

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

Dwight Jewell, Chair
Jerry Ford, Vice Chair
Rachel Jones, Secretary

Ken Buckmaster
Shane Burton
Gary Claridy
Bill Fergusson

T. Bubba Gregory
Landon Gulley
Richard Harsh
Gary Walsh

JULY 19, 2021 | 6:00 PM | TC COURTHOUSE

Agenda

1. Open Meeting
2. Attendance
3. Review Minutes from June 21, 2021
4. County Trustee Report / Financial Summaries* for June 2021
**Year end entries are still in process. A final financial summary will be submitted at a later meeting*
5. Budget Amendments

101 – COUNTY GENERAL

2022-101-01FB	Soil Conservation: Soil Technician	\$	9,000
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Fund Balance Draw: USDA Soil Conservation office has received a request from the Natural Resource Conservation to add the position of Soil Technician to the office. This will be a joint funding between Natural Resource Conservation (\$12,000), TN Dept of Agriculture (\$9,000), and the County (\$9,000).

2022-101-02R	County Clerk: Decal Printer	\$	850
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Reserved Fund Transfer: County Clerk moving funds from reserves to purchase a decal printer.

2022-101-03RG	Sheriff: Patrol Car Laptops	\$	65,000
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Reserved Grant - TNCAMS Fund Transfer: Sheriff installing Rugged Laptops in each of the patrol cars. This amount includes installation, MI-FI cards, and licenses

6. Discussion items
7. Public Comments
8. Adjourn

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

BUDGET AND FINANCE COMMITTEE

MINUTES

JUNE 21, 2021 | 6:00PM | TC COURTHOUSE

Members Present:

Dwight Jewell	Jerry Ford	Richard Harsh
Ken Buckmaster	T. Bubba Gregory	Gary Walsh
Gary Claridy	Landon Gulley	Mayor Stephen Chambers
Shane Burton	Rachel Jones	

Members Absent:

Bill Fergusson

Others present:

Amy Thomas, CCFO	Mary Ann Baker	Tommy McFarland
Hon. Branden Bellar	David Nollner	Jay Woodard
Ray Russell	Richard Johnson	Clint Satterfield
Rick Davis	Bryan King	

- The meeting was called to order at 6:00 pm by Chairman Dwight Jewell.
- Minutes from the May 17, 2021 meeting were reviewed. Motion made by Jerry Ford to accept the minutes as presented; second by Landon Gulley. MOTION CARRIED

- County Trustee Report / Financial Summary – May 2021
 The Committee reviewed the Trustee Trial Balance for May 2021. No concerns were noted.
 Committee reviewed the Financial Statements for the General Services Funds.
 Fund 101 – Business Taxes were twice the budgeted amount. *Information researched after the meeting - This is due in part to several larger entities doing projects in town. If a business does \$55,000 or more in revenue, they need to obtain a business permit in that county and pay taxes to that county.*
 Richard Harsh made the motion to accept the reports as presented; second by Jerry Ford. MOTION CARRIED

- Budget Amendments
 The Committee reviewed all the proposed budget amendments. No fund balance draws.

101 – COUNTY GENERAL

2021-101-37	Line Items – Year end clean up	\$	115,993
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111 – URBAN SERVICES

2021-111-03	Line Items – Year end clean up	\$	14,087
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116 – SOLID WASTE

2021-116-04	Line Items – Year end clean up	\$	18,500
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131- HIGHWAY

2021-131-05	Line Items – Year end clean up	\$	3,325
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141 – GENERAL PURPOSE SCHOOLS

FUND BALANCE TRANSFERS – CREDITING UNASSIGNED FUND BALANCE

2021-141-21FB (49)	TECH Equity Account	\$	91,207.57
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141-39000 Unassigned Fund Balance - BA necessary to dissolve the TECH (eRate) Restricted Equity Account in the amount of \$97,201.57 into Unassigned Fund Balance per most recent audit request.

