

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

Landon Gulley, Chair
Bubba Gregory, Vice Chair

Amy Thomas, CCFO, Secretary
Beverly Atwood

Will Dennis
Jerry Ford

JANUARY 17, 2023 | 6:00 PM | COMMUNITY CENTER

Agenda

1. Open Meeting
2. Review Minutes from December 5, 2022 meeting
3. Financial Statements
 - A. Trustee Cash Balance Statement – December 2022
 - B. Financial Summaries w/ projected fund balances – December 2022
 - C. Purchasing Report – December 2022

4. Budget Amendments

2023-101-08FB	Planning Expenses / Archives / Data Processing	\$	10,326
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Planning Office Overtime w/ benefits, legal notices expenses, and GNRC Planning Contract Amount \$6,626
Archives: Maintenance agreement for archival equipment. Annual amount. \$1,300
Data Processing: 10 VOiP phones need to be replaced in various offices \$2,400

2023-101-09	Clean up Entries	\$	12,500
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Jail: Moving funding from vacant Guard positions to cover OT expenses
Senior Center: Calculation error during original budget, moving vacant funding to cover benefits.

2023-101-10G	Senior Center Grants	\$	49,913
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Extension of CARES Act Grocery Program through September 2022.
\$3,750/mo; covered 6 months from April 2022 - September 2022

2023-141-02	Maintenance Truck	\$	2,700
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141-72710 Transportation - \$2,700 need to transfer enough funds to purchase a used maintenance truck in the amount of \$15,000

5. Discussion Items
 - A. ARPA Balances
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

FINANCE COMMITTEE

DECEMBER 5, 2022 | 6:00PM | MAYOR'S OFFICE

MINUTES

Members Present: 4/5

Beverly Atwood
Will Dennis

Jerry Ford
Landon Gulley

Mayor Jack McCall
Amy Thomas, CCFO

Others in attendance: Wes Robertson – CTAS, Attorney Branden Bellar, Commissioner Chris Gregory, Commissioner David Thomas, Fire Chief Jay Woodard

Chairman Gulley called the meeting to order at 6pm and a quorum was determined with 4/5 members present.

Minutes from the November 1, 2022 meeting were presented and reviewed. A motion to accept the minutes made by Jerry Ford; seconded by Beverly Atwood.

Minutes Approved

Being early in the month, financial summaries for November were not available for this meeting.

Discussion Items

1. Review of Financial Position – Wes Robertson, CTAS

Robertson reviewed the screenshots from the Comptrollers office and did not note any major issues. The bigger expenses of the general fund are offset by Grants or one-time expenses. Fund balances are strong but not sustainable with growing expenses. His opinion is that a tax increase is inevitable.

Ambulance Services (Fund 118) – In speaking with the previous CTAS Emergency Services consultant, there has been a statewide if not national wide decrease in transports since Covid. He suggested looking at billing policies and collection policies to see if there needed to be an update or oversight. May consider outsourcing the collections. File claims against estates. Look at how write offs are determined.

Revenues

- Sales Tax: Robertson suggested an increase on sales tax. We are currently at 2.25% where the state max is 2.75%. Sales tax has been 2.25% since 1989. It was noted that an increase was on the ballot in 2020, but was voted down.
- Wheel Tax: Reimplementing a wheel tax would be a "fairer" tax. Commission could instate that by private act; however, citizens can petition for it to go to referendum. Dennis opined it would be better received if a wheel tax was directly attached to a project or a need. Gulley added that if the Commission were to go this route it needs to be well thought out.
- Admin Fees from CoreCivic: Currently contracted to receive \$300,000 annually. This revenue goes directly to the Capital Projects fund (Fund 171)
- Planning Fees: Commissioner Thomas stated that the Planning Commission is looking at fees for rezonings. The fees would offset the expenses of advertising and administrative work that goes into having a parcel rezoned. This may also aid to slow growth.
- County Services Fees: Will need to reevaluate Ambulance fees, false alarm calls, trash services expansion, Maintenance of Property fees and enforcement.

Mayor McCall asked for Robertson's insight on our new jail project. Current construction in other counties ranges from \$15mil to \$25mil with an interest rate of 4.0% - 4.6% at 20 yrs. Annual interest is \$1.9 million on those loans. Possible funding would be Litigation Taxes, Impact Fees, or wheel taxes. County could also inquire about a USDA 40yr loan. Sheriff is still looking at a 100-125 bed capacity. Need to start with the question "What can we afford?". Current state inmate board rate is \$41/day; cannot rely on state board income.

2. 2023 CDBG Food Instability Grant – Comm. Chris Gregory

C Gregory will present a more formal discussion at the January 2023 Commission work session and meeting. The local Backpack Program and Community Help Center wish to apply for the 2023 Community Development Block Grant (CDBG) funding for food insecurity. This funding is through the CARES Act and must be applied for by the local government. The nonprofits are requesting the County's partnership in

applying for the funding to add to the two programs. The amount that will be applied for is \$400,000 that will be used for supplies to build greenhouses and some equipment. They have also spoken with the UT Ag Extension agent and the Agricultural instructor; both are eager to assist in the projects. Deadline to apply is January 31, 2023. No direct funding would come from the County; County would be used as a passthrough.

