

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

MAY 15, 2023 | 6:00 PM | TC COMMUNITY CENTER

AGENDA

1. Open Meeting
2. Review Minutes from April 17, 2023
3. Financial Statements
 - A. Trustee Cash Balance Statement – April 2023
 - B. Financial Summaries w/ projected fund balances – April 2023

4. Budget Amendments

FUND 101 – GENERAL FUND

| | | | |
|-------------|--------------------------------|----|--------|
| 2023-101-21 | Insurance Recovery | \$ | 12,291 |
| 2023-101-22 | Clean Up | | 9,500 |
| 2023-101-23 | Rescue Vehicle / ARPA transfer | | 53,610 |

FUND 151 – DEBT SERVICE FUND

| | | | |
|-------------|---------------------------|----|---------|
| 2023-151-01 | JSMS Additional Principal | \$ | 108,794 |
|-------------|---------------------------|----|---------|

FUND 141 – GENERAL PURPOSE SCHOOLS

| | | | |
|-------------|---------------------------|----|---------|
| 2023-141-08 | Attendance Software | \$ | 5,000 |
| 2023-141-09 | Employee Health Insurance | | 4,200 |
| 2023-141-10 | Textbooks | | 110,000 |

5. Discussion Items
 - A. FY24 Budget
 - 1) General Appropriations for FY 2024
 - 2) General Services Tax Levy for 2023
 - 3) Urban Services Appropriations for FY 2024
 - 4) Urban Services Tax Levy for 2023
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

FINANCE COMMITTEE

APRIL 17, 2023 | 6:00PM | TC COMMUNITY CENTER

MINUTES

Members Present: 5/5

Landon Gulley, Chair

Beverly Atwood

Jerry Ford

Bubba Gregory, Vice Chair

Will Dennis

Others Present: Amy Thomas – Secretary, Mayor Jack McCall, Hon. Branden Bellar, Comm. Lesley Overman, Comm. Chris Gregory, Comm David Thomas

1. The meeting was called to order at 6:00 pm by Chairman Gulley. Quorum was determined with all 5 members present.
2. Minutes from the March 20, 2023 regular meeting were reviewed.

Motion to accept the minutes as presented by TB Gregory; second by Atwood.

Minutes accepted as presented.

3. Financial Statements

- A. **Trustee Cash Balance | March 2023** Committee Reviewed the February Statement.

No concerns were noted.

- B. **March 2023 Financial Summaries**

Concerns are still high over the Fund 118 Ambulance overtime. At the end of March, that line item is showing 103.55% of the budgeted amount even with the previous month’s budget amendment adding additional funding. Emergency Services Committee chair Lesley Overman was in attendance and stated that her committee has asked the questions to the director, but no answers or remedies have been offered. Chairman Gulley asked what overtime should be running; Ms. Thomas will be gathering those figures for the next meeting.

No other concerns were noted.

4. Budget Amendments

| | | |
|--------------------|----------------------------|------------------|
| 2023-101-18 | Clean Up – Overtime | \$ 62,928 |
|--------------------|----------------------------|------------------|

Clean up entry for several departments. Funding from overage in Property Tax to appropriate to overtime in Mayor's Office and Jail due to staffing issues throughout the year. Also using \$2,700 towards the Planning office for Public Notice signs as directed by Ordinance 269-2023-06.

Moving funding from unused Courtroom Security Salaries to cover overtime in the Sheriff's office.

Moving funding from Animal Shelter vehicle repairs to cover overtime in the Animal Shelter.

Sheriff Russell noted that his overtime is due to inmate runs from other counties and the manpower needed to do these transfers. The Committee asked for a breakdown of these expenses to gain a better understanding.

Motion to recommend BA 101-18 to the full Commission by Ford; second by Dennis.

MOTION APPROVED
voice vote w/o opposition

2023-101-19 Rescue Equipment \$ 31,500

Rescue Chief Daniel Harris and EMA/EMS Director Matt Batey are requesting the unused funding from the deputy chief position be moved to the Rescue department to buy personal protective equipment. Commissioner Chris Gregory contacted Director Batey for clarification and was told it was for extrication equipment.

Motion to deny BA 101-19 due to lack of breakdown or information by Ford; second by TB Gregory.

MOTION APPROVED
voice vote w/o opposition

BA 101-19 moves on to the full Commission without a favorable recommendation.

2023-101-20G Mental Health Transportation Grant \$ 29,860

Appropriating funding received from the Mental Health Transportation Grant towards the Sheriff Department to assist with the transport of patients.

Motion to recommend BA 101-20G to the full Commission by TB Gregory; second by Atwood

MOTION APPROVED
voice vote w/o opposition

2023-118-02 EMS – Overtime \$ 100,000

Overtime is overdrawn. Pulling funding from overage in Property Taxes and unstaffed Medical Personnel lines to cover overtime expenses for Ambulance staff. Discussion included having the director present at meetings to discuss the recurring expense. The Emergency Services Committee had been told that EMS was operating at full staff, however staff members keep leaving the department.

Motion to recommend BA 118-02 to the full Commission by TB Gregory; second by Atwood

MOTION APPROVED
voice vote | 4 yes 1 no

2023-141-07G Innovative Schools Model Grant \$ 1,500,000

Appropriating funding for the Innovative Schools Model Grant (ISM) to support career technical education for 3 years.

Motion to recommend BA 141-07G to the full Commission by Atwood; second by Ford

MOTION APPROVED
voice vote w/o opposition

5. Other Discussion

- A. **Budget Hearing Dates** Budget hearings have been scheduled for May 2-4 and May 9-11 at the Community Center. Hard copies will be distributed to committee members in the next week or two. Mayor and Ms. Thomas are still meeting with department heads to iron out details.

6. Public Comment
- No comments

7. Adjourn: Due to the meeting running into the allotted time for the Commission Work Session, a motion to adjourn was made by Atwood; seconded by Ford.
Adjourned at 7:08 pm