2021-141-22FB (50)	Textbook Reserves		47,871.00
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141-39000 Unassigned Fund Balance - BA necessary to dissolve the TXTB (Textbook) Restricted Equity Account in the amount of \$47,871 into Unassigned Fund Balance per most recent audit request.

INTERFUND TRANSFERS

2021-141-23 (51)	Summer Learning Camps	\$ 155,963.26
<i>Regular Instruction Program - BA reflects new revenue in the amount of \$155,963.26 from State to pay for a portion of the new mandated Summer Learning Camps</i>		
2021-141-24 (52)	TN Arts Commission	4,645
<i>Regular Instruction Program - BA reflects new revenue in the amount of \$4,645 from TN Arts Commission for instructional supplies and materials.</i>		
2021-141-25 (63)	Line Items	15,350.00
<i>Director of Schools - budget clean-up due to increases in Communications and Contracted Services</i>		
2021-141-26 (70)	JSMS Roof Interest	30,330
<i>Education Interest on Debt - BA necessary to pay for the interest on the Middle School Roof loan.</i>		
2021-141-27 (76)	Alt Instruction: Bonus Payments	3,530
<i>Alternative Instruction Program - budget clean-up due to bonus payments</i>		
2021-141-28 (77)	Summer Learning Camps Transportation	26,146.90
<i>Transportation - BA reflects new revenue in the amount of \$26,146.90 from State to pay for the transportation portion of the new mandated Summer Learning Camp.</i>		
2021-141-29 (88)	JSMS Roof Interest	20,300.00
<i>Principal on Debt - Education - \$20,300 - budget amendment necessary complete year 1 payment for middle school roof.</i>		

143 – SCHOOLS – FOOD SERVICE PROGRAM

2021-143-01 (75)	FY21 Commodities	\$ 10,981.75
2021-143-02 (82)	FY21 Commodities	424.20
<i>Food Service Program - BAs necessary to amend the value of FY21 commodities</i>		

Motion to recommend all budget amendments to the County Commission made by Jerry Ford, second by Gary Walsh. MOTION APPROVED

5. Discussion:

- a. ORD 217-2021-08 General Services Appropriations – Amendment needed
 Due to a late notice from the Governor’s and Comptroller’s offices concerning a 2% increase for Elected Officials, an amendment is needed for the General Services Appropriations ordinance. These amounts have been incorporated into the budget and now reflect in the presented ordinance. Fund 101 increased by \$17,567 and Fund 131 increased by \$1,910. These amounts include corresponding payroll expenses.

b. Water & Sewer Department Budget Review

The Committee reviewed the Water & Sewer Department Budget for FY 2022. Chairman Jewell explained that there are several ordinances addressing the approval of the WUD budget that are conflicting and would like to review the budget to cover all the bases in the budget process. The budget was approved unanimously by the Water Utility Board. The budget includes a 2% cost of living increase for their employees, a winter bonus for all employees based on employment status, the construction of a water tower, and the construction of an administration building for the utility. They also show a proposed positive Net Change of \$298,593 with an ending estimated fund balance of \$19,540,162.

The Committee questioned Water Superintendent Tommy McFarland on the bonuses and increases. Mr. McFarland stated that more training is being required of his staff. Because of this training, more work is being done "in-house" and not subcontracted out. Jerry Ford requested a quarterly report from the Utility. Mayor Chambers offered that this information is available on the County website on the Utility's page.

Jerry Ford made the motion to recommend the Water Utility Budget to the full Commission and to have the Water Utility present a quarterly financial report to the Budget & Finance Committee; Shane Burton seconded the motion

MOTION APPROVED w/ 1 opposition

6. Public Comments: None presented

7. Adjourn: With no further business to discuss, a motion to adjourn the meeting was made by Gary Walsh.

Meeting adjourned at 6:50 pm.