3. Other Discussion

- Chief Woodard asked for the per diem rate to be given to the two volunteer firefighters taking the EMT classes. The training is not a requirement for the volunteer program. The cost would be 45 sessions at a \$30 per diem totaling \$315 for each volunteer. The committee was not in favor of approving this funding. It was asked that further discussion on the topic begin with the Emergency Services Committee to see if a policy could be adopted to allow for certification to be obtained through County funding.

Meeting adjourned at 7:23pm with a motion from Jerry Ford; second by Beverly Atwood.

Next meeting is scheduled for Tuesday, January 17, 2023 at 6pm in the Community Center.

TROUSDALE COUNTY TRUSTEE
TRIAL BALANCE
December 31, 2022

ACCT FUNC	DECIPTION	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance
999-11120	CASH ON HAND	7,855.49	11,881,995.91	11,727,880.63	161,970.77
999-11130- 201	1ST NATIONAL BANK	1,000,000.00	-	-	1,000,000.00
999-11130- 203	1ST NATIONAL BANK 5492	604,000.00	-	-	604,000.00
999-11130- 205	1ST NATIONAL BANK ROAD SUPEI	-	25,000.00	-	25,000.00
999-11130- 21	1ST NATIONAL BANK 8120777	7,458,175.51	7,496,369.05	5,377,125.37	9,577,419.19
999-11130- 210	1ST NATIONAL BANK 7871	940,000.00	-	-	940,000.00
999-11130- 22	1ST NATIONAL BANK PAYROLL T,	-	1,536,146.94	1,536,146.94	-
999-11130- 23	1ST NATIONAL BANK OTHER AGEI	111,258.62	161.11	7,400.53	104,019.20
999-11130- 30	WILSON BANK & TRUST 0551	6,900,037.62	14,089,470.51	12,682,998.26	8,306,509.87
995-11130- 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	50,000.00	-
999-11130- 306	WBT CD#291943	550,000.00	-	-	550,000.00
999-11130- 31	WBT (HEALTH INSURANCE	-	1,370,804.30	1,370,804.30	-
999-11130- 32	WBT/HARTS/TROUS RETIREME	13,665.18	633,666.72	647,266.57	65.33
999-11130- 33	WBT CCA CORECIVIC	236,989.83	36,222,137.89	30,541,395.36	5,917,732.36
999-11410	ACCOUNTS RECEIVABLE	736.00	80,323.07	80,914.07	145.00
999-14310	UNDISTRIBUTED WARRANTS	-	47,181,120.01	47,181,120.01	-
	TOTAL ASSETS	18,022,718.25	120,542,195.51	111,203,052.04	27,361,861.72

						Cash Balance	
						- NOT FUND BALANCE -	
995-21500- 101	COUNTY GENERAL	4,176,302.87	4,997,561.05	4,882,337.07	4,061,078.89	-101	COUNTY GENERAL
999-21500- 111	URBAN SERVICE FUND	1,794,708.38	502,923.71	818,463.11	2,110,247.78	-111	URBAN SERVICE FUND
999-21500- 116	SOLID WASTE	1,186,187.00	320,969.37	436,780.70	1,301,998.33	-116	SOLID WASTE
999-21500- 118	HARTS/TROUS COUNTY AMBUL	439,536.64	594,226.42	874,459.83	719,770.05	-118	AMBULANCE
999-21500- 121	SPECIAL PURPOSE	236,989.83	30,541,395.36	36,222,137.89	5,917,732.36	-121	CORECIVIC - TTCC
999-21500- 122	TROUSDALE COUNTY DRUG	79,887.18	19,238.84	3,090.49	63,738.83	-122	COUNTY DRUG
999-21500- 127	AMER RESQ FUND - GENERAL	70,560.19	5,983.32	1,097,730.28	1,162,307.15	-127	ARPA - GENERAL
999-21500- 128	AMER RESQ FUND - URBAN	1,642,429.68	125,304.28	1,679,148.00	3,196,273.40	-128	ARPA - URBAN
999-21500- 131	COUNTY HIGHWAY	1,537,649.03	1,267,771.58	1,121,910.92	1,391,788.37	-131	COUNTY HIGHWAY
999-21500- 141	PUBLIC SCHOOL	4,398,473.44	6,611,959.53	7,033,929.40	4,820,443.31	-141	PUBLIC SCHOOL
999-21500- 142	SCHOOL FEDERAL PROJECTS	335,706.91	1,257,756.96	1,072,397.61	150,347.56	-142	SCHOOL FEDERAL PROJECTS
999-21500- 143	CENTRAL CAFETERIA	582,137.68	535,213.33	667,674.50	714,598.85	-143	CENTRAL CAFETERIA
999-21500- 151	DEBT SERVICE	799,367.05	463,732.78	407,655.15	743,289.42	-151	DEBT SERVICE
599-21500- 156	EDUCATION DEBT	223,793.18	223,852.16	58.98	0.00	-156	EDUCATION DEBT
999-21500- 171	GENERAL CAPITAL PROJECT	21,684.21	3,000.00	300,000.00	318,684.21	-171	CAPITAL PROJECTS FUND
999-21500- 362	OTHER AGENCY-DA	111,236.76	7,402.14	161.11	103,995.73		
999-21500- 363	15th JD DRUG TASK FORCE	335,472.33	117,481.97	190,194.96	408,185.32	-363	DTF
999-21500- 364	DISTRICT ATTONERY GENERA	27,714.82	18,084.19	10,959.33	20,589.96		
999-21500- 920	UNEMPLOYMENT-DUE TO STAT	-	1,473.46	1,473.46	-		
999-21500- 921	PAYROLL TAXES	-	1,543,935.13	1,592,182.82	48,247.69		
999-21500- 922	METRO GOVT INSURANCE	-	404,935.45	404,935.45	-		
999-21500- 923	RETIREMENT CONTRIBUTIONS	13,604.22	647,266.57	739,846.95	106,184.60		
999-21500- 931	TEACHER INSURANCE	9,276.85	829,872.14	822,955.20	2,359.91		
999-22200	OTHER DEFERRED REVENUE	-	5,586.80	5,586.80	-		
999-28310	UNDISTRIBUTED TAXES	-	9,116.45	9,116.45	-		
999-29900	FEE/COMMISSION ACCOUNT	-	142,079.45	142,079.45	-		
	TOTAL LIABILITIES	18,022,718.25	51,198,122.44	60,537,265.91	27,361,861.72		
	TOTAL COUNTY TRUSTEE		171,740,317.95	171,740,317.95	-		

