

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

FEBRUARY 16, 2021 | 6:00PM | TC COURTHOUSE

Agenda

1. Open Meeting
2. Attendance
3. Review Minutes from January 19, 2021
4. County Trustee Report / Financial Summaries for January 2021
5. Budget Amendments

101 – GENERAL FUND

2021-101-20	CARES Courts: Video Arraignment Equipment	\$	11,000
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Funding received from TN CARES Act. HTC received \$330,360. Using a portion of this funding for Video Arraignment Equipment for the Courtrooms in the Justice Center.

2021-101-21	Library: Grant Funding – Equipment		1,804
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Library awarded a Technology Grant from the Secretary of State. It is a 50/50 match grant award. Library will be using these funds to purchase 4 computers w/ monitors

6. Discussion items
 - A. CARES Act Grant Funding
 - B. LGSF (Local Government Support Funding)
 - C. Debt Schedule Review
 - D. Set Fund 141 Revenues
 - E. Other
7. Public Comments
8. Adjourn

Next meeting is Monday, March 15, 2021

**HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
BUDGET AND FINANCE COMMITTEE
MINUTES**

The Budget and Finance Committee met January 19, 2021 at 6:00 pm conducting the meeting virtually with the option of up to 10 persons to attend at the County Courthouse.

Members Present:

Dwight Jewell – <i>Zoom</i>	Landon Gulley – <i>Zoom</i>
Ken Buckmaster – <i>Zoom</i>	Richard Harsh – <i>Zoom</i>
Gary Claridy – <i>Courthouse</i>	Linda Sue Johnson – <i>Courthouse</i>
Shane Burton – <i>Zoom</i>	Gary Walsh – <i>Zoom</i>
Bill Fergusson – <i>Zoom</i>	Mayor Stephen Chambers – <i>Courthouse</i>
Jerry Ford – <i>Courthouse</i>	

Members Absent:

Rachel Jones
T. Bubba Gregory

Others present:

Amy Thomas – <i>Zoom</i>	Chris Gregory – <i>Zoom</i>
Bryan King – <i>Courthouse</i>	Branden Bellar – <i>Zoom</i>
Jay Woodard – <i>Courthouse</i>	
Heather Bay – <i>Courthouse</i>	

1. The meeting was called to order at 6:00 pm. Chairman Jewell requested a motion for the Committee to agree to hold the meeting virtually due to the COVID-19 pandemic. Jerry Ford made the motion; second by Richard Harsh.

Following roll call vote also accepted as attendance.

Dwight Jewell	Yes	Landon Gulley	Yes
Jerry Ford	Yes	<i>T. Bubba Gregory</i>	<i>Absent</i>
Ken Buckmaster	Yes	Richard Harsh	Yes
Shane Burton	Yes	Linda S Johnson	Yes
Gary Claridy	Yes	<i>Rachel Jones</i>	<i>Absent</i>
Bill Fergusson	Yes	Gary Walsh	Yes

MOTION CARRIED

2. Minutes from the November 16, 2020 meeting were reviewed. It was noted to add Gary Claridy to the November 16, 2020 attendance and to change Robert Johnson to Richard Johnson. A motion by Jerry Ford was made to accept the minutes with changes; second by Gary Claridy.

Dwight Jewell	Yes	Bill Fergusson	Yes
Jerry Ford	Yes	Landon Gulley	Yes
Ken Buckmaster	Yes	Richard Harsh	Yes
Shane Burton	Yes	Linda S Johnson	Yes
Gary Claridy	Yes	Gary Walsh	Yes

MOTION CARRIED

3. County Trustee Report / Financial Summary – December 2020

The Committee reviewed the Trustee Trial Balance for December 2020. No abnormalities were found.

The Committee reviewed the Financial Summary for each of the County General Funds. No abnormalities or concerns were found.

A motion to accept the Trustee Report and Financial Summary for December 2020 was made by Richard Harsh; second by Bill Fergusson.

Dwight Jewell	Yes	Bill Fergusson	Yes
Jerry Ford	Yes	Landon Gulley	Yes
Ken Buckmaster	Yes	Richard Harsh	Yes
Shane Burton	Yes	Linda S Johnson	Yes
Gary Claridy	Yes	Gary Walsh	Yes

MOTION CARRIED

4. Budget Amendments

The Committee reviewed all the proposed budget amendments.

101 – GENERAL FUND

2021-101-11R	Animal Shelter HVAC (Reserves)	\$	4,500
<i>Animal Shelter is using committed funds to replace current heating system with an HVAC system</i>			
2021-101-12	Medical Examiner – Autopsy Services	\$	5,525
<i>Appropriating reimbursements from TTCC to correlating expenses</i>			
2021-101-13	CAG Election Office	\$	7,132
<i>Appropriating funding from the CARES Act Grant that has been awarded to the Election Office.</i>			
2021-101-14	Insurance Recovery	\$	7,421
<i>2 incidents involving patrol cars.</i>			
<i>07/24/20 VA088435 Patrol car slid off road, hit a tree</i>			
<i>11/14/20 VA089910 Patrol car hit a deer.</i>			
2021-101-15	ECD TN Downtown Funding	\$	5,000
<i>Reimbursement grant funding from ECD TN Downtown Grant Program. Total grant is a reimbursable \$15,000.</i>			
2021-101-16	Rescue Equipment	\$	22,030
<i>Request to move unused Per Diem to Equipment line item. This will be to purchase extraction equipment.</i>			
2021-101-17	LGSF – EMA Equipment	\$	45,005
<i>Request to use funding from the Local Government Support Funding from the state to purchase upgraded radios to comply with incoming emergency system.</i>			
2021-101-18	Fire Dept Equipment	\$	43,170
<i>Request to move unused Per Diem to Equipment line item. Chief Woodard plans to use the funds to update air packs and face pieces. This will provide for 24 members.</i>			
2021-101-19	LGSF – Wage Study	\$	20,000
<i>Request to use funding from the Local Government Support Funding from the state to conduct a Wage and Classification Study for County General Employees (excludes Highway and Schools). Personnel Committee approved to use the firm of Burris, Thompson, and Associates. Mayor stated this was a complicated process that will also use comparable counties as well as</i>			

surrounding counties. This needs to be done by an unbiased third party. It is also highly recommended by CTAS and MTAS. Will help bring employees up to equal standards and would allow raises to be based on merit.

