

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

*Chris Gregory, Chair
Bubba Gregory, Vice Chair
Amy Thomas, Secretary (NVM)*

*Beverly Atwood
Will Dennis
Jerry Ford*

*Jeff Gregory
Landon Gulley
Lesley Overman*

BUDGET HEARING SCHEDULE

WEEK 2 | MAY 12th – 13th

Tuesday | May 12, 2026 | 6pm

- **PUBLIC WORKS**
 - General Fund 101**
County Buildings (51800)
Animal Shelter (55120)
Parks (56700)
 - Urban Services 111**
Waste Pickup (111-55731)
 - Solid Waste 116**
- **Schools Fund 141**
- **Highway Fund 131**

Wednesday | May 13, 2026 | 6pm

- **Emergency Services**
 - Rescue Squad (101-54420)
 - Emergency Mgmt (101-54490)
 - Vol Fire Dept (101/111-54310)
- **Ambulance Fund 118**
- **Review Fund Balances**
- **Review Tax Rates**

Thursday | May 14, 2026 | 6pm

– **NO MEETING**

Monday, May 18, 2026 | 5:30pm

Regular Monthly Meeting

- **Final Review**
 - Revenues
 - Ending Fund Balances
 - *Wrap up any loose ends.*

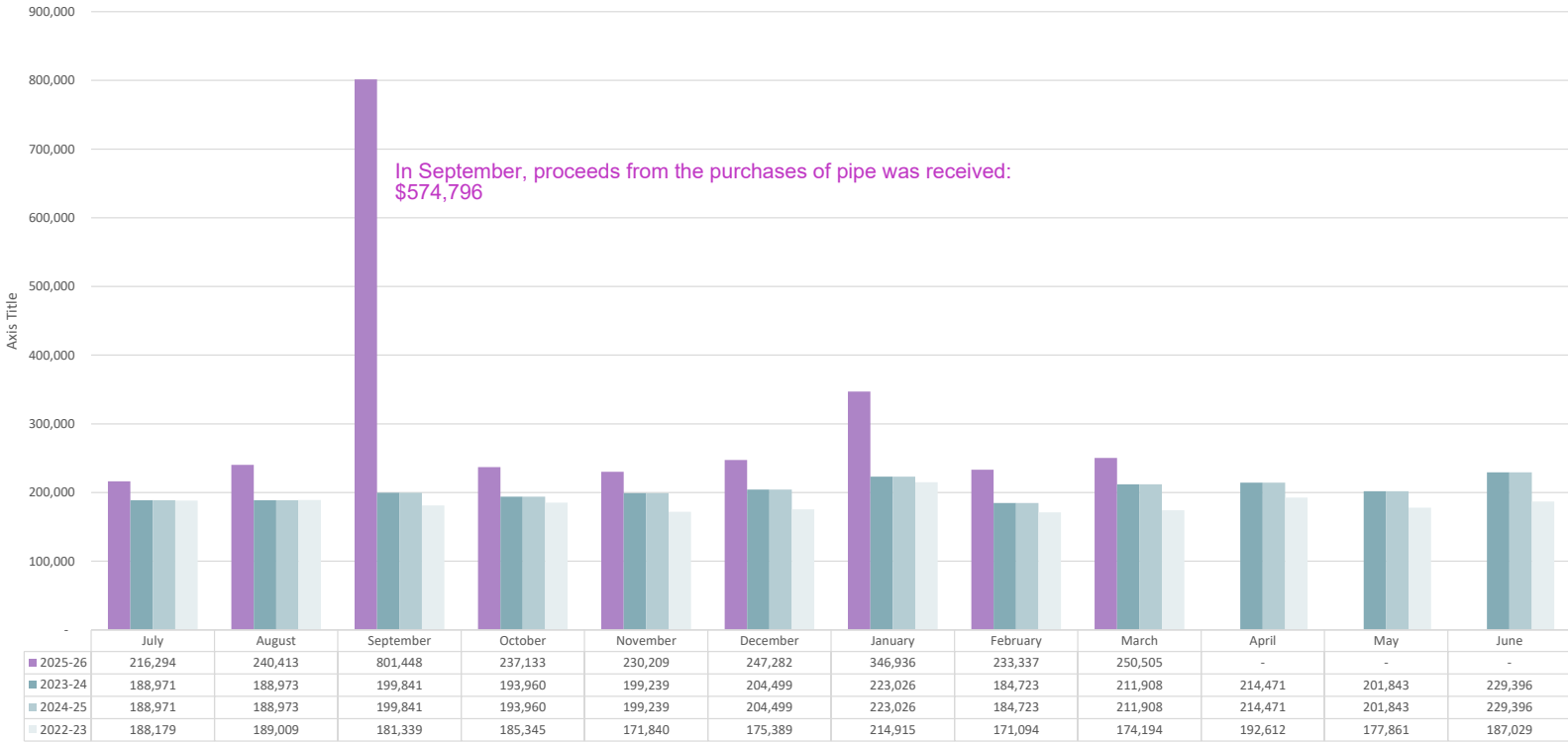
| 101 - GENERAL | | | New | Annual | Notes |
|-------------------------------|--------|-------|-------|----------------|---|
| | | | Rate | | |
| 51800 - BUILDINGS | | | | | |
| Custodial Personnel | | | | | |
| Custodial | PRN | 11.00 | 11.00 | 3,500 | Fixed Annual Amount due to retirement. Wants the hours. |
| Maintenance | | | | | |
| Maintenance | FT | 19.92 | 19.92 | 41,434 | no change |
| 55120 - ANIMAL SHELTER | | | | | |
| 164 - Attendants | | | | | |
| Director | FT | 16.50 | 17.50 | 36,400 | increased due to certification/experience |
| 56700 - PARKS | | | | | |
| 149 - Laborers | | | | | |
| Laborer | SEASON | 12.43 | 12.50 | 13,000 | Fixed Rate due to disability benefits. |
| Laborer | FT | 15.22 | 16.50 | 34,320 | Increased |
| Laborer | FT | 17.20 | 17.20 | 35,776 | No Change |
| Laborer | PT | 13.63 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| Park Security | PT | 12.43 | 14.00 | 14,560 | |
| | | | | 112,216 | |
| 111 - URBAN SERV | | | | | |
| 55731 - SANITATION | | | | | |
| 149 - Laborers | | | | | |
| Laborer | PT | 13.93 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| Laborer | FT | 14.00 | 16.00 | 33,280 | Increased |
| Laborer | FT | 14.00 | 16.00 | 33,280 | Increased |
| | | | | 81,120 | |
| 147 - Truck Drivers | | | | | |
| Driver | FT | 23.90 | 23.90 | 49,712 | No Change |
| Driver | FT | 22.34 | 22.34 | 46,467 | No Change |
| | | | | 96,179 | |
| 116 - SOLID WASTE | | | | | |
| 55732 - CONV CTR | | | | | |
| 103 - Assistant | | | | | |
| Assistant | FT | 18.19 | 18.19 | 37,835 | No Change |
| 164 - Attendants | | | | | |
| CC Attendant | PT | 13.63 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| CC Attendant | FT | 15.22 | 16.50 | 34,320 | Increased |
| CC Attendant | PT | 13.93 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| CC Attendant | PT | 13.95 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| | | | | 78,000 | |
| 149 - Laborers | | | | | |
| Laborer | FT | 23.90 | 23.90 | 49,712 | No Change |
| Laborer | FT | 14.00 | 16.00 | 33,280 | Increased |
| Laborer | PT | 13.63 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| Laborer | PT | 13.63 | 14.00 | 14,560 | PT position, increased to \$14/hr |
| Laborer | FT | 14.00 | 16.00 | 33,280 | Increased |
| | | | | 145,392 | |
| 147 - Truck Drivers | | | | | |
| Driver | FT | 21.83 | 22.35 | 46,488 | Increased CDL |
| Driver | PT | 17.59 | 17.59 | 18,294 | No Change |
| | | | | 64,782 | |
| 55751 - RECYCLING | | | | | |
| Recycling | FT | 16.64 | 17.00 | 35,360 | Increased, position change |

**SALES TAX COLLECTIONS
FISCAL YEAR 2026**

| Funds Received Month | Less State Adm. Cost | County Collections <i>101-33.33%</i> <i>141-66.67%</i> | County Share of County Collections | City Collections <i>101-43.7%</i> <i>141-56.3%</i> | County Share of City Collections | Total Collections 2025-26 | County Share | County Share % of Total Collections | Compared to Last FY |
|----------------------|----------------------|--|------------------------------------|--|----------------------------------|------------------------------|------------------|-------------------------------------|---------------------|
| July | 1,634 | 42,528 | 14,420 | 175,400 | 86,517 | 216,294 | 100,938 | 46.667% ↑ | 27,323 |
| August | 1,817 | 72,143 | 24,042 | 170,086 | 84,144 | 240,413 | 108,187 | 45.000% ↑ | 51,440 |
| September | 6,056 | 634,377 | 211,059 | 173,127 | 84,152 | 801,448 | 295,211 | 36.835% ↑ | 601,607 |
| October | 1,792 | 56,683 | 18,972 | 182,242 | 90,110 | 237,133 | 109,082 | 46.000% ↑ | 43,172 |
| November | 1,740 | 58,487 | 19,185 | 173,462 | 86,329 | 230,209 | 105,514 | 45.834% ↑ | 30,970 |
| December | 1,869 | 61,638 | 20,608 | 187,512 | 92,731 | 247,282 | 113,339 | 45.834% ↑ | 42,783 |
| January | 2,622 | 53,359 | 17,348 | 296,198 | 147,448 | 346,936 | 164,795 | 47.500% ↑ | 123,910 |
| February | 1,763 | 44,011 | 14,779 | 191,089 | 94,501 | 233,337 | 109,280 | 46.834% ↑ | 48,613 |
| March | 1,893 | 39,968 | 13,361 | 212,430 | 105,212 | 250,505 | 118,573 | 47.334% ↑ | 38,597 |
| April | | | | | | - | - | #DIV/0! ↓ | (214,471) |
| May | | | | | | - | - | #DIV/0! ↓ | (201,843) |
| June | | | | | | - | - | #DIV/0! ↓ | (229,396) |
| Annual Totals | 21,186 | 1,063,193 | 353,773 | 1,761,548 | 871,144 | 2,803,555 | 1,224,917 | #DIV/0! | 362,706 |
| | | | 33.27% | <i>Schools</i> | 56.31% | 1,578,637 | | | |
| | | | | County | 43.69% | 1,224,917 | | | |

| 2024-2025 | 2023-24 | 2022-23 | 2021-22 |
|------------------|------------------|------------------|------------------|
| 188,971 | 188,179 | 170,057 | 147,441 |
| 188,973 | 189,009 | 170,362 | 164,164 |
| 199,841 | 181,339 | 163,942 | 142,078 |
| 193,960 | 185,345 | 167,454 | 148,121 |
| 199,239 | 171,840 | 160,087 | 152,470 |
| 204,499 | 175,389 | 179,802 | 159,986 |
| 223,026 | 214,915 | 222,451 | 197,944 |
| 184,723 | 171,094 | 165,581 | 144,042 |
| 211,908 | 174,194 | 164,391 | 202,924 |
| 214,471 | 192,612 | 187,532 | 166,718 |
| 201,843 | 177,861 | 180,012 | 163,605 |
| 229,396 | 187,029 | 206,985 | 91,654 |
| 2,440,849 | 2,208,807 | 2,138,655 | 1,881,147 |
| 1,310,969 | 1,179,046 | 1,134,660 | 994,874 |
| 1,129,880 | 1,029,762 | 1,003,995 | 886,273 |
| 2,440,849 | 2,208,807 | 2,138,655 | 1,881,147 |

Sales Tax Collections - 4 Years



Example of the monthly Trustee calculation to distribute Sales Tax Revenue

Local Option Sales Tax Report

| | | <u>March 26</u> |
|------------------------------|--|-------------------|
| | Trousdale County | 39,967.62 |
| | Hartsville | 212,430.02 |
| | Total Collected | 252,397.64 |
| | Less Administration | (1,892.98) |
| | Total to Distribute (Net Collections) | 250,504.66 |
| | Total to Distribute | 250,504.66 |
| | % to Schools 141 | 50% |
| | Portion Allocated to Schools | 125,252.33 |
| | Portion of Taxes Collected in City | 212,430.02 |
| | City Rate | 84% |
| 101-40210 City Collections | City Rate | 105,211.96 |
| | Portion of Taxes Collected in County | 39,967.62 |
| | County Rate | 16% |
| | County Rate | 20,040.37 |
| | Amount to be Distributed | 250,504.66 |
| 141 | Allocated to Schools | 125,252.33 |
| | Remainder to Distribute | 125,252.33 |
| | Portion to County Schools | 125,252.33 |
| | x 33.33% of Total Rate | 33.33% |
| 141-40210 | Portion to Schools 141 | 41,746.60 |
| | Portion to County Schools | 125,252.33 |
| | - Portion to Gen Purpose Schools | (41,746.60) |
| 151-40210 | Portion to Debt Service 151 | 83,505.73 |
| | Funds to County | 20,040.37 |
| | x 33.33% | 33.33% |
| 141-40210 | Funds to General Purpose Schools | 6,679.46 |
| | Funds to County | 20,040.37 |
| | - Funds to General Purpose Schools | (6,679.46) |
| 101-40210 County Collections | Funds to County General | 13,360.92 |
| | Total to 141-40210 | 131,931.79 |
| | Total to 101-40210 | 118,572.87 |
| | <i>Total should match to Net Collections</i> | 250,504.66 |
| | County | 13,360.92 |
| | Urban | 105,211.96 |

Out of State Sales Distribution

| | | <u>March 26</u> |
|--|---------------------------------|-----------------|
| | Trousdale County Local Option % | 11.63 |
| | Hartsville Local Option % | 88.37 |
| | Net Collected | 4,533.35 |
| | Schools 50% | 2,266.68 |
| | County 101-40210 | 263.61 |
| | Hartsville 101-40210 | 2,003.06 |