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

June 30, 2021

ACCT FUNC	DECRPTION	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance
999-11120	CASH ON HAND	58,461.50	19,626,238.60	19,656,543.36	28,156.74
999-11130- 20	CITIZENS BANK 7008289	1,700.17	13,321,505.37	13,321,505.37	1,700.17
999-11130- 203	CITIZENS BANK 5492	531,856.12	9,307.85	-	541,163.97
999-11130- 205	CITIZENS BANK 7091 RD S	25,000.00	-	25,000.00	-
999-11130- 21	CITIZENS BANK 8120777	3,939,489.65	15,112,850.71	13,495,282.15	5,557,058.21
999-11130- 210	CITIZENS BANK 7871	940,000.00	-	-	940,000.00
999-11130- 22	CITIZENS BANK PAYROLL TAXES	-	2,839,830.36	2,839,830.36	-
999-11130- 23	CITIZENS BANK OTHER AGENC	131,996.09	396.65	-	132,392.74
999-11130- 24	CB ROAD SUPERIN #4093	25,000.00	-	25,000.00	-
999-11130- 30	WILSON BANK & TRUST 0551	5,893,980.56	22,011,578.76	21,748,172.94	6,157,386.38
999-11130- 302	WBT CD#169812	1,000,000.00	-	-	1,000,000.00
999-11130- 303	WBT ROAD SUPERINTENDENT	-	25,000.00	-	25,000.00
999-11130- 304	WBT CD#139582	150,000.00	-	-	150,000.00
999-11130- 305	WBT ROAD SUPERINTENDENT	-	25,000.00	-	25,000.00
999-11130- 308	WBT CD#153509	604,000.00	-	-	604,000.00
999-11130- 31	WBT (HEALTH INSURANCE	-	2,205,645.51	2,205,645.51	-
999-11130- 32	WBT/HARTS/TROUS RETIREME	30,662.17	1,459,191.41	1,466,284.02	23,569.56
999-11130- 33	WBT CCA CORECIVIC	43,750.00	53,512,597.63	53,556,347.63	-
999-11410	ACCOUNTS RECEIVABLE	-	168,241.48	168,241.48	-
999-14310	UNDISTRIBUTED WARRANTS	-	86,719,077.15	86,719,077.15	-
	TOTAL ASSETS	13,375,896.26	217,036,461.48	215,226,929.97	15,185,427.77