151 – DEBT SERVICE FUND

2021-151-01	JSMS Roof Project Appropriation	\$	117,196
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Appropriating funding to cover payments for the JSMS Roof Project Note. Schools are contributing the first year's funding for Principal and Interest.

A motion was made by Richard Harsh to approve all budget amendments and send them to the full Commission; second by Linda Sue Johnson.

Dwight Jewell	Yes	Bill Fergusson	Yes
Jerry Ford	Abstain	Landon Gulley	Yes
Ken Buckmaster	Abstain	Richard Harsh	Yes
Shane Burton	Yes	Linda S Johnson	Yes
Gary Claridy	No	Gary Walsh	Yes
7 Yes, 1 No, 2 Abstain w/o reason			MOTION CARRIED

5. Other Business:
 - a. It was asked if the previous abstain votes counted as no votes. County Attorney Branden Bellar said that unless they qualify the abstention with a stated cause – such as conflict of interest - then the abstain votes should be counted as no votes.
6. Public Comments: None
7. Adjourn: With no further business to discuss, a motion to adjourn the meeting was made by Gary Walsh; seconded by Landon Gulley.

Meeting adjourned at 6:45 pm.

Submitted by Amy Thomas, CCFO/Exec Admin Assistant in the absence on B&F Secretary Rachel Jones.

Comparison January 2020 / January 2021

	Property Tax		Revenues		Expenses	
	Jan 20	Jan 21	Jan 20	Jan 21	Jan 20	Jan 21
101	70.3%	77.9%	55.1%	78.6%	45.7%	52.7%
111	55.9%	69.3%	46.7%	63.3%	32.0%	58.8%
116	70.3%	77.9%	45.2%	62.0%	26.7%	49.9%
118	70.3%	77.9%	50.6%	61.0%	49.4%	65.3%
131	70.1%	77.9%	61.5%	53.3%	38.1%	46.1%
151	70.3%	77.9%	49.3%	50.8%	33.0%	34.4%
Wheel Tax						
156	43.9%	55.2%	54.7%	61.0%	3.1%	1.4%

*unappropriated grants skew revenue %

*unappropriated grants skew revenue %

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

101 General Fund

7th Month 58.3%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	2,775,622	2,163,433	77.9%
40115	Discount On Property Tax	(41,634)	(35,569)	85.4%
40120	Trustee's Collections Prior Year	100,000	47,182	47.2%
40130	Cir Clk/Clk & Master CollectionsPr Yr	60,000	32,622	54.4%
40140	Interest And Penalty	15,000	5,624	37.5%
40161	Payments In Lieu Of Taxes T. V. A.	30,000	13,540	45.1%
40163	Payments In Lieu Of Taxes Other (June)	8,700	-	-
40210	Local Option Sales Tax	500,000	374,736	74.9%
40220	Hotel/Motel Tax	100	-	-
40230	Local Amusement Tax	75	48	-
	<i>online gambling, fantasy football</i>			
40250	Litigation Tax General	33,000	9,082	27.5%
40260	Litigation Tax Special Purpose	60,000	23,891	39.8%
40270	Business Tax	30,000	28,094	93.6%
40275	Mixed Drink Tax	3,000	2,667	88.9%
40285	IMPACT: Adequate Facilities/Develop Tax	100,000	70,130	70.1%
40290	Other County Local Option Taxes (May)	8,000	-	-
40320	Bank Excise Tax (March)	100,000	-	-
40330	Wholesale Beer Tax	150,000	91,177	60.8%
41140	Cable TV Franchise (Jan / June)	9,000	2,528	28.1%
41520	Building Permits	100,000	72,359	72.4%
41590	Other Permits	100	225	225.0%
42110	Circuit Court: Fines	500	-	-
42120	Circuit Court: Officers Costs	2,000	480	24.0%
42190	Circuit Court: Data Entry Fee	500	183	36.6%
42310	General Sessions Court: Fines	10,000	5,956	59.6%
42320	General Sessions Court: Officers Costs	26,500	10,393	39.2%
42330	General Sessions Court: Games and Fish Fines	300	32	10.8%
42350	General Sessions Court: Jail Fees	4,000	1,385	34.6%
42380	General Sessions Court: DUI Treatment Fines	2,000	1,192	59.6%
42390	General Sessions Court: Data Entry Fee	5,000	2,080	41.6%
42391	General Sessions Court: Courtroom Security Fee	25,000	9,218	36.9%
42410	Juvenile Court: Fines	100	143	142.5%
42420	Juvenile Court: Officers Costs	500	147	29.5%
42480	Juvenile Court: DUI Treatment Fines	2,000	1,140	57.0%
42490	Juvenile Court: Data Entry Fee	50	10	19.0%
42520	Chancery Court: Officers Costs	850	641	75.4%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

