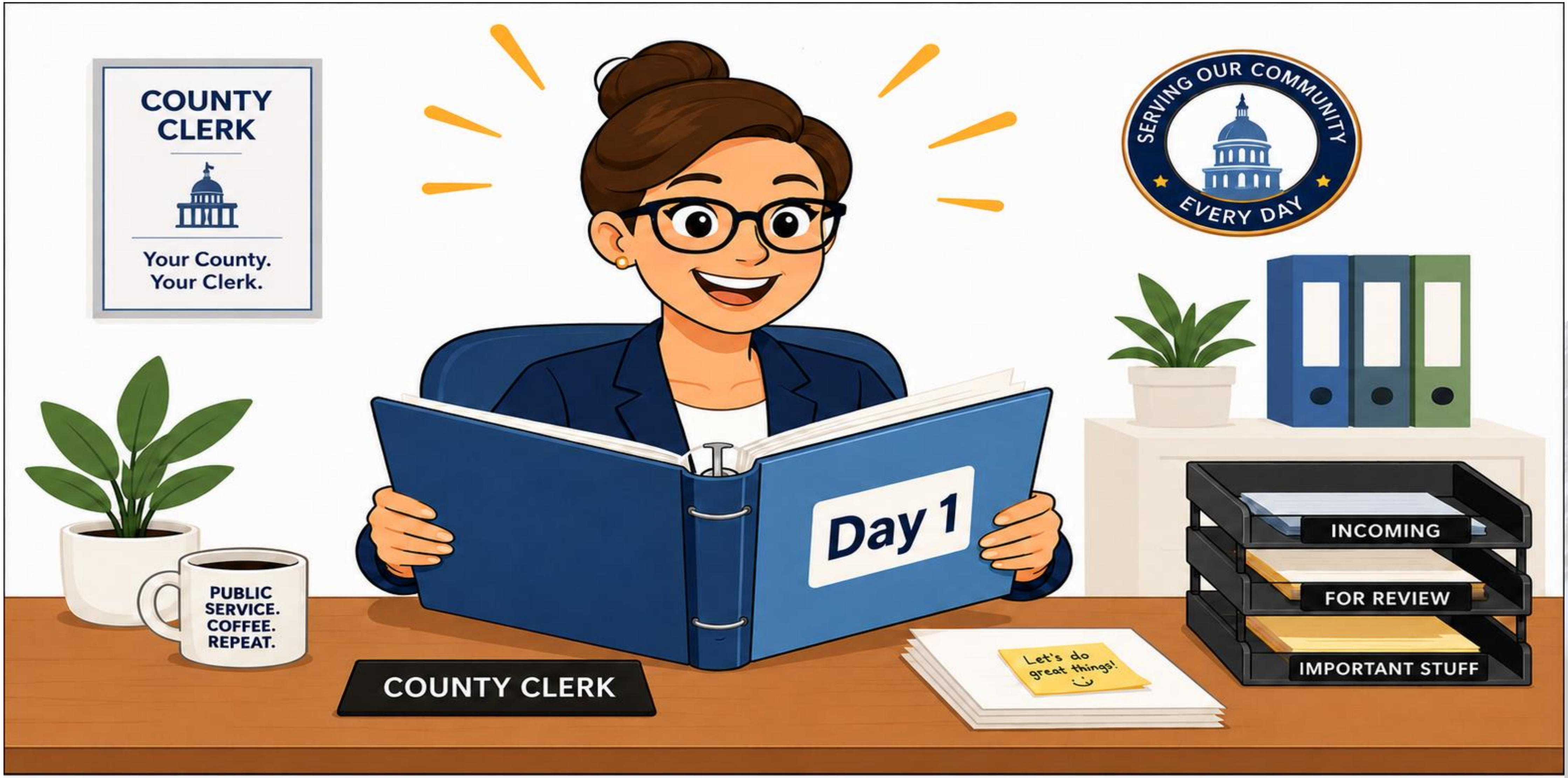
County Clerk Finances:
The Big Picture

Hosted by University of Tennessee County Technical Assistance Service
in coordination with the Tennessee County Services Association and the County Officials Association of Tennessee


COUNTY CLERK
Your County.
Your Clerk.
SERVING OUR COMMUNITY
EVERY DAY
PUBLIC SERVICE. COFFEE. REPEAT.
Day 1
COUNTY CLERK
Let's do great things!
INCOMING
FOR REVIEW
IMPORTANT STUFF

THE BIG PICTURE

- Managing the finances of your office
- Protecting public funds
- Maintaining internal controls
- Working with financial leadership
- Planning for future needs

LETTER OF AGREEMENT CTAS-2189

Agree with the adopted personnel budget

- Future: 30 days to file with chancellor once budget has been adopted
- Signed by the you and the County Mayor/Executive

Disagree with the adopted personnel budget

Newly-elected county clerks: by Sept. 30 to file with chancellor – hire an attorney

Future: 30 days to file with chancellor – hire an attorney

SALARY SUIT

BUDGETING

WALKING INTO A BUDGET THAT IS ALREADY ADOPTED

Review adopted budget

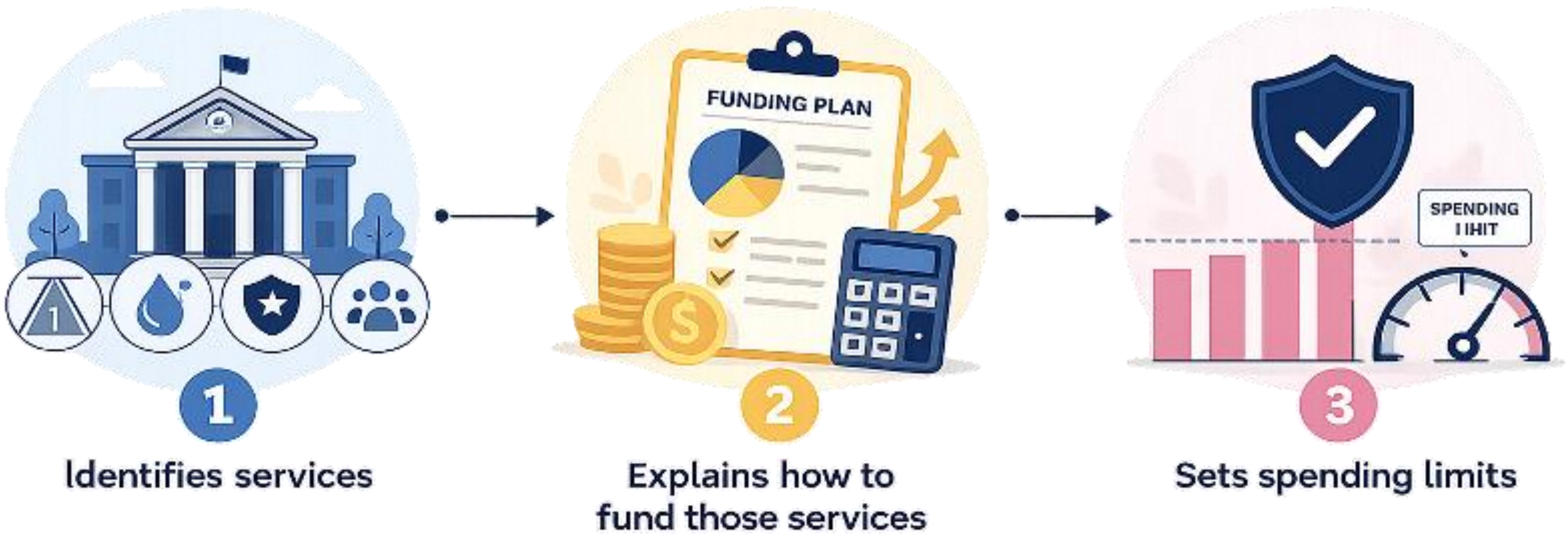
Meet the financial team and learn from them

* Timeline to receive revenue and expenditure reports
* Payroll process
* Purchasing process

Review most recent year-to-date or month-end report

Review leave balances, compensatory time balances, and restricted fee balances

A BUDGET IS A PLAN — AND A LEGAL DOCUMENT



BUDGET CALENDAR

Feb 1
Deliver Forms to EO/DH

→

Mar 1
Return Forms

→

Apr 1
Budget Committee Votes

→

May 1
BOE Delivers Budget

↓

July 1
Budget Deadline

→

Aug 15
Notify OLGF

→

Aug 31
Continuation Budget Deadline

→

Sep 30
Deadline only if granted extension

CHART OF ACCOUNTS

Fund	Functions (Major Categories)	Object Codes
101 General Fund	51300 County Mayor	105 Supervisor/Director
116 Solid Waste/Sanitation	51600 Register of Deeds	201 Social Security
122 Drug Fund	52500 County Clerk	307 Communication
131 Highway/Public Works	54110 Sheriff	513 Workers' Comp. Insurance
151 Debt Service	54210 Jail	790 Other Equipment

EXPENSES EXAMPLE

Account Number			2025 Actual	Estimated	Proposed
52500	**County Clerk**				
52500	169	County Clerk - Part-Time Personnel	21,625	21,000	22,400
52500	307	County Clerk - Communication	342	400	400
52500	320	County Clerk - Dues & Memberships	75	75	75
52500	337	County Clerk - Maint & Repair Services-Office Equip	8,331	8,600	8,600
52500	349	County Clerk - Printing, Stationery & Forms	205	300	450
52500	719	County Clerk - Office Equipment	49	400	400

REVENUE EXAMPLE

Account Number		2025 Actual	2025-26 Estimated	2026-27 Proposed
43383	Add'l Fees Titling & Registration	8,907	8,957	8,957
43396	Data Processing Fee - County Clerk	1,945	1,400	1,400
46835	Vehicle Title and Registration Fees	5,327	5,351	5,351

RESTRICTED REVENUE

WHAT MAKES IT DIFFERENT?

Restricted for a specific purpose by statute

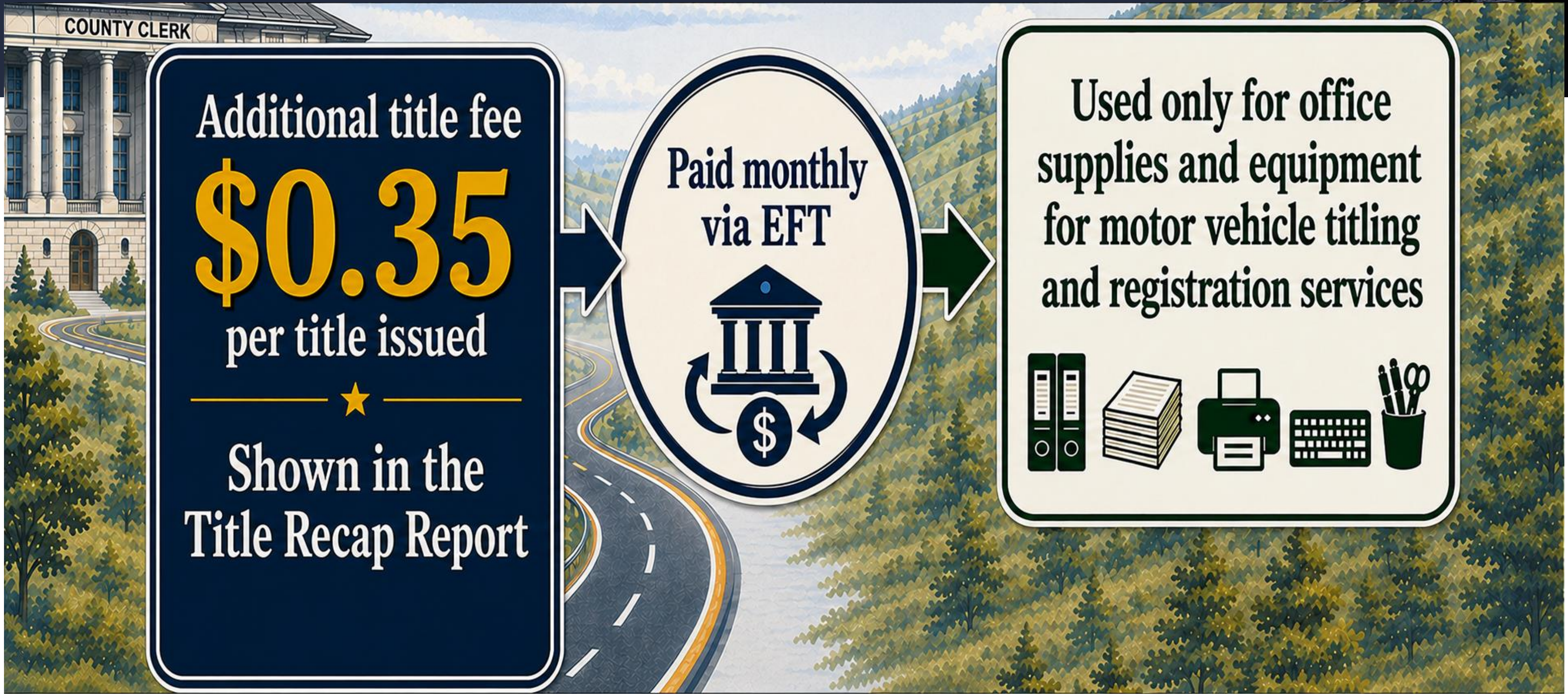
Any unused funds at the end of the fiscal year remain restricted and do not roll into the general fund balance

RESTRICTED REVENUES

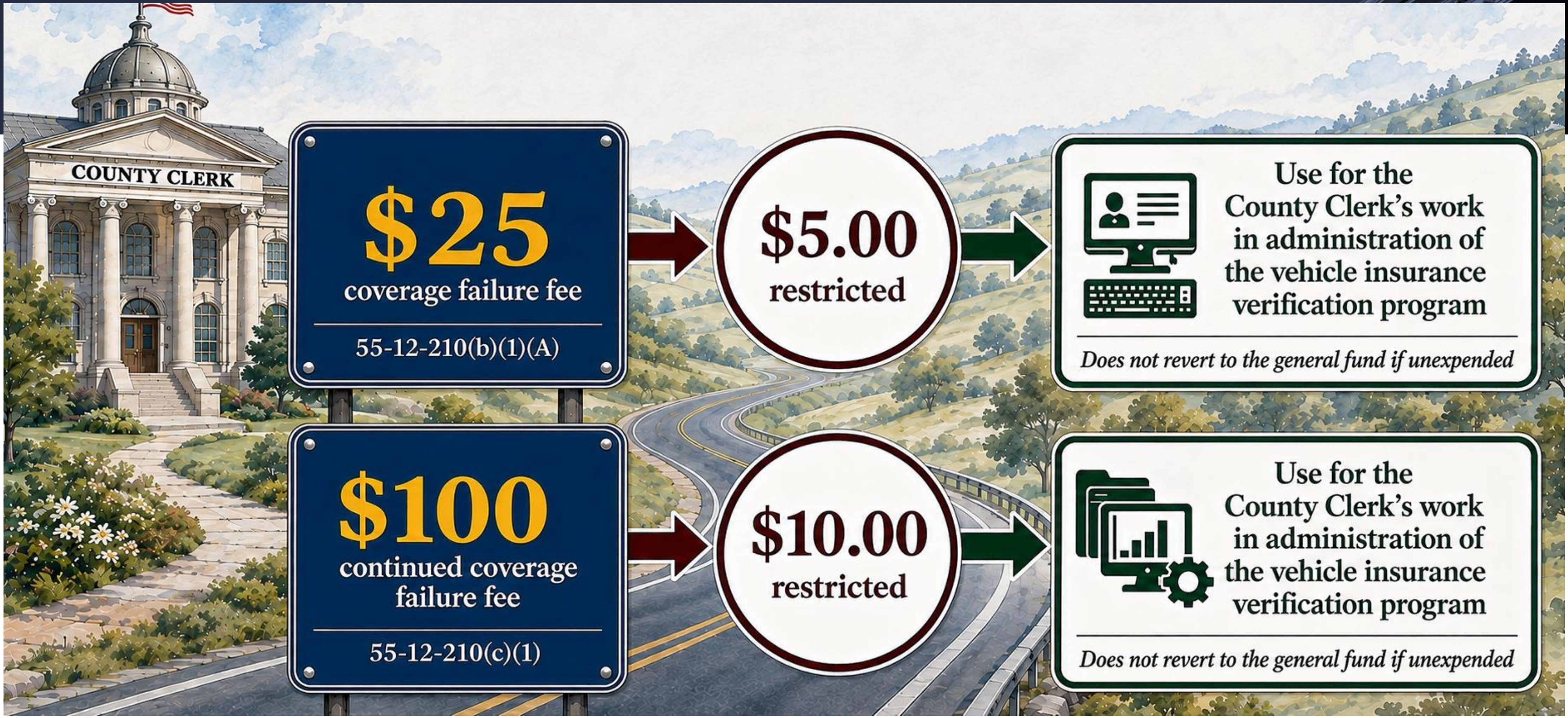
MOTOR VEHICLE

$3 PORTION (OF THE $8.50) TITLE ISSUANCE FEE
T.C.A. § 55-6-104

$0.35 ADDITIONAL TITLE FEE PAID BY TN DEPT OF REVENUE
T.C.A. § 55-3-114



EIVS FEES
T.C.A. § 55-12-210



MONTHLY TITLE FEES PAID BY TN DEPT OF REVENUE
T.C.A. § 55-6-104

$250 – issuing certificates of title

Used for services directly related to motor vehicle titling and registration

$150 – scanning and electronically submitting certificates of title

Used for services directly related to motor vehicle titling and registration

EXAMPLE OF TITLE RECAP REPORT

Total Title Records Electronic	0	
Total Title Numbers Printed	251	
Total Title Numbers Voided	0	
	251	
	=======================	
Title Issuance	251 x $2.00 =	$502.00
Title Issuance (earmark)	251 x $0.35 =	$87.85
Lump Sum Title Issuance (earmark)		250.00
Lump Sum Scanning (earmark)		150.00
Grand Total		$989.85

$25 REINSTATEMENT FEE AFTER SUSPENSION OR REVOCATION OF REGISTRATION

T.C.A. § 55-12-211

BUSINESS TAX

$3 (OF THE $15) MINIMAL BUSINESS ACTIVITY LICENSE OR BUSINESS LICENSE T.C.A. § 67-4-723

MONTHLY FEES PAID BY DEPT OF REVENUE: $3 (OF THE $7) BUSINESS TAX RETURN T.C.A. § 67-4-724

SPENDING PRIORITIZATION/FUND BALANCE POLICY

- GASB requires that governments disclose their policy about whether they first apply restricted or unrestricted resources when an expense is incurred for which both unrestricted and restricted net assets are available.

- Default County Policy:
  - It is the county's policy that restricted amounts would be reduced first followed by unrestricted amounts when expenditures are incurred for purposes for which both restricted and unrestricted fund balance is available. Also, it is the county's policy that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of these unrestricted fund balance classifications could be used.

YOUR ROLE AT BUDGET TIME

- Know your budget
- Assess your office
- Be prepared to defend/sell your request
- Provide helpful data
- Be aware of other county issues

WHAT IS FUND BALANCE?

T.C.A. § 5-9-401

All funds from whatever source derived, including, but not limited to, taxes, county aid funds, federal funds, and fines, that are to be used in the operation and respective programs of the various departments, commissions, institutions, boards, offices and agencies of county governments shall be appropriated to such use by the county legislative bodies.


COUNTY CLERK
Your County. Your Clerk.
SERVING OUR COMMUNITY EVERY DAY
REQS
CUTS
OPTIONS
WHERE DID ALL THE MONEY GO?!
CUT? WHAT ELSE?!
DETAILS. DETAILS. DETAILS.
PUBLIC SERVICE. COFFEE. REPEAT.
COUNTY BUDGET
WHY SO MANY?
INCOMING
FOR REVIEW
URGENT (ALL OF IT)
IMPORTANT STUFF
ONE MORE CUP CAN FIX THIS.
JUST ONE MORE REVISION...
STAKEHOLDER MEETING... AGAIN?!
TODAY'S PLAN:
☐ Budget
☐ Budget
☐ Budget
☐ More Budget
SEND HELP (LATER)
DEADLINES EVERYWHERE
NUMBERS DON'T LIE. THEY JUST HURT.
CAN WE START OVER?
...RIGHT?
I have budget fatigue.

PURCHASING

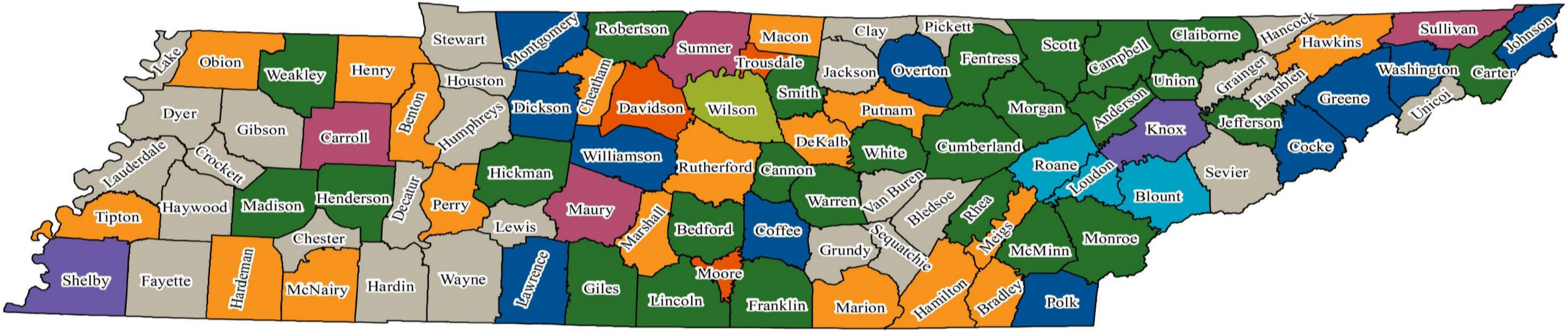
PURCHASING PROCESS

- Need
- Requisition
- Purchase Order
- Receiving Report

PURCHASING RED FLAGS

- Splitting purchases to avoid bidding
- Purchasing before funds or approvals are in place
- Sole-source or emergency purchases without proper justification
- Specifications written to favor one vendor
- Construction bidding done improperly

Tennessee
County Purchasing Laws



- *1957 Law*
- *1957 w/ schools*
- *1981 Law*
- *1981 w/o schools*
- *1983 Purchasing Law*
- *Metro*
- *Charter*
- *Centralized by Private Act*
- *Private Act*

INTERNAL CONTROLS

T.C.A. § 9-18-102

REQUIRED TO REPORT AS A PUBLIC OFFICIAL
T.C.A. § 8-4-501

Fraud – deceit for gain

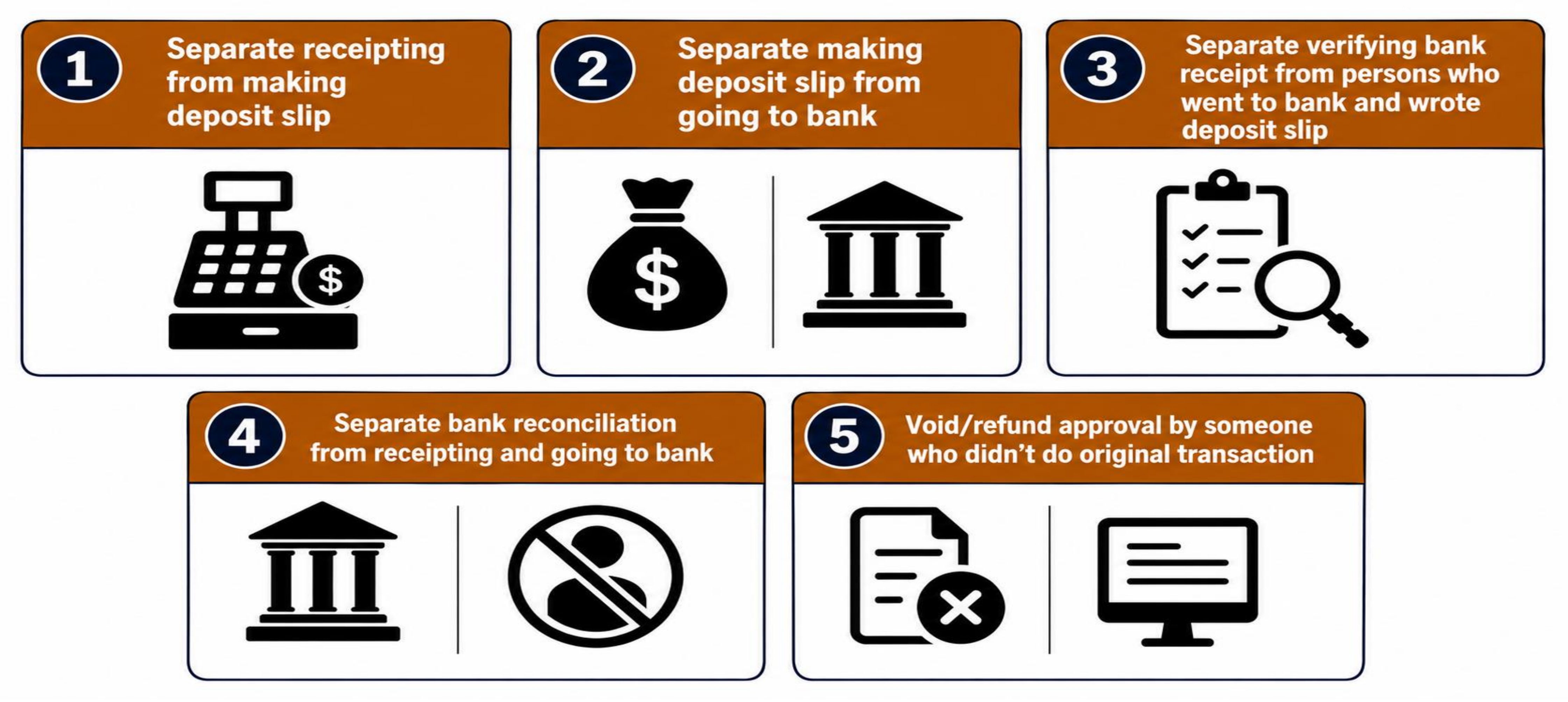
Waste – careless or inefficient use of resources

Abuse – improper use of resources or position

COMMON BREAKDOWNS IN INTERNAL CONTROLS

- Lack of segregation of duties
- Poor management oversight
- Accounts receivable loss
- Poor payroll practices
- Inadequate capital asset tracking
- Substandard purchasing practices
- Absence of contract management

SEPARATION OF DUTIES: CASH RECEIPTING



SEPARATION OF DUTIES: PURCHASING

REPORTS TO YOUR OFFICE

ANNUAL REPORTS

JULY: Trustee – sworn report of delinquent taxes and double assessments

BEFORE 1st MONDAY IN SEPTEMBER: All officials and boards – year end reports

Annual report/audit from nonprofits seeking county funds

KEY TAKEAWAY


Too many words. Bark once for yes and bark twice for no.
GOOFBALL


No Solo
County Technical Assistance Service
INSTITUTE for PUBLIC SERVICE
TN
CTAS
State of TN
County Attorney
94 Other TN County Clerks
Your Associations

CTAS: SCROLL DOWN TO QUICK LINKS AND CLICK ”SERVICE AREA MAPS”

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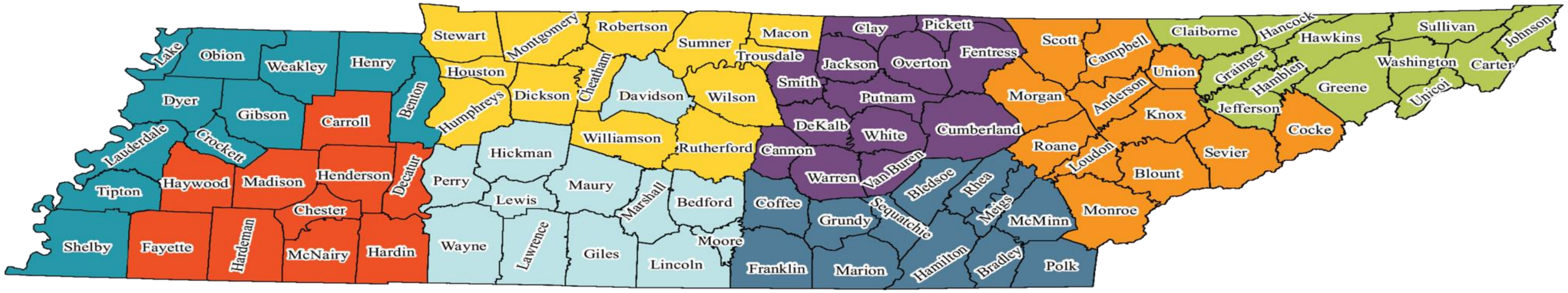

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