

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

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

Ken Buckmaster
Shane Burton
Gary Claridy
Bill Fergusson

T. Bubba Gregory
Landon Gulley
Richard Harsh
Gary Walsh

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

Agenda

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

101 – COUNTY GENERAL

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

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

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

6. Discussion items
7. Public Comments
8. Adjourn

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

BUDGET AND FINANCE COMMITTEE

MINUTES

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

Members Present:

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

Members Absent:

Bill Fergusson

Others present:

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

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

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

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

101 – COUNTY GENERAL

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

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

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

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

FUND BALANCE TRANSFERS – CREDITING UNASSIGNED FUND BALANCE

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

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

INTERFUND TRANSFERS

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

143 – SCHOOLS – FOOD SERVICE PROGRAM

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

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

5. Discussion:

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

b. Water & Sewer Department Budget Review

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

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

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

MOTION APPROVED w/ 1 opposition

6. Public Comments: None presented

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

Meeting adjourned at 6:50 pm.

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

June 30, 2021

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

Cash Balance
- NOT FUND BALANCE -

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

TOTAL COUNTY TRUSTEE

307,490,610.21

307,490,610.21

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Hartsville / Trousdale Co Government
Summary Financial Statement

June 2021

101 General Fund

12th Month 100.0%

YearToDate

These numbers are not final. The Accounting dept is still calculating Payables and Recievables.

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	2,882,510	2,935,099	101.8%
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	59,381	99.0%
40140	Interest And Penalty	15,000	13,923	92.8%
40161	Payments In Lieu Of Taxes T. V. A.	30,000	27,079	90.3%
40163	Payments In Lieu Of Taxes Other (June)	8,700	8,733	100.4%
40210	Local Option Sales Tax	595,528	736,747	123.7%
40220	Hotel/Motel Tax	100	1,445	-
40230	Local Amusement Tax	75	97	-
40250	Litigation Tax General	33,000	18,982	57.5%
40260	Litigation Tax Special Purpose	60,000	51,097	85.2%
40270	Business Tax	30,000	70,735	235.8%
40275	Mixed Drink Tax	3,000	5,536	184.5%
40285	IMPACT: Adequate Facilities/Develop Tax	100,000	139,678	139.7%
40290	Other County Local Option Taxes (May)	8,000	8,387	104.8%
40320	Bank Excise Tax (March)	100,000	105,633	105.6%
40330	Wholesale Beer Tax	150,000	149,334	99.6%
41140	Cable TV Franchise (Jan / June)	9,000	2,528	28.1%
41520	Building Permits	101,000	143,485	142.1%
41590	Other Permits	100	240	240.0%
42110	Circuit Court: Fines	500	-	-
42120	Circuit Court: Officers Costs	2,000	1,048	52.4%
42190	Circuit Court: Data Entry Fee	500	335	67.1%
42310	General Sessions Court: Fines	10,000	8,821	88.2%
42320	General Sessions Court: Officers Costs	26,500	19,361	73.1%
42330	General Sessions Court: Games and Fish Fines	300	55	18.3%
42350	General Sessions Court: Jail Fees	4,000	2,544	63.6%
42380	General Sessions Court: DUI Treatment Fines	2,000	1,852	92.6%
42390	General Sessions Court: Data Entry Fee	5,000	4,271	85.4%
42391	General Sessions Court: Courtroom Security Fee	25,000	19,372	77.5%
42410	Juvenile Court: Fines	100	238	237.5%
42420	Juvenile Court: Officers Costs	500	309	61.8%
42480	Juvenile Court: DUI Treatment Fines	2,000	1,615	80.8%
42490	Juvenile Court: Data Entry Fee	50	21	41.8%
42520	Chancery Court: Officers Costs	850	1,306	153.6%
42530	Chancery Court: Data Entry	850	560	65.9%
42865	DTF Forfeitures and Seizures	-	321	-
42910	Proceeds from Confiscated Property	-	12,063	-
42990	Courts: Other Fines, Forfeitures, And Penalties	1,500	1,988	132.6%
43140	Zoning Studies	500	1,800	360.0%
43350	Copy Fees	1,200	154	12.9%
43370	Jail: Telephone Commissions	18,000	25,332	140.7%
43392	Data Processing Fee Register	3,500	4,480	128.0%

Hartsville / Trousdale Co Government

Summary Financial Statement

June 2021

101 General Fund

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YearToDate

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Account	Description	Budget	Actual	% of Budget
43394	Data Processing Fee Sheriff	225	162	71.8%
43395	Sexual Offender Registration Fee Sheriff	1,800	1,800	100.0%
43396	Data Processing Fee County Clerk	1,000	1,371	137.1%
43399	Vehicle Registration Reinstatement	200	465	232.5%
44110	Investment Income	50,000	52,659	105.3%
44120	Lease/Rentals	30,000	16,793	56.0%
44131	Commissary Sales	10,000	5,368	53.7%
44135	Sale Of Gasoline	25,000	13,392	53.6%
44150	Shelter Adoptions	-	1,800	-
44170	Miscellaneous Refunds	-	1,865	-
44180	Expenditure Credits	11,850	15,800	-
	<i>TTCC reimbursement of autonsies</i>			
44540	Sale of Property	-	3,545	
44570	Contributions & Gifts	1,000	1,168	116.8%
44990	Other Local Revenues	18,300	9,498	51.9%
	<i>Community Center, Pool, Park rentals, police reports</i>			
45510	County Clerk FILOS	110,000	121,985	110.9%
45520	Circuit Court Clerk FILOS	20,000	17,265	86.3%
45540	General Sessions Court Clerk FILOS	76,000	58,026	76.3%
45550	Clerk And Master FILOS	40,000	35,402	88.5%
45580	Register FILOS	45,000	69,173	153.7%
45590	Sheriff FILOS	8,000	6,975	87.2%
45610	Trustee FILOS	215,000	218,565	101.7%
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	1,804	0.4%
46210	Law Enforcement Training Programs	14,400	15,200	105.6%
46310	Health Department Programs (TNCare)	7,700	-	-
46390	Other Health and Wlfare Grants	1,200	710	59.2%
46430	Litter Program Grant	44,200	29,462	66.7%
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	5,431	90.5%
46852	State Revenue Sharing Telecom	20,000	21,115	105.6%
46855	State Shared Sports Gaming Privilege	-	2,908	-
46870	Emergency Hospital - Prisoners	-	40	-
46915	Contracted Prisoner Board	200,000	134,589	67.3%
46960	Registrar's Salary Supplement	15,164	15,164	100.0%
46980	Other State Grants	137,005	734,094	-
	(Local Gov Support Funding)			
	<i>EMA Radio system</i>	<i>45,005</i>		
	<i>Wage Study</i>	<i>20,000</i>		
	<i>AV Equipment</i>	<i>72,000</i>		
46990	Other State Revenues	-	1,137	-

Hartsville / Trousdale Co Government

Summary Financial Statement

June 2021

101 General Fund

12th Month 100.0%

YearToDate

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Account	Description	Budget	Actual	% of Budget
47235	Homeland Security Grants	13,414	-	-
47301	TEMA/FEMA Public Assitance Grant	5,000	-	-
47302	CARES Act Funding	60,240	34,608	-
	<i>Election Office \$ 7,132</i>			
	<i>Library 1,858</i>			
	<i>Senior Center 46,000</i>			
47303	TN CAMS Funding (CARES Act)	147,300	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>			
	<i>Video Arraignment System \$ 11,000</i>			
	<i>Fire Dept Radios 12,000</i>			
	<i>Sheriff Dept: Roof 28,300</i>			
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	-
	<i>Rebate on Unemployment Payments</i>			
47990	Other Direct Federal Revenue	1,500	-	-
48130	Contributions (Library - Book Fines, Donations)	-	3,241	-
48140	Contracted Services	5,000	5,040	100.8%
48610	Donations (Senior Center, Fire, Rescue)	10,000	8,119	81.2%
49700	Insurance Recovery	44,832	44,832	100.0%
49800	Transfers In	6,000	9,500	158.3%
Total Revenues		6,395,356	6,849,329	107.1%
Revenues without LGSF or CARES Act Grants		6,050,811	5,750,267	95.0%

Hartsville / Trousdale Co Government

Summary Financial Statement

June 2021

101 General Fund

12th Month 100.0%

YearToDate

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Account	Description	Budget	Actual	% of Budget
Expenditures				
51100	County Commission	177,029	150,281	84.9%
51220	Beer Board	423	285	67.4%
51300	County Mayor/Executive	352,754	306,698	86.9%
51400	County Attorney	30,100	22,671	75.3%
51500	Election Commission	143,708	115,928	80.7%
51600	Register Of Deeds	116,544	113,140	97.1%
51720	Planning	107,284	88,230	82.2%
51750	Codes Compliance	1,500	258	17.2%
51800	County Buildings	299,679	235,773	78.7%
51910	Preservation Of Records	1,843	1,292	70.1%
52300	Property Assessor's Office	144,810	140,156	96.8%
52400	County Trustee's Office	147,035	143,148	97.4%
52500	County Clerk's Office	137,589	134,969	98.1%
52600	Data Processing	75,150	62,849	83.6%
53100	Circuit Court	206,405	186,938	90.6%
53300	General Sessions Court	100,219	96,306	96.1%
53400	Chancery Court	134,461	133,392	99.2%
53700	Judicial Commissioners	32,522	28,031	86.2%
53920	Courtroom Security	147,614	101,172	68.5%
54110	Sheriff's Department	1,946,694	1,780,006	91.4%
54150	Drug Enforcement	71,346	75,353	105.6%
54160	Administration Of The Sexual Offender	6,400	-	-
54210	Jail	1,184,163	1,031,027	87.1%
54220	Workhouse	101,787	83,128	81.7%
54240	Juvenile Services	49,002	46,297	94.5%
54310	Fire Prevention And Control	181,580	150,450	82.9%
54420	Rescue Squad	72,080	60,880	84.5%
54490	Other Emergency Management	164,416	146,981	89.4%
54510	Inspection And Regulation	1,500	-	-
54610	County Coroner/Medical Examiner	34,350	31,600	92.0%
55110	Local Health Center	32,589	21,494	66.0%
55120	Animal Shelter	73,620	64,867	88.1%
55170	Alcohol And Drug Programs	8,980	2,663	29.7%
55720	Litter Grant	44,200	43,538	98.5%
55900	Other Public Health And Welfare	11,500	11,500	100.0%
	<i>includes contributions to non profits</i>			
56300	Senior Citizens Assistance	99,400	79,297	79.8%
56500	Libraries	139,984	130,304	93.1%
56700	Parks And Fair Boards	155,949	74,891	48.0%
57100	Agricultural Extension Service	67,375	49,663	73.7%
57500	Soil Conservation	13,228	13,227	100.0%
58190	Other Economic And Community	451,058	187,689	41.6%
	<i>THDA HOME Grant</i>			

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2021

101 General Fund

12th Month 100.0%

YearToDate

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Account	Description	Budget	Actual	% of Budget
58300	Veteran's Services	18,601	9,674	52.0%
58400	Other Charges <i>insurance premiums, workers comp, fuel charges</i>	382,600	346,775	90.6%
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	122,315	100.0%
Total Expenditures		7,821,887	6,646,727	85.0%

	<u>Budgeted</u>	<u>Actual (to date)</u>
Fund Balance - July 1	3,850,501	3,850,501
Total Revenues	6,395,356	6,849,329
Total Expenditures	7,821,887	6,646,727
Fund Blance - June 30	2,423,970	4,053,104

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2021

111 Urban Services

12th Month 100.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	448,164	461,423	103.0%
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	17,590	70.4%
40140	Interest And Penalty	5,000	3,681	73.6%
40290	Other County Local Option Taxes <i>(June)</i>	38,000	33,548	88.3%
40390	Other Statutory Local Taxes	50,000	56,321	112.6%
41140	Cable TV Franchise <i>(March)</i>	20,000	19,803	99.0%
41520	Building Permits	30,000	44,979	149.9%
43107	Residential Waste Collection Charge	220,000	211,808	96.3%
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	224,844	97.8%
46980	Other State Grants - <i>Streetscape</i>	316,594	495,065	156.4%
46980	Other State Grants	273,000	-	-
	<i>- Local Government Support Funding</i>			
Total Revenues		1,704,158	1,611,393	94.6%

Expenditures

54110	Sheriff's Department	532,173	490,234	92.1%
54310	Fire Prevention And Control	9,500	6,081	64.0%
55731	Waste Pickup	327,782	287,370	87.7%
56700	Parks And Fair Boards	9,400	-	-
56900	Other Social, Cultural And Recreational <i>July 4th fireworks</i>	4,600	4,600	100.0%
58400	Other Charges	140,700	105,750	75.2%
58600	Employee Benefits	2,400	2,250	93.8%
62000	Highway And Bridge Maintenance	80,000	25,632	32.0%
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	1,308,137	82.2%

	<u>Budgeted</u>	<u>Actual (to date)</u>
<i>Fund Balance - July 1</i>	1,196,300	1,196,300
<i>Total Revenues</i>	1,704,158	1,611,393
<i>Total Expenditures</i>	1,591,493	1,308,137
<i>Fund Balance - June 30</i>	1,308,965	1,499,556

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2021

116 Solid Waste / Sanitation

12th Month 100.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	564,063	570,038	101.1%
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	12,966	370.5%
40140	Interest And Penalty	2,700	2,993	110.8%
40270	Business Tax	4,500	13,738	305.3%
43106	Commercial And Industrl Waste Coll	205,000	195,581	95.4%
44145	Sale Of Recycled Materials	50,000	66,087	132.2%
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	882,820	91.6%

Expenditures

55732	Convenience Centers	493,667	360,171	73.0%
55751	Recycling Center	62,354	42,349	67.9%
55759	Other Waste Disposal	200,000	187,916	94.0%
55770	Postclosure Care Costs (Landfill)	60,816	9,913	16.3%
58400	Other Charges	59,000	39,382	66.7%
Total Expenditures		875,837	639,731	73.0%

	<u>Budgeted</u>	<u>Actual (to date)</u>
<i>Fund Balance - July 1</i>	584,267	584,267
<i>Total Revenues</i>	963,551	882,820
<i>Total Expenditures</i>	875,837	639,731
<i>Fund Blance - June 30</i>	671,981	827,356

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2021

118 Ambulance Service

12th Month 100.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	431,203	455,981	105.7%
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	9,350	93.5%
40140	Interest And Penalty	3,000	2,189	73.0%
40270	Business Tax	4,500	10,989	244.2%
43120	Patient Charges	600,000	511,037	85.2%
44110	Investment Income	25	13	53.6%
Total Revenues		1,061,728	996,771	93.9%

Expenditures

55130	Ambulance/Emergency Medical	1,345,899	1,211,498	90.0%
Total Expenditures		1,345,899	1,211,498	90.0%

	<u>Budgeted</u>	<u>Actual (to date)</u>
<i>Fund Balance - July 1</i>	542,401	542,401
<i>Total Revenues</i>	1,061,728	996,771
<i>Total Expenditures</i>	1,345,899	1,211,498
<i>Fund Blance - June 30</i>	258,230	327,674

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2021

121 Special Fund / CCA / CoreCivic
Pass-thru account

12th Month 100.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
46915	Contracted Prisoner Board	55,000,000	54,190,306	98.5%
Total Revenues		55,000,000	54,190,306	98.5%

Expenditures				
54900	Other Public Safety	55,000,000	54,190,306	98.5%
Total Expenditures		55,000,000	54,190,306	98.5%

Rec'd/Paid

<i>July 2020</i>	<i>4,429,489.00</i>	<i>4,429,489.00</i>
<i>August 2020</i>	<i>4,543,889.27</i>	<i>8,973,378.27</i>
<i>September 2020</i>	<i>3,969,148.46</i>	<i>12,942,526.73</i>
<i>October 2020</i>	<i>4,606,975.63</i>	<i>17,549,502.36</i>
<i>November 2020</i>	<i>4,343,666.19</i>	<i>21,893,168.55</i>
<i>December 2020</i>	<i>4,440,975.24</i>	<i>26,334,143.79</i>
<i>January 2021</i>	<i>4,542,388.46</i>	<i>30,876,532.25</i>
<i>February 2021</i>	<i>4,036,510.47</i>	<i>34,913,042.72</i>
<i>March 2021</i>	<i>4,507,678.87</i>	<i>39,420,721.59</i>
<i>April 2021</i>	<i>4,676,189.55</i>	<i>44,096,911.14</i>
<i>May 2021</i>	<i>5,113,394.65</i>	<i>49,210,305.79</i>
<i>June 2021</i>	<i>4,980,000.00</i>	<i>54,190,305.79 estimated</i>