Cash Balance
- NOT FUND BALANCE -

995-21500- 101	COUNTY GENERAL	3,685,265.88	8,338,615.80	9,063,135.47	4,409,170.55	-101	COUNTY GENERAL
999-21500- 111	URBAN SERVICE FUND	1,038,598.19	1,405,972.73	1,915,421.03	1,548,046.49	-111	URBAN SERVICE FUND
999-21500- 116	SOLID WASTE	494,984.78	703,782.13	1,060,476.06	851,678.71	-116	SOLID WASTE
999-21500- 118	HARTS/TROUS COUNTY AMBUL	547,122.88	1,138,020.83	1,011,840.08	420,942.13	-118	AMBULANCE
999-21500- 121	SPECIAL PURPOSE	43,750.00	53,556,347.63	53,512,597.63	-	-121	CORECIVIC - TTCC
999-21500- 122	TROUSDALE COUNTY DRUG	60,008.26	330.41	13,277.58	72,955.43	-122	COUNTY DRUG
999-21500- 131	COUNTY HIGHWAY	1,132,965.87	1,692,269.84	1,940,021.80	1,380,717.83	-131	COUNTY HIGHWAY
999-21500- 141	PUBLIC SCHOOL	4,439,980.54	12,322,507.30	12,589,785.43	4,707,873.67	-141	PUBLIC SCHOOL
999-21500- 142	SCHOOL FEDERAL PROJECTS	83,673.32	1,443,603.87	1,470,475.01	110,544.46	-142	SCHOOL FEDERAL PROJECTS
999-21500- 143	CENTRAL CAFETERIA	238,619.16	751,289.49	625,886.90	113,216.57	-143	CENTRAL CAFETERIA
999-21500- 151	DEBT SERVICE	485,379.05	814,229.18	927,136.98	598,286.85	-151	DEBT SERVICE
599-21500- 156	EDUCATION DEBT	505,610.81	604,716.28	450,163.40	351,057.93	-156	EDUCATION DEBT
999-21500- 171	GENERAL CAPITAL PROJECT	21,684.21	496,027.37	496,027.37	21,684.21	-171	CDBG PASS THRU TO WATER
999-21500- 362	OTHER AGENCY-DA	131,982.09	3.99	396.65	132,374.75		
999-21500- 363	15th JD DRUG TASK FORCE	391,833.34	226,755.62	239,414.39	404,492.11	-363	DTF
999-21500- 364	DISTRICT ATTONERY GENERA	24,535.07	21,774.83	26,977.66	29,737.90		
999-21500- 920	UNEMPLOYMENT-DUE TO STAT	-	4,098.90	4,098.90	-		
999-21500- 921	PAYROLL TAXES	5,873.26	2,839,830.36	2,833,957.10	-		
999-21500- 922	METRO GOVT INSURANCE	-	791,898.30	791,898.30	-		
999-21500- 923	RETIREMENT CONTRIBUTIONS	30,608.18	1,466,284.02	1,459,188.61	23,512.77		
999-21500- 931	TEACHER INSURANCE	13,421.37	1,467,589.54	1,463,303.58	9,135.41		
999-22200	OTHER DEFERRED REVENUE	-	17,772.80	17,772.80	-		
999-28310	UNDISTRIBUTED TAXES	-	128,751.62	128,751.62	-		
999-29900	FEE/COMMISSION ACCOUNT	-	221,675.89	221,675.89	-		
	TOTAL LIABILITIES	13,375,896.26	90,454,148.73	92,263,680.24	15,185,427.77		

TOTAL COUNTY TRUSTEE

307,490,610.21

307,490,610.21

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BA 101-01FB SOIL CONSERVATION

**| BUDGET AMENDMENT
2022-101-01FB**

Request is hereby made to amend **Fund 101 County General** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-39000	Fund Balance	\$ 9,000	
101-57500-316	Soil Conservation: Contributions		\$ 9,000
TOTAL		\$ 9,000	\$ 9,000

Purpose: *USDA Soil Conservation office has received a request from the Natural Resource Conservation to add the position of Soil Technician to the office. This will be a joint funding between Natural Resource Conservation (\$12,000), TN Dept of Agriculture (\$9,000), and the County (\$9,000).*

Budget Amendment Total	\$ 9,000	\$ 9,000
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____

Roll Call

Yes _____ No _____ Absent _____

Budget Amendment 2022-101-01FB approved by Commission on _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

BA 101-02R CTY CLRK EQUIP

| BUDGET AMENDMENT

2022-101-02R

Request is hereby made to amend **Fund 101 County General** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-34515	Reserved Funds: County Clerk	\$ 850	
101-52500-709	County Clerk: Data Processing Equip		\$ 850
TOTAL		\$ 850	\$ 850

Purpose: County Clerk moving funds from reserves to purchase a decal printer.

Budget Amendment Total	\$ 850	\$ 850
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____ **Voice Vote** *Absent* _____

Budget Amendment 2022-101-02R *approved by Commission on* _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Request is hereby made to amend **Fund 101 County General** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-34510	Restricted for General Govt: TNCAMS	\$ 65,000	
101-54110-709	Sheriff: Data Processing Equipment		\$ 65,000
TOTAL		\$ 65,000	\$ 65,000

Purpose: Sheriff installing Rugged Laptops in each of the patrol cars. This amount includes installation, MI-FI cards, and licenses.
 Funding comes from the TNCAMS funding received in FY2021.
 Balance of these funds is \$155,060. Upon approval of this amendment balance will be \$90,060.

Budget Amendment Total	\$ 65,000	\$ 65,000
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____ **Voice Vote** *Absent* _____

Budget Amendment 2022-101-03RG *approved by Commission on* _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK