

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

Landon Gulley, Chair
Bubba Gregory, Vice Chair

Amy Thomas, CCFO, Secretary (NVM)
Beverly Atwood

Will Dennis
Jerry Ford

SEPTEMBER 18, 2023 | 6:00 PM | TC COMMUNITY CENTER

AGENDA

1. Open Meeting
2. Review Minutes from August 21st meeting
3. Financial Statements
 - A. Trustee Cash Balance Statement – August 2023
 - B. Financial Summaries w/ projected fund balances – August 2023

4. Budget Amendments

FUND 101 – COUNTY GENERAL

| | | | |
|----------|--------------------------------|----|--------|
| 101-03FB | New Positions: Mayor & Sheriff | \$ | 70,719 |
|----------|--------------------------------|----|--------|

5. Discussion Items
 - A. Wheel Tax
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

AUGUST 21, 2023 | 6:00 PM | TC COMMUNITY CENTER

MINUTES

Members Present: 4/5

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Beverly Atwood

Will Dennis

Jerry Ford

Others Present: Hon. Branden Bellar, Mayor Jack McCall, Amy Thomas, Rita Crowder

The meeting was called to order at 6:00pm by Chairman Gulley. A quorum was determined with 5 members present.

Review Minutes from July 17 meetings. Chairman Gulley asked to include a statement of the purpose of the Wheel Tax discussion.

Bubba Gregory made a motion to accept minutes with requested language; seconded by Jerry Ford
MINUTES ACCEPTED

Financial Statements

Trustee Cash Balance Statement – July 2023

Financial Summaries w/ projected fund balances – July 2023

Fund 116 expenses does show the purchase of the backhoe for \$127,500.

Fund 151 shows the receipt of the 3.264M to pay off the 2016 Bonds for the CJC and EESI

Budget Amendments

FUND 101 – COUNTY GENERAL

| | | | |
|----------|---|----|--------|
| 101-01GR | Senior Center: Grant Funding & Reserves | \$ | 17,940 |
|----------|---|----|--------|

Grant award from TN Commission on Aging and Disability (TCAD) to purchase office equipment. Using funding from their reserves to purchase a new storage shed and landscaping.

Motion by T Gregory to approve; seconded by B Atwood. MOTION APPROVED

| | | | |
|---------|--------------------------------|--|-----|
| 101-02R | County Clerk: Office Equipment | | 186 |
|---------|--------------------------------|--|-----|

Using reserve funding to purchase computer equipment – keyboards, mice, etc.

Motion by Ford to approve; seconded by T Gregory

| | | | |
|---------|-------------------------------|--|--------|
| 101-03G | Elections: Computer Equipment | | 20,000 |
|---------|-------------------------------|--|--------|

Grant funding from the TN Secretary of State to be used towards the purchase of computer equipment for the Election Office.

Motion by Ford to approve; seconded by T Gregory MOTION APPROVED

FUND 118 – AMBULANCE SERVICES

| | | | |
|--------|---------------|----|--------|
| 118-01 | PRN positions | \$ | 26,000 |
|--------|---------------|----|--------|

Moving funding from the 131 medical staff line item to the 169 line item for part time staff. EMS Director Batey was under the impression that part time staff was not funded. Moving funds to clear up the confusion.

Motion by Dennis to approve; seconded by Ford. MOTION APPROVED

FUND 141 – SCHOOLS

| | | | |
|---------|---------------------|----|--------|
| 141-01G | School Safety Grant | \$ | 56,497 |
|---------|---------------------|----|--------|

Grant funding for the physical plant safety upgrades. As favorably recommended by the Board of Education.

Motion to approve by Ford; seconded by Atwood

MOTION APPROVED

Purchasing Report *January – June 2023*

Committee requested a more precise breakdown of expenses for Foodland and Institutional Wholesale for the next report.

Motion to accept as presented by T Gregory; seconded by Atwood. MOTION APPROVED

Discussion Items

- Recap of the Aug 14 meeting

Public Comments – *none in attendance*

Adjourn

Motion to adjourn by Atwood; seconded by T Gregory.

Meeting adjourned at 6:24pm

Minutes presented by

Amy Thomas

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

August 31, 2023

| ACCT FUNC | DECRPTION | Beginning Fiscal Year Balance | YTD Debits | YTD Credits | Ending Balance | | |
|----------------|------------------------------|-------------------------------|----------------------|----------------------|-----------------------------|------|-------------------------|
| 999-11120 | CASH ON HAND | 56,993.35 | 2,386,554.59 | 2,441,565.12 | 1,982.82 | | |
| 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 SUPEF | 25,000.00 | - | - | 25,000.00 | | |
| 999-11130- 21 | 1ST NATIONAL BANK 8120777 | 9,022,518.52 | 4,854,379.04 | 5,887,934.19 | 7,988,963.37 | | |
| 999-11130- 210 | 1ST NATIONAL BANK 7871 | 940,000.00 | - | - | 940,000.00 | | |
| 999-11130- 22 | 1ST NATIONAL BANK PAYROLL T/ | - | 418,929.57 | 343,140.77 | 75,788.80 | | |
| 999-11130- 23 | 1ST NATIONAL BANK OTHER AGEN | 54,722.88 | 24.00 | 15,615.28 | 39,131.60 | | |
| 999-11130- 30 | WILSON BANK & TRUST 0551 | 9,040,355.50 | 5,005,059.20 | 4,270,186.25 | 9,775,228.45 | | |
| 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- 306 | WBT CD#291943 | 550,000.00 | - | - | 550,000.00 | | |
| 999-11130- 31 | WBT (HEALTH INSURANCE | - | 456,795.38 | 456,795.38 | - | | |
| 999-11130- 32 | WBT/HARTS/TROUS RETIREME | 40,905.14 | 161,390.75 | 193,369.61 | 8,926.28 | | |
| 999-11130- 33 | WBT CCA CORECIVIC | 5,786,107.33 | 10,872,544.19 | 11,307,276.44 | 5,351,375.08 | | |
| 999-11410 | ACCOUNTS RECEIVABLE | 904.18 | 1,281.71 | 2,185.89 | - | | |
| 999-14310 | UNDISTRIBUTED WARRANTS | - | 21,046,748.55 | 21,046,748.55 | - | | |
| | TOTAL ASSETS | 27,296,506.90 | 45,203,706.98 | 45,964,817.48 | 26,535,396.40 | | |
| | | | | | Cash Balance | | |
| | | | | | - NOT FUND BALANCE - | | |
| 995-21500- 101 | COUNTY GENERAL | 4,736,485.23 | 2,222,177.46 | 1,547,017.60 | 4,061,325.37 | -101 | COUNTY GENERAL |
| 999-21500- 111 | URBAN SERVICE FUND | 2,241,247.27 | 210,111.52 | 120,364.72 | 2,151,500.47 | -111 | URBAN SERVICE FUND |
| 999-21500- 116 | SOLID WASTE | 1,196,961.71 | 248,677.59 | 47,826.75 | 996,110.87 | -116 | SOLID WASTE |
| 999-21500- 118 | HARTS/TROUS COUNTY AMBUL | 556,148.38 | 301,863.07 | 94,037.66 | 348,322.97 | -118 | AMBULANCE |
| 999-21500- 121 | SPECIAL PURPOSE | 5,786,107.33 | 11,307,276.44 | 10,872,544.19 | 5,351,375.08 | -121 | CORECIVIC - TTCC |
| 999-21500- 122 | TROUSDALE COUNTY DRUG | 110,424.25 | 2.38 | 237.49 | 110,659.36 | -122 | COUNTY DRUG |
| 999-21500- 127 | AMER RESQ FUND - GENERAL | 1,216,201.79 | 16.53 | 1,653.23 | 1,217,838.49 | -127 | ARPA - GENERAL |
| 999-21500- 128 | AMER RESQ FUND - URBAN | 1,918,445.02 | 157,050.95 | 2,594.35 | 1,763,988.42 | -128 | ARPA - URBAN |
| 999-21500- 131 | COUNTY HIGHWAY | 1,753,269.46 | 578,179.36 | 538,453.01 | 1,713,543.11 | -131 | COUNTY HIGHWAY |
| 999-21500- 141 | PUBLIC SCHOOL | 5,319,492.73 | 2,372,024.90 | 3,662,244.86 | 6,609,712.69 | -141 | PUBLIC SCHOOL |
| 999-21500- 142 | SCHOOL FEDERAL PROJECTS | 194,744.60 | 262,095.01 | 167,786.02 | 100,435.61 | -142 | SCHOOL FEDERAL PROJECTS |
| 999-21500- 143 | CENTRAL CAFETERIA | 739,798.71 | 80,201.60 | 18,075.94 | 677,673.05 | -143 | CENTRAL CAFETERIA |
| 999-21500- 151 | DEBT SERVICE | 564,874.81 | 3,330,876.76 | 3,294,102.05 | 528,100.10 | -151 | DEBT SERVICE |
| 999-21500- 171 | GENERAL CAPITAL PROJECT | 314,484.21 | - | - | 314,484.21 | -171 | CAPITAL PROJECTS FUND |
| 999-21500- 362 | OTHER AGENCY-DA | 54,698.03 | 15,615.52 | 24.00 | 39,106.51 | | |
| 999-21500- 363 | 15th JD DRUG TASK FORCE | 475,615.82 | 47,252.93 | 15,614.64 | 443,977.53 | -363 | DTF |
| 999-21500- 364 | DISTRICT ATTONERY GENERA | 18,959.00 | 10,246.51 | 10,739.70 | 19,452.19 | | |
| 999-21500- 920 | UNEMPLOYMENT-DUE TO STAT | 1,278.97 | 1,278.97 | - | (0.00) | | |
| 999-21500- 921 | PAYROLL TAXES | 48,525.58 | 343,140.77 | 370,403.99 | 75,788.80 | | |
| 999-21500- 922 | METRO GOVT INSURANCE | - | 147,582.00 | 147,582.00 | - | | |
| 999-21500- 923 | RETIREMENT CONTRIBUTIONS | 40,818.22 | 193,369.61 | 161,386.16 | 8,834.77 | | |
| 999-21500- 931 | TEACHER INSURANCE | 7,925.78 | 309,213.38 | 304,454.40 | 3,166.80 | | |
| 999-28310 | UNDISTRIBUTED TAXES | - | 2,189.79 | 2,189.79 | - | | |
| 999-29900 | FEE/COMMISSION ACCOUNT | - | 14,418.14 | 14,418.14 | - | | |
| | TOTAL LIABILITIES | 27,296,506.90 | 22,154,861.19 | 21,393,750.69 | 26,535,396.40 | | |
| | TOTAL COUNTY TRUSTEE | | 67,358,568.17 | 67,358,568.17 | - | | |

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2023

101 General Fund

2nd Month 25.0%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|-----------------|---|-----------|--------|----------------------|
| | | | | <i>Actual/Budget</i> |
| Revenues | | | | |
| 40110 | Current Property Tax | 2,993,692 | - | - |
| 40115 | Discount On Property Tax | (38,918) | - | - |
| 40120 | Trustee's Collections - Prior Year | 80,000 | 8,139 | 10.2% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 60,000 | 1,443 | 2.4% |
| 40140 | Interest And Penalty | 10,000 | 659 | 6.6% |
| 40161 | Payments In Lieu Of Taxes - T. V. A. | 25,000 | - | - |
| 40163 | Payments In Lieu Of Taxes - Other <i>(June)</i> | | | |
| 40210 | Local Option Sales Tax <i>Runs a month behind</i> | 900,000 | 89,701 | 10.0% |
| 40220 | Hotel/Motel Tax | 3,000 | 266 | 8.9% |
| 40230 | Local Amusement Tax | 100 | 22 | 22.3% |
| 40250 | Litigation Tax - General | 25,000 | 3,298 | 13.2% |
| 40260 | Litigation Tax - Special Purpose | 60,000 | 8,937 | 14.9% |
| 40270 | Business Tax <i>(due date April 15, deposited in May)</i> | 50,000 | 842 | 1.7% |
| 40275 | Mixed Drink Tax | 8,000 | 777 | 9.7% |
| 40285 | Adequate Facilities/Development Tax | 170,000 | 39,549 | 23.3% |
| 40290 | Other County Local Option Taxes <i>(May)</i> | 8,000 | - | - |
| 40320 | Bank Excise Tax | 60,000 | - | - |
| 40330 | Wholesale Beer Tax | 160,000 | 13,905 | 8.7% |
| 41140 | Cable TV Franchise <i>(Jan / June)</i> | 6,000 | - | - |
| 41520 | Building Permits | 140,000 | 41,991 | 30.0% |
| 41590 | Other Permits | 100 | - | - |
| 42110 | Fines | 200 | - | - |
| 42120 | Officers Costs | 1,500 | 224 | 14.9% |
| 42190 | Data Entry Fee Circuit Court | 500 | 41 | 8.3% |
| 42310 | Fines | 10,000 | 917 | 9.2% |
| 42320 | Officers Costs | 25,000 | 2,992 | 12.0% |
| 42330 | Games And Fish Fines | 100 | - | - |
| 42350 | Jail Fees | 2,500 | 333 | 13.3% |
| 42380 | DUI Treatment Fines | 2,000 | 190 | 9.5% |
| 42390 | Data Entry Fee - General Sessions | 6,000 | 709 | 11.8% |
| 42391 | Courtroom Security Fee | 25,000 | 3,208 | 12.8% |
| 42410 | Fines | 100 | 10 | 9.5% |
| 42420 | Officers Costs | 500 | - | - |
| 42480 | Juvenile Court: DUI Treatment Fines | 1,500 | - | - |
| 42490 | Data Entry Fee - Juvenile Court | 50 | - | - |
| 42520 | Officers Costs | 850 | 50 | 5.9% |
| 42530 | Data Entry - Chancery Court | 800 | 68 | 8.5% |
| 42810 | Fines | 500 | - | - |
| 42910 | Proceeds from Confiscated Property | | | |
| 42990 | Other Fines, Forfeitures, and Penalties | - | 19 | |
| 43140 | Zoning Studies | 500 | - | - |
| 43190 | Other General Service Charges | | | |
| 43350 | Copy Fees | 250 | 25 | 10.2% |
| 43370 | Telephone Commissions | 20,000 | 1,823 | 9.1% |
| 43383 | Title and Registration Fees | 8,500 | 771 | |
| 43392 | Data Processing Fee -Register | 4,500 | 292 | 6.5% |

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2023

101 General Fund

2nd Month 25.0%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|---|------------------|----------------|-------------|
| 43394 | Data Processing Fee - Sheriff | 150 | 13 | 8.9% |
| 43395 | Sexual Offender Registration Fee- | 1,800 | - | - |
| 43396 | Data Processing Fee - County Clerk | 1,000 | 81 | 8.1% |
| 43399 | Vehicle Insurance Coverage and | 600 | 120 | 20.0% |
| 44110 | Investment Income | 40,000 | 35,244 | 88.1% |
| 44120 | Lease/Rentals | 16,500 | 4,175 | 25.3% |
| 44131 | Commissary Sales | 5,000 | 1,396 | 27.9% |
| 44135 | Sale Of Gasoline | 15,000 | 1,109 | 7.4% |
| 44150 | Animal Shelter Adoptions | - | 1,350 | |
| 44170 | Miscellaneous Refunds | - | 39 | |
| 44570 | Animal Shelter Donations | - | 1,300 | |
| 44990 | Other Local Revenues | 12,000 | 9,301 | 77.5% |
| 45510 | County Clerk | 130,000 | 9,087 | 7.0% |
| 45520 | Circuit Court Clerk | 15,000 | 1,302 | 8.7% |
| 45540 | General Sessions Court Clerk | 80,000 | 9,545 | 11.9% |
| 45550 | Clerk And Master | 25,000 | 2,479 | 9.9% |
| 45580 | Register | 60,000 | 4,491 | 7.5% |
| 45590 | Sheriff | 8,000 | 554 | 6.9% |
| 45610 | Trustee | 230,000 | 14,374 | 6.2% |
| 46110 | Juvenile Services Program | 9,000 | - | - |
| 46140 | Aging Programs / Senior Center Grants | 42,500 | - | - |
| 46290 | Other Public Safety Grants - <i>Mental Health Transport</i> | 260,000 | 225,000 | 86.5% |
| 46310 | Health Department Programs | 7,700 | - | - |
| 46390 | Other Health And Welfare Grants | 601,400 | - | - |
| 46430 | Litter Program | 44,200 | - | - |
| 46820 | Income Tax | | | |
| 46830 | Beer Tax | 19,000 | - | - |
| 46835 | Vehicle Certificate Of Title | 6,000 | 495 | 8.3% |
| 46845 | Opioid Settlement Funds | | | |
| 46852 | State Revenue Sharing - | 20,000 | 1,512 | 7.6% |
| 46855 | State Shared Sports Gaming Privilege | - | 4,615 | |
| 46870 | Emergency Hospital - Prisoners | | | |
| 46915 | Contracted Prisoner Board | 204,000 | - | - |
| 46960 | Registrar's Salary Supplement | 15,164 | - | - |
| 46980 | Other State Grants | 129,170 | - | |
| 46990 | Other State Revenues | 22,500 | 3,030 | 13.5% |
| 47235 | Homeland Security Grants | | | |
| 47302 | CARES Act Funding | | | |
| 47620 | Police Service (Lake Area) | 5,500 | - | - |
| 47715 | Tax Credit Bond Rebate | 115,000 | - | - |
| 48130 | Contributions - ARPA transfers | - | 725 | |
| 48140 | Contracted Services | 5,000 | - | - |
| 48610 | Donations | 10,000 | 1,469 | 14.7% |
| 48990 | Other Revenues | - | 25,000 | |
| 48991 | Opioid Settlement Funds - Past | - | 3,828 | |
| 49700 | Insurance Recovery | - | - | |
| Total Revenues | | 7,007,008 | 582,836 | 8.3% |

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2023

101 General Fund

2nd Month 25.0%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|---------------------|---|-----------|---------|-------------|
| Expenditures | | | | |
| 51100 | County Commission | 121,268 | 6,730 | 5.5% |
| 51220 | Beer Board | 1,793 | 125 | 6.9% |
| 51300 | County Mayor/Executive | 399,346 | 68,770 | 17.2% |
| 51400 | County Attorney | 82,000 | 3,081 | 3.8% |
| 51500 | Election Commission | 325,086 | 20,166 | 6.2% |
| 51600 | Register Of Deeds | 159,171 | 22,392 | 14.1% |
| 51720 | Planning | 138,170 | 23,973 | 17.4% |
| 51800 | County Buildings | 358,307 | 50,415 | 14.1% |
| 51910 | Preservation Of Records | 5,150 | 600 | 11.7% |
| 52300 | Property Assessor's Office | 169,386 | 25,571 | 15.1% |
| 52400 | County Trustee's Office | 172,397 | 33,590 | 19.5% |
| 52500 | County Clerk's Office | 194,099 | 30,647 | 15.8% |
| 52600 | Data Processing | 145,000 | 11,127 | 7.7% |
| 53100 | Circuit Court | 228,849 | 38,917 | 17.0% |
| 53300 | General Sessions Court | 138,317 | 20,569 | 14.9% |
| 53400 | Chancery Court | 154,086 | 28,192 | 18.3% |
| 53700 | Judicial Commissioners | 43,597 | 7,047 | 16.2% |
| 53920 | Courtroom Security | 114,009 | 3,840 | 3.4% |
| 54110 | Sheriff's Department | 1,820,758 | 253,877 | 13.9% |
| 54150 | Drug Enforcement | 223,001 | 22,767 | 10.2% |
| 54160 | Administration Of The Sexual Offender | 79,134 | 14,009 | 17.7% |
| 54210 | Jail | 4,400 | - | - |
| 54220 | Workhouse | 1,436,566 | 162,950 | 11.3% |
| 54240 | Juvenile Services | 120,407 | 13,187 | 11.0% |
| 54310 | Fire Prevention And Control | 55,276 | 6,176 | 11.2% |
| 54420 | Rescue Squad | 146,829 | 9,506 | 6.5% |
| 54490 | Other Emergency Management | 67,725 | 2,455 | 3.6% |
| 54510 | Inspection And Regulation | 97,944 | 10,178 | 10.4% |
| 54610 | County Coroner/Medical Examiner | 39,000 | 800 | 2.1% |
| 55110 | Local Health Center | 32,599 | 1,451 | 4.4% |
| 55120 | Animal Shelter | 105,020 | 9,011 | 8.6% |
| 55170 | Alcohol And Drug Programs | 8,980 | 2,373 | 26.4% |
| 55720 | Litter Grant | 44,202 | 3,530 | 8.0% |
| 56100 | Senior Citizens Center | 65,394 | 4,280 | 6.5% |
| 56300 | Senior Citizens Assistance | 63,821 | 18,184 | 28.5% |
| 56500 | Libraries | 161,805 | 19,097 | 11.8% |
| 56700 | Parks And Fair Boards | 289,264 | 31,744 | 11.0% |
| 57100 | Agricultural Extension Service | 80,609 | 60 | 0.1% |
| 57500 | Soil Conservation | 49,280 | 18,135 | 36.8% |
| 58190 | Other Economic And Community | 7,000 | 163 | 2.3% |
| 58300 | Veteran's Services | 20,980 | 2,051 | 9.8% |
| 58400 | Other Charges | 457,600 | 369,915 | 80.8% |
| | <i>insurance premiums, workers comp, fuel charges</i> | | | |
| 58600 | Employee Benefits | 5,500 | - | - |
| 58900 | Miscellaneous | 38,000 | 32,633 | 85.9% |
| | <i>includes contributions to non profits</i> | | | |

Hartsville / Trousdale Co Government
 Summary Financial Statement
 August 2023

101 General Fund

2nd Month 25.0%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|------------------------------|------------------|------------------|--------------------|
| 91150 | Capital Project Park Grant | 1,200,165 | 1,051,550 | 87.6% |
| 99100 | Transfers Out | 189,816 | 11,120 | 5.9% |
| Total Expenditures | | 9,861,106 | 2,466,952 | 25.0% |

Hartsville / Trousdale Co Government

Summary Financial Statement

August 2023

111 Urban Services

2nd Month 25.0%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|--|------------------|----------------|-------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 470,337 | - | - |
| 40115 | Discount On Property Tax | (7,055) | - | - |
| 40120 | Trustee's Collections - Prior Year | 15,000 | 1,316 | 8.8% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 10,000 | - | - |
| 40140 | Interest And Penalty | 2,000 | 109 | 5.5% |
| 40290 | Other County Local Option Taxes <i>(May)</i> | 35,000 | - | - |
| 40390 | Other Statutory Local Taxes | 70,000 | 4,456 | 6.4% |
| 41140 | Cable TV Franchise <i>(March)</i> | 18,000 | - | - |
| 41520 | Building Permits | 40,000 | 2,833 | 7.1% |
| 43107 | Residential Waste Collection Charge | 230,000 | 19,338 | 8.4% |
| 44130 | Sale Of Materials And Supplies | 500 | - | - |
| 46210 | Law Enforcement Training Programs | - | - | - |
| 46840 | Alcoholic Beverage Tax | 25,000 | 7,464 | 29.9% |
| 46970 | State Shared Sales Tax - Cities | 230,000 | 29,098 | 12.7% |
| Total Revenues | | 1,138,782 | 64,614 | 5.7% |
| Expenditures | | | | |
| 54110 | Sheriff's Department | 643,595 | 60,958 | 9.5% |
| 54310 | Fire Prevention And Control | 9,500 | 1,200 | 12.6% |
| 55731 | Waste Pickup | 374,340 | 34,369 | 9.2% |
| 56900 | Other Social, Cultural And Recreational <i>July 4th Fireworks</i> | 6,000 | - | - |
| 58400 | Other Charges | 155,700 | 6,626 | 4.3% |
| 58600 | Employee Benefits | 2,250 | 425 | 18.9% |
| 62000 | Highway And Bridge Maintenance | 100,000 | - | - |
| 91150 | Social, Cultural And Recreation | 40,000 | - | - |
| 91200 | Highway & Street Capital Projects | 87,475 | - | - |
| Total Expenditures | | 1,418,860 | 103,578 | 7.3% |

Hartsville / Trousdale Co Government

Summary Financial Statement

August 2023

116 Solid Waste / Sanitation

2nd Month 25.0%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|------------------|---------------|-------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 371,885 | - | - |
| 40115 | Discount On Property Tax | (8,000) | - | - |
| 40120 | Trustee's Collections - Prior Year | 15,000 | 1,029 | 6.9% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 5,000 | 182 | 3.6% |
| 40140 | Interest And Penalty | 2,700 | 84 | 3.1% |
| 40270 | Business Tax | 10,000 | 105 | 1.1% |
| 43106 | Commercial And Industrl Waste Coll | 230,000 | 15,061 | 6.5% |
| 44145 | Sale Of Recycled Materials <i>(scrap metal, cardboard)</i> | 35,000 | 3,920 | 11.2% |
| 46990 | Other State Revenues | 5,000 | 836 | 16.7% |
| 48130 | Contributions - ARPA | 432,500 | - | |
| Total Revenues | | 1,099,085 | 21,217 | 1.9% |

Expenditures

| | | | | |
|---------------------------|--|------------------|----------------|--------------|
| 55732 | Convenience Centers | 1,018,308 | 211,649 | 20.8% |
| 55751 | Recycling Center | 102,331 | 21,554 | 21.1% |
| 55759 | Other Waste Disposal | 300,000 | 15,410 | 5.1% |
| 55770 | Postclosure Care Costs <i>(Landfill)</i> | 33,000 | 1,000 | 3.0% |
| 58400 | Other Charges | 46,000 | 489 | 1.1% |
| Total Expenditures | | 1,499,639 | 250,103 | 16.7% |

Hartsville / Trousdale Co Government

Summary Financial Statement

August 2023

118 Ambulance Service

2nd Month 25.0%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|--|------------------|----------------|--------------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 778,467 | - | - |
| 40115 | Discount On Property Tax | (8,000) | - | - |
| 40120 | Trustee's Collections - Prior Year | 12,000 | 2,146 | 17.9% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 5,000 | 381 | 7.6% |
| 40140 | Interest And Penalty | 3,000 | 173 | 5.8% |
| 40270 | Business Tax | 9,500 | 220 | 2.3% |
| 43120 | Patient Charges | 500,000 | 41,074 | 8.2% |
| 44110 | Investment Income | - | 15 | |
| Total Revenues | | 1,299,967 | 44,008 | 3.4% |
| Expenditures | | | | |
| 55130 | Ambulance/Emergency Medical | 1,436,341 | 153,850 | 10.7% |
| Total Expenditures | | 1,436,341 | 153,850 | 10.7% |

Hartsville / Trousdale Co Government

Summary Financial Statement

August 2023

121 Special Fund / CCA / CoreCivic

2nd Month 25.0%

Pass-thru account

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|---------------------------|-------------------|------------------|--------------------|
| Revenues | | | | |
| 46915 | Contracted Prisoner Board | 69,091,800 | 5,351,375 | 7.7% |
| Total Revenues | | 69,091,800 | 5,351,375 | 7.7% |
| Expenditures | | | | |
| 54900 | Other Public Safety | 69,091,800 | - | - |
| Total Expenditures | | 69,091,800 | - | 0.0% |

Hartsville / Trousdale Co Government

Summary Financial Statement

August 2023

122 County Drug

2nd Month 25.0%

Sheriff's Fund

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|------------------------------------|---------------|------------|-------------|
| Revenues | | | | |
| 42340 | Drug Control Fines | 5,000 | 190 | 3.8% |
| 42865 | Drug Task Force Forfeitures And | 8,000 | - | - |
| 42910 | Proceeds From Confiscated Property | 3,000 | - | - |
| Total Revenues | | 16,000 | 190 | 1.2% |
| Expenditures | | | | |
| 54150 | Drug Enforcement | 21,250 | 2 | 0.0% |
| Total Expenditures | | 21,250 | 2 | 0.0% |

Hartsville / Trousdale Co Government

Summary Financial Statement

August 2023

151 Debt Service

2nd Month 25.0%

| Account | Description | Year-To-Date | | |
|-----------------------|---------------------------------------|------------------|------------------|--------------|
| | | Budget | Actual | % of Budget |
| Revenues | | | | |
| 40110 | Current Property Tax | 466,828 | - | - |
| 40115 | Discount On Property Tax | (7,002) | - | - |
| 40120 | Trustee's Collections Prior Year | 10,000 | 853 | 8.5% |
| 40130 | Cir Clk/Clk & Master CollectionsPr Yr | 5,000 | 151 | 3.0% |
| 40140 | Interest And Penalty | 1,500 | 69 | 4.6% |
| 40266 | Litigation Tax Jail Or Workhouse | 25,000 | 3,111 | 12.4% |
| 40270 | Business Tax | 5,000 | 132 | 2.6% |
| 44110 | Investment Income | 15,000 | 944 | 6.3% |
| 48130 | Contributions | 159,450 | - | - |
| 49100 | Bond Proceeds | 3,264,000 | 3,264,000 | |
| 49800 | Transfers In | 133,428 | 11,120 | 8.3% |
| Total Revenues | | 4,078,204 | 3,280,380 | 80.4% |

Expenditures

| | | | | |
|---------------------------|--|------------------|------------------|---------------|
| 82110 | General Government: Principal | 1,381,195 | 1,300,000 | 94.1% |
| | <i>CJC</i> | <i>1,381,195</i> | <i>1,300,000</i> | <i>94.1%</i> |
| 82130 | Education: Principal | 2,345,639 | 1,990,239 | 84.8% |
| | <i>EESI</i> | <i>2,087,000</i> | <i>1,964,000</i> | <i>94.1%</i> |
| | <i>JSMS</i> | <i>101,207</i> | <i>-</i> | <i>0.0%</i> |
| | <i>QSCB</i> | <i>157,432</i> | <i>26,239</i> | <i>16.7%</i> |
| 82210 | General Government: Interest | 50,000 | - | - |
| | <i>CJC</i> | <i>50,000</i> | <i>-</i> | <i>0.0%</i> |
| 82230 | Education: Interest (EESI, QSCB, JSMS) | 240,466 | 11,120 | 4.6% |
| | <i>EESI</i> | <i>75,000</i> | <i>-</i> | <i>0.0%</i> |
| | <i>JSMS</i> | <i>18,150</i> | <i>-</i> | <i>0.0%</i> |
| | <i>QSCB</i> | <i>122,316</i> | <i>11,120</i> | <i>9.1%</i> |
| | <i>TCES</i> | <i>25,000</i> | <i>-</i> | <i>0.0%</i> |
| 82310 | General Government: Fees (<i>Trustee Commission</i>) | 20,570 | 4,880 | 23.7% |
| | <i>Trustee's Commission</i> | <i>15,000</i> | <i>88</i> | <i>0.6%</i> |
| | <i>CJC - Services Fees</i> | <i>5,570</i> | <i>4,792</i> | <i>86.0%</i> |
| 82330 | Education: Fees (EESI, QSCB) | 9,020 | 6,836 | 75.8% |
| | <i>EESI - Service Fees</i> | <i>5,000</i> | <i>6,500</i> | <i>130.0%</i> |
| | <i>QSCB - Service Fees</i> | <i>2,020</i> | <i>336</i> | <i>16.7%</i> |
| | <i>TCES</i> | <i>2,000</i> | <i>-</i> | <i>0.0%</i> |
| Total Expenditures | | 4,046,890 | 3,313,074 | 81.9% |

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-03FB NEW POSITIONS

| BUDGET AMENDMENT
2024-101-03FB

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|------------------------------------|------------------|------------------|
| 101-39000 | Fund Balance | \$ 70,719 | |
| 101-51300-162 | Mayor's Office: Clerical Personnel | | \$ 26,333 |
| 101-51300-201 | Mayor's Office: Social Security | | 1,633 |
| 101-51300-204 | Mayor's Office: TCRS | | 517 |
| 101-51300-212 | Mayor's Office: Medicare | | 382 |
| 101-51300-207 | Mayor's Office: Health Insurance | | 5,562 |
| 101-54110-148 | Sheriff: Dispatcher | | \$ 28,034 |
| 101-54110-201 | Sheriff: Social Security | | 1,739 |
| 101-54110-204 | Sheriff: TCRS | | 550 |
| 101-54110-212 | Sheriff: Medicare | | 407 |
| 101-54110-207 | Sheriff: Health Insurance | | 5,562 |
| TOTAL | | <u>\$ 70,719</u> | <u>\$ 70,719</u> |

Purpose: *New Positions in Mayor's Office and Sheriff. Amounts reflect employment Oct 1- June 30
Mayor's Office | Payroll Clerk
Sheriff | Dispatcher*

Budget Amendment Total \$ 70,719 \$ 70,719

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Roll Call Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2024-101-03FB approved by Commission on _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

Requesting new position in Accounting Department.

Hierarchy:

Administrative Officer – Amy Thomas

Admin Assistant/HR Coordinator - TBD

Accounts Payable Clerk – Rene Pridemore

Payroll Clerk (NEW)

At this time, we have one person taking on the roles of accounts payable and Payroll. The two responsibilities have outgrown the efficiency of one person and need to be separated into two positions. Ms. Pridemore does an amazing job at this even with all the deadlines she faces. However, she is overloaded with the additional responsibility of payroll and the difficulties it brings.

Accounts Payable: Each year, more vendors are added and therefore, more checks are written. It is a constant fight to get payments out in a timely manner. Cross-trained responsibilities will be payroll backup.

See below for a picture of the growth in Accounts Payable since 2000.

| Year ending 12/31 | Vendor Count Ending 12/31 | Checks Written in the year |
|------------------------------|--------------------------------------|---------------------------------------|
| 2000 | 1,612 | 2,019 |
| 2010 | 4,180 | 3,899 |
| 2022 | 7,278 | 4,478 |

Payroll: To effectively have employees paid and their PTO/sick leave recorded accurately, we are asking for a position to be created for this specific responsibility. We are about to implement electronic timekeeping that should include the upkeep of PTO/sick leave. It would be beneficial to the County to have a person dedicated to these responsibilities. Cross-trained responsibilities will be HR backup and Purchasing backup.

Funding Required for October - June:

| | | |
|------------------|-------------------|-------------------|
| Payrate: | \$16.88/hr | |
| Gross: | 26,333 | |
| Social Security | 1,633 | |
| TCRS | 517 | <i>Apr – June</i> |
| Medicare | 382 | |
| Health Insurance | 5,562 | |
| | 34,427 | |