

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	\$	115,393
-------------	--------------------------------	----	---------

111 – URBAN SERVICES

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

116 – SOLID WASTE

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

131- HIGHWAY

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

141 – GENERAL PURPOSE SCHOOLS

FUND BALANCE TRANSFERS – CREDITING UNASSIGNED FUND BALANCE

2021-141-21FB (49)	TECH Equity Account	\$	91,207.57
--------------------	---------------------	----	-----------

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
--------------------	-------------------	--	-----------

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.