Comparison DEC 2021 / DEC 2022

	Property Tax		Revenues		Expenses	
	<u>Dec 21</u>	<u>Dec 22</u>	<u>Dec 21</u>	<u>Dec 22</u>	<u>Dec 21</u>	<u>Dec 22</u>
101	76.9%	75.6%	60.2%	47.3%	44.3%	39.8%
111	72.1%	70.1%	52.6%	56.7%	35.7%	25.6%
116	76.9%	75.6%	66.2%	62.7%	33.6%	31.4%
118	76.9%	75.7%	55.3%	63.6%	43.2%	34.8%
131	76.9%	70.7%	47.9%	39.9%	41.7%	31.5%
151	71.7%	75.6%	88.3%	63.2%	28.4%	51.9%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2022

101 General Fund

6th Month 50.0%

Account	Description	YearToDate		% of
		Budget	Actual	Budget
Revenues				<i>Actual/Budget</i>
40110	Current Property Tax	2,827,662	2,138,194	75.6%
40115	Discount On Property Tax	(50,000)	(36,215)	72.4%
40120	Trustee's Collections - Prior Year	80,000	27,806	34.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	60,000	18,603	31.0%
40140	Interest And Penalty	10,000	3,130	31.3%
40161	Payments In Lieu Of Taxes - T. V. A.	10,000	8,188	81.9%
40163	Payments In Lieu Of Taxes - Other	8,700	-	-
40210	Local Option Sales Tax	900,000	397,288	44.1%
40220	Hotel/Motel Tax	3,000	687	22.9%
40230	Local Amusement Tax	100	41	40.8%
40250	Litigation Tax - General	25,000	10,413	41.7%
40260	Litigation Tax - Special Purpose	60,000	29,602	49.3%
40270	Business Tax	60,000	4,502	7.5%
40275	Mixed Drink Tax	6,000	4,083	68.0%
40285	Adequate Facilities/Development Tax	140,000	90,472	64.6%
40290	Other County Local Option Taxes	8,000	-	-
40320	Bank Excise Tax	100,000	-	-
40330	Wholesale Beer Tax	160,000	66,321	41.5%
41140	Cable TV Franchise	6,000	-	-
41520	Building Permits	140,000	60,970	43.6%
41590	Other Permits	100	60	60.0%
42110	Fines	200	285	142.5%
42120	Officers Costs	1,500	304	20.3%
42190	Data Entry Fee Circuit Court	500	130	25.9%
42310	Fines	10,000	4,550	45.5%
42320	Officers Costs	26,500	9,076	34.3%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	4,000	1,054	26.4%
42380	DUI Treatment Fines	2,000	1,293	64.6%
42390	Data Entry Fee - General Sessions	6,000	2,424	40.4%
42391	Courtroom Security Fee	25,000	10,719	42.9%
42410	Fines	100	-	-
42420	Officers Costs	500	143	28.5%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	11	22.8%
42520	Officers Costs	850	665	78.2%
42530	Data Entry - Chancery Court	800	286	35.8%
42810	Fines	500	-	-
42910	Proceeds from Confiscated Property	-	7,546	
42990	Other Fines, Forfeitures, and Penalties	-	137	
43140	Zoning Studies	500	1,600	320.0%
43190	Other General Service Charges	-	407	
43350	Copy Fees	250	322	129.0%
43370	Telephone Commissions	18,000	14,206	78.9%
43383	Title and Registration Fees	-	3,879	
43392	Data Processing Fee -Register	4,500	1,942	43.2%
43394	Data Processing Fee - Sheriff	150	86	57.0%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2022