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

April 30, 2023

| ACCT FUNC | DECRPTION | Beginning Fiscal Year Balance | YTD Debits | YTD Credits | Ending Balance | | |
|----------------|------------------------------|-------------------------------|-----------------------|-----------------------|-----------------------------|------|-------------------------|
| 999-11120 | CASH ON HAND | 7,855.49 | 20,073,799.98 | 20,062,574.94 | 19,080.53 | | |
| 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 | 7,458,175.51 | 17,220,335.21 | 15,169,166.72 | 9,509,344.00 | | |
| 999-11130- 210 | 1ST NATIONAL BANK 7871 | 940,000.00 | - | - | 940,000.00 | | |
| 999-11130- 22 | 1ST NATIONAL BANK PAYROLL T/ | - | 2,592,124.59 | 2,523,106.11 | 69,018.48 | | |
| 999-11130- 23 | 1ST NATIONAL BANK OTHER AGEI | 111,258.62 | 262.68 | 17,440.69 | 94,080.61 | | |
| 999-11130- 30 | WILSON BANK & TRUST 0551 | 6,900,037.62 | 29,426,634.49 | 25,961,696.70 | 10,364,975.41 | | |
| 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 | - | 2,270,156.76 | 2,270,156.76 | - | | |
| 999-11130- 32 | WBT/HARTS/TROUS RETIREME | 13,665.18 | 1,272,861.08 | 1,277,409.28 | 9,116.98 | | |
| 999-11130- 33 | WBT CCA CORECIVIC | 236,989.83 | 52,055,410.10 | 52,292,399.93 | - | | |
| 999-11410 | ACCOUNTS RECEIVABLE | 736.00 | 395,166.82 | 394,908.00 | 994.82 | | |
| 999-14310 | UNDISTRIBUTED WARRANTS | - | 85,357,919.41 | 85,357,919.41 | - | | |
| | TOTAL ASSETS | 18,022,718.25 | 210,714,671.12 | 205,376,778.54 | 23,360,610.83 | | |
| | | | | | Cash Balance | | |
| | | | | | - NOT FUND BALANCE - | | |
| 995-21500- 101 | COUNTY GENERAL | 4,176,302.87 | 8,158,361.44 | 9,500,509.01 | 5,518,450.44 | -101 | COUNTY GENERAL |
| 999-21500- 111 | URBAN SERVICE FUND | 1,794,708.38 | 907,265.56 | 1,277,591.91 | 2,165,034.73 | -111 | URBAN SERVICE FUND |
| 999-21500- 116 | SOLID WASTE | 1,186,187.00 | 612,677.16 | 648,596.52 | 1,222,106.36 | -116 | SOLID WASTE |
| 999-21500- 118 | HARTS/TROUS COUNTY AMBUL | 439,536.64 | 1,158,466.07 | 1,292,117.14 | 573,187.71 | -118 | AMBULANCE |
| 999-21500- 121 | SPECIAL PURPOSE | 236,989.83 | 52,292,399.93 | 52,055,410.10 | - | -121 | CORECIVIC - TTCC |
| 999-21500- 122 | TROUSDALE COUNTY DRUG | 79,887.18 | 19,306.06 | 9,812.27 | 70,393.39 | -122 | COUNTY DRUG |
| 999-21500- 127 | AMER RESQ FUND - GENERAL | 70,560.19 | 6,006.52 | 1,150,049.82 | 1,214,603.49 | -127 | ARPA - GENERAL |
| 999-21500- 128 | AMER RESQ FUND - URBAN | 1,642,429.68 | 1,368,181.95 | 1,684,124.05 | 1,958,371.78 | -128 | ARPA - URBAN |
| 999-21500- 131 | COUNTY HIGHWAY | 1,537,649.03 | 1,633,456.86 | 1,746,601.10 | 1,650,793.27 | -131 | COUNTY HIGHWAY |
| 999-21500- 141 | PUBLIC SCHOOL | 4,398,473.44 | 10,281,932.52 | 12,152,896.85 | 6,269,437.77 | -141 | PUBLIC SCHOOL |
| 999-21500- 142 | SCHOOL FEDERAL PROJECTS | 335,706.91 | 1,929,801.92 | 1,711,318.56 | 117,223.55 | -142 | SCHOOL FEDERAL PROJECTS |
| 999-21500- 143 | CENTRAL CAFETERIA | 582,137.68 | 932,243.60 | 987,745.82 | 637,639.90 | -143 | CENTRAL CAFETERIA |
| 999-21500- 151 | DEBT SERVICE | 799,367.05 | 601,571.30 | 729,149.64 | 926,945.39 | -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 | 17,443.32 | 262.68 | 94,056.12 | | |
| 999-21500- 363 | 15th JD DRUG TASK FORCE | 335,472.33 | 188,525.64 | 367,032.76 | 513,979.45 | -363 | DTF |
| 999-21500- 364 | DISTRICT ATTONERY GENERA | 27,714.82 | 24,220.48 | 20,995.43 | 24,489.77 | | |
| 999-21500- 920 | UNEMPLOYMENT-DUE TO STAT | - | 4,244.31 | 4,244.31 | - | | |
| 999-21500- 921 | PAYROLL TAXES | - | 2,530,894.30 | 2,599,912.78 | 69,018.48 | | |
| 999-21500- 922 | METRO GOVT INSURANCE | - | 687,415.45 | 687,415.45 | - | | |
| 999-21500- 923 | RETIREMENT CONTRIBUTIONS | 13,604.22 | 1,277,409.28 | 1,272,848.83 | 9,043.77 | | |
| 999-21500- 931 | TEACHER INSURANCE | 9,276.85 | 1,446,744.60 | 1,444,619.00 | 7,151.25 | | |
| 999-22200 | OTHER DEFERRED REVENUE | - | 5,616.80 | 5,616.80 | - | | |
| 999-28310 | UNDISTRIBUTED TAXES | - | 10,552.90 | 10,552.90 | - | | |
| 999-29900 | FEE/COMMISSION ACCOUNT | - | 215,597.13 | 215,597.13 | - | | |
| | TOTAL LIABILITIES | 18,022,718.25 | 86,537,187.26 | 91,875,079.84 | 23,360,610.83 | | |
| | TOTAL COUNTY TRUSTEE | | 297,251,858.38 | 297,251,858.38 | - | | |

Comparison

MAR 2022 / MAR 2023

| | Property Tax | | Revenues | | Expenses | |
|-----|---------------------|---------------|-----------------|---------------|-----------------|---------------|
| | <u>Apr 22</u> | <u>Apr 23</u> | <u>Apr 22</u> | <u>Apr 23</u> | <u>Apr 22</u> | <u>Apr 23</u> |
| 101 | 104.1% | 104.7% | 92.3% | 92.4% | 68.1% | 63.9% |
| 111 | 102.2% | 103.7% | 79.6% | 97.3% | 45.4% | 60.6% |
| 116 | 104.4% | 105.8% | 101.4% | 95.4% | 62.4% | 62.5% |
| 118 | 104.4% | 105.9% | 85.9% | 96.5% | 66.3% | 73.0% |
| 131 | 104.1% | 105.9% | 79.3% | 81.6% | 55.6% | 54.8% |
| 151 | 97.3% | 105.9% | 95.9% | 97.5% | 41.8% | 68.4% |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

101 General Fund

10th Month 83.3%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|-----------------|---|---------------|---------------|------------------------|
| Revenues | | | | <i>Actual/Budget</i> |
| 40110 | Current Property Tax | 2,860,362 | 2,994,865 | 104.7% |
| 40115 | Discount On Property Tax | (50,000) | (36,215) | 72.4% |
| 40120 | Trustee's Collections - Prior Year | 80,000 | 60,934 | 76.2% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 60,000 | 24,497 | 40.8% |
| 40140 | Interest And Penalty | 10,000 | 10,178 | 101.8% |
| 40161 | Payments In Lieu Of Taxes - T. V. A. | 10,000 | 24,564 | 245.6% |
| 40163 | Payments In Lieu Of Taxes - Other <i>(June)</i> | 8,700 | - | - |
| 40210 | Local Option Sales Tax <i>Runs a month behind</i> | 900,000 | 748,604 | 83.2% |
| 40220 | Hotel/Motel Tax | 3,000 | 1,972 | 65.7% |
| 40230 | Local Amusement Tax | 100 | 81 | 81.4% |
| 40250 | Litigation Tax - General | 25,000 | 22,886 | 91.5% |
| 40260 | Litigation Tax - Special Purpose | 60,000 | 63,722 | 106.2% |
| 40270 | Business Tax <i>(due date April 15, shows in May)</i> | 60,000 | 42,128 | 70.2% |
| 40275 | Mixed Drink Tax | 6,000 | 7,325 | 122.1% |
| 40285 | Adequate Facilities/Development Tax | 140,000 | 139,356 | 99.5% |
| 40290 | Other County Local Option Taxes <i>(May)</i> | 8,000 | - | - |
| 40320 | Bank Excise Tax | 100,000 | 84,439 | 84.4% |
| 40330 | Wholesale Beer Tax | 160,000 | 106,525 | 66.6% |
| 41140 | Cable TV Franchise <i>(Jan / June)</i> | 6,000 | 2,406 | 40.1% |
| 41520 | Building Permits | 140,000 | 99,171 | 70.8% |
| 41590 | Other Permits | 100 | 240 | 240.0% |
| 42110 | Fines | 200 | 285 | 142.5% |
| 42120 | Officers Costs | 1,500 | 710 | 47.3% |
| 42190 | Data Entry Fee Circuit Court | 500 | 227 | 45.3% |
| 42310 | Fines | 10,000 | 7,472 | 74.7% |
| 42320 | Officers Costs | 26,500 | 19,915 | 75.2% |
| 42330 | Games And Fish Fines | 100 | 23 | 22.5% |
| 42350 | Jail Fees | 4,000 | 2,442 | 61.0% |
| 42380 | DUI Treatment Fines | 2,000 | 2,280 | 114.0% |
| 42390 | Data Entry Fee - General Sessions | 6,000 | 5,091 | 84.8% |
| 42391 | Courtroom Security Fee | 25,000 | 22,374 | 89.5% |
| 42410 | Fines | 100 | 76 | 76.0% |
| 42420 | Officers Costs | 500 | 299 | 59.9% |
| 42480 | Juvenile Court: DUI Treatment Fines | 1,500 | - | - |
| 42490 | Data Entry Fee - Juvenile Court | 50 | 23 | 45.6% |
| 42520 | Officers Costs | 850 | 1,081 | 127.1% |
| 42530 | Data Entry - Chancery Court | 800 | 430 | 53.8% |
| 42810 | Fines | 500 | - | - |
| 42910 | Proceeds from Confiscated Property | - | 43,531 | |
| 42990 | Other Fines, Forfeitures, and Penalties | - | 180 | |

Hartsville / Trousdale Co Government

Summary Financial Statement

April 2023

101 General Fund

10th Month 83.3%

| | | YearToDate | | |
|---------|---|------------|---------|-------------|
| Account | Description | Budget | Actual | % of Budget |
| 43140 | Zoning Studies | 500 | 2,700 | 540.0% |
| 43190 | Other General Service Charges | - | 407 | |
| 43350 | Copy Fees | 250 | 386 | 154.6% |
| 43370 | Telephone Commissions | 18,000 | 24,790 | 137.7% |
| 43383 | Title and Registration Fees | 897 | 6,909 | |
| 43392 | Data Processing Fee -Register | 4,500 | 3,096 | 68.8% |
| 43394 | Data Processing Fee - Sheriff | 150 | 139 | 92.5% |
| 43395 | Sexual Offender Registration Fee- | 1,800 | 1,950 | 108.3% |
| 43396 | Data Processing Fee - County Clerk | 1,000 | 678 | 67.8% |
| 43399 | Vehicle Insurance Coverage and | 600 | 540 | 90.0% |
| 44110 | Investment Income | 40,000 | 103,194 | 258.0% |
| 44120 | Lease/Rentals | 16,500 | 13,852 | 84.0% |
| 44131 | Commissary Sales | 5,000 | 7,981 | 159.6% |
| 44135 | Sale Of Gasoline | 15,000 | 11,570 | 77.1% |
| 44150 | Animal Shelter Adoptions | - | 5,490 | |
| 44170 | Miscellaneous Refunds | - | 12 | |
| 44560 | Damages Recovered from Individuals | - | 183 | |
| 44570 | Animal Shelter Donations | - | 4,121 | |
| 44990 | Other Local Revenues | 12,000 | 16,926 | 141.0% |
| 45510 | County Clerk | 115,000 | 78,184 | 68.0% |
| 45520 | Circuit Court Clerk | 20,000 | 10,495 | 52.5% |
| 45540 | General Sessions Court Clerk | 70,000 | 69,935 | 99.9% |
| 45550 | Clerk And Master | 35,000 | 27,408 | 78.3% |
| 45580 | Register | 45,000 | 45,855 | 101.9% |
| 45590 | Sheriff | 8,000 | 5,684 | 71.1% |
| 45610 | Trustee | 230,000 | 213,986 | 93.0% |
| 46110 | Juvenile Services Program | 9,000 | 4,500 | 50.0% |
| 46140 | Aging Programs / Senior Center Grants | 61,913 | 27,653 | 44.7% |
| 46190 | Other General Government Grants | 17,500 | 22,010 | 125.8% |
| 46210 | Law Enforcement Training Programs | 16,800 | 11,200 | 66.7% |
| 46220 | Drug Control Grants | - | 2,400 | #DIV/0! |
| 46290 | Other Public Safety Grants - <i>Mental Health Transport</i> | 29,860 | 41,260 | |
| 46310 | Health Department Programs | 7,700 | - | - |
| 46390 | Other Health And Welfare Grants | 601,400 | 1,210 | 0.2% |
| 46430 | Litter Program | 44,200 | 15,980 | 36.2% |
| 46810 | Flood Control | - | - | |
| 46820 | Income Tax | 19,000 | - | - |
| 46830 | Beer Tax | 19,000 | 20,443 | 107.6% |
| 46835 | Vehicle Certificate Of Title | 6,000 | 4,381 | 73.0% |
| 46845 | Opiod Settlement Funds | - | 85,878 | |
| 46852 | State Revenue Sharing - | 20,000 | 15,179 | 75.9% |

Hartsville / Trousdale Co Government

Summary Financial Statement

April 2023

101 General Fund

10th Month 83.3%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|------------------|------------------|--------------|
| 46855 | State Shared Sports Gaming Privilege | - | 13,298 | |
| 46870 | Emergency Hospital - Prisoners | - | 382 | |
| 46915 | Contracted Prisoner Board | 200,000 | 178,432 | 89.2% |
| 46960 | Registrar's Salary Supplement | 15,164 | 11,373 | 75.0% |
| 46990 | Other State Revenues | 1,240 | 1,361 | 109.7% |
| 47235 | Homeland Security Grants | 5,031 | 5,031 | 100.0% |
| 47302 | CARES Act Funding | 28,000 | 11,250 | 40.2% |
| 47620 | Police Service (Lake Area) | 5,500 | 2,820 | 51.3% |
| 47715 | Tax Credit Bond Rebate | 115,000 | 115,343 | 100.3% |
| 47990 | Other Direct Federal Revenue | - | 400 | |
| 48130 | Contributions - <i>Library / Resque Squad</i> | - | 3,844 | |
| 48130 | Contributions - ARPA transfers | 1,220,000 | 1,220,000 | 100.0% |
| 48140 | Contracted Services | 5,000 | 2,610 | 52.2% |
| 48610 | Donations | 9,000 | 7,938 | 88.2% |
| 48610 | Donations - <i>MuttNation Grant (Animal Shelter)</i> | 1,000 | 1,000 | |
| 49700 | Insurance Recovery | 1,062 | 187,386 | 17644.6% |
| Total Revenues | | 7,764,929 | 7,175,147 | 92.4% |

Expenditures

| | | | | |
|-------|---------------------------------------|-----------|-----------|-------|
| 51100 | County Commission | 112,985 | 47,891 | 42.4% |
| 51220 | Beer Board | 1,791 | 602 | 33.6% |
| 51300 | County Mayor/Executive | 368,280 | 264,104 | 71.7% |
| 51400 | County Attorney | 77,000 | 56,200 | 73.0% |
| 51500 | Election Commission | 150,152 | 127,054 | 84.6% |
| 51600 | Register Of Deeds | 151,164 | 117,362 | 77.6% |
| 51720 | Planning | 138,756 | 102,874 | 74.1% |
| 51800 | County Buildings | 258,928 | 219,670 | 84.8% |
| 51900 | Other General Administration | 11,000 | - | - |
| 51910 | Preservation Of Records | 4,750 | 4,146 | 87.3% |
| 52300 | Property Assessor's Office | 180,361 | 119,145 | 66.1% |
| 52400 | County Trustee's Office | 161,513 | 127,037 | 78.7% |
| 52500 | County Clerk's Office | 185,777 | 142,186 | 76.5% |
| 52600 | Data Processing | 132,180 | 92,719 | 70.1% |
| 53100 | Circuit Court | 220,569 | 164,935 | 74.8% |
| 53300 | General Sessions Court | 133,095 | 104,036 | 78.2% |
| 53400 | Chancery Court | 148,160 | 116,723 | 78.8% |
| 53700 | Judicial Commissioners | 41,658 | 33,059 | 79.4% |
| 53920 | Courtroom Security | 115,348 | 46,602 | 40.4% |
| 54110 | Sheriff's Department | 1,959,900 | 1,533,288 | 78.2% |
| 54150 | Drug Enforcement | 80,202 | 62,559 | 78.0% |
| 54160 | Administration Of The Sexual Offender | 4,400 | 3,048 | 69.3% |

Hartsville / Trousdale Co Government

Summary Financial Statement

April 2023

101 General Fund

10th Month 83.3%

YearToDate

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|--|------------------|------------------|--------------------|
| 54210 | Jail | 1,405,103 | 1,001,338 | 71.3% |
| 54220 | Workhouse | 103,921 | 77,368 | 74.4% |
| 54240 | Juvenile Services | 53,780 | 38,206 | 71.0% |
| 54310 | Fire Prevention And Control | 124,177 | 92,502 | 74.5% |
| 54420 | Rescue Squad | 85,424 | 30,962 | 36.2% |
| 54490 | Other Emergency Management | 101,231 | 66,782 | 66.0% |
| 54510 | Inspection And Regulation | 1,500 | 339 | 22.6% |
| 54610 | County Coroner/Medical Examiner | 39,000 | 13,575 | 34.8% |
| 55110 | Local Health Center | 32,589 | 24,513 | 75.2% |
| 55120 | Animal Shelter | 104,207 | 67,042 | 64.3% |
| 55170 | Alcohol And Drug Programs | 8,980 | 1,487 | 16.6% |
| 55720 | Litter Grant | 44,200 | 27,571 | 62.4% |
| 56100 | Senior Citizens Center | 60,657 | 28,813 | 47.5% |
| 56300 | Senior Citizens Assistance | 122,648 | 93,829 | 76.5% |
| 56500 | Libraries | 155,837 | 118,502 | 76.0% |
| 56700 | Parks And Fair Boards | 248,337 | 137,314 | 55.3% |
| 57100 | Agricultural Extension Service | 70,216 | 48,102 | 68.5% |
| 57500 | Soil Conservation | 23,287 | 23,287 | 100.0% |
| 58190 | Other Economic And Community | 63,000 | 33,351 | 52.9% |
| 58300 | Veteran's Services | 22,872 | 11,024 | 48.2% |
| 58400 | Other Charges <i>insurance premiums, workers comp, fuel charges</i> | 391,410 | 335,747 | 85.8% |
| 58600 | Employee Benefits | 5,500 | - | - |
| 58900 | Miscellaneous <i>includes contributions to non profits</i> | 46,500 | 35,907 | 77.2% |
| 91150 | Capital Project Park Grant | 1,200,000 | 31,615 | 2.6% |
| 99100 | Transfers Out | 122,316 | 100,076 | 81.8% |
| Total Expenditures | | 9,274,661 | 5,924,490 | 63.9% |

| | <i>Budgeted</i> | <i>Actual (to date)</i> | |
|--------------------------------------|------------------------|--------------------------------|------------------|
| <i>Fund Balance - July 1</i> | 3,985,828 | 3,985,828 | |
| <i>Total Revenues</i> | 7,764,929 | 7,175,147 | |
| <i>Total Expenditures</i> | 9,274,661 | 5,924,490 | |
| <i>Fund Balance - June 30</i> | 2,476,096 | 5,236,485 | 1,250,657 |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

111 Urban Services

10th Month 83.3%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|------------------|------------------|------------------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 452,735 | 469,419 | 103.7% |
| 40115 | Discount On Property Tax | (5,500) | (4,766) | 86.7% |
| 40120 | Trustee's Collections - Prior Year | 20,000 | 12,974 | 64.9% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 10,000 | 10,066 | 100.7% |
| 40140 | Interest And Penalty | 4,000 | 2,271 | 56.8% |
| 40290 | Other County Local Option Taxes <i>(May)</i> | 35,000 | - | - |
| 40390 | Other Statutory Local Taxes | 65,000 | 60,904 | 93.7% |
| 41140 | Cable TV Franchise <i>(March)</i> | 18,000 | 18,792 | 104.4% |
| 41520 | Building Permits | 40,000 | 85,779 | 214.4% |
| 43107 | Residential Waste Collection Charge | 230,000 | 176,869 | 76.9% |
| 44130 | Sale Of Materials And Supplies | 500 | 700 | 140.0% |
| 46210 | Law Enforcement Training Programs | 2,400 | 2,400 | 100.0% |
| 46840 | Alcoholic Beverage Tax | 25,000 | 22,253 | 89.0% |
| 46970 | State Shared Sales Tax - Cities | 230,000 | 238,755 | 103.8% |
| Total Revenues | | 1,127,135 | 1,096,415 | 97.3% |

Expenditures

| | | | | |
|---------------------------|--|------------------|----------------|--------------|
| 54110 | Sheriff's Department | 583,470 | 430,605 | 73.8% |
| 54310 | Fire Prevention And Control | 9,500 | 3,917 | 41.2% |
| 55731 | Waste Pickup | 358,519 | 210,343 | 58.7% |
| 56900 | Other Social, Cultural And Recreational <i>July 4th Fireworks</i> | 5,000 | 2,750 | 55.0% |
| 58400 | Other Charges | 243,700 | 189,600 | 77.8% |
| 58600 | Employee Benefits | 2,250 | 2,125 | 94.4% |
| 62000 | Highway And Bridge Maintenance | 100,000 | 22,003 | 22.0% |
| 91150 | Social, Cultural And Recreation | 40,000 | 5,063 | 12.7% |
| 91200 | Highway & Street Capital Projects | 87,475 | - | - |
| Total Expenditures | | 1,429,914 | 866,407 | 60.6% |

| | <u>Budgeted</u> | <u>Actual (to date)</u> | |
|--------------------------------------|------------------|-------------------------|----------------|
| <i>Fund Balance - July 1</i> | 1,722,497 | 1,722,497 | |
| <i>Total Revenues</i> | 1,127,135 | 1,096,415 | |
| <i>Total Expenditures</i> | 1,429,914 | 866,407 | |
| <i>Fund Balance - June 30</i> | 1,419,718 | 1,952,505 | 230,008 |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

116 Solid Waste / Sanitation

10th Month 83.3%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|----------------|----------------|--------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 356,930 | 377,809 | 105.8% |
| 40115 | Discount On Property Tax | (8,000) | (4,572) | 57.1% |
| 40120 | Trustee's Collections - Prior Year | 15,000 | 11,525 | 76.8% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 5,000 | 4,635 | 92.7% |
| 40140 | Interest And Penalty | 2,700 | 1,869 | 69.2% |
| 40270 | Business Tax | 15,000 | 5,318 | 35.5% |
| 43106 | Commercial And Industrl Waste Coll | 220,000 | 167,200 | 76.0% |
| 44145 | Sale Of Recycled Materials <i>(scrap metal, cardboard)</i> | 35,000 | 48,020 | 137.2% |
| 46990 | Other State Revenues | 5,000 | 5,123 | 102.5% |
| Total Revenues | | 646,630 | 616,927 | 95.4% |

Expenditures

| | | | | |
|---------------------------|--|----------------|----------------|--------------|
| 55732 | Convenience Centers | 550,026 | 332,188 | 60.4% |
| 55751 | Recycling Center | 63,540 | 56,637 | 89.1% |
| 55759 | Other Waste Disposal | 225,000 | 135,606 | 60.3% |
| 55770 | Postclosure Care Costs <i>(Landfill)</i> | 28,000 | 13,493 | 48.2% |
| 58400 | Other Charges | 46,000 | 32,745 | 71.2% |
| Total Expenditures | | 912,566 | 570,668 | 62.5% |

| | <u>Budgeted</u> | <u>Actual (to date)</u> | |
|-------------------------------------|-----------------|-------------------------|---------------|
| <i>Fund Balance - July 1</i> | 1,171,002 | 1,171,002 | |
| <i>Total Revenues</i> | 646,630 | 616,927 | |
| <i>Total Expenditures</i> | 912,566 | 570,668 | |
| <i>Fund Blance - June 30</i> | 905,066 | 1,217,260 | 46,258 |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

118 Ambulance Service

10th Month 83.3%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|------------------|------------------|----------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 746,473 | 790,884 | 105.9% |
| 40115 | Discount On Property Tax | (8,000) | (9,561) | 119.5% |
| 40120 | Trustee's Collections - Prior Year | 12,000 | 11,530 | 96.1% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 5,000 | 4,621 | 92.4% |
| 40140 | Interest And Penalty | 3,000 | 1,992 | 66.4% |
| 40270 | Business Tax | 12,000 | 11,121 | 92.7% |
| 43120 | Patient Charges | 500,000 | 414,946 | 83.0% |
| 44110 | Investment Income | - | 36 | |
| Total Revenues | | 1,270,473 | 1,225,569 | 96.5% |

Expenditures

| | | | | |
|---------------------------|-----------------------------|------------------|------------------|--------------|
| 55130 | Ambulance/Emergency Medical | 1,434,938 | 1,047,680 | 73.0% |
| Total Expenditures | | 1,434,938 | 1,047,680 | 73.0% |

| | <u>Budgeted</u> | <u>Actual (to date)</u> | |
|-------------------------------|-----------------|-------------------------|----------------|
| <i>Fund Balance - July 1</i> | 410,469 | 410,469 | |
| <i>Total Revenues</i> | 1,270,473 | 1,225,569 | |
| <i>Total Expenditures</i> | 1,434,938 | 1,047,680 | |
| <i>Fund Balance - June 30</i> | 246,004 | 588,358 | 177,889 |

Hartsville-Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 April 2023

Fund : 118 Ambulance Service

| Account Number | Account Description | Budget Amount | Budget Amendments | Amended Budget | Month-to-Date Expenditures | Year-to-Date Expenditures | Outstanding Encumbrances | Unencumbered Balance | % Of Budget Exp |
|----------------|---|---------------|-------------------|----------------|----------------------------|---------------------------|--------------------------|----------------------|-----------------|
| 50000 | General Government | | | | | | | | |
| 55000 | Public Health And Welfare | | | | | | | | |
| 55130 | Ambulance/Emergency Medical Services | | | | | | | | |
| 131 | Medical Personnel | (520,000.00) | 70,000.00 | (450,000.00) | 32,078.16 | 277,186.53 | 0.00 | (172,813.47) | 61.60% |
| 147 | Truck Drivers | (57,074.00) | 27,776.00 | (29,298.00) | 0.00 | 29,298.00 | 0.00 | 0.00 | 100.00% |
| 162 | Clerical Personnel | (37,374.00) | 0.00 | (37,374.00) | 2,875.20 | 27,397.60 | 0.00 | (9,976.40) | 73.31% |
| 187 | Overtime Pay | (300,000.00) | (106,690.00) | (406,690.00) | 28,605.75 | 360,182.46 | 0.00 | (46,507.54) | 88.56% |
| 201 | Social Security | (56,696.00) | (7,453.00) | (64,149.00) | 3,780.75 | 41,762.28 | 0.00 | (22,386.72) | 65.10% |
| 204 | State Retirement | (53,770.00) | (6,891.00) | (60,661.00) | 0.00 | 27,345.46 | 0.00 | (33,315.54) | 45.08% |
| 207 | Medical Insurance | (126,480.00) | 0.00 | (126,480.00) | 8,820.00 | 69,574.00 | 0.00 | (56,906.00) | 55.01% |
| 212 | Employer Medicare | (13,259.00) | (1,742.00) | (15,001.00) | 3,611.71 | 12,494.57 | 0.00 | (2,506.43) | 83.29% |
| 306 | Bank Charges | (625.00) | 0.00 | (625.00) | 47.36 | 464.85 | 0.00 | (160.15) | 74.38% |
| 307 | Communication | (7,000.00) | 0.00 | (7,000.00) | 1,014.51 | 4,451.24 | 0.00 | (2,548.76) | 63.59% |
| 312 | Contracts With Private Agencies | (12,000.00) | (5,000.00) | (17,000.00) | 160.50 | 13,000.22 | 0.00 | (3,999.78) | 76.47% |
| 317 | Data Processing Services | (800.00) | 0.00 | (800.00) | 0.00 | 578.00 | 0.00 | (222.00) | 72.25% |
| 320 | Dues And Memberships | (500.00) | 0.00 | (500.00) | 0.00 | 0.00 | 0.00 | (500.00) | 0.00% |
| 322 | Evaluation And Testing | (800.00) | 0.00 | (800.00) | 404.00 | 1,000.00 | 58.00 | 258.00 | 132.25% |
| 332 | Legal Notices, Recording And Court Cost | (80.00) | 0.00 | (80.00) | 0.00 | 11.00 | 0.00 | (69.00) | 13.75% |
| 333 | Licenses | (1,500.00) | 0.00 | (1,500.00) | 1,618.14 | 1,618.14 | 0.00 | 118.14 | 107.88% |
| 335 | Maintenance And Repair Services-Buildir | (10,000.00) | 0.00 | (10,000.00) | 0.00 | 3,400.00 | 0.00 | (6,600.00) | 34.00% |
| 336 | Maintenance And Repair Services-Equipr | (2,500.00) | 0.00 | (2,500.00) | 0.00 | 2,868.29 | 0.00 | 368.29 | 114.73% |
| 337 | Maintenance And Repair Services-Office | (300.00) | 0.00 | (300.00) | 0.00 | 0.00 | 0.00 | (300.00) | 0.00% |
| 338 | Maintenance And Repair Services-Vehick | (25,000.00) | 0.00 | (25,000.00) | 844.08 | 5,658.83 | 6,022.71 | (13,318.46) | 46.73% |
| 347 | Pest Control | (480.00) | 0.00 | (480.00) | 0.00 | 160.00 | 0.00 | (320.00) | 33.33% |
| 348 | Postal Charges | (700.00) | 0.00 | (700.00) | 0.00 | 619.50 | 0.00 | (80.50) | 88.50% |
| 349 | Printing, Stationery And Forms | (700.00) | 0.00 | (700.00) | 0.00 | 0.00 | 0.00 | (700.00) | 0.00% |
| 351 | Rentals | (3,500.00) | 0.00 | (3,500.00) | 230.08 | 2,368.56 | 0.00 | (1,131.44) | 67.67% |
| 353 | Towing Services | (100.00) | 0.00 | (100.00) | 0.00 | 65.00 | 0.00 | (35.00) | 65.00% |
| 355 | Travel | (1,000.00) | 0.00 | (1,000.00) | 0.00 | 324.00 | 108.00 | (568.00) | 43.20% |
| 399 | Other Contracted Services | (1,000.00) | 0.00 | (1,000.00) | 75.40 | 762.67 | 0.00 | (237.33) | 76.27% |
| 410 | Custodial Supplies | (1,500.00) | 0.00 | (1,500.00) | 74.51 | 1,355.11 | 42.99 | (101.90) | 93.21% |
| 413 | Drugs And Medical Supplies | (35,000.00) | 0.00 | (35,000.00) | 685.57 | 27,779.35 | 7,909.60 | 688.95 | 101.97% |
| 415 | Electricity | (6,000.00) | 0.00 | (6,000.00) | 0.00 | 3,809.63 | 0.00 | (2,190.37) | 63.49% |
| 425 | Gasoline | (20,000.00) | 0.00 | (20,000.00) | 1,279.11 | 15,332.99 | 0.00 | (4,667.01) | 76.66% |
| 434 | Natural Gas | (4,000.00) | 0.00 | (4,000.00) | 426.95 | 3,714.82 | 0.00 | (285.18) | 92.87% |
| 435 | Office Supplies | (1,500.00) | 0.00 | (1,500.00) | 0.00 | 648.44 | 0.00 | (851.56) | 43.23% |

Hartsville-Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 April 2023

Fund : 118 Ambulance Service

| Account Number | Account Description | Budget Amount | Budget Amendments | Amended Budget | Month-to-Date Expenditures | Year-to-Date Expenditures | Outstanding Encumbrances | Unencumbered Balance | % Of Budget Exp |
|------------------------|---|-----------------------|--------------------|-----------------------|----------------------------|---------------------------|--------------------------|----------------------|-----------------|
| 50000 | General Government | | | | | | | | |
| 55000 | Public Health And Welfare | | | | | | | | |
| 55130 | Ambulance/Emergency Medical Services | | | | | | | | |
| 451 | Uniforms | (8,000.00) | 0.00 | (8,000.00) | 975.50 | 3,138.16 | 3,306.94 | (1,554.90) | 80.56% |
| 454 | Water And Sewer | (2,500.00) | 0.00 | (2,500.00) | 0.00 | 1,437.21 | 0.00 | (1,062.79) | 57.49% |
| 499 | Other Supplies And Materials | 0.00 | 0.00 | 0.00 | 0.00 | 276.54 | 0.00 | 276.54 | 100.00% |
| 506 | Liability Insurance | (17,000.00) | 0.00 | (17,000.00) | 0.00 | 14,833.54 | 0.00 | (2,166.46) | 87.26% |
| 510 | Trustee's Commission | (21,000.00) | 0.00 | (21,000.00) | 653.40 | 20,803.55 | 0.00 | (196.45) | 99.06% |
| 513 | Workman's Compensation Insurance | (33,000.00) | 0.00 | (33,000.00) | 0.00 | 29,451.64 | 0.00 | (3,548.36) | 89.25% |
| 524 | In Service/Staff Development | (5,000.00) | 0.00 | (5,000.00) | 140.00 | 3,173.76 | 0.00 | (1,826.24) | 63.48% |
| 530 | Fines, Assessments, And Penalties | (15,200.00) | 0.00 | (15,200.00) | 0.00 | 18,084.13 | 0.00 | 2,884.13 | 118.97% |
| 599 | Other Charges | (1,000.00) | 0.00 | (1,000.00) | 64.77 | 1,588.03 | 0.00 | 588.03 | 158.80% |
| 719 | Office Equipment | (1,000.00) | 0.00 | (1,000.00) | 0.00 | 2,213.78 | 0.00 | 1,213.78 | 221.38% |
| Total 55130 | Ambulance/Emergency | (1,404,938.00) | (30,000.00) | (1,434,938.00) | 88,465.45 | 1,030,231.88 | 17,448.24 | (387,257.88) | 73.01% |
| Total 55000 | Public Health And Welfare | (1,404,938.00) | (30,000.00) | (1,434,938.00) | 88,465.45 | 1,030,231.88 | 17,448.24 | (387,257.88) | 73.01% |
| Total 50000 | General Government | (1,404,938.00) | (30,000.00) | (1,434,938.00) | 88,465.45 | 1,030,231.88 | 17,448.24 | (387,257.88) | 73.01% |
| Total For Fund: | 118 | (1,404,938.00) | (30,000.00) | (1,434,938.00) | 88,465.45 | 1,030,231.88 | 17,448.24 | (387,257.88) | 73.01% |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

121 Special Fund / CCA / CoreCivic

10th Month 83.3%

Pass-thru account

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|---------------------------|-------------------|-------------------|----------------|
| Revenues | | | | |
| 46915 | Contracted Prisoner Board | 69,852,713 | 43,522,963 | 62.3% |
| Total Revenues | | 69,852,713 | 43,522,963 | 62.3% |

Expenditures

| | | | | |
|---------------------------|---------------------|-------------------|-------------------|--------------|
| 54900 | Other Public Safety | 69,852,713 | 43,522,963 | 62.3% |
| Total Expenditures | | 69,852,713 | 43,522,963 | 62.3% |

Rec'd/Paid

| | | |
|-----------------------|-----------|------------|
| <i>July 2022</i> | 5,834,259 | 5,834,259 |
| <i>August 2022</i> | 4,946,126 | 10,780,385 |
| <i>September 2022</i> | 5,672,625 | 16,453,011 |
| <i>October 2022</i> | 5,864,076 | 22,317,087 |
| <i>November 2022</i> | 5,372,603 | 27,689,690 |
| <i>December 2022</i> | 5,812,976 | 33,502,667 |
| <i>January 2023</i> | 4,746,407 | 38,249,073 |
| <i>February 2023</i> | 5,273,890 | 43,522,963 |
| <i>March 2023</i> | | 43,522,963 |
| <i>April 2023</i> | | 43,522,963 |
| <i>May 2023</i> | | 43,522,963 |
| <i>June 2023</i> | | 43,522,963 |

Hartsville / Trousdale Co Government
 Summary Financial Statement

April 2023

122 County Drug

10th Month 83.3%

Sheriff's Fund

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|---------------------------|------------------------------------|---------------|---------------|----------------|
| Revenues | | | | |
| 42340 | Drug Control Fines | 5,000 | 5,604 | 112.1% |
| 42865 | Drug Task Force Forfeitures And | 8,000 | 3,320 | 41.5% |
| 42910 | Proceeds From Confiscated Property | 3,000 | - | - |
| Total Revenues | | 16,000 | 8,924 | 55.8% |
| Expenditures | | | | |
| 54150 | Drug Enforcement | 21,250 | 19,940 | 93.8% |
| Total Expenditures | | 21,250 | 19,940 | 93.8% |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

151 Debt Service

10th Month 83.3%

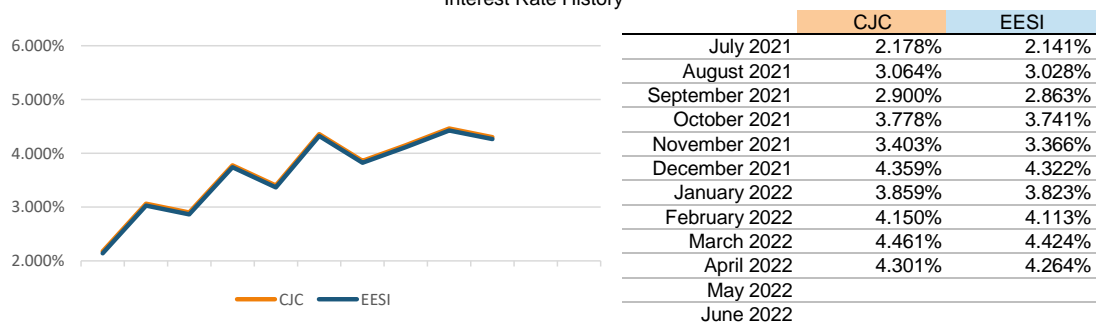
| Account | Description | Year-To-Date | | |
|-----------------------|---------------------------------------|----------------|----------------|--------------|
| | | Budget | Actual | % of Budget |
| Revenues | | | | |
| 40110 | Current Property Tax | 295,932 | 313,384 | 105.9% |
| 40115 | Discount On Property Tax | (5,500) | (3,788) | 68.9% |
| 40120 | Trustee's Collections Prior Year | 10,000 | 7,103 | 71.0% |
| 40130 | Cir Clk/Clk & Master CollectionsPr Yr | 5,000 | 2,869 | 57.4% |
| 40140 | Interest And Penalty | 1,500 | 1,176 | 78.4% |
| 40266 | Litigation Tax Jail Or Workhouse | 25,000 | 21,905 | 87.6% |
| 40270 | Business Tax | 10,000 | 4,409 | 44.1% |
| 44110 | Investment Income | 15,000 | 20,085 | 133.9% |
| 48130 | Contributions | 159,450 | 159,450 | 100.0% |
| 49800 | Transfers In | 133,428 | 107,048 | 80.2% |
| Total Revenues | | 649,810 | 633,641 | 97.5% |

Expenditures

| | | | | |
|---------------------------|--|----------------|----------------|--------------|
| 82110 | General Government: Principal | 236,000 | 157,000 | 66.5% |
| | <i>ADMIN BLDG</i> | 157,000 | 157,000 | 100.0% |
| | <i>CJC</i> | 79,000 | - | 0.0% |
| 82130 | Education: Principal | 375,432 | 239,986 | 63.9% |
| | <i>EESI</i> | 120,000 | - | 0.0% |
| | <i>JSMS</i> | 98,000 | 108,793 | 111.0% |
| | <i>QSCB</i> | 157,432 | 131,193 | 83.3% |
| 82210 | General Government: Interest | 46,050 | 34,842 | 75.7% |
| | <i>ADMIN BLDG</i> | 4,680 | 572 | 12.2% |
| | <i>CJC</i> | 41,370 | 34,270 | 82.8% |
| 82230 | Education: Interest (EESI, QSCB, JSMS) | 208,714 | 163,805 | 78.5% |
| | <i>EESI</i> | 62,520 | 51,790 | 82.8% |
| | <i>JSMS</i> | 23,878 | 11,939 | 50.0% |
| | <i>QSCB</i> | 122,316 | 100,076 | 81.8% |
| 82310 | General Government: Fees (<i>Trustee Commission</i>) | 20,570 | 10,952 | 53.2% |
| | <i>Trustee's Commission</i> | 15,000 | 6,704 | 44.7% |
| | <i>ADMIN BLDG - Service Fees</i> | 1,570 | 1,570 | 100.0% |
| | <i>CJC - Services Fees</i> | 4,000 | 2,678 | 66.9% |
| 82330 | Education: Fees (EESI, QSCB) | 7,020 | 5,154 | 73.4% |
| | <i>EESI - Service Fees</i> | 5,000 | 3,472 | 69.4% |
| | <i>QSCB - Service Fees</i> | 2,020 | 1,682 | 83.3% |
| Total Expenditures | | 893,786 | 611,738 | 68.4% |

| | <i>Budgeted</i> | <i>Actual (to date)</i> | |
|-------------------------------|-----------------|-------------------------|---------------|
| Fund Balance - July 1 | 904,983 | 904,983 | |
| Total Revenues | 649,810 | 633,641 | |
| Total Expenditures | 893,786 | 611,738 | |
| Fund Balance - June 30 | 661,007 | 926,886 | 21,903 |

Interest Rate History



Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

131 Highway Fund

10th Month 83.3%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|------------------|------------------|----------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 104,482 | 110,660 | 105.9% |
| 40115 | Discount On Property Tax | - | (1,338) | - |
| 40120 | Trustee's Collections - Prior Year | 3,000 | 2,248 | 74.9% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 2,500 | 1,042 | 41.7% |
| 40140 | Interest And Penalty | 600 | 375 | 62.6% |
| 40270 | Business Tax | 2,103 | 1,602 | 76.2% |
| 44110 | Investment Income | 700 | 419 | 59.8% |
| 46420 | State Aid Program | 32,000 | 33,415 | 104.4% |
| 46920 | Gas and Motor Fuel Tax | 1,727,595 | 1,380,485 | 79.9% |
| 46930 | Petroleum Special Tax | 12,000 | 9,515 | 79.3% |
| Total Revenues | | 1,884,980 | 1,538,423 | 81.6% |

