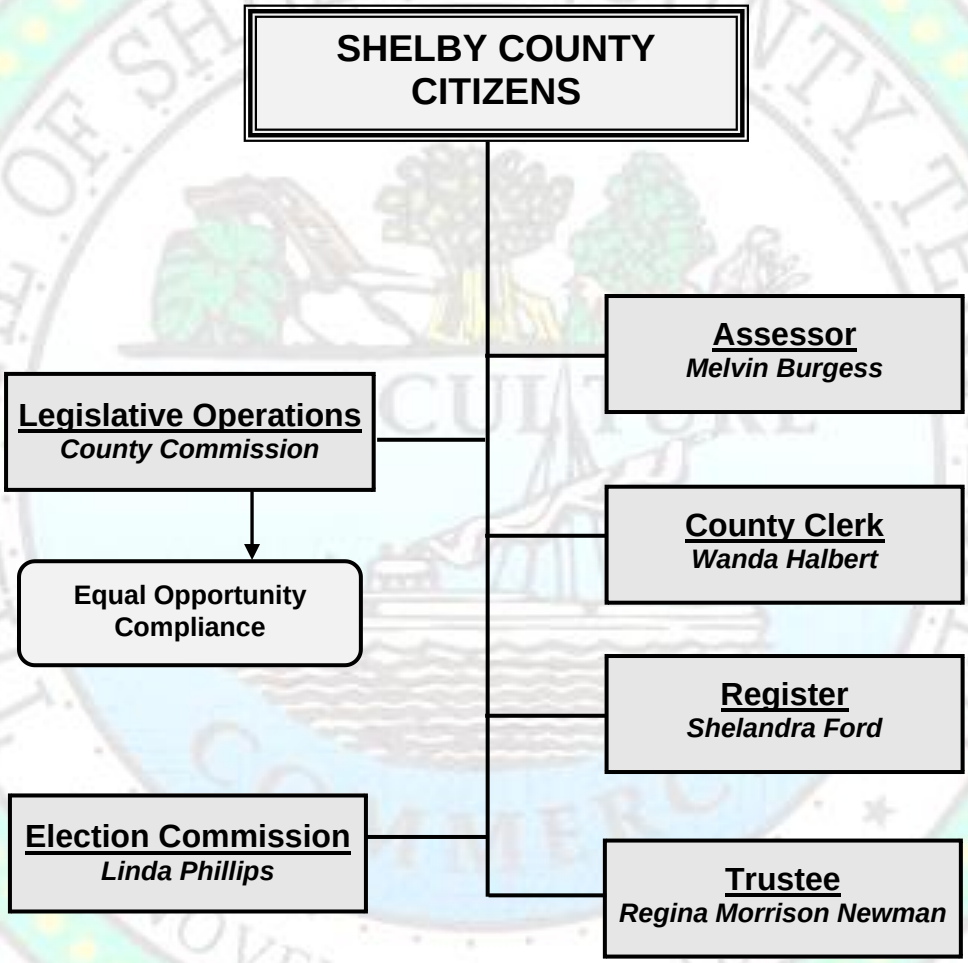
OTHER ELECTED OFFICIALS

Division Organizational Chart by Program



OTHER ELECTED OFFICIALS

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
Service Level Measurements

Service Levels	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Actual	FY21 Estimated
Assessor					
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
Legislative Operations					
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
Equal Opportunity Compliance					
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 complaint	307	415	524	590	610
Number of complaints received by County EOC with findings delivered	32	50	101	100	105
County Clerk					
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
Register					
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
Trustee					
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	$3.6 Billion	$3.6 Billion	$3.6 Billion	$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
Election Commission					
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
Net Expenditures	**(141,316)**	**(245,381)**	**(395,381)**	**(150,000)**

- 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
Net Expenditures	**(3,095,041)**	**(3,548,938)**	**(3,581,073)**	**(32,135)**
	**Excludes carry forwards and one time expenditures*			
FTE Count	**29.0**	**29.0**	**28.0**	**(1.0)**

- ***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	-
Net Expenditures	**(1,166,744)**	**(1,281,445)**	**(1,243,442)**	**38,003**
	**Excludes carry forwards and one time expenditures*			
FTE Count	**13.0**	**14.0**	**14.0**	**(0.0)**

- ***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)
Net Expenditures	**(6,101,373)**	**(2,705,000)**	**(1,300,000)**	**1,405,000**

**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

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
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
Net Expenditures	**(10,520,726)**	**(11,294,600)**	**(11,015,812)**	**278,788**

**Excludes carry forwards and one time expenditures*

FTE Count	**141.0**	**135.0**	**132.0**	**(3.0)**

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

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
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)
Net Expenditures	**6,665,346**	**6,203,689**	**6,435,179**	**231,491**

**Excludes carry forwards and one time expenditures*

FTE Count	**95.0**	**98.0**	**98.0**	**(0.0)**

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

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
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
Net Expenditures	**1,680,493**	**1,945,236**	**1,751,942**	**(193,293)**

**Excludes carry forwards and one time expenditures*

FTE Count	**22.5**	**27.0**	**27.0**	**(0.0)**

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

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
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)
Net Expenditures	**17,948,971**	**16,792,223**	**17,190,565**	**398,342**

**Excludes carry forwards and one time expenditures*

FTE Count	**65.5**	**65.5**	**62.5**	**(3.0)**

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.

ELECTION COMMISSION

Linda Phillips, Administrator

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

Summary	FY19 Actual	FY20 Amended *	FY21 Adopted	FY21-20 Var
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)
Net Expenditures	**(4,307,905)**	**(2,056,574)**	**(4,786,236)**	**(2,729,662)**

**Excludes carry forwards and one time expenditures*

FTE Count	**23.0**	**23.0**	**23.0**	**(0.0)**

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 theFY21 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

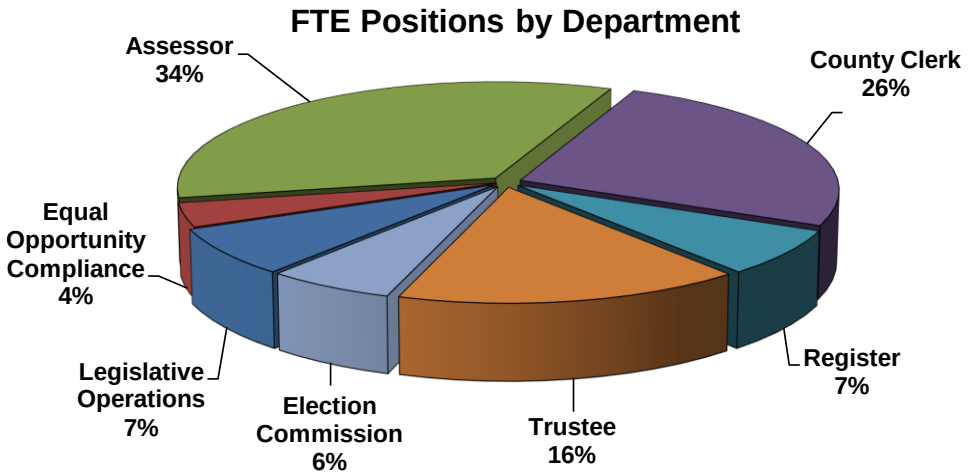
Fund	Dept	Dept Description	FY17 Budget	FY18 Budget	FY19 Budget	FY20 Budget	FY21 Adopted	FY20-21 Change
GENERAL FUND								
044	8002	Legislative Operations	26.0	26.0	29.0	29.0	28.0	(1.0)
044	8003	Equal Opportunity Compliance	13.0	13.0	13.0	14.0	14.0	-
043	8004	Assessor	143.0	143.0	141.0	135.0	132.0	(3.0)
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	-
TOTAL POSITIONS - GENERAL FUND			**387.0**	**389.0**	**389.0**	**391.5**	**384.5**	**(7.0)**

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); reclassed 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: Deaprtment 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

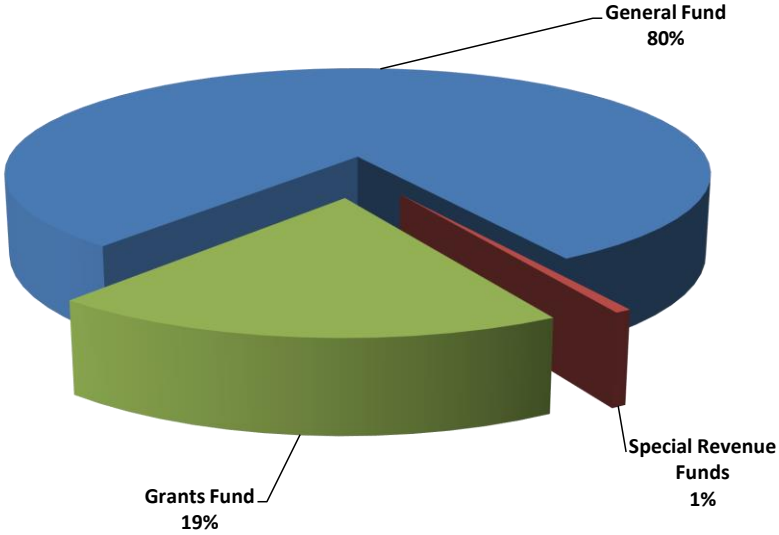
Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	39,291	150,079	420,779	1,841,835	458,500
44 - Intergov Revenues-Federal & Local	1,568,234	4,323,068	1,533,581	4,013,091	1,595,000
45 - Charges for Services	11,492	16,415	7,695	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
TOTAL REVENUE	**39,758,784**	**43,111,879**	**41,266,732**	**45,685,972**	**41,941,845**
96 - Operating Transfers In	-	-	-	8,441,033	-
9990 - Carryforward For Encumbrances	-	-	-	157,899	-
9999 - Planned Fund Balance Decrease	-	-	-	-	8,330,775
TOTAL OTHER SOURCES	**-**	**-**	**-**	**8,598,931**	**8,330,775**
TOTAL SOURCES	**39,758,784**	**43,111,879**	**41,266,732**	**54,284,903**	**50,272,620**
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)
TOTAL SALARIES	**25,145,294**	**24,874,693**	**27,860,786**	**30,630,341**	**29,337,934**
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 Acquistions	99,680	9,500	12,141	23,140	23,140
95 - Contingencies & Restrictions	-	-	-	8,245,381	395,381
TOTAL OPERATING	**5,960,968**	**5,337,114**	**6,498,431**	**18,014,425**	**8,578,943**
90 - Grants	-	-	-	-	8,000,000
98 - Operating Transfers Out	10,438	-	-	-	-
TOTAL OTHER USES	**10,438**	**-**	**-**	**-**	**8,000,000**
TOTAL USES	**31,116,700**	**30,211,807**	**34,359,217**	**48,644,766**	**45,916,876**
ACTUAL FUND BALANCE CHANGE	**8,642,083**	**12,900,072**	**6,907,515**	**5,640,138**	**4,355,743**

OTHER ELECTED OFFICIALS

Sources and Uses by Fund Type — ALL FUNDS

	FY21 SOURCES OF FUNDS			FY21 USES OF FUNDS		NET OPERATIONS	
FUND NAME:	**REVENUE**	**TRANSFERS IN**	**FUND BALANCE**	**EXPENSES**	**TRANSFERS OUT**	**NET TOTAL**	**% of Total**
GENERAL FUND							
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%
TOTAL GENERAL FUND	**41,096,500**	**-**	**-**	**36,740,757**	**-**	**4,355,742**	**80%**
SPECIAL REVENUE FUND							
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	-	-	
GRANT FUNDS	425,000	-	8,330,775	8,755,775	-	-	**19%**
ALL FUNDS TOTAL	**41,941,845**	**-**	**8,330,775**	**45,916,876**	**-**	**4,355,742**	**100%**

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
GENERAL FUND							
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
GENERAL FUND TOTAL			**(8,556,019)**	**(12,864,581)**	**(7,063,078)**	**(5,640,138)**	**(4,355,742)**
SPECIAL REVENUE FUND							
076	8007	Register DP Fees	(86,065)	(35,490)	155,563	-	-
086	8006	County Clerk Data Process**	-	-	-	-	-
087	8006	County Clerk MVR Supplies**	-	-	-	-	-
SPECIAL REVENUE FUND TOTAL			**(86,065)**	**(35,490)**	**155,563**	**-**	**-**
OTHER ELECTED OFFICIALS TOTAL			**(8,642,083)**	**(12,900,072)**	**(6,907,515)**	**(5,640,138)**	**(4,355,742)**

**Includes all Sources and Uses of Funds*
***Fund budget established in FY21*

Prime Accounts
80 - Other Elected Officials — General Fund

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
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
TOTAL REVENUE	**39,486,336**	**42,843,803**	**40,992,593**	**45,337,927**	**41,096,500**
9990 - Carryforward For Encumbrances	-	-	-	157,899	-
TOTAL OTHER SOURCES	**-**	**-**	**-**	**157,899**	**-**
TOTAL SOURCES	**39,486,336**	**42,843,803**	**40,992,593**	**45,495,825**	**41,096,500**
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)
TOTAL SALARIES	**25,145,294**	**24,874,693**	**27,860,786**	**30,565,451**	**29,208,154**
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 Acquistions	99,680	9,500	-	4,383	4,383
95 - Contingencies & Restrictions	-	-	-	245,381	395,381
TOTAL OPERATING	**5,785,023**	**5,104,528**	**6,068,729**	**9,290,237**	**7,532,603**
TOTAL USES	**30,930,317**	**29,979,222**	**33,929,515**	**39,855,688**	**36,740,757**
ACTUAL FUND BALANCE CHANGE	**8,556,019**	**12,864,581**	**7,063,078**	**5,640,138**	**4,355,743**

Prime Accounts
80 - Other Elected Officials — Special Revenue Fund

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
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
TOTAL REVENUE	**272,448**	**268,076**	**274,138**	**348,045**	**420,345**
TOTAL SOURCES	**272,448**	**268,076**	**274,138**	**348,045**	**420,345**
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 Acquistions	-	-	12,141	18,757	18,757
TOTAL OPERATING	**175,945**	**232,586**	**429,702**	**348,045**	**420,345**
98 - Operating Transfers Out	10,438	-	-	-	-
TOTAL OTHER USES	**10,438**	**-**	**-**	**-**	**-**
TOTAL USES	**186,383**	**232,586**	**429,702**	**348,045**	**420,345**
ACTUAL FUND BALANCE CHANGE	**86,065**	**35,490**	**(155,563)**	**-**	**-**

Prime Accounts
80 - Other Elected Officials — Grant Funds

Account - Description	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Amended	FY21 Adopted
43 - Intergov Revenues-State of Tennessee	-	-	-	-	425,000
TOTAL REVENUE	**-**	**-**	**-**	**-**	**425,000**
96 - Operating Transfers In	-	-	-	8,441,033	-
9999 - Planned Fund Balance Decrease	-	-	-	-	8,330,775
TOTAL OTHER SOURCES	**-**	**-**	**-**	**8,441,033**	**8,330,775**
TOTAL SOURCES	**-**	**-**	**-**	**8,441,033**	**8,755,775**
51 - Salaries-Regular Pay	-	-	-	60,000	120,000
55 - Fringe Benefits	-	-	-	4,890	9,780
TOTAL SALARIES	**-**	**-**	**-**	**64,890**	**129,780**
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	-
TOTAL OPERATING	**-**	**-**	**-**	**8,376,143**	**625,995**
90 - Grants	-	-	-	-	8,000,000
TOTAL OTHER USES	**-**	**-**	**-**	**-**	**8,000,000**
TOTAL USES	**-**	**-**	**-**	**8,441,033**	**8,755,775**
ACTUAL FUND BALANCE CHANGE	**-**	**-**	**-**	**-**	**-**