Hartsville / Trousdale Co Government
 Summary Financial Statement

June 2021

122 County Drug
Sheriff's Fund

12th Month 100.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	3,722	74.4%
42865	Drug Task Force Forfeitures And	8,000	8,539	106.7%
42910	Proceeds From Confiscated Property	3,000	-	-
Total Revenues		16,000	12,261	76.6%
Expenditures				
54150	Drug Enforcement	66,250	330	0.5%
Total Expenditures		66,250	330	0.5%

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2021

151 Debt Service

FINAL

12th Month 100.0%

Account	Description	YearToDate		% of Budget
		Budget	Actual	
Revenues				
40110	Current Property Tax	417,544	441,538	105.7%
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	10,597	529.8%
40140	Interest And Penalty	1,500	2,119	141.3%
40266	Litigation Tax Jail Or Workhouse	30,000	22,512	75.0%
40270	Business Tax	5,000	11,141	222.8%
44110	Investment Income	5,000	21,338	426.8%
48130	Contributions	276,646	276,645	100.0%
49800	Transfers In	146,108	153,202	104.9%
Total Revenues		882,798	946,076	107.2%

Expenditures

82110	General Government: Principal	241,900	241,900	100.0%	
	ADMIN BLDG	66,000	66,000	100.0%	June
	PATROL CARS <i>FINAL PAYMENT!</i>	47,000	47,000	100.0%	
	SW FRONT END LOADER	21,100	21,100	100.0%	Oct
	SW ROLL OFF 2 <i>FINAL PAYMENT!</i>	31,800	31,800	100.0%	
	CJC	76,000	76,000	100.0%	May
82130	Education: Principal	364,602	364,601	100.0%	
	EESI	115,000	115,000	100.0%	May
	JSMS	92,170	92,170	100.0%	May
	QSCB	157,432	157,431	100.0%	Monthly
82210	General Government: Interest	57,285	29,289	51.1%	
	ADMIN BLDG	8,700	8,671	99.7%	Nov / May
	PATROL CARS <i>FINAL PAYMENT!</i>	585	585	100.0%	
	SW FRONT END LOADER	2,016	2,016	100.0%	Oct / Apr
	SW ROLL OFF 2 <i>FINAL PAYMENT!</i>	790	789	99.8%	
	CJC	45,960	17,227	37.5%	Monthly
82230	Education: Interest (EESI, QSCB, JSMS)	216,852	173,394	80.0%	
	EESI	69,510	26,054	37.5%	Monthly
	JSMS	25,026	25,026	100.0%	Nov / May
	QSCB	122,316	122,315	100.0%	Monthly
82310	General Government: Fees (Trustee Commission)	14,200	13,342	94.0%	
82330	Education: Fees (EESI, QSCB)	7,420	7,075	95.3%	
Total Expenditures		902,259	829,601	91.9%	

	<u>Budgeted</u>	<u>Actual (to date)</u>
<i>Fund Balance - July 1</i>	584,418	584,418
<i>Total Revenues</i>	882,798	946,076
<i>Total Expenditures</i>	902,259	829,601
<i>Fund Blance - June 30</i>	564,957	700,893

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	1.251%	1.281%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2021

156 Education Debt Service

FINAL

12th Month 100.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40240	Wheel Tax	345,000	389,626	112.9%
44110	Investment Income	3,000	1,038	34.6%
48130	Contributions - <i>from Schools</i>	55,000	55,000	100.0%
Total Revenues		403,000	445,664	110.6%

Expenditures				
82130	Education - <i>principal (May)</i>	589,000	589,000	100.0%
82230	Education - <i>interest</i>	60,000	2,564	4.3%
82330	Education - <i>fees</i>	20,500	12,231	59.7%
Total Expenditures		669,500	603,795	90.2%

	<i>Budgeted</i>	<i>Actual (to date)</i>
<i>Fund Balance - July 1</i>	543,779	543,779
<i>Total Revenues</i>	403,000	445,664
<i>Total Expenditures</i>	669,500	603,795
<i>Fund Balance - June 30</i>	277,279	385,648

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	0.947%

BA 101-01FB SOIL CONSERVATION

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

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

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

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

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

Motion to approve: _____

Second: _____

Roll Call

Yes _____ No _____ Absent _____

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

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

BA 101-02R CTY CLRK EQUIP

| BUDGET AMENDMENT

2022-101-02R

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

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

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

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

Motion to approve: _____

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

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

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

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

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

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

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

Motion to approve: _____

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

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

APPROVED:

ATTEST:

DWIGHT JEWELL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK