

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

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

Agenda

1. Open Meeting
2. Attendance
3. Review Minutes from May 17, 2021
4. County Trustee Report / Financial Summaries for May 2021
5. Budget Amendments

101 – COUNTY GENERAL

2021-101-37	Line Items	\$	115,393
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111 – URBAN SERVICES

2021-111-03	Line Items	\$	14,087
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116 – SOLID WASTE

2021-116-04	Line Items	\$	18,500
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131- HIGHWAY

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

FUND BALANCE DRAW – Roll Call Vote

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
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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

2021-141-24 (52)	TN Arts Commission		4,645
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Regular Instruction Program - BA reflects new revenue in the amount of \$4,645 from TN Arts Commission for instructional supplies and materials.

2021-141-25 (63)	Line Items		15,350.00
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Director of Schools - budget clean-up due to increases in Communications and Contracted Services

2021-141-26 (70)	JSMS Roof Interest		30,330
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Education Interest on Debt - BA necessary to pay for the interest on the Middle School Roof loan.

5. Budget Amendments (Continued)

141 – GENERAL PURPOSE SCHOOLS (CONTINUED)

INTERFUND TRANSFERS

2021-141-27 (76)	Alt Instruction: Bonus Payments	3,530
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Alternative Instruction Program - budget clean-up due to bonus payments

2021-141-28 (77)	Summer Learning Camps Transportation	26,146.90
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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.

2021-141-29 (88)	JSMS Roof Interest	20,300.00
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Principal on Debt - Education - \$20,300 - budget amendment necessary complete year 1 payment for middle school roof.

143 – SCHOOLS – FOOD SERVICE PROGRAM

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

6. Discussion items

- A. County Elected Official 2.0% salary increase for FY2022
Amend ORD 217-2021-08 County General Appropriation
 - Adds \$17,567 to the Fund 101 total
 - Adds \$ 1,910 to the Fund 131 total

B. Water & Sewer Utility Budget

C. Other

7. Public Comments

8. Adjourn

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

BUDGET AND FINANCE COMMITTEE

MINUTES

MAY 17, 2021 | 6:00PM | TC COURTHOUSE

Members Present:

Dwight Jewell
Ken Buckmaster
Gary Claridy
Shane Burton

Jerry Ford
T. Bubba Gregory
Landon Gulley
Rachel Jones

Richard Harsh
Gary Walsh
Mayor Stephen Chambers

Members Absent:

Bill Fergusson

Others present:

Amy Thomas, CCFO
Hon. Branden Bellar
Ray Russell

David Nollner
Richard Johnson
Bryan King

Tommy McFarland

1. The meeting was called to order at 6:00 pm by Chairman Dwight Jewell.
2. Minutes from the April 19, 2021 meeting were reviewed. Motion made by Richard Harsh to accept the minutes as presented; second by Jerry Ford. MOTION CARRIED
3. County Trustee Report / Financial Summary – April 2021
The Committee reviewed the Trustee Trial Balance for April 2021. No concerns were noted. The Committee reviewed the Financial Summary for each of the County Funds. No concerns were found.
Jerry Ford made the motion to accept the reports as presented; second by Gary Walsh. MOTION CARRIED

4. Budget Amendments

The Committee reviewed all the proposed budget amendments.

111 – URBAN SERVICES FUND

2021-111-02	Trash Cans	\$	8,000
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Needing 100 trash cans for Residential services to tide dept over until custom ones can be ordered in FY2022.

116 – SOLID WASTE FUND

2021-116-03	Disposal Fees	\$	25,000
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Disposal Fees have increased due to growth in the County. Underestimated the line item for FY2021.

131 – HIGHWAY FUND

2021-131-03	Insurance Recovery	\$	12,162.29
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*Insurance Recovery from incident 11/23/2020---\$4091.25
Insurance Recovery from incident 7/21/2020----\$8071.04*

2021-131-04	Correct Line Items	\$	14,332
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Clean up entries

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

5. Discussion:

a. ORD 217-2021-08 General Services Appropriations

Jerry Ford brought up a concern with the Animal Shelter budget and it being budgeted so high. The director is on call 24/7, she is also able to administer minor vet services to the intakes that helps on veterinary services. The assistant is there to watch over repairs to the building and paperwork. Shelter operates by appointment only.

Motion to recommend to Commission made by Gary Walsh; second by Rachel Jones.
MOTION APPROVED

b. ORD 218-2021-09 General Services Tax Levy

Levy remains at a total of \$2.4388. Pennies have moved between funds, but overall, the total remains the same.

Motion to recommend to Commission made by Richard Harsh; second by Gary Walsh.
MOTION APPROVED

c. ORD 219-2021-10 Urban Services Appropriations

Urban Services Council will meet on May 20, 2021 to discuss the appropriations within the Urban Services. The Commission as a whole is able to approve the appropriations, while only the Council may set the Urban Services Tax Levy (*ORD 220-2021-11*)

Motion to recommend to Commission made by Gary Claridy; second by Jerry Ford.
MOTION APPROVED

d. ORD 220-2021-11 Urban Services Tax Levy

Levy remains at \$0.8753. Due to the meeting of the Urban Services Council being at a later date, Jerry Ford made the motion to recommend the Urban Services Tax Levy to the Commission subject to the approval of the Urban Services Council; second by Rachel Jones.
MOTION APPROVED

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 6:29 pm.

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

May 31, 2021

ACCT FUNC	DECRPTION	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance
999-11120	CASH ON HAND	58,461.50	18,474,137.56	18,420,631.19	111,967.87
999-11130- 20	CITIZENS BANK 7008289	1,700.17	12,401,179.37	12,401,179.34	1,700.20
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	14,422,861.85	12,574,956.32	5,787,395.18
999-11130- 210	CITIZENS BANK 7871	940,000.00	-	-	940,000.00
999-11130- 22	CITIZENS BANK PAYROLL TAXES	-	2,396,613.59	2,396,613.59	-
999-11130- 23	CITIZENS BANK OTHER AGENC	131,996.09	360.74	-	132,356.83
999-11130- 24	CB ROAD SUPERIN #4093	25,000.00	-	25,000.00	-
999-11130- 30	WILSON BANK & TRUST 0551	5,893,980.56	20,527,020.49	20,098,689.78	6,322,311.27
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	-	2,019,453.67	2,019,453.67	-
999-11130- 32	WBT/HARTS/TROUS RETIREME	30,662.17	1,384,623.73	1,415,229.56	56.34
999-11130- 33	WBT CCA CORECIVIC	43,750.00	48,836,408.08	48,880,158.08	-
999-11410	ACCOUNTS RECEIVABLE	-	168,241.48	167,534.01	707.47
999-14310	UNDISTRIBUTED WARRANTS	-	79,648,149.59	79,648,149.59	-
	TOTAL ASSETS	13,375,896.26	200,338,358.00	198,072,595.13	15,641,659.13

Cash Balance
- NOT FUND BALANCE -

995-21500- 101	COUNTY GENERAL	3,685,265.88	7,721,539.82	8,758,163.47	4,721,889.53	-101	COUNTY GENERAL
999-21500- 111	URBAN SERVICE FUND	1,038,598.19	1,380,923.84	1,788,637.86	1,446,312.21	-111	URBAN SERVICE FUND
999-21500- 116	SOLID WASTE	494,984.78	683,786.07	1,027,786.27	838,984.98	-116	SOLID WASTE
999-21500- 118	HARTS/TROUS COUNTY AMBUL	547,122.88	1,125,344.45	976,124.92	397,903.35	-118	AMBULANCE
999-21500- 121	SPECIAL PURPOSE	43,750.00	48,880,158.08	48,836,408.08	-	-121	CORECIVIC - TTCC
999-21500- 122	TROUSDALE COUNTY DRUG	60,008.26	325.61	12,797.86	72,480.51	-122	COUNTY DRUG
999-21500- 131	COUNTY HIGHWAY	1,132,965.87	1,529,274.05	1,775,249.72	1,378,941.54	-131	COUNTY HIGHWAY
999-21500- 141	PUBLIC SCHOOL	4,439,980.54	11,075,835.10	11,541,108.47	4,905,253.91	-141	PUBLIC SCHOOL
999-21500- 142	SCHOOL FEDERAL PROJECTS	83,673.32	1,273,189.68	1,292,733.40	103,217.04	-142	SCHOOL FEDERAL PROJECTS
999-21500- 143	CENTRAL CAFETERIA	238,619.16	712,572.88	621,799.02	147,845.30	-143	CENTRAL CAFETERIA
999-21500- 151	DEBT SERVICE	485,379.05	678,697.97	804,985.56	611,666.64	-151	DEBT SERVICE
999-21500- 156	EDUCATION DEBT	505,610.81	603,943.85	417,352.11	319,019.07	-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	3.63	360.74	132,339.20		
999-21500- 363	15th JD DRUG TASK FORCE	391,833.34	220,338.73	230,245.35	401,739.96	-363	DTF
999-21500- 364	DISTRICT ATTONERY GENERA	24,535.07	21,376.03	25,718.92	28,877.96		
999-21500- 920	UNEMPLOYMENT-DUE TO STAT	-	4,098.90	4,098.90	-		
999-21500- 921	PAYROLL TAXES	5,873.26	2,396,613.59	2,455,796.29	65,055.96		
999-21500- 922	METRO GOVT INSURANCE	-	731,066.98	731,066.98	-		
999-21500- 923	RETIREMENT CONTRIBUTIONS	30,608.18	1,415,229.56	1,423,031.75	38,410.37		
999-21500- 931	TEACHER INSURANCE	13,421.37	1,342,229.02	1,338,845.04	10,037.39		
999-22200	OTHER DEFERRED REVENUE	-	2,830.00	2,830.00	-		
999-28310	UNDISTRIBUTED TAXES	-	128,751.62	128,751.62	-		
999-29900	FEE/COMMISSION ACCOUNT	-	214,461.17	214,461.17	-		
	TOTAL LIABILITIES	13,375,896.26	82,638,618.00	84,904,380.87	15,641,659.13		

TOTAL COUNTY TRUSTEE

282,976,976.00

282,976,976.00

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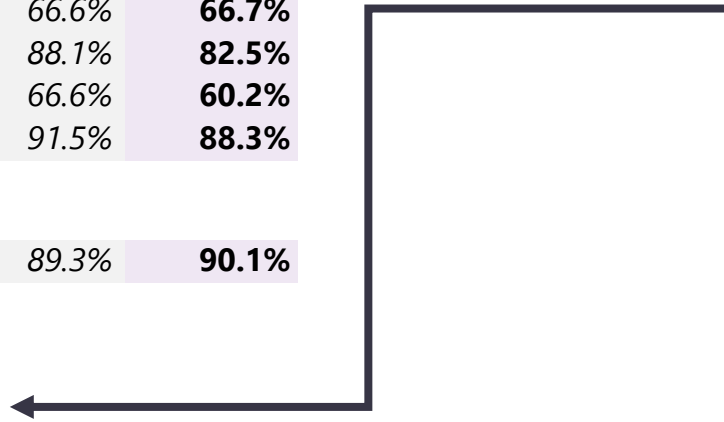
Comparison MAY 2020 / MAY 2021

	Property Tax		Revenues*		Expenses		
	May 20	May 21	May 20	May 21	May 20	May 21	
101	104.3%	101.6%	94.7%	104.3%	78.3%	77.3%	*unappropriated grants skew revenue %
111	101.1%	102.3%	65.6%	87.1%	55.5%	75.9%	*unappropriated grants skew revenue %
116	104.8%	100.8%	72.6%	88.2%	66.6%	66.7%	
118	104.7%	105.5%	94.3%	90.5%	88.1%	82.5%	
131	100.5%	105.2%	92.5%	83.8%	66.6%	60.2%	
151	104.8%	105.5%	104.3%	92.7%	91.5%	88.3%	

Wheel Tax						
156	84.6%	93.4%	91.6%	93.9%	89.3%	90.1%

Without LGSF, CARES Act, or TN CAMS Funding

101 Revenues	\$	5,472,936	91.9%
111 Revenues	\$	1,484,680	87.1%



Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

101 General Fund

11th Month 91.67%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	2,882,510	2,928,007	101.6%
40115	Discount On Property Tax	(41,634)	(35,569)	85.4%
40120	Trustee's Collections Prior Year	100,000	80,898	80.9%
40130	Cir Clk/Clk & Master CollectionsPr Yr	60,000	54,915	91.5%
40140	Interest And Penalty	15,000	13,518	90.1%
40161	Payments In Lieu Of Taxes T. V. A.	30,000	20,309	67.7%
40163	Payments In Lieu Of Taxes Other (June)	8,700	-	-
40210	Local Option Sales Tax	500,500	662,503	132.4%
40220	Hotel/Motel Tax	100	1,108	-
40230	Local Amusement Tax	75	97	-
	<i>online gambling, fantasy football</i>			
40250	Litigation Tax General	33,000	16,703	50.6%
40260	Litigation Tax Special Purpose	60,000	44,850	74.7%
40270	Business Tax	30,000	66,978	223.3%
40275	Mixed Drink Tax	3,000	4,967	165.6%
40285	IMPACT: Adequate Facilities/Develp Tax	100,000	115,244	115.2%
40290	Other County Local Option Taxes (May)	8,000	-	-
40320	Bank Excise Tax (March)	100,000	105,633	105.6%
40330	Wholesale Beer Tax	150,000	136,913	91.3%
41140	Cable TV Franchise (Jan / June)	9,000	2,528	28.1%
41520	Building Permits	100,000	123,820	123.8%
41590	Other Permits	100	240	240.0%
42110	Circuit Court: Fines	500	-	-
42120	Circuit Court: Officers Costs	2,000	972	48.6%
42190	Circuit Court: Data Entry Fee	500	316	63.1%
42310	General Sessions Court: Fines	10,000	8,096	81.0%
42320	General Sessions Court: Officers Costs	26,500	17,783	67.1%
42330	General Sessions Court: Games and Fish Fines	300	55	18.3%
42350	General Sessions Court: Jail Fees	4,000	2,449	61.2%
42380	General Sessions Court: DUI Treatment Fines	2,000	1,791	89.5%
42390	General Sessions Court: Data Entry Fee	5,000	3,780	75.6%
42391	General Sessions Court: Courtroom Security Fee	25,000	17,304	69.2%
42410	Juvenile Court: Fines	100	238	237.5%
42420	Juvenile Court: Officers Costs	500	261	52.3%
42480	Juvenile Court: DUI Treatment Fines	2,000	1,615	80.8%
42490	Juvenile Court: Data Entry Fee	50	17	34.2%
42520	Chancery Court: Officers Costs	850	1,192	140.2%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

101 General Fund

11th Month 91.67%

YearToDate

Account	Description	Budget	Actual	% of Budget
42530	Chancery Court: Data Entry	850	536	63.1%
42865	DTF Forfeitures and Seizures	-	321	-
42910	Proceeds from Confiscated Property	-	12,063	-
42990	Courts: Other Fines, Forfeitures, And Penalties	1,500	1,920	128.0%
43140	Zoning Studies	500	1,300	260.0%
43350	Copy Fees	1,200	146	12.2%
43370	Jail: Telephone Commissions	18,000	23,247	129.2%
43392	Data Processing Fee Register	3,500	4,054	115.8%
43394	Data Processing Fee Sheriff	225	156	69.2%
43395	Sexual Offender Registration Fee Sheriff	1,800	1,800	100.0%
43396	Data Processing Fee County Clerk	1,000	990	99.0%
43399	Vehicle Registration Reinstatement	200	410	205.0%
44110	Investment Income	50,000	50,051	100.1%
44120	Lease/Rentals	30,000	15,536	51.8%
44131	Commissary Sales	10,000	5,111	51.1%
44135	Sale Of Gasoline	25,000	9,107	36.4%
44150	Shelter Adoptions	-	1,425	-
44170	Miscellaneous Refunds	-	1,865	-
44180	Expenditure Credits	11,850	15,800	-
	<i>TTCC reimbursement of autopsies</i>			
44540	Sale of Property	-	3,545	-
44570	Contributions & Gifts	1,000	1,118	111.8%
44990	Other Local Revenues	18,300	8,778	48.0%
	<i>Pool, Park rentals, police reports</i>			
45510	County Clerk FILOS	110,000	105,288	95.7%
45520	Circuit Court Clerk FILOS	20,000	16,867	84.3%
45540	General Sessions Court Clerk FILOS	76,000	51,689	68.0%
45550	Clerk And Master FILOS	40,000	32,940	82.3%
45580	Register FILOS	45,000	62,560	139.0%
45590	Sheriff FILOS	8,000	6,449	80.6%
45610	Trustee FILOS	215,000	211,350	98.3%
46110	Juvenile Services Program Grant	9,000	4,500	50.0%
46140	Aging Programs Grant	34,500	21,194	61.4%
46190	Other General Government Grants (HOME)	443,797	1,629	0.4%
46210	Law Enforcement Training Programs	14,400	15,200	105.6%
46310	Health Department Programs (TNCare)	7,700	-	-
46390	Other Health and Welfare Grants	1,200	710	59.2%
46430	Litter Program Grant	44,200	26,671	60.3%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

101 General Fund

11th Month 91.67%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
46820	Income Tax	18,000	3,872	21.5%
46830	Beer Tax	18,000	19,491	108.3%
46835	Vehicle Certificate Of Title	6,000	4,904	81.7%
46852	State Revenue Sharing Telecom	20,000	18,556	92.8%
46855	State Shared Sports Gaming Privilege	-	2,908	-
46870	Emergency Hospital - Prisoners	-	40	-
46915	Contracted Prisoner Board	200,000	118,599	59.3%
46960	Registrar's Salary Supplement	15,164	11,373	75.0%
46980	Other State Grants	137,005	734,094	-
	<i>(Local Gov Support Funding)</i>			
	EMA Radio system 45,005			
	Wage Study 20,000			
	AV Equipment 72,000			
46990	Other State Revenues	-	1,033	-
47235	Homeland Security Grants	13,414	-	-
47301	TEMA/FEMA Public Assitance Grant	5,000	-	-
47302	CARES Act Funding	60,240	30,836	-
	Election Office \$ 7,132			
	Library 1,858			
	Senior Center 46,000			
47303	TN CAMS Funding (CARES Act)	147,300	330,360	-
	First Responder C19 Funding			
	Submitted 784,000, capped at 330,360			
	Will be used for the Sheriff Dept / EMA / EMS			
	Video Arraignment System \$ 11,000			
	Fire Dept Radios 12,000			
	Sheriff Dept: Roof 28,300			
47620	Police Service (Lake Area Corp of Eng)	5,500	3,053	-
47715	Tax Credit Bond Rebate (QSCB subsidy)	115,000	115,221	100.2%
47802	CARES Act: Employer Rebates	-	257	-
	Rebate on Unemployment Payments			
47990	Other Direct Federal Revenue	1,500	-	-
48130	Contributions (Library - Book Fines, Donations)	-	2,820	-
48140	Contracted Services	5,000	2,610	52.2%
48610	Donations (Senior Center, Fire, Rescue)	10,000	7,507	75.1%
49700	Insurance Recovery	44,832	44,832	100.0%
49800	Transfers In	6,000	-	-
Total Revenues		6,299,328	6,568,226	104.3%
Revenues without LGSF or CARES Act Grants		5,954,783	5,472,936	91.9%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

101 General Fund

11th Month 91.67%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
Expenditures				
51100	County Commission	177,029	135,752	76.7%
51220	Beer Board	423	161	38.0%
51300	County Mayor/Executive	348,139	275,154	79.0%
51400	County Attorney	30,100	20,939	69.6%
51500	Election Commission	143,708	105,884	73.7%
51600	Register Of Deeds	116,544	100,993	86.7%
51720	Planning	106,284	78,035	73.4%
51750	Codes Compliance	1,500	258	17.2%
51800	County Buildings	304,294	215,741	70.9%
51910	Preservation Of Records	1,843	1,260	68.4%
52300	Property Assessor's Office	144,810	124,858	86.2%
52400	County Trustee's Office	147,035	129,512	88.1%
52500	County Clerk's Office	137,589	121,295	88.2%
52600	Data Processing	75,150	58,856	78.3%
53100	Circuit Court	206,405	167,785	81.3%
53300	General Sessions Court	100,219	85,982	85.8%
53400	Chancery Court	134,461	119,789	89.1%
53700	Judicial Commissioners	32,522	25,486	78.4%
53920	Courtroom Security	147,614	87,737	59.4%
54110	Sheriff's Department	1,851,666	1,542,090	83.3%
54150	Drug Enforcement	71,346	62,811	88.0%
54160	Administration Of The Sexual Offender	6,400	-	-
54210	Jail	1,184,163	934,928	79.0%
54220	Workhouse	101,787	74,404	73.1%
54240	Juvenile Services	49,002	41,486	84.7%
54310	Fire Prevention And Control	181,580	149,545	82.4%
54420	Rescue Squad	72,080	45,037	62.5%
54490	Other Emergency Management	164,416	134,435	81.8%
54510	Inspection And Regulation	1,500	20	1.3%
54610	County Coroner/Medical Examiner	34,350	27,650	80.5%
55110	Local Health Center	32,589	20,070	61.6%
55120	Animal Shelter	73,620	60,154	81.7%
55170	Alcohol And Drug Programs	8,980	1,963	21.9%
55720	Litter Grant	44,200	33,264	75.3%
55900	Other Public Health And Welfare	11,500	11,500	100.0%
	<i>includes contributions to non profits</i>			

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

101 General Fund

11th Month 91.67%

YearToDate

Account	Description	Budget	Actual	% of Budget
56300	Senior Citizens Assistance	99,400	74,406	74.9%
56500	Libraries	139,984	118,083	84.4%
56700	Parks And Fair Boards	155,949	68,836	44.1%
57100	Agricultural Extension Service	67,375	37,514	55.7%
57500	Soil Conservation	13,228	13,227	100.0%
58190	Other Economic And Community <i>THDA HOME Grant</i>	451,058	187,643	41.6%
58300	Veteran's Services	18,601	9,609	51.7%
58400	Other Charges <i>insurance premiums, workers comp, fuel charges</i>	382,600	333,085	87.1%
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	111,196	90.9%
Total Expenditures		7,725,859	5,970,018	77.3%

	<u>Budgeted</u>	<u>Actual (to date)</u>
<i>Total Revenues</i>	6,299,328	6,568,226
<i>Total Expenditures</i>	7,725,859	5,970,018
	(1,426,531)	598,208

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

111 Urban Services

11th Month 91.67%

		Year-To-Date		
Account Description	Budget	Actual	% of Budget	
Revenues				
40110	Current Property Tax	448,164	458,416	102.3%
40115	Discount On Property Tax	(4,500)	(4,442)	98.7%
40120	Trustee's Collections - Prior Year	30,000	20,289	67.6%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000	15,103	60.4%
40140	Interest And Penalty	5,000	3,512	70.2%
40290	Other County Local Option Taxes <i>(June)</i>	38,000	-	-
40390	Other Statutory Local Taxes	50,000	51,171	102.3%
41140	Cable TV Franchise <i>(March)</i>	20,000	19,803	99.0%
41520	Building Permits	30,000	39,780	132.6%
43107	Residential Waste Collection Charge	220,000	194,782	88.5%
44130	Sale Of Materials And Supplies	500	500	100.0%
46210	Law Enforcement Training Programs <i>(March)</i>	2,400	3,200	133.3%
46840	Alcoholic Beverage Tax	20,000	22,784	113.9%
46970	State Shared Sales Tax - Cities	230,000	201,308	87.5%
46980	Other State Grants - <i>Streetscape</i>	589,594	185,475	31.5%
46980	Other State Grants	-	273,000	
	<i>- Local Government Support Funding</i>			
Total Revenues		1,704,158	1,484,680	87.1%

Expenditures

54110	Sheriff's Department	518,686	447,330	86.2%
54310	Fire Prevention And Control	9,500	6,226	65.5%
55731	Waste Pickup	341,269	259,029	75.9%
56700	Parks And Fair Boards	10,000	-	-
56900	Other Social, Cultural And Recreational <i>July 4th fireworks</i>	4,000	4,600	115.0%
58400	Other Charges	140,700	99,945	71.0%
58600	Employee Benefits	2,400	2,063	85.9%
62000	Highway And Bridge Maintenance	80,000	2,731	3.4%
82110	Gen Gov: Notes Principal - <i>May / Trash Truck</i>	31,000	31,000	100.0%
82210	Gen Gov: Notes Interest - <i>Nov/May Trash Truck</i>	2,037	2,037	100.0%
91200	Highway & Street Capital Projects <i>(Streetscape)</i>	428,107	329,391	76.9%
99100	Transfers Out	23,794	23,793	100.0%
Total Expenditures		1,591,493	1,208,143	75.9%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

116 Solid Waste / Sanitation

11th Month 91.67%

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
40110 Current Property Tax	564,063	568,661	100.8%
40115 Discount On Property Tax	(8,000)	(6,904)	86.3%
40120 Trustee's Collections - Prior Year	15,000	17,663	117.8%
40130 Cir Clk/Clk & Master Collections-Pr Yr	3,500	11,991	342.6%
40140 Interest And Penalty	2,700	2,914	107.9%
40270 Business Tax	4,500	13,008	289.1%
43106 Commercial And Industrl Waste Coll	205,000	177,339	86.5%
44145 Sale Of Recycled Materials	50,000	54,800	109.6%
46170 Solid Waste Grants (Landfill)	122,788	2,785	2.3%
46990 Other State Revenues	4,000	7,875	196.9%
Total Revenues	963,551	850,131	88.2%

Expenditures

55732 Convenience Centers	493,667	323,606	65.6%
55751 Recycling Center	62,354	38,097	61.1%
55759 Other Waste Disposal	200,000	173,282	86.6%
55770 Postclosure Care Costs (Landfill)	60,816	9,913	16.3%
58400 Other Charges	59,000	39,040	66.2%
Total Expenditures	875,837	583,939	66.7%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

118 Ambulance Service

11th Month 91.67%

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
40110 Current Property Tax	431,203	454,879	105.5%
40115 Discount On Property Tax	(6,000)	(5,528)	92.1%
40120 Trustee's Collections - Prior Year	19,000	12,739	67.0%
40130 Cir Clk/Clk & Master Collections-Pr Yr	10,000	8,647	86.5%
40140 Interest And Penalty	3,000	2,126	70.9%
40270 Business Tax	4,500	10,405	231.2%
43120 Patient Charges	600,000	477,740	79.6%
44110 Investment Income	25	13	50.5%
Total Revenues	1,061,728	961,021	90.5%
Expenditures			
55130 Ambulance/Emergency Medical	1,345,899	1,109,878	82.5%
Total Expenditures	1,345,899	1,109,878	82.5%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

121 Special Fund / CCA / CoreCivic

11th Month 91.67%

Pass-thru account

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
46915 Contracted Prisoner Board	55,000,000	39,420,722	71.7%
Total Revenues	55,000,000	39,420,722	71.7%

Expenditures

54900 Other Public Safety	55,000,000	39,464,472	71.8%
Total Expenditures	55,000,000	39,464,472	71.8%

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	4,440,975.24	26,334,143.79
January 2021	4,542,388.46	30,876,532.25
February 2021	4,036,510.47	34,913,042.72
March 2021	4,507,678.87	39,420,721.59
April 2021	4,676,189.55	44,096,911.14
May 2021		44,096,911.14
June 2021		44,096,911.14

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

122 County Drug

11th Month 91.67%

Sheriff's Fund

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
42340 Drug Control Fines	5,000	3,289	65.8%
42865 Drug Task Force Forfeitures And	8,000	8,492	106.2%
42910 Proceeds From Confiscated Property	3,000	-	-
Total Revenues	16,000	11,781	73.6%
Expenditures			
54150 Drug Enforcement	66,250	538	0.8%
Total Expenditures	66,250	538	0.8%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

131 Highway Fund

11th Month 91.67%

Year-To-Date

Account Description	Budget	Actual	% of Budget
Revenues			
40110 Current Property Tax	88,313	92,948	105.2%
40115 Discount On Property Tax	-	(1,132)	-
40120 Trustee's Collections - Prior Year	3,000	3,068	102.3%
40130 Cir Clk/Clk & Master Collections-Pr Yr	2,500	2,105	84.2%
40140 Interest And Penalty	600	504	83.9%
40270 Business Tax	1,500	2,286	152.4%
44110 Investment Income	1,000	650	65.0%
44560 Damages Recovered From Individuals	4,375	4,375	-
46920 Gas and Motor Fuel Tax	1,727,595	1,427,028	82.6%
46930 Petroleum Special Tax	11,000	8,651	78.6%
49700 Insurance Recovery	12,162	12,162	100.0%
Total Revenues	1,852,045	1,552,646	83.8%

Expenditures

61000 Administration	200,540	166,457	83.0%
62000 Highway and Bridge Maintenance	1,324,449	732,139	55.3%
63100 Operation and Maintenance of Equipment	224,248	141,740	63.2%
65000 Other Charges	69,150	62,148	89.9%
66000 Employee Benefits	80,148	68,570	85.6%
68000 Capital Outlay	366,104	192,026	52.5%
Total Expenditures	2,264,639	1,363,079	60.2%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

151 Debt Service

11th Month 91.67%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	417,544	440,471	105.5%
40115	Discount On Property Tax	(6,000)	(5,350)	89.2%
40120	Trustee's Collections Prior Year	5,000	12,335	246.7%
40130	Cir Clk/Clk & Master CollectionsPr Yr	2,000	8,373	418.7%
40140	Interest And Penalty	1,500	2,058	137.2%
40266	Litigation Tax Jail Or Workhouse	30,000	16,985	56.6%
40270	Business Tax	5,000	10,076	201.5%
44110	Investment Income	5,000	21,338	426.8%
48130	Contributions	276,646	169,944	61.4%
49800	Transfers In	146,108	142,082	97.2%
Total Revenues		882,798	818,312	92.7%

Expenditures

82110	General Government: Principal	241,900	241,900	100.0%	
	ADMIN BLDG	66,000	66,000	100.0%	June
	PATROL CARS FINAL PAYMENT!	47,000	47,000	100.0%	
	SW FRONT END LOADER	21,100	21,100	100.0%	Oct
	SW ROLL OFF 2 FINAL PAYMENT!	31,800	31,800	100.0%	
	CJC	76,000	76,000	100.0%	May
82130	Education: Principal	364,602	351,482	96.4%	
	EESI	115,000	115,000	100.0%	May
	JSMS	92,170	92,170	100.0%	May
	QSCB	157,432	144,312	91.7%	Monthly
82210	General Government: Interest	57,285	26,552	46.4%	
	ADMIN BLDG	8,700	8,671	99.7%	Nov / May
	PATROL CARS FINAL PAYMENT!	585	585	100.0%	
	SW FRONT END LOADER	2,016	2,016	100.0%	Oct / Apr
	SW ROLL OFF 2 FINAL PAYMENT!	790	789	99.8%	
	CJC	45,960	14,490	31.5%	Monthly
82230	Education: Interest (EESI, QSCB, JSMS)	216,852	158,136	72.9%	
	EESI	69,510	21,915	31.5%	Monthly
	JSMS	25,026	25,026	100.0%	Nov / May
	QSCB	122,316	111,196	90.9%	Monthly
82310	General Government: Fees (Trustee Commission)	14,200	12,662	89.2%	
82330	Education: Fees (EESI, QSCB)	7,420	6,090	82.1%	
Total Expenditures		902,259	796,822	88.3%	

Interest Rate History

	CJC	EESI
July 2020	1.470%	1.437%
August 2020	1.429%	1.396%
September 2020	1.377%	1.343%
October 2020	1.440%	1.406%
November 2020	1.386%	1.353%
December 2020	1.409%	1.376%
January 2021	1.382%	1.349%
February 2021	1.230%	1.197%
March 2021	1.362%	1.329%
April 2021	1.341%	1.307%
May 2021	1.382%	1.349%
June 2021		

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2021

156 Education Debt Service

11th Month 91.67%

		Year-To-Date		
Account Description	Budget	Actual	% of Budget	
Revenues				
40240 Wheel Tax	345,000	322,268	93.4%	
44110 Investment Income	3,000	995	33.2%	
48130 Contributions - <i>from Schools</i>	55,000	55,000	100.0%	
Total Revenues	403,000	378,262	93.9%	
Expenditures				
82130 Education - <i>principal (May)</i>	589,000	589,000	100.0%	
82230 Education - <i>interest</i>	60,000	2,509	4.2%	
82330 Education - <i>fees</i>	20,500	11,513	56.2%	
Total Expenditures	669,500	603,022	90.1%	

Interest Rate History

July 2020	1.103%
August 2020	1.001%
September 2020	1.004%
October 2020	1.012%
November 2020	1.004%
December 2020	0.961%
January 2021	0.992%
February 2021	0.857%
March 2021	0.951%
April 2021	0.946%
May 2021	1.002%
June 2021	

BA 101-37 LINE ITEMS \$115,393**| BUDGET AMENDMENT****2021-101-37**Request is hereby made to amend **Fund 101 County General** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-51800-335	County Buildings: Repairs and Maint.	\$ 4,615	
101-51300-187	Mayor's Office: Overtime		\$ 1,500
101-51300-201	Mayor's Office: Social Security		93
101-51300-204	Mayor's Office: State Retirement		75
101-51300-212	Mayor's Office: Medicare		22
101-51300-332	Mayor's Office: Legal Notices		1,500
101-51300-348	Mayor's Office: Postage		825
101-51300-471	Mayor's Office: Software		450
101-51300-499	Mayor's Office: Other Supplies		100
101-51300-508	Mayor's Office: Notary Bond		50
101-41520	Building Permits	\$ 1,000	
101-51720-509	Planning Office: Refunds on Building Permits		1,000
101-51720-524	Planning Office: Staff Development	\$ 1,580	
101-51720-302	Planning Office: Advertising		300
101-51720-320	Planning Office: Dues and Memberships		80
101-51720-332	Planning Office: Public Notices		1,000
101-51720-435	Planning Office: Office Supplies		200
101-52300-207	Property Assessor: Medical Insurance	\$ 970	
101-52300-317	Property Assessor: Data Processing Services		300
101-52300-332	Property Assessor: Legal Notices		250
101-52300-435	Property Assessor: Office Supplies		250
101-52300-508	Property Assessor: Notary Bond		50
101-52300-719	Property Assessor: Office Equipment		120
101-52600-307	Data Processing: Communication	\$ 2,500	
101-52600-399	Data Processing: Other Contracted Services		2,500
101-40210	Local Option Sales Tax	\$ 95,028	
101-54110-106	Sheriff Dept: Deputies		40,000
101-54110-148	Sheriff Dept: Dispatch		12,000
101-54110-201	Sheriff Dept: Social Security		3,224
101-54110-204	Sheriff Dept: State Retirement		2,600
101-54110-212	Sheriff Dept: Medicare		754
101-54110-332	Sheriff Dept: Legal Notices		700
101-54110-338	Sheriff Dept: Vehicle Repairs & Maintenance		20,000
101-54110-351	Sheriff Dept: Rentals		6,500
101-54110-353	Sheriff Dept: Towing Services		2,500
101-54110-399	Sheriff Dept: Contracted Services		2,000
101-54110-401	Sheriff Dept: Animal Supplies		1,500

101-54110-451	Sheriff Dept: Uniforms		2,500
101-54110-599	Sheriff Dept: Other Charges		750
101-54150-425	Drug Enforcement: Gasoline	\$	500
101-54150-106	Drug Enforcement: Deputy		500
101-54210-335	Jail: Building Repair & Maintenance	\$	5,000
101-54210-790	Jail: Other Equipment		4,200
101-54210-187	Jail: Overtime		2,000
101-54210-336	Jail: Equipment Repairs & Maintenance		2,700
101-54210-708	Jail: Communication Equipment		4,500
TOTAL		\$	115,393
		\$	115,393

Purpose: Clean up line items. No fund balance draws.
 Sheriff salary adjustment is due to overtime worked, vacations, and short staff coverage due to C19.

Budget Amendment Total \$ 115,393 \$ 115,393

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

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

Budget Amendment 2021-101-37 *approved by Commission on* _____

APPROVED:

ATTEST:

 DWIGHT JEWELL
 COMMISSION CHAIRMAN

 RITA CROWDER
 COUNTY CLERK

BA 111-03 LINE ITEMS \$14,087

| BUDGET AMENDMENT

2021-111-03

Request is hereby made to amend **Fund 111 Urban Services** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
111-55731-338	Waste Collection	\$ 13,487	
111-54110-140	Sheriff Dept: Salary Supplement		\$ 800
111-54110-718	Sheriff Dept: Motor Vehicles		12,687
111-56700-724	Parks & Recreation: Site Development	\$ 600	
111-56900-599	Other Social: Other Social Programs		600
TOTAL		\$ 14,087	\$ 14,087

Purpose: Clean up line items. No fund balance draws.

Budget Amendment Total

\$ 14,087 \$ 14,087

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

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

Budget Amendment 2021-111-03 **approved by Commission on** _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

BA 116-04 LINE ITEMS \$18,500

| BUDGET AMENDMENT

2021-116-04

Request is hereby made to amend **Fund 116 Solid Waste** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
116-55732-336	Conv. Ctr: Equipment Repairs	\$ 8,000	
116-55732-338	Conv. Ctr: Vehicle Repairs	10,500	
116-55732-187	Conv. Ctr: Overtime		\$ 500
116-55759-359	Disposal Fees		18,000
TOTAL		\$ 18,500	\$ 18,500

Purpose: Clean up line items. No fund balance draws.

Budget Amendment Total

\$ 18,500

\$ 18,500

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____

Voice Vote *Absent* _____

Budget Amendment 2021-116-04 **approved by Commission on** _____

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

BA 131-05 LINE ITEMS \$3,325

| BUDGET AMENDMENT

2021-131-05

Request is hereby made to amend **Fund 131 COUNTY HIGHWAY** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
131-62000-351	Hwy & Bridge Maintenance: Rentals	\$ 1,000	
131-63100-336	Operation & Maint. of Equip: Maint. & Repair	1,325	
131-63100-338	Operation & Maint. of Equip: Maint. & Repair	1,000	
131-61000-348	Administration: Postage		\$ 100
131-61000-413	Administration: Drugs & Medical Supplies		150
131-63100-454	Administration: Water and Sewer		175
131-61000-599	Administration: Other Charges		1,250
131-61000-408	Hwy & Bridge Maintenance: Concrete		1,500
131-61000-599	Hwy & Bridge Maintenance: Other Charges		150
TOTAL		\$ 3,325	\$ 3,325

Purpose: *To Correct Line Items. No fund balance draws.*

Budget Amendment Total \$ 3,325 \$ 3,325

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

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

Budget Amendment 2021-131-05 **approved by Commission on** _____

APPROVED:

ATTEST:

 DWIGHT JEWELL
 COMMISSION CHAIRMAN

 RITA CROWDER
 COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting Equity.

Amendments are to include:

DEBIT EQUITY	34555 Restricted for Education TECH	97,201.57
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GRAND TOTALS		\$97,201.57
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Amend the 2020-21 141 General Purpose School Budget by crediting Equity.

Amendments are to include:

CREDIT EQUITY	39000 Unassigned Fund Balance	97,201.57
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GRAND TOTALS		\$97,201.57
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PURPOSE *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.*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
 Second the motion _____

ROLL CALL VOTE

Budget Amendment **2021-141-21FB** approved by Commission on _____

Approved:

DWIGHT JEWELL
 COMMISSION CHAIRMAN

RITA CROWDER
 COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting Equity.

Amendments are to include:

DEBIT EQUITY	34655 Committed for Education TXTB	47,871.00
GRAND TOTALS		\$47,871.00

Amend the 2020-21 141 General Purpose School Budget by crediting Equity.

Amendments are to include:

CREDIT EQUITY	39000 Unassigned Fund Balance	47,871.00
GRAND TOTALS		\$47,871.00

PURPOSE *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.*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

ROLL CALL VOTE

Budget Amendment **2021-141-22FB** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting Revenue.

Amendments are to include:

DEBIT REVENUES	Summer Learning Camp	
46590-CAMP 1	Other State Education Funds	60,709.14
47590-CAMP 1	Other Federal Through State	31,652.25
	Learning Loss Bridge Camp	
46590-CAMP 2	Other State Education Funds	24,233.04
47590-CAMP 2	Other Federal Through State	12,979.86
	STREAM Mini-Camp	
46590-CAMP 3	Other State Education Funds	17,345.47
47590-CAMP 3	Other Federal Through State	9,043.50
<hr/> GRAND TOTALS		\$155,963.26

Amend the 2020-21 141 General Purpose School Budget by crediting line item

Expenditures. Amendments are to include:

CREDIT EXPENDITURES	Summer Learning Camp	
	71100 Regular Instruction Program	
116 CAMP 1	Teachers	63,153.03
201 CAMP 1	Social Security	3,908.79
204 CAMP 1	State Retirement	6,493.60
212 CAMP 1	Employer Medicare	914.15
	72120 Health Services	
131 CAMP 1	Medical Personnel	2,560.00
201 CAMP 1	Social Security	158.72
204 CAMP 1	State Retirement	263.68
212 CAMP 1	Employer Medicare	37.12
	72410 Office of the Principal	
104 CAMP 1	Principals	12,609.00
201 CAMP 1	Social Security	781.75
204 CAMP 1	State Retirement	1,298.72
212 CAMP 1	Employer Medicare	182.83
	Learning Loss Bridge Camp	
	71100 Regular Instruction Program	
116 CAMP 2	Teachers	31,554.63
201 CAMP 2	Social Security	1,954.39
204 CAMP 2	State Retirement	3,246.81
212 CAMP 2	Employer Medicare	457.07

continued on next page

STREAM Mini-Camp

71100 Regular Instruction Program	
116 CAMP 3 Teachers	10,087.20
163 CAMP 3 Educational Assistants	2,000.00
189 CAMP 3 Other Salaries & Wages	720.00
201 CAMP 3 Social Security	794.04
204 CAMP 3 State Retirement	1,155.12
212 CAMP 3 Employer Medicare	185.70
312 CAMP 3 Contracts with Private Agencies	2,000.00
429 CAMP 3 Instructional Supplies & Materials	3,122.09
72120 Health Services	
131 CAMP 3 Medical Personnel	2,560.00
201 CAMP 3 Social Security	158.72
204 CAMP 3 State Retirement	267.78
212 CAMP 3 Employer Medicare	37.12
72410 Office of the Principal	
104 CAMP 3 Principals	2,800.00
201 CAMP 3 Social Security	173.60
204 CAMP 3 State Retirement	288.40
212 CAMP 3 Employer Medicare	39.20

GRAND TOTALS **\$155,963.26**

PURPOSE *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*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-23** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting Revenue.
Amendments are to include:

DEBIT REVENUES	46980 Other State Education Funds STS	4,645.00
GRAND TOTALS		\$4,645.00

Amend the 2020-21 141 General Purpose School Budget by crediting line item
Expenditures. Amendments are to include:

CREDIT EXPENDITURES	71100 Regular Instruction Program 429 Instructional Supplies & Materials	4,645.00
GRAND TOTALS		\$4,645.00

PURPOSE *Regular Instruction Program - BA reflects new revenue in the amount of \$4,645 from TN Arts Commission for instructional supplies and materials.*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-24** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting line item Expenditures. Amendments are to include:

DEBIT EXPENDITURES	72320 Director of Schools	
	524 In-service / Staff Development	2,000.00
	711 Furniture and Fixtures	300.00
	72250 Technology	
	722 Regular Instruction Equipment	13,050.00
<hr/> GRAND TOTALS		\$15,350.00

Amend the 2020-21 141 General Purpose School Budget by crediting line item Expenditures. Amendments are to include:

CREDIT EXPENDITURES	72320 Director of Schools	
	307 Communication	10,000.00
	399 Other Contracted Services	5,000.00
	435 Office Supplies	250.00
	599 Other Charges	100.00
<hr/> GRAND TOTALS		\$15,350.00

PURPOSE *Director of Schools - budget clean-up due to increases in Communications and Contracted Services*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-25** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting line item Expenditures. Amendments are to include:

DEBIT EXPENDITURES	72710 Transportation	
	412 Diesel Fuel	4,200.00
	82130 Principal on Debt	
	612 Principal on Other Loans	26,130.00
GRAND TOTALS		\$30,330.00

Amend the 2020-21 141 General Purpose School Budget by crediting line item Expenditures. Amendments are to include:

CREDIT EXPENDITURES	82230 Education Interest on Debt	
	613 Interest on Other Loans	30,330.00
GRAND TOTALS		\$30,330.00

PURPOSE *Education Interest on Debt - BA necessary to pay for the interest on the Middle School Roof loan.*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-26** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting line item Expenditure. Amendments are to include:

DEBIT EXPENDITURES	71100 Regular Instruction Program	
	722 Regular Instruction Equipment	3,530.00
GRAND TOTALS		\$3,530.00

Amend the 2020-21 141 General Purpose School Budget by crediting line item Expenditures. Amendments are to include:

CREDIT EXPENDITURES	71150 Alternative Instruction Program	
	116 Teachers	3,000.00
	201 Social Security	185.00
	204 State Retirement	305.00
	212 Employer Medicare	40.00
GRAND TOTALS		\$3,530.00

PURPOSE *Alternative Instruction Program - budget clean-up due to bonus payments*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-27** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting Revenue.
Amendments are to include:

DEBIT REVENUES	46590 CAMP	26,146.90
GRAND TOTALS		\$26,146.90

Amend the 2020-21 141 General Purpose School Budget by crediting line item
Expenditures. Amendments are to include:

CREDIT EXPENDITURES	72710 Transportation	
	105 Supervisor	1,600.00
	146 Bus Drivers	11,100.00
	201 Social Security	650.00
	204 State Retirement	525.00
	212 Employer Medicare	150.00
	412 Diesel Fuel	12,121.90
GRAND TOTALS		\$26,146.90

PURPOSE *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.*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-28** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 141 General Purpose School Budget by debiting line item Expenditure. Amendments are to include:

DEBIT EXPENDITURES	72610 Operation of Plant	
	415 Electricity	20,300.00
GRAND TOTALS		\$20,300.00

Amend the 2020-21 141 General Purpose School Budget by crediting line item Expenditures. Amendments are to include:

CREDIT EXPENDITURES	82130 Principal on Debt - Education	
	612 Principal on Other Loans	18,500.00
	82230 Interest on Debt - Education	
	613 Interest on Other Loans	1,800.00
GRAND TOTALS		\$20,300.00

PURPOSE *Principal on Debt - Education - \$20,300 - budget amendment necessary complete year 1 payment for middle school roof.*

As recommended by the Board of Education on June 17, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-141-29** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 143 Food Service School Budget by debiting Revenue. Amendments are to include:

DEBIT REVENUES	47112 USDA Commodities	10,981.75
GRAND TOTALS		\$10,981.75

Amend the 2020-21 143 General Purpose School Budget by crediting line item Expenditures. Amendments are to include:

CREDIT EXPENDITURES	73100 Food Service Program	
	469 USDA - Commodities	10,981.75
GRAND TOTALS		\$10,981.75

PURPOSE *Food Service Program - BA necessary to amend the value of FY21 commodities*

As recommended by the Board of Education on May 27, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____
Second the motion _____

Budget Amendment **2021-143-01** approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Amend the 2020-21 143 Food Service School Budget by debiting Revenue. Amendments are to include:

DEBIT Revenue

47112 USDA Commodities 424.20

GRAND TOTALS **\$424.20**

Amend the 2020-21 143 Food Service School Budget by crediting line item Expenditures. Amendments are to include:

CREDIT EXPENDITURES

73100 Food Service
469 USDA Commodities 424.20

GRAND TOTALS **\$424.20**

PURPOSE *Food Service - \$424.20 - budget amendment necessary to pay for last-minute food commodities that were delivered.*

As recommended by the Board of Education on June 17, 2021

As recommended by the Budget & Finance Committee _____

Motion to approve _____

Second the motion _____

Budget Amendment 2021-143-02 approved by Commission on _____

Approved:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

FY 2022 Minimum Salaries
 2.0% increase certified on 5/21/2021
 1.2% CPI Change for General Sess. Court Judges
 Effective July 1, 2021 through June 30, 2022

Population Class	Mayors/ Executives	Highway	Sheriffs	Fee Officials	Assessors	Administrators of Elections
23,000 - 34,999	95,034	90,509	90,509	82,281	82,281	74,053
12,000 - 22,999	90,416	86,110	86,110	78,282	78,282	70,454
0 - 11,999	84,063	80,060	80,060	72,782	72,782	65,504
FY 2021	82,199	78,286	78,286	71,169	71,169	64,502
Difference FY21 to FY22	1,864	1,774	1,774	1,613	1,613	1,002
difference w/ Benefits (7.65%)	2,006.60	1,909.71	1,909.71	8,681.97	1,736.39	1,078.65
				<i>5 Fee Officials</i>		

Net Changes

Fund 101:	\$	15,413	
plus Commission		2,153	\$ 17,567
Fund 131:			1,910
Elected Official Total Change	\$		19,477

Statement of Proposed Operations

Water and Sewer Utility District

For Fiscal Year Ending June 30, 2022

ACCOUNT NUMBER		ACTUAL 2019-2020	ESTIMATED 2020-2021	PROPOSED 2021-2022	<i>Notes</i>
43000	<u>CHARGES FOR CURRENT SERVICES</u>				
43100	<u>GENERAL SERVICE CHARGES</u>				
43190	Other General Service Charges	1,009,187	1,000,289	1,021,802	1.25% for Growth
43191	Water Sales	2,277,033	2,338,872	2,305,496	1.25% for Growth
43193	Water Tap Sales	242,300	134,925	245,329	1.25% for Growth
43194	Service Charges	156,706	169,154	158,665	1.25% for Growth
	Total Charges for Current Services	3,685,226	3,643,240	3,731,291	
44000	<u>OTHER LOCAL REVENUES</u>				
44100	<u>RECURRING ITEMS</u>				
44110	Investment Income	47,578	36,422	48,173	1.25% for Growth
44120	Lease/Rentals	6,600	7,200	7,200	
	Total Other Local Revenues	54,178	43,622	55,373	
44500	<u>NONRECURRING ITEMS</u>				
44530	Sales of Equipment	-	26,148	-	
44560	Damages Recovered from Individuals	12,056	1,631	-	
44570	Contributions	228,248	5,948	-	
44571	Community Development	35,752	-	-	
	Total Nonrecurring Items	276,056	33,726	-	
47000	<u>FEDERAL GOVERNMENT</u>				
47590	Other Federal Thru State (Grant)	244,392	509,000	-	Possible CDBG Grant Award
47990	Other Direct Federal Revenue	-	-	-	
	Total Federal Government	244,392	509,000	-	
	TOTAL REVENUES	4,259,852	4,229,588	3,786,664	

Statement of Proposed Operations

Water and Sewer Utility District

For Fiscal Year Ending June 30, 2022

ACCOUNT NUMBER		ACTUAL 2019-2020	ESTIMATED 2020-2021	PROPOSED 2021-2022	<i>Notes</i>
OPERATING EXPENDITURES					
55900	<u>OTHER PUBLIC HEALTH AND WELFARE</u>				
105	Supervisor/Director	73,294	75,097	76,017	2.0% increase
162	Clerical Personnel	133,111	143,825	146,687	2.0% increase 3FT, 1 PT
187	Overtime Pay	84,187	86,140	95,248	
188	Bonus Payments	13,100	14,450	14,450	450/employee, 5,000/manager
189	Other Salaries And Wages	415,143	506,652	589,380	2.0% increase 14FT, 2PT
191	Board And Committee Members Fees	2,350	2,700	3,600	6 board members
196	In-Service Training	6,165	3,060	11,165	TAUD Apprenticeship Program - 2 persons
201	Social Security	57,510	60,261	63,513	
204	Pensions	40,797	37,483	45,367	
207	Medical Insurance	67,773	80,976	91,260	15 employees \$507/mo
301	Accounting Services	-	-	4,172	
307	Communication	25,638	28,473	30,000	
317	Data Processing Services	12,204	20,620	67,000	
320	Dues And Memberships	3,054	5,650	4,665	
321	Egineering Services	-	-	10,250	System Map Updates for TDEC Note Sanitary Survey
332	Legal Notices, Recording, and Court Costs	949	1,474	1,000	
335	Maintenance And Repair Services Buildings	-	3,383	3,000	
336	Maintenance And Repair Services Equipment	55,180	53,097	55,180	
337	Maintenance And Repair Services Office Equip	2,789	-	2,789	
338	Maintenance And Repair Services Vehicles	8,407	32,614	15,000	
348	Postal Charges	11,910	13,461	11,910	
355	Travel	237	-	2,500	
359	Disposal Fees	7,343	9,902	7,343	
361	Permits	12,577	17,328	15,000	
399	Other Contracted Services	10,887	24,717	15,000	
415	Electricity	278,130	265,029	290,000	Rainfall affects Electricity
425	Gasoline	29,697	28,832	34,697	
434	Natural Gas	5,241	5,635	6,125	
435	Office Supplies	5,197	2,598	6,293	
450	Tires & Tubes	6,383	8,199	6,383	

Statement of Proposed Operations

Water and Sewer Utility District

For Fiscal Year Ending June 30, 2022

ACCOUNT NUMBER		ACTUAL 2019-2020	ESTIMATED 2020-2021	PROPOSED 2021-2022	<i>Notes</i>
463	Testing	29,789	26,032	34,789	<i>may increase based on Census numbers</i>
468	Chemicals	160,924	161,481	175,000	
499	Other Supplies And Material	317,651	380,000	349,416	
506	Liability Insurance	78,109	80,000	85,000	
514	Depreciation	688,617	800,000	904,792	
599	Other Charges	94,635	66,982	75,000	
603	Interest on Loan	104,449	104,449	131,080	
719	Office Equipment	1,458	-	8,000	
Total Operating Expenses		2,844,885	3,150,599	3,488,071	
TOTAL EXPENDITURES		2,844,885	3,150,599	3,488,071	
TOTAL REVENUES		4,259,852	4,229,588	3,786,664	
TOTAL EXPENDITURES		2,844,885	3,150,599	3,488,071	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,414,967	1,078,989	298,593	
NET CHANGE IN FUND BALANCE		1,414,967	1,078,989	298,593	
FUND BALANCE JULY 1		17,046,206	18,461,173	19,540,162	
FUND BALANCE JUNE 30		18,461,173	19,540,162	19,838,755	