101 General Fund

6th Month 50.0%

Account	Description	YearToDate		% of Budget
		Budget	Actual	
43395	Sexual Offender Registration Fee-	1,800	450	25.0%
43396	Data Processing Fee - County Clerk	1,000	318	31.8%
43399	Vehicle Insurance Coverage and	600	345	57.5%
44110	Investment Income	40,000	43,689	109.2%
44120	Lease/Rentals	16,500	8,986	54.5%
44131	Commissary Sales	5,000	5,095	101.9%
44135	Sale Of Gasoline	15,000	8,237	54.9%
44150	Animal Shelter Adoptions	-	3,655	
44170	Miscellaneous Refunds	-	12	
44570	Animal Shelter Donations	-	2,603	
44990	Other Local Revenues	12,000	12,958	108.0%
45510	County Clerk	115,000	43,964	38.2%
45520	Circuit Court Clerk	20,000	6,513	32.6%
45540	General Sessions Court Clerk	70,000	34,408	49.2%
45550	Clerk And Master	35,000	17,610	50.3%
45580	Register	45,000	28,732	63.8%
45590	Sheriff	8,000	2,850	35.6%
45610	Trustee	230,000	140,485	61.1%
46110	Juvenile Services Program	9,000	-	-
46140	Aging Programs	34,500	8,656	25.1%
46190	Other General Government Grants	17,500	22,010	125.8%
46210	Law Enforcement Training Programs	16,800	-	-
46290	Other Public Safety Grants - <i>Mental Health Transport</i>	-	29,860	
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants	601,400	-	-
46430	Litter Program	44,200	8,254	18.7%
46820	Income Tax	19,000	-	-
46830	Beer Tax	19,000	11,119	58.5%
46835	Vehicle Certificate Of Title	6,000	2,441	40.7%
46845	Opiod Settlement Funds	-	22,052	
46852	State Revenue Sharing -	20,000	8,580	42.9%
46855	State Shared Sports Gaming Privilege	-	6,889	
46870	Emergency Hospital - Prisoners	-	382	
46915	Contracted Prisoner Board	200,000	93,562	46.8%
46960	Registrar's Salary Supplement	15,164	3,791	25.0%
46990	Other State Revenues	1,240	700	56.5%
47235	Homeland Security Grants	5,031	5,031	100.0%
47302	CARES Act Funding	5,500	11,250	204.5%
47620	Police Service (Lake Area)	5,500	2,820	51.3%
47715	Tax Credit Bond Rebate	115,000	57,672	50.1%
48130	Contributions	1,077,000	2,291	0.2%
48140	Contracted Services	5,000	-	-
48610	Donations	10,000	6,232	62.3%
48610	Donations - <i>MuttNation Grant (Animal Shelter)</i>	-	1,000	
49700	Insurance Recovery	1,062	1,062	100.0%
Total Revenues		7,508,559	3,551,772	47.3%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2022

101 General Fund

6th Month 50.0%

Account	Description	YearToDate		% of Budget
		Budget	Actual	
Expenditures				
51100	County Commission	112,985	27,633	24.5%
51220	Beer Board	1,791	247	13.8%
51300	County Mayor/Executive	353,280	169,947	48.1%
51400	County Attorney	77,000	23,446	30.4%
51500	Election Commission	150,152	82,895	55.2%
51600	Register Of Deeds	151,164	65,643	43.4%
51720	Planning	123,267	69,222	56.2%
51800	County Buildings	258,562	126,692	49.0%
51910	Preservation Of Records	3,450	1,904	55.2%
52300	Property Assessor's Office	180,361	73,775	40.9%
52400	County Trustee's Office	160,781	82,103	51.1%
52500	County Clerk's Office	184,148	85,476	46.4%
52600	Data Processing	117,600	53,155	45.2%
53100	Circuit Court	219,471	98,665	45.0%
53300	General Sessions Court	132,729	63,867	48.1%
53400	Chancery Court	147,428	73,079	49.6%
53700	Judicial Commissioners	41,658	19,843	47.6%
53920	Courtroom Security	145,348	36,846	25.3%
54110	Sheriff's Department	1,900,040	907,275	47.8%
54150	Drug Enforcement	79,836	42,988	53.8%
54160	Administration Of The Sexual Offender	4,400	450	10.2%
54210	Jail	1,390,103	593,136	42.7%
54220	Workhouse	103,921	46,373	44.6%
54240	Juvenile Services	53,414	22,765	42.6%
54310	Fire Prevention And Control	124,177	49,754	40.1%
54420	Rescue Squad	53,924	13,413	24.9%
54490	Other Emergency Management	132,731	40,281	30.3%
54510	Inspection And Regulation	1,500	104	6.9%
54610	County Coroner/Medical Examiner	39,000	5,925	15.2%
55110	Local Health Center	32,589	18,479	56.7%
55120	Animal Shelter	104,207	33,061	31.7%
55170	Alcohol And Drug Programs	8,980	1,172	13.1%
55720	Litter Grant	44,200	14,168	32.1%
56100	Senior Citizens Center	60,657	19,215	31.7%
56300	Senior Citizens Assistance	65,735	45,809	69.7%
56500	Libraries	155,837	65,092	41.8%
56700	Parks And Fair Boards	228,337	76,941	33.7%
57100	Agricultural Extension Service	70,216	13,428	19.1%
57500	Soil Conservation	23,287	23,287	100.0%
58190	Other Economic And Community	63,000	32,385	51.4%
58300	Veteran's Services	22,872	5,459	23.9%
58400	Other Charges	391,410	295,771	75.6%
	<i>insurance premiums, workers comp, fuel charges</i>			
58600	Employee Benefits	5,500	-	-
58900	Miscellaneous	46,500	34,698	74.6%
	<i>includes contributions to non profits</i>			
91150	Capital Project Park Grant	1,200,000	2,907	0.2%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2022

101 General Fund

6th Month 50.0%

		YearToDate		
Account	Description	Budget	Actual	% of Budget
99100	Transfers Out	122,316	55,598	45.5%
Total Expenditures		9,089,864	3,614,370	39.8%

	<u><i>Budgeted</i></u>	<u><i>Actual (to date)</i></u>	
<i>Fund Balance - July 1</i>	4,006,644	4,006,644	
<i>Total Revenues</i>	7,508,559	3,551,772	
<i>Total Expenditures</i>	9,089,864	3,614,370	
<i>Fund Balance - June 30</i>	<i>2,425,339</i>	<i>3,944,045</i>	<i>(62,599)</i>

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2022

111 Urban Services

6th Month 50.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	452,735	317,354	70.1%
40115	Discount On Property Tax	(5,500)	(4,766)	86.7%
40120	Trustee's Collections - Prior Year	20,000	4,161	20.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000	8,884	88.8%
40140	Interest And Penalty	4,000	467	11.7%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	65,000	33,201	51.1%
41140	Cable TV Franchise <i>(March)</i>	18,000	-	-
41520	Building Permits	40,000	38,144	95.4%
43107	Residential Waste Collection Charge	230,000	95,930	41.7%
44130	Sale Of Materials And Supplies	500	300	60.0%
46210	Law Enforcement Training Programs	2,400	-	-
46840	Alcoholic Beverage Tax	25,000	14,393	57.6%
46970	State Shared Sales Tax - Cities	230,000	131,471	57.2%
Total Revenues		1,127,135	639,540	56.7%

Expenditures

54110	Sheriff's Department	583,470	155,499	26.7%
54310	Fire Prevention And Control	9,500	1,028	10.8%
55731	Waste Pickup	358,519	100,743	28.1%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks</i>	5,000	-	-
58400	Other Charges	146,700	66,388	45.3%
58600	Employee Benefits	2,250	1,275	56.7%
62000	Highway And Bridge Maintenance	100,000	10,656	10.7%
91150	Social, Cultural And Recreation	40,000	5,063	12.7%
91200	Highway & Street Capital Projects	87,475	-	-
Total Expenditures		1,332,914	340,653	25.6%

	<u>Budgeted</u>	<u>Actual (to date)</u>	
<i>Fund Balance - July 1</i>	1,566,572	1,566,572	
<i>Total Revenues</i>	1,127,135	639,540	
<i>Total Expenditures</i>	1,332,914	340,653	
<i>Fund Balance - June 30</i>	1,360,793	1,865,459	298,887

Hartsville / Trousdale Co Government

Summary Financial Statement

December 2022

116 Solid Waste / Sanitation

6th Month 50.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	356,930	269,673	75.6%
40115	Discount On Property Tax	(8,000)	(4,572)	57.1%
40120	Trustee's Collections - Prior Year	15,000	5,259	35.1%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	3,521	70.4%
40140	Interest And Penalty	2,700	592	21.9%
40270	Business Tax	15,000	568	3.8%
43106	Commercial And Industrl Waste Coll	220,000	91,870	41.8%
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	35,000	33,926	96.9%
46990	Other State Revenues	5,000	4,283	85.7%
Total Revenues		646,630	405,120	62.7%

Expenditures

55732	Convenience Centers	550,026	144,632	26.3%
55751	Recycling Center	63,540	32,684	51.4%
55759	Other Waste Disposal	225,000	75,806	33.7%
55770	Postclosure Care Costs <i>(Landfill)</i>	28,000	4,000	14.3%
58400	Other Charges	46,000	29,470	64.1%
Total Expenditures		912,566	286,592	31.4%

	<u>Budgeted</u>	<u>Actual (to date)</u>	
<i>Fund Balance - July 1</i>	716,949	716,949	
<i>Total Revenues</i>	646,630	405,120	
<i>Total Expenditures</i>	912,566	286,592	
<i>Fund Balance - June 30</i>	451,013	835,478	118,529

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2022

118 Ambulance Service

6th Month 50.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	746,473	564,731	75.7%
40115	Discount On Property Tax	(8,000)	(9,561)	119.5%
40120	Trustee's Collections - Prior Year	12,000	5,261	43.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	3,506	70.1%
40140	Interest And Penalty	3,000	592	19.7%
40270	Business Tax	12,000	1,189	9.9%
43120	Patient Charges	500,000	242,007	48.4%
44110	Investment Income	-	14	
Total Revenues		1,270,473	807,738	63.6%

Expenditures

55130	Ambulance/Emergency Medical	1,404,938	625,424	44.5%
Total Expenditures		1,404,938	625,424	44.5%

	<u>Budgeted</u>	<u>Actual (to date)</u>	
<i>Fund Balance - July 1</i>	241,400	241,400	
<i>Total Revenues</i>	1,270,473	807,738	
<i>Total Expenditures</i>	1,404,938	625,424	
<i>Fund Balance - June 30</i>	106,935	423,714	182,314

Hartsville / Trousdale Co Government

Summary Financial Statement

December 2022

121 Special Fund / CCA / CoreCivic

6th Month 50.0%

Pass-thru account

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
46915	Contracted Prisoner Board	69,852,713	27,689,690	39.6%
Total Revenues		69,852,713	27,689,690	39.6%

Expenditures

54900	Other Public Safety	69,852,713	22,317,087	31.9%
Total Expenditures		69,852,713	22,317,087	31.9%

Rec'd/Paid

<i>July 2022</i>	5,834,258.99	5,834,258.99
<i>August 2022</i>	4,946,126.42	10,780,385.41
<i>September 2022</i>	5,672,625.31	16,453,010.72
<i>October 2022</i>	5,864,076.23	22,317,086.95
<i>November 2022</i>	5,372,603.40	27,689,690.35
<i>December 2022</i>		27,689,690.35
<i>January 2023</i>		27,689,690.35
<i>February 2023</i>		27,689,690.35
<i>March 2023</i>		27,689,690.35
<i>April 2023</i>		27,689,690.35
<i>May 2023</i>		27,689,690.35
<i>June 2023</i>		27,689,690.35

Hartsville / Trousdale Co Government

Summary Financial Statement

December 2022

122 County Drug

6th Month 50.0%

Sheriff's Fund

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	1,382	27.6%
42865	Drug Task Force Forfeitures And	8,000	820	10.3%
42910	Proceeds From Confiscated Property	3,000	-	-
Total Revenues		16,000	2,202	13.8%
Expenditures				
54150	Drug Enforcement	21,250	19,876	93.5%
Total Expenditures		21,250	19,876	93.5%

Hartsville / Trousdale Co Government

Summary Financial Statement

December 2022

151 Debt Service

6th Month 50.0%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	295,932	223,729	75.6%
40115	Discount On Property Tax	(5,500)	(3,788)	68.9%
40120	Trustee's Collections Prior Year	10,000	3,242	32.4%
40130	Cir Clk/Clk & Master CollectionsPr Yr	5,000	2,183	43.7%
40140	Interest And Penalty	1,500	365	24.4%
40266	Litigation Tax Jail Or Workhouse	25,000	10,314	41.3%
40270	Business Tax	10,000	471	4.7%
44110	Investment Income	15,000	9,884	65.9%
48130	Contributions	159,450	-	-
49800	Transfers In	133,428	164,449	123.2%
Total Revenues		649,810	410,850	63.2%

Expenditures

82110	General Government: Principal	236,000	157,000	66.5%
	ADMIN BLDG	157,000	157,000	100.0%
	CJC	79,000	-	0.0%
82130	Education: Principal	375,432	187,509	49.9%
	EESI	120,000	-	0.0%
	JSMS	98,000	108,793	111.0%
	QSCB	157,432	78,716	50.0%
82210	General Government: Interest	46,050	16,688	36.2%
	ADMIN BLDG	4,680	572	12.2%
	CJC	41,370	16,117	39.0%
82230	Education: Interest (EESI, QSCB, JSMS)	208,714	91,892	44.0%
	EESI	62,520	24,356	39.0%
	JSMS	23,878	11,939	50.0%
	QSCB	122,316	55,598	45.5%
82310	General Government: Fees (Trustee Commission)	20,570	7,717	37.5%
	Trustee's Commission	15,000	4,655	31.0%
	ADMIN BLDG - Service Fees	1,570	1,570	100.0%
	CJC - Services Fees	4,000	1,492	37.3%
82330	Education: Fees (EESI, QSCB)	7,020	2,945	41.9%
	EESI - Service Fees	5,000	1,935	38.7%
	QSCB - Service Fees	2,020	1,009	50.0%
Total Expenditures		893,786	463,751	51.9%

	<i>Budgeted</i>	<i>Actual (to date)</i>	
<i>Fund Balance - July 1</i>	947,693	947,693	
<i>Total Revenues</i>	649,810	410,850	
<i>Total Expenditures</i>	893,786	463,751	
<i>Fund Blance - June 30</i>	<i>703,717</i>	<i>894,792</i>	<i>(52,901)</i>

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2022

141 General Purpose School

6th Month 50.0%

		Year-To-Date		
Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,528,677	1,151,181	75.3%
40115	Discount On Property Tax	(19,000)	(19,466)	102.5%
40120	Trustee's Collections - Prior Year	40,000	14,944	37.4%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000	12,041	48.2%
40140	Interest And Penalty	6,000	1,682	28.0%
40161	Payments In Lieu of Taxes TVA	200,000	65,953	33.0%
40210	Local Option Sales Tax	973,204	499,204	51.3%
40270	Business Tax	20,000	3,085	15.4%
40275	Mixed Drink Tax	5,000	4,891	97.8%
41110	Marriage Licenses	650	513	78.9%
43511	Tuition - Regular Day	4,500	19,795	439.9%
43517	Tuition - Other	17,000	7,396	43.5%
43570	Receipts from Individual Schools	8,000	2,283	28.5%
44120	Lease/Rentals	12,550	3,805	30.3%
44170	Miscellaneous Refunds	10,000	56,127	561.3%
44560	Damages Recovered from Individuals	2,500	385	15.4%
44570	Contributions & Gifts	10,000	83	0.8%
46511	Basic Education Program (BEP)	9,127,000	4,573,000	50.1%
46515	Early Childhood Education	99,818	28,148	28.2%
46590	Other State Education Funds	367,000	138,756	37.8%
46610	Career Ladder Program	9,000	4,903	54.5%
46980	Other State Grants	30,000	-	-
49700	Insurance Recovery	-	3,923	
Total Revenues		12,476,899	6,572,631	52.7%

Expenditures

Do not have direct access to expenses

Will need to obtain from Dr. Satterfield's office

**HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
PURCHASING - 1Q & 2Q 2023**

Purchases to a single vendor totaling more than \$5,000

Vendor	1Q 2023 July - Sept	2Q 2023 Oct - Dec	GL Acct	Description	Contracted
A Happy Place	5,820	-	101-51800	County Buildings - Custodial Services / Ended contract September 2022	YES 2018
Absolute Kabota	15,674	-	101-56700	Public Works: Lawnmower	
Artis Networks, Inc.	9,337	9,461	101-51300 101-54110 101-54210	Mayor's Office: Information Technology Support Sheriff Dept: Information Technology Support, 1Q <i>includes new equip</i> Jail: Information Technology Support	YES 2007
Capital Credit LLC	14,105	-	122-54150	Sheriff County Drug: Law Enforcement Equipment	
CommTech	21,267	11,051	101-54110 111-54110	Sheriff Dept: Equip new vehicles with VHF radios	
Dean Oil Company	71,210	29,726	101-58400	County Fuel	
Flock Group		9,600	101-54110	Sheriff: Law Enforcement Supplies	
Forensic Medical Services	6,982	13,800	101-54610	Coroner: Autopsies, Examinations (<i>we are being reimb for TTCC items</i>)	YES 2000
Gilmore's Refrigeration	-	7,446	101-54210	Jail: HVAC Services	
Hartsville Foodland	7,463	4,851	101-54210-422 101-56300-499	Jail: Food Supplies Senior Center: CARES Act Grocery Program	
Henry Schein	5,269	9,213	118-55130	EMS: Medical Supplies	
Houghton Facility Services		5,312	101-51800	County Buildings - Custodial Services / Began Contract in September	YES 2022
Institutional Wholesale	8,379	8,233	101-54210	Jail: Food Service	YES
IT Voice	5,538	1,747	101-52600	Server Upgrade for County Phone System Phones	
James D. Carey	33,020	44,027	101-54210	Inmate Medical Services	YES 2018
Kimbrow Oil Company	31,730	76,859	101-58400-423	Fuel - Reimb by funds and businesses <i>New Vendor 2021</i>	
Local Government Corp.	46,618	-	101-51300 101-52400 101-53400 101-53100	Mayor's Office: Software License Renewals - Accounting Trustee: Software License Renewals Clerk & Master: Software License Renewals Circuit Court: Software License Renewals	YES
Martel Electronics	11,056	-	101-54110 111-54110	Sheriff Dept: Equip new vehicles	
On-Duty Depot	10,010	700	101-54110-718 111-54110-718	Sheriff Dept: Equipping Patrol Cars	
Parman Energy, LLC	26,242	19,910	101-58400	Fuel - Reimb by funds and businesses <i>Combine with Kimbro Oil \$48,141</i>	
Smith County Solid Waste	56,711	49,858	116-55759	Solid Waste Disposal	YES 1998
Tri-County Electric	49,502	46,085	101-51800	County Electricity	<i>Utility</i>
Tri-County EMC Fiber	8,488	10,244	101-52600	County Fiber/Broadband Services	YES 2013

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-08FB PLANNING | ARCHIVES

| BUDGET AMENDMENT

2023-101-08FB

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-39000	Unassigned Fund Balance	\$ 10,326	
101-51720-187	Planning: Overtime		\$ 2,000
101-51720-201	Planning: Social Security		124
101-51720-204	Planning: Retirement		100
101-51720-212	Planning: Medicare		29
101-51720-332	Planning: Legal Notices		3,000
101-51720-399	Planning: Other Contracted Services		1,373
101-51910-399	Archives: Other Contracted Services		1,300
101-52600-708	Data Processing: Communication Equipment		\$ 2,400
TOTAL		\$ 10,326	\$ 10,326

Purpose: *Planning Office Overtime w/ benefits, legal notices expenses, and GNRC Planning Contract Amount \$6,626*

Archives: Maintenance agreement for archival equipment. Annual amount. \$1,300

Data Processing: 10 VOiP phones need to be replaced in various offices \$2,400

Budget Amendment Total	\$ 10,326	\$ 10,326
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Motion to approve: _____

Roll Call Vote

Second: _____

Absent _____

Budget Amendment 2023-101-08FB approved by Commission on _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-09 CLEAN UP ENTRIES

| BUDGET AMENDMENT

2023-101-09

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-54210-160	Jail: Guards	\$ 10,000	
101-54210-187	Jail: Overtime		\$ 10,000
101-56100-103	Senior Center: Assistant	2,500	
101-56100-201	Senior Center: Social Security		2,100
101-56100-212	Senior Center: Medicare		400
TOTAL		<u>\$ 12,500</u>	<u>\$ 12,500</u>

Purpose: Jail: Moving funding from vacant Guard positions to cover OT expenses

Senior Center: Calculation error during original budget, moving vacant funding to cover benefits

Budget Amendment Total

\$ 12,500

\$ 12,500

Motion to approve: _____

Voice Vote

Second: _____

Absent _____

Budget Amendment 2023-101-09 **approved by Commission on** _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-10G SENIOR CENTER GRANTS

**| BUDGET AMENDMENT
2023-101-10G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-46140	Aging Programs: CARES	\$ 27,413	
101-56300-499	Senior Center: Other Supplies - Groceries		\$ 27,413
TOTAL		\$ 27,413	\$ 27,413

Purpose: Addition of grocery program and ARPA funds from the state towards the Senior Center.
Grocery Program \$23,625.00 (\$2,625/mo for 9 months October 2022 - June 2023)
Center Operations 3,787.50

101-47302-SRCTR	CARES Act Funding - Groceries	\$ 22,500	
101-56300-499	Senior Center: Other Supplies - Groceries		\$ 22,500
TOTAL		\$ 22,500	\$ 22,500

Purpose: Extension of CARES Act Grocery Program through September 2022.
\$3,750/mo; covered 6 months from April 2022 - September 2022

Budget Amendment Total	\$ 49,913	\$ 49,913
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Motion to approve: _____

Voice Vote

Second: _____

Absent _____

Budget Amendment 2023-101-10G approved by Commission on _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-02 TRANSPORTATION

| BUDGET AMENDMENT

(24)

2023-141-02

Request is hereby made to amend **Fund 141 General Purpose Schools** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
141-72620-717	Maintenance of Plant	\$ 2,700	
141-72710-729	Transportation Equipment		\$ 2,700
TOTAL		\$ 2,700	\$ 2,700

Purpose: 141-72710 Transportation - \$2,700 need to transfer enough funds to purchase a used maintenance truck in the amount of \$15,000

Budget Amendment Total	\$ 2,700	\$ 2,700
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As recommended by the Board of Education December 15, 2022

Motion to approve: _____

Voice Vote

Second: _____

Absent _____

Budget Amendment 2023-141-02 **approved by Commission on** _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

AMERICAN RESCUE PLAN FUNDING

JANUARY 2023

Fund 127	US Treasury	\$ 2,191,785
Fund 128	State of TN NEU	3,348,114
		\$ 5,539,899

Appropriated Funding

		Amount	Remaining Balance
ARPA 127-01	Courthouse HvAC System	820,000	4,719,899
ARPA 127-02	Bonuses to County Employees	526,252	4,193,647
ARPA 127-03	EMT Education Assistance	30,000	4,163,647
ARPA 127-04	TDEC Grant Match for Water Dept	1,000,000	3,163,647
ARPA 127-05	Health Dept: Bldg Expansion and Equipment	123,900	3,039,747
ARPA 128-01	Tourism Projects	15,000	3,024,747
ARPA 128-02	Ambulance	360,000	2,664,747
ARPA 128-03	TDEC Grant Match for Park Rehab	25,000	2,639,747
ARPA 128-04	TDEC Grant Match for Park Rehab	494,355	2,145,392
ARPA 128-05	Mental Health Task Force	80,000	2,065,392
<i>APPRV. VIA BUDGET</i>	Revenue Loss to General Fund 101	600,000	1,465,392
<i>APPRV. VIA BUDGET</i>	TDEC Grant Match for Park Rehab	80,645	1,384,747

Proposed Projects

None pending