101 General Fund

7th Month 58.3%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
42530	Chancery Court: Data Entry	850	300	35.3%
42865	DTF Forfeitures and Seizures	-	321	
42910	Proceeds from Confiscated Property	-	4,615	
42990	Courts: Other Fines, Forfeitures, And Penalties	1,500	763	50.9%
43140	Zoning Studies	500	400	80.0%
43350	Copy Fees	1,200	86	7.1%
43370	Jail: Telephone Commissions	18,000	15,500	86.1%
43392	Data Processing Fee Register	3,500	2,412	68.9%
43394	Data Processing Fee Sheriff	225	67	29.6%
43395	Sexual Offender Registration Fee Sheriff	1,800	600	33.3%
43396	Data Processing Fee County Clerk	1,000	411	41.1%
43399	Vehicle Registration Reinstatement	200	210	105.0%
44110	Investment Income	50,000	33,701	67.4%
44120	Lease/Rentals	30,000	9,421	31.4%
44131	Commissary Sales	10,000	3,548	35.5%
44135	Sale Of Gasoline	25,000	5,234	20.9%
44150	Shelter Adoptions	-	1,125	-
44170	Miscellaneous Refunds	-	1,865	-
44180	Expenditure Credits	5,925	9,875	-
	<i>TTCC reimbursement of autopsies</i>			
44570	Contributions & Gifts	1,000	1,018	101.8%
44990	Other Local Revenues	18,000	3,474	19.3%
	<i>Pool, Park rentals, police reports</i>			
45510	County Clerk FILOS	110,000	63,581	57.8%
45520	Circuit Court Clerk FILOS	20,000	9,879	49.4%
45540	General Sessions Court Clerk FILOS	76,000	28,776	37.9%
45550	Clerk And Master FILOS	40,000	18,620	46.6%
45580	Register FILOS	45,000	36,582	81.3%
45590	Sheriff FILOS	8,000	4,014	50.2%
45610	Trustee FILOS	215,000	145,074	67.5%
46110	Juvenile Services Program Grant	9,000	4,500	50.0%
46140	Aging Programs Grant	34,500	6,274	18.2%
46190	Other General Government Grants (HOME)	441,993	-	-
46210	Law Enforcement Training Programs	14,400	2,400	16.7%
46310	Health Department Programs (TNCare)	7,700	-	-
46390	Other Health and Wlfare Grants	1,200	515	42.9%
46430	Litter Program Grant	44,200	14,269	32.3%
46820	Income Tax	18,000	3,872	21.5%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

101 General Fund

7th Month 58.3%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
46830	Beer Tax	18,000	10,153	56.4%
46835	Vehicle Certificate Of Title	6,000	2,970	49.5%
46852	State Revenue Sharing Telecom	20,000	12,100	60.5%
46915	Contracted Prisoner Board	200,000	82,017	41.0%
46960	Registrar's Salary Supplement	15,164	7,582	50.0%
46980	Other State Grants	65,005	734,094	-
	<i>(Local Gov Support Funding)</i>			
	<i>EMA Radio system 45,005</i>			
	<i>Wage Study 20,000</i>			
46990	Other State Revenues	-	620	-
47301	TEMA/FEMA Public Assitance Grant	5,000	-	-
47302	CARES Act Funding	54,990	8,730	-
	<i>Election Office \$ 7,132</i>			
	<i>Library 1,858</i>			
	<i>Senior Center 46,000</i>			
47303	TN CAMS Funding (CARES Act)	-	330,360	-
	<i>First Responder C19 Funding</i>			
	<i>Submitted 784,000, capped at 330,360</i>			
	<i>Will be used for the Sheriff Dept / EMA / EMS</i>			
47620	Police Service (Lake Area Corp of Eng)	5,500	3,053	-
47715	Tax Credit Bond Rebate (QSCB subsidy)	115,000	57,549	50.0%
47802	CARES Act: Employer Rebates	-	257	
	<i>Rebate on Unemployment Payments</i>			
47990	Other Direct Federal Revenue	1,500	-	-
48130	Contributions (Library - Book Fines, Donations)	-	1,932	-
48140	Contracted Services	5,000	2,610	52.2%
48610	Donations (Senior Center, Fire, Rescue)	10,000	5,042	50.4%
49700	Insurance Recovery	29,325	29,324	100.0%
Total Revenues		5,924,440	4,658,484	78.6%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

101 General Fund

7th Month 58.3%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
Expenditures				
51100	County Commission	105,029	41,352	39.4%
51220	Beer Board	423	161	38.0%
51300	County Mayor/Executive	322,139	182,495	56.7%
51400	County Attorney	30,100	9,492	31.5%
51500	Election Commission	143,708	83,034	57.8%
51600	Register Of Deeds	116,544	66,103	56.7%
51720	Planning	106,284	54,116	50.9%
51750	Codes Compliance	1,500	258	17.2%
51800	County Buildings	303,044	140,420	46.3%
51910	Preservation Of Records	1,200	1,187	98.9%
52300	Property Assessor's Office	144,810	79,637	55.0%
52400	County Trustee's Office	147,035	91,281	62.1%
52500	County Clerk's Office	137,589	79,657	57.9%
52600	Data Processing	75,150	40,830	54.3%
53100	Circuit Court	206,405	112,510	54.5%
53300	General Sessions Court	100,219	57,323	57.2%
53400	Chancery Court	134,461	81,724	60.8%
53700	Judicial Commissioners	32,522	15,497	47.7%
53920	Courtroom Security	136,614	61,415	45.0%
54110	Sheriff's Department	1,628,621	1,083,110	66.5%
54150	Drug Enforcement	71,346	45,727	64.1%
54160	Administration Of The Sexual Offender	6,400	-	-
54210	Jail	1,184,163	628,120	53.0%
54220	Workhouse	101,487	47,300	46.6%
54240	Juvenile Services	49,002	27,825	56.8%
54310	Fire Prevention And Control	169,580	99,742	58.8%
54420	Rescue Squad	72,080	23,712	32.9%
54490	Other Emergency Management	151,002	56,846	37.6%
54510	Inspection And Regulation	1,500	20	1.3%
54610	County Coroner/Medical Examiner	28,425	21,725	76.4%
55110	Local Health Center	32,589	5,865	18.0%
55120	Animal Shelter	72,620	43,167	59.4%
55170	Alcohol And Drug Programs	8,980	1,631	18.2%
55720	Litter Grant	44,200	21,841	49.4%
55900	Other Public Health And Welfare	11,500	11,500	100.0%
	<i>includes contributions to non profits</i>			
56300	Senior Citizens Assistance	94,150	47,173	50.1%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

101 General Fund

7th Month 58.3%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
56500	Libraries	138,180	81,765	59.2%
56700	Parks And Fair Boards	155,949	37,108	23.8%
57100	Agricultural Extension Service	67,375	20,999	31.2%
57500	Soil Conservation	13,228	13,227	100.0%
58190	Other Economic And Community <i>THDA HOME Grant</i>	451,058	790	0.2%
58300	Veteran's Services	18,601	6,224	33.5%
58400	Other Charges <i>insurance premiums, workers comp other funds will reimb 101 in Nov for INS/WC</i>	380,200	271,130	71.3%
58600	Employee Benefits	10,500	2,257	21.5%
58900	Miscellaneous <i>includes contributions to non profits</i>	20,000	19,332	96.7%
99100	Transfers Out	122,316	55,598	45.5%
Total Expenditures		7,349,828	3,872,222	52.7%
		<i>Budgeted</i>	<i>Actual (to date)</i>	
Total Revenues		5,924,440	4,658,484	
Total Expenditures		7,349,828	3,872,222	
		(1,425,388)	786,263	

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

111 Urban Services

7th Month 58.3%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	440,164	305,167	69.3%
40115	Discount On Property Tax	(4,500)	(4,442)	98.7%
40120	Trustee's Collections - Prior Year	30,000	9,970	33.2%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000	9,123	36.5%
40140	Interest And Penalty	5,000	1,286	25.7%
40290	Other County Local Option Taxes (May)	38,000	-	-
40390	Other Statutory Local Taxes	50,000	27,185	54.4%
41140	Cable TV Franchise (march)	20,000	-	-
41520	Building Permits	30,000	22,451	74.8%
43107	Residential Waste Collection Charge	220,000	118,951	54.1%
44130	Sale Of Materials And Supplies	500	400	80.0%
46210	Law Enforcement Training Programs (march)	2,400	-	-
46840	Alcoholic Beverage Tax	20,000	11,177	55.9%
46970	State Shared Sales Tax - Cities	230,000	114,146	49.6%
46980	Other State Grants - Streetscape	589,594	185,475	31.5%
46980	Other State Grants		273,000	
	- Local Government Support Funding			
Total Revenues		1,696,158	1,073,888	63.3%

Expenditures

54110	Sheriff's Department	518,686	368,574	71.1%
54310	Fire Prevention And Control	9,500	4,923	51.8%
55731	Waste Pickup	333,269	203,957	61.2%
56700	Parks And Fair Boards	10,000	-	-
56900	Other Social, Cultural And Recreational	4,000	-	-
	July 4th fireworks			
58400	Other Charges	140,700	70,962	50.4%
58600	Employee Benefits	2,400	1,313	54.7%
62000	Highway And Bridge Maintenance	80,000	1,975	2.5%
82110	Gen Gov: Notes Principal - May / Trash Truck	31,000	-	-
82210	Gen Gov: Notes Interest - Nov/May Trash Truck	2,037	1,018	50.0%
91200	Highway & Street Capital Projects	400,107	238,831	59.7%
	(Streetscape)			
99100	Transfers Out	23,794	23,793	100.0%
Total Expenditures		1,555,493	915,346	58.8%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

116 Solid Waste / Sanitation

7th Month 58.3%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	539,063	420,170	77.9%
40115	Discount On Property Tax	(8,000)	(6,904)	86.3%
40120	Trustee's Collections - Prior Year	15,000	10,301	68.7%
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,500	7,123	203.5%
40140	Interest And Penalty	2,700	1,228	45.5%
40270	Business Tax	4,500	5,456	121.3%
43106	Commercial And Industrl Waste Coll	205,000	106,509	52.0%
44145	Sale Of Recycled Materials	50,000	29,893	59.8%
46170	Solid Waste Grants (<i>Landfill</i>)	122,788	2,785	2.3%
46990	Other State Revenues	4,000	4,937	123.4%
Total Revenues		938,551	581,497	62.0%

Expenditures

55732	Convenience Centers	493,667	241,697	49.0%
55751	Recycling Center	62,354	28,896	46.3%
55759	Other Waste Disposal	175,000	109,496	62.6%
55770	Postclosure Care Costs (<i>Landfill</i>)	60,816	9,913	16.3%
58400	Other Charges	59,000	34,779	58.9%
Total Expenditures		850,837	424,781	49.9%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

118 Ambulance Service

7th Month 58.3%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	431,203	336,099	77.9%
40115	Discount On Property Tax	(6,000)	(5,528)	92.1%
40120	Trustee's Collections - Prior Year	19,000	7,429	39.1%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000	5,137	51.4%
40140	Interest And Penalty	3,000	886	29.5%
40270	Business Tax	4,500	4,365	97.0%
43120	Patient Charges	600,000	299,072	49.8%
44110	Investment Income	25	8	30.7%
Total Revenues		1,061,728	647,467	61.0%
Expenditures				
55130	Ambulance/Emergency Medical	1,345,899	879,412	65.3%
Total Expenditures		1,345,899	879,412	65.3%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

121 Special Fund / CCA / CoreCivic

7th Month 58.3%

Pass-thru account

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
46915 Contracted Prisoner Board	55,000,000	21,893,169	39.8%
Total Revenues	55,000,000	21,893,169	39.8%

Expenditures

54900 Other Public Safety	55,000,000	21,893,169	39.8%
Total Expenditures	55,000,000	21,893,169	39.8%

Rec'd/Paid

July 2020	4,429,489.00	4,429,489.00
August 2020	4,543,889.27	8,973,378.27
September 2020	3,969,148.46	12,942,526.73
October 2020	4,606,975.63	17,549,502.36
November 2020	4,343,666.19	21,893,168.55
December 2020		21,893,168.55
January 2021		21,893,168.55
February 2021		21,893,168.55
March 2021		21,893,168.55
April 2021		21,893,168.55
May 2021		21,893,168.55
June 2021		21,893,168.55

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

122 County Drug

7th Month 58.3%

Sheriff's Fund

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
42340 Drug Control Fines	5,000	2,612	52.2%
42865 Drug Task Force Forfeitures And	8,000	1,175	14.7%
42910 Proceeds From Confiscated Property	3,000	-	-
Total Revenues	16,000	3,787	23.7%
Expenditures			
54150 Drug Enforcement	66,250	473	0.7%
Total Expenditures	66,250	473	0.7%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

131 Highway Fund

7th Month 58.3%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	88,313	68,622	77.7%
40115	Discount On Property Tax	-	(1,132)	-
40120	Trustee's Collections - Prior Year	3,000	1,789	59.6%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,500	1,260	50.4%
40140	Interest And Penalty	600	213	35.5%
40270	Business Tax	1,500	1,049	70.0%
44110	Investment Income	1,000	430	43.0%
44560	Damages Recovered From Individuals	-	4,375	-
46920	Gas and Motor Fuel Tax	1,727,595	883,459	51.1%
46930	Petroleum Special Tax	11,000	5,191	47.2%
49700	Insurance Recovery	-	12,162	-
Total Revenues		1,835,508	977,418	53.3%

Expenditures

61000	Administration	196,265	111,942	57.0%
62000	Highway and Bridge Maintenance	1,322,343	569,634	43.1%
63100	Operation and Maintenance of Equipment	209,586	81,043	38.7%
65000	Other Charges	70,000	52,854	75.5%
66000	Employee Benefits	78,408	42,181	53.8%
68000	Capital Outlay	371,500	177,830	47.9%
Total Expenditures		2,248,102	1,035,483	46.1%

Hartsville / Trousdale Co Government

Summary Financial Statement

December 2020

141 General Purpose School

6th Month 50.0%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,478,378	1,069,995	72.4%
40115	Discount On Property Tax	(17,000)	(19,115)	-
40120	Trustee's Collections - Prior Year	43,000	21,771	50.6%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000	14,494	58.0%
40140	Interest And Penalty	8,000	2,445	30.6%
40161	Payments In Lieu of Taxes TVA	225,000	53,988	24.0%
40210	Local Option Sales Tax	638,000	360,978	56.6%
40270	Business Tax	15,000	16,436	-
40275	Mixed Drink Tax	4,500	2,545	56.6%
41110	Marriage Licenses	550	513	93.3%
43511	Tuition - Regular Day	-	3,000	-
43517	Tuition - Other	15,000	3,160	21.1%
43570	Receipts from Individual Schools	19,712	3,461	17.6%
44120	Lease/Rentals	12,000	3,333	27.8%
44145	Sale of Recycled Materials	-	177	-
44170	Miscellaneous Refunds	11,109	37,009	333.1%
44530	Sale of Equipment	-	150	-
44560	Damages Recovered from Individuals	-	250	-
44570	Contributions & Gifts	8,000	2,395	29.9%
46511	Basic Education Program (BEP)	7,930,000	3,965,000	50.0%
46515	Early Childhood Education	99,819	11,203	11.2%
46590	Other State Education Funds	411,240	124,040	30.2%
46610	Career Ladder Program	15,000	7,097	47.3%
46980	Other State Grants	15,000	1,246	8.3%
47143	Special Education - Grants to States	-	47,102	-
49100	Bonds Issued	1,049,170	1,049,170	100.0%
Total Revenues		12,006,478	6,781,842	56.5%

Expenditures

71100	Regular Instruction Prog - Instruction	5,488,432	2,173,627	39.6%
71150	Alternative Instruction Prog - Instruction	128,790	61,834	48.0%
71200	Special Education Prog - Instruction	962,002	372,727	38.7%
71300	Vocational Education Prog - Instruction	373,855	151,364	40.5%
72110	Attendance	28,560	23,136	81.0%
72120	Health Services	335,104	130,401	38.9%
72130	Other Student Support	297,690	95,962	32.2%

141 General Purpose School

6th Month 50.0%

Year-To-Date

Account Description	Budget	Actual	% of Budget
72210 Regular Instruction Prog - Support Services	361,790	139,404	38.5%
72220 Special Education Prog - Support Services	48,790	35,977	73.7%
72230 Vocational Education Prog - Support Services	33,160	17,631	53.2%
72250 Technology	207,460	93,206	44.9%
72310 Board of Education	183,230	111,046	60.6%
72320 Director of Schools	220,550	116,116	52.6%
72410 Office of the Principal	810,640	368,175	45.4%
72510 Fiscal Services	150,500	77,909	51.8%
72610 Operation of Plant	893,806	382,700	42.8%
72620 Maintenance of Plant	237,075	101,783	42.9%
72710 Transportation	647,200	274,369	42.4%
73300 Community Services	118,852	47,253	39.8%
73400 Early Childhood Education	109,735	42,130	38.4%
76100 Regular Capital Outlay	1,159,170	572,604	49.4%
82130 Education - Principal on Debt	423,800	109,630	25.9%
82230 Education - Interest on Debt	10,500	15,715	149.7%
99100 Transfers Out	54,045	-	-
Total Expenditures	13,284,736	5,514,701	41.5%

	<u>Budgeted</u>	<u>Actual</u>
Total Revenues	\$ 12,006,478	\$ 6,781,842
Total Expenditures	13,284,736	5,514,701
	\$ (1,278,258)	\$ 1,267,141

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

151 Debt Service

7th Month 58.3%

		Year-To-Date		
Account Description	Budget	Actual	% of Budget	
Revenues				
40110	Current Property Tax	417,544	325,453	77.9%
40115	Discount On Property Tax	(6,000)	(5,350)	89.2%
40120	Trustee's Collections - Prior Year	5,000	7,194	143.9%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000	4,974	248.7%
40140	Interest And Penalty	1,500	857	57.2%
40266	Litigation Tax - Jail Or Workhouse	30,000	9,249	30.8%
40270	Business Tax	5,000	4,226	84.5%
44110	Investment Income	5,000	11,921	238.4%
48130	Contributions	276,646	10,495	3.8%
49800	Transfers In	146,108	79,390	54.3%
Total Revenues		882,798	448,410	50.8%
Expenditures				
82110	General Government: Principal	241,900	99,900	41.3%
	ADMIN BLDG	66,000	-	0.0%
	PATROL CARS - <i>FINAL PAYMENT!</i>	47,000	47,000	100.0%
	SW FRONT END LOADER	21,100	21,100	100.0%
	SW ROLL OFF 2 - <i>FINAL PAYMENT!</i>	31,800	31,800	100.0%
	CJC	76,000	-	0.0%
82130	Education: Principal	364,602	91,835	25.2%
	EESI	115,000	-	0.0%
	JSMS	92,170	-	0.0%
	QSCB	157,432	91,835	58.3%
82210	General Government: Interest	57,285	15,816	27.6%
	ADMIN BLDG	8,700	4,336	49.8%
	PATROL CARS	585	585	100.0%
	SW FRONT END LOADER	1,250	1,146	91.7%
	SW ROLL OFF 2	790	790	100.0%
	CJC	45,960	8,959	19.5%
82230	Education: Interest (EESI, QSCB, JSMS)	216,852	90,764	41.9%
82310	General Government: Fees (<i>Trustee Commission</i>)	14,200	8,710	61.3%
82330	Education: Fees (EESI, QSCB)	7,420	3,675	49.5%
Total Expenditures		902,259	310,699	34.4%

Hartsville / Trousdale Co Government

Summary Financial Statement

January 2021

156 Education Debt Service

7th Month 58.3%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40240	Wheel Tax	345,000	190,407	55.2%
44110	Investment Income	3,000	587	19.6%
48130	Contributions - <i>from Schools</i>	55,000	55,000	100.0%
Total Revenues		403,000	245,994	61.0%
Expenditures				
82130	Education - <i>principal (May)</i>	589,000	-	-
82230	Education - <i>interest</i>	60,000	1,740	2.9%
82330	Education - <i>fees</i>	20,500	7,354	35.9%
Total Expenditures		669,500	9,094	1.4%

BA101-20 COURT VIDEO \$11,000

| BUDGET AMENDMENT

2021-101-20

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-47303	TN CARES FUNDING (TNCAMS)	\$ 11,000	
101-53920-708-COVID	Courtroom Security: Communication Equipment		\$ 11,000
TOTAL		\$ 11,000	\$ 11,000

Purpose: Funding received from TN CARES Act. HTC received \$330,360. Using a portion of this funding for Video Arraignment Equipment for the Courtrooms in the Justice Center.

Budget Amendment Total	\$ 11,000	\$ 11,000
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As approved by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____

Voice Vote Absent 3

Budget Amendment 2021-101-20 **approved by Commission on** _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

BA101-21 LIBRARY TECH \$1,804

| BUDGET AMENDMENT

2021-101-21

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-46190-LIB	Government Grants: Technology Grant	\$ 1,804	
101-56500-719	Library: Office Equipment		\$ 1,804
TOTAL		\$ 1,804	\$ 1,804

Purpose: *Library awarded a Technology Grant from the Secretary of State. It is a 50/50 match grant award. Library will be using these funds to purchase 4 computers w/ monitors.*

Budget Amendment Total	\$ 1,804	\$ 1,804
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As approved by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____

Voice Vote Absent 3

Budget Amendment 2021-101-21 **approved by Commission on** _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

CARES Act Grant Funding

The Coronavirus Aid, Relief and Economic Security (CARES) Act was passed by Congress and signed into law on March 27, 2020 by President Trump. It included several grants for expenses related to COVID-19 and the prevention of spreading the virus. Several departments received funding to assist in their efforts. These were all separate grants awarded to specific offices or departments.

Senior Citizens' Center

- Received CARES Act grant funding through GNRC (Greater Nashville Regional Council)

BA 2021-101-05	22,500	<i>Funding is being used to assist senior citizens with</i>
BA 2021-101-07	15,000	<i>groceries or other necessities due to their inability to be</i>
BA 2021-101-10	8,500	<i>outside their home</i>

FAV Library

- Received CARES Act grant funding through the TN State Library and Archives

BA 2021-101-02	1,858	<i>PPE items and web conferencing equipment</i>
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Election Office

-Received CARES Act grant funding through TN Elections Commission

BA 2021-101-13	7,132	<i>Election Day cleaning protocols, extra expenses due to the virus, and additional workers for the office.</i>
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Hartsville/Trousdale County

- HTC received **\$330,360** for submitted payroll expenses related to the pandemic. Received CARES Act funding from the State under the Coronavirus Relief Fund (CRF). This funding was filtered through the TN CAMS program. The State of Tennessee reserved \$115 million of their allocation from the Coronavirus Relief Fund (CRF) to be further allocated to eligible local governments on a per capita basis. Funds from the CRF may not be used to replace lost government revenue. Funds also may not be used for expenses that have been or will be reimbursed under any other federal programs.

BA 2021-101-20	11,000	Video arraignment system for CJC courtrooms
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Local Government State Funding (LGSF)

- The State of Tennessee provided one time funding in the FY 2021 Budget from Governor Lee. Hartsville/Trousdale County was awarded **\$734,094** for County General (Fund 101) and **\$273,000** for Urban Services (Fund 111). This funding was originally awarded with stipulations and restrictions on what it could be used for in the counties. After several State Legislative sessions, all rules were removed. These funds do have to be used or committed to projects by December 31, 2021.

County General \$734,094

BA 2021-101-17	45,005	Emergency Service Radio Equipment
BA 2021-101-19	20,000	Wage Study for County General Employees

Urban Services \$273,000

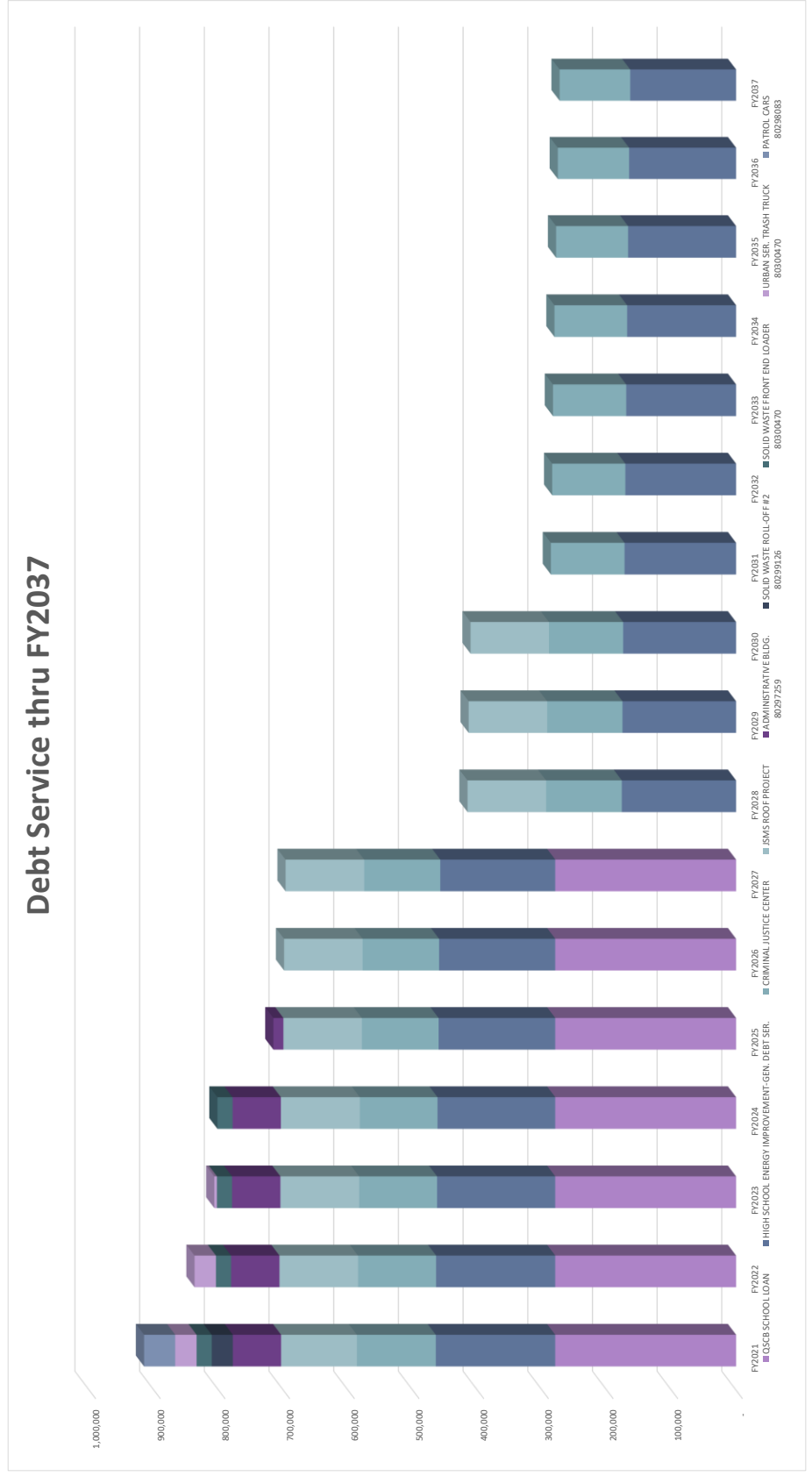
- *No funds have been committed*

Principal/Interest

Loan/Debt	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033	FY2034	FY2035	FY2036	FY2037	Loan totals
OSCB SCHOOL LOAN	279,746	279,746	279,746	279,746	279,746	279,746	279,746	279,746										2,273,085
HIGH SCHOOL ENERGY IMPROVEMENT-GEN. DEBT SER.	184,510	184,080	182,520	181,920	180,230	179,480	177,640	176,740	175,750	174,670	172,500	171,270	169,950	168,540	167,040	165,450	163,770	3,349,170
CRIMINAL JUSTICE CENTER	121,960	120,680	120,370	120,000	118,570	118,110	117,590	117,010	116,370	114,670	113,940	113,150	113,300	112,360	111,360	110,300	109,180	2,214,470
JSMS ROOF PROJECT	117,196	121,509	121,877	122,163	121,365	121,512	121,576	121,557	121,454	121,269								1,211,477
ADMINISTRATIVE BLDG.	74,672	74,705	74,679	74,593	74,447													463,101
SOLID WASTE FRONT END LOADER	23,392	23,441	23,375	23,366														140,488
URBAN SER. TRASH TRUCK	33,037	33,094	4,122															103,658
PATROL CARS	48,171																	144,406
SOLID WASTE ROLL-OFF #2	32,589																	97,654
Fiscal Year Total for Fund 151 - Debt Service	915,272	837,235	806,689	801,818	715,358	698,848	696,552	415,307	413,574	410,609	286,440	284,420	283,250	280,900	278,400	275,750	272,950	9,997,509
	25,598																	
	35.8%																	

Penny Value
Tax Rate

Debt Service thru FY2037



Hartsville/Trousdale County Government

Debt Schedule

2020-2021

Statement K-2

LOAN	INTEREST RATE	Average Interest Rates for Variable	NOTE ISSUED	PRINCIPAL DUE	INTEREST DUE	FUND	PAYOFF DATE	ORIGINAL LOAN DATE	7/1/20		6/30/21		NOTES
									BALANCE OWED	BALANCE OWED	BALANCE OWED	BALANCE OWED	
HIGH SCHOOL 50246	5.00%	1.011%	8,500,000.00	589,000.00	60,000.00	156-82130-612 156-82230-613	05/01/22	05/01/02	1,151,859.00	562,859.00	receive \$55,000 from schools		
QSCB SCHOOL LOAN	STATE PD.	fixed	2,523,000.00	157,432.00	122,315.00	151-82130-612-QSCB 151-82230-613-QSCB	07/01/27	10/01/10	1,119,237.35	961,805.35	receive interest subsidy in Sept/March		
HIGH SCHOOL ENERGY IMPROVEMENT- GEN. DEBT SER.	3.00%	1.380%	2,650,062.00	115,000.00	69,510.00	151-82130-612-EESI 151-82230-613-EESI	05/25/37	10/28/16	2,317,000.00	2,202,000.00	variable rate		
CRIMINAL JUSTICE CENTER	3.00%	1.413%	1,750,000.00	76,000.00	45,960.00	151-82110-612-CJC 151-82210-613-CJC	05/25/37	12/16/16	1,532,000.00	1,456,000.00	variable rate		
JSMS Roof Project	2.77%	fixed	1,049,170.00	92,170.00	25,025.61	151-82130-612-JSMS 151-82230-613-JSMS	06/01/30	07/21/20	1,049,170.00	957,000.00	fixed rate		
ADMINISTRATIVE BLDG. 80297259	2.98%	fixed	650,000.00	66,000.00	11,671.80	151-82110-602-ADMIN 151-82210-604-ADMIN	06/01/25	05/28/15	291,000.00	225,000.00	fixed rate		
SOLID WASTE ROLL-OFF #2 80299126	2.48%	fixed	151,007.00	31,800.00	788.64	151-82110-602-SWRO2 151-82210-604-SWRO2	02/01/21	02/03/16	31,800.00	-	fixed rate		
SOLID WASTE FRONT END LOADER 80300470	2.61%	fixed	148,000.00	21,100.00	2,016.23	151-82110-602-SWIFE 151-82210-604-SWIFE	10/01/23	09/21/16	87,800.00	66,700.00	fixed rate		
URBAN SER. TRASH TRUCK 80300470	3.04%	fixed	290,545.00	31,000.00	2,036.80	111-82110-602 111-82210-604	05/01/23	05/31/13	67,000.00	36,000.00	fixed rate		
PATROL CARS 80298063	2.49%	fixed	222,000.00	47,000.00	585.15	111 151-82110-602-PTRLC 111 151-82210-604-PTRLC	09/01/20	09/09/15	47,000.00	-	Principal 1/2 paid by 111(US) Interest 1/2 paid by 111(US)		
TOTAL DEBT									\$ 7,693,866.35	\$ 6,467,364.35			

Hartsville/Trousdale County Government Debt Schedule 2021-2022

LOAN	Average Interest Rates for Variable	INTEREST RATE	NOTE ISSUED	PRINCIPAL DUE	INTEREST DUE	FUND	PAYOFF DATE	ORIGINAL LOAN DATE	7/1/21 BALANCE OWED	6/30/22 BALANCE OWED	NOTES	
HIGH SCHOOL 50246	1.011%	5.00%	8,500,000.00	562,858.00	30,550.00	156-82130-612 156-82230-613	05/01/22	05/01/02	562,858.00	-	receive \$55,000 from schools	
QSCB SCHOOL LOAN	fixed	STATE PD.	2,523,000.00	157,432.00	122,315.00	151-82130-612-QSCB 151-82230-613-QSCB	07/01/27	10/01/10	961,806.87	804,374.87	receive interest subsidy in Sept/March	
HIGH SCHOOL ENERGY IMPROVEMENT-GEN. DEBT SER.	1.380%	3.00%	2,650,062.00	118,000.00	66,060.00	151-82130-612-EESI 151-82230-613-EESI	05/25/37	10/28/16	2,202,000.00	2,084,000.00	variable rate	
CRIMINAL JUSTICE CENTER	1.413%	3.00%	1,750,000.00	77,000.00	43,680.00	151-82110-612-CJC 151-82210-613-CJC	05/25/37	12/16/16	1,456,000.00	1,379,000.00	variable rate	
JSMS Roof Project	fixed	2.77%	1,049,170.00	95,000.00	26,509.00	151-82130-612-JSMS 151-82230-613-JSMS	06/01/30	07/21/20	957,300.00	862,300.00	fixed rate	
ADMINISTRATIVE BLDG. 80297259	fixed	2.98%	650,000.00	68,000.00	6,705.00	151-82110-602-ADMIN 151-82210-604-ADMIN	06/01/25	05/28/15	225,000.00	157,000.00	fixed rate	
SOLID WASTE FRONT END LOADER 80300470	fixed	2.61%	148,000.00	21,700.00	1,157.69	151-82110-602-SWIFE 151-82210-604-SWIFE	10/01/23	09/21/16	66,700.00	45,000.00	fixed rate	
URBAN SER. TRASH TRUCK 80300470	fixed	3.04%	290,545.00	32,000.00	1,094.40	111-82110-602 111-82210-604	05/01/23	05/31/13	36,000.00	4,000.00	fixed rate	
TOTAL DEBT										\$ 1,131,990.00	\$ 298,071.09	
										\$ 6,467,664.87	\$ 5,335,674.87	

PROPOSED TAX REVENUE FOR FUND 141

	1¢ = _____ 0.6334	1¢ = 24,989 0.6176	1¢ = 19,336 0.742
	2021 - 2022 Budget	2019 - 2020 Actual Revenue	2018-2019 Actual Revenue
40110 Current Property Tax	1,478,378.00	1,493,879.17	1,469,335.00
40115 Property Tax Discount	(18,000.00)	(17,696.00)	(17,758.00)
40120 Trustee's Collections - Prior Year	43,000.00	42,781.00	46,067.00
40130 Circuit Clerk/Clerk & Master Collections - Prior Years	25,000.00	29,343.00	34,753.00
40140 Interest and Penalty	8,000.00	7,993.00	8,294.00
40161 Payments in Lieu of Taxes - T.V.A.	200,000.00	230,476.00	223,026.00
40210 Local Option Sales Tax	675,000.00	786,431.00	709,560.00
40270 Business Tax	15,000.00	20,689.00	13,802.00
40390 Other Statutory Local Taxes (Mixed Drink Tax)	3,500.00	3,875.00	4,067.00
Total County Taxes	2,429,878.00	2,597,771.17	2,491,146.00
41110 Marriage Licenses	550.00	561.00	570.00
44120 Lease/Rentals	12,000.00	16,511.00	13,611.00
Total Other Local and State Revenue	12,550.00	17,072.00	14,181.00
Total Revenue	2,442,428.00	2,614,843.17	2,505,327.00

Changes:

- 40110 - Keep FY22 at 0.6334 Tax Rate. Amount subject to penny value
- 40161 - TVA in lieu payments are expected to decrease over the next 3 years
- 40210 - Increased Sales Tax estimate per revenue trends

