00
Bartlett	2,019,250.00
Collierville	2,064,106.00
Germantown	1,386,786.00
Lakeland	393,608.00
Millington	563,125.00
Shelby County Schools	<u>25,466,024.00</u>
Total	<u>\$ 32,999,150.00</u>

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 any project balances from current or prior appropriations that have not been obligated by contract or resolution by June 30, 2021, shall be cancelled and deemed unavailable for further appropriation with the exception of Shelby County Schools (SCS), which will follow the process outlined below:

- Remaining funds on completed capital projects will revert back to Shelby County for future appropriation and lower future bond debt issuances.
- Upon approval by the Board of Shelby County Commissioners, SCS can reallocate appropriated capital funds to new or other projects within the Fiscal 2021 budget year. After the first year, the reallocation of capital funds for that particular year will not be approved, emergency circumstances being excepted.
- Capital project balances from current or prior appropriations that have been fully or partially obligated by contract shall remain available in future fiscal years, as capital projects occur in interdependent phases, starting with design, with most of the schools' construction occurring during the summer when school is not in session.

BE IT FURTHER RESOLVED, That the following procedure shall be followed with

regards to the disbursement of capital funding to all school districts until amended by subsequent Resolution of the Board of County Commissioners:

1. Each school district shall accrue 85% of its total share of budgeted capital improvement funds in equal monthly amounts, and such amounts may be payable in equal monthly installments or as requested by each school district up to the amount accrued; however, if a school district has not complied with the prior fiscal year's Capital Improvement Plan encumbrance and spending requirements, amounts up to 85% of such school district's total share of budgeted Capital Improvement Plan funds shall be paid on a reimbursement basis.
2. The remaining 15% shall be withheld until incremental expenditures for all school districts are completed.
3. Each school district is required to submit a quarterly spending report ("report") to the Shelby County Board of Commissioners and the Shelby County Director of Administration and Finance no later than the 20<sup>th</sup> of each month following the end of each quarter.
  - a. The report shall be in a uniform format approved by the Board of Commissioners and the Director of Administration and Finance; and
  - b. If any district does not provide its required report within 45 days of quarter end, the Director of Administration and Finance is authorized to suspend monthly payments of the current year's capital funds until such time as the report has been received.
4. Upon receipt of a periodic spending report referenced above, the Director of Administration and Finance may act as follows:
  - a. As evidenced by the report(s), if a school district has not spent at least 50% of the funds it has received and encumbered at least 60% of the funds it has received for FY 2021 by June 30, 2021, the County will reserve that school district's future monthly disbursements in order to

ensure compliance with state and federal law, including, but not limited to, Tennessee Code Annotated, Section 49-3-1003 and 26 C.F.R. §1.148-7.

- b. As evidenced by the report(s), if a school district has not spent 100% of the funds it has received for FY 2021 by September 30, 2021, the County will discontinue monthly disbursements to that school district and revert to funding such school district on a reimbursement basis upon submission of appropriate invoices in order to remain compliant with state and federal law, including, but not limited to, Tennessee Code Annotated, Section 49-3-1003 and 26 C.F.R. §1.148-7.
  - c. Monthly payments suspended pursuant to subsection (a) will resume after the district provides proof that all funds received have been expended and after the Director of Administration and Finance has developed a payment structure that is in compliance with state law and all bonding requirements.
- 5. Additionally, Shelby County Schools will continue to submit monthly invoice detail to the Director of Administration and Finance in order to maintain the required records for County bonds.
  - 6. Upon closure of each fiscal year, the school districts shall be forwarded any funding owed based on all school districts' completed expenditures, pursuant to the prior year Weighted Full-Time Equivalency Average Daily Attendance.

BE IT FURTHER RESOLVED, That the accounting and budget records of the Capital Improvement 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 that remain following final payment, including any contract retainage and, after review and consideration, any appropriated allocations from prior

fiscal years that remain for which 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).



Lee Harris  
County Mayor

Date: 5/16/2020

ATTEST:

Clerk of County Commission

ADOPTED  
AS AMENDED: May 18, 2020