Expenditures

| | | | | |
|---------------------------|--|------------------|------------------|--------------|
| 61000 | Administration | 250,456 | 189,932 | 75.8% |
| 62000 | Highway and Bridge Maintenance | 1,418,131 | 749,487 | 52.9% |
| 63100 | Operation and Maintenance of Equipment | 241,700 | 188,512 | 78.0% |
| 65000 | Other Charges | 75,275 | 66,467 | 88.3% |
| 66000 | Employee Benefits | 89,100 | 77,533 | 87.0% |
| 68000 | Capital Outlay | 419,603 | 94,968 | 22.6% |
| Total Expenditures | | 2,494,265 | 1,366,898 | 54.8% |

| | <u>Budgeted</u> | <u>Actual (to date)</u> | |
|------------------------------|-----------------|-------------------------|----------------|
| <i>Fund Balance - July 1</i> | 1,457,610 | 1,457,610 | |
| <i>Total Revenues</i> | 1,884,980 | 1,538,423 | |
| <i>Total Expenditures</i> | 2,494,265 | 1,366,898 | |
| <i>Fund Blance - June 30</i> | 848,325 | 1,629,135 | 171,525 |

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2023

141 General Purpose School

10th Month 83.3%

Year-To-Date

| Account | Description | Budget | Actual | % of Budget |
|-----------------------|--|-------------------|-------------------|--------------|
| Revenues | | | | |
| 40110 | Current Property Tax | 1,528,677 | 1,611,628 | 105.4% |
| 40115 | Discount On Property Tax | (19,000) | (19,466) | 102.5% |
| 40120 | Trustee's Collections - Prior Year | 40,000 | 32,747 | 81.9% |
| 40130 | Cir Clk/Clk & Master Collections-Pr Yr | 25,000 | 15,208 | 60.8% |
| 40140 | Interest And Penalty | 6,000 | 5,470 | 91.2% |
| 40161 | Payments In Lieu of Taxes TVA | 200,000 | 197,858 | 98.9% |
| 40210 | Local Option Sales Tax | 973,204 | 893,613 | 91.8% |
| 40270 | Business Tax | 20,000 | 23,308 | 116.5% |
| 40275 | Mixed Drink Tax | 5,000 | 8,133 | 162.7% |
| 41110 | Marriage Licenses | 650 | 684 | 105.2% |
| 43511 | Tuition - Regular Day | 4,500 | 21,040 | 467.6% |
| 43517 | Tuition - Other | 17,000 | 18,645 | 109.7% |
| 43570 | Receipts from Individual Schools | 8,000 | 9,161 | 114.5% |
| 44120 | Lease/Rentals | 12,550 | 9,535 | 76.0% |
| 44170 | Miscellaneous Refunds | 10,000 | 83,670 | 836.7% |
| 44560 | Damages Recovered from Individuals | 2,500 | 385 | 15.4% |
| 44570 | Contributions & Gifts | 10,000 | 11,194 | 111.9% |
| 46511 | Basic Education Program (BEP) | 9,127,000 | 8,252,100 | 90.4% |
| 46515 | Early Childhood Education | 99,818 | 65,916 | 66.0% |
| 46590 | Other State Education Funds | 367,000 | 422,700 | 115.2% |
| 46610 | Career Ladder Program | 9,000 | 4,903 | 54.5% |
| 46980 | Other State Grants | 30,000 | 500 | 1.7% |
| 47143 | Special Education Grants | - | 12,728 | |
| 49700 | Insurance Recovery | - | 6,031 | |
| Total Revenues | | 12,476,899 | 11,687,692 | 93.7% |

Expenditures

Do not have direct access to expenses

Will need to obtain from Dr. Satterfield's office

| | <u>Budgeted</u> | <u>Actual (to date)</u> |
|------------------------------|------------------|-------------------------|
| Fund Balance - July 1 | 3,933,234 | 3,933,234 |
| Total Revenues | 12,476,899 | 11,687,692 |
| Total Expenditures | 13,687,539 | ----- |
| Fund Blance - June 30 | 2,722,594 | |

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-21 Insurance Recovery

| BUDGET AMENDMENT

2023-101-21

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|--------------------------------|------------------|------------------|
| 101-49700 | Insurance Recovery | \$ 12,291 | |
| 101-51800-335 | Buildings: Repair to Buildings | | \$ 8,127 |
| 101-54110-338 | Sheriff: Repair to Vehicles | | 1,914 |
| 101-54110-335 | Sheriff: Repair to Buildings | | 2,250 |
| TOTAL | | <u>\$ 12,291</u> | <u>\$ 12,291</u> |

Purpose: March 3 - Wind damage to the Administration Building signage \$8,127
 March 3 - Storm damage to the Pumpkin Branch Tower Buildings \$2,250
 March 14 - Sheriff incident to Patrol Car \$1,914

| | | |
|-------------------------------|-------------------------|-------------------------|
| Budget Amendment Total | <u><u>\$ 12,291</u></u> | <u><u>\$ 12,291</u></u> |
|-------------------------------|-------------------------|-------------------------|

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

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

Budget Amendment 2023-101-21 **approved by Commission on** _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-22 Clean Up Entries

| BUDGET AMENDMENT

2023-101-22

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|-------------------------------|-----------------|-----------------|
| 101-51600-435 | Reg of Deeds: Office Supplies | \$ 1,500 | |
| 101-51600-204 | Reg of Deeds: Retirement | | \$ 1,500 |
| 101-54210-160 | Jail: Guards | 8,000 | |
| 101-54210-187 | Jail: Overtime | | 8,000 |
| TOTAL | | <u>\$ 9,500</u> | <u>\$ 9,500</u> |

Purpose: *Cleaning up employee benefit line items in the Register of Deeds office.
Pulling from unused guard pay to cover overtime expenses for the Jail staff.*

| | | |
|-------------------------------|------------------------|------------------------|
| Budget Amendment Total | <u><u>\$ 9,500</u></u> | <u><u>\$ 9,500</u></u> |
|-------------------------------|------------------------|------------------------|

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

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

Budget Amendment 2023-101-22 *approved by Commission on* _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-23 Rescue Vehicle

| BUDGET AMENDMENT
2023-101-23

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|------------------------|------------------|------------------|
| 101-49800 | Transfer In - ARPA | \$ 53,610 | |
| 101-54420-718 | Rescue Squad: Vehicles | | \$ 53,610 |
| TOTAL | | \$ 53,610 | \$ 53,610 |

Purpose: Rescue Chief Daniel Harris is requesting a 2022 Chevrolet Tahoe 4x4 Commercial for the Rescue Squad to have a reliable vehicle in the fleet.

Pricing based on FY22 State contract at Wilson County Chevrolet at \$39,725.

Lighting is estimated at \$13,885

During budget hearings, Committee requested to draw from the ARPA funding

| | | |
|-------------------------------|------------------|------------------|
| Budget Amendment Total | \$ 53,610 | \$ 53,610 |
|-------------------------------|------------------|------------------|

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Roll Call Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2023-101-23 approved by Commission on _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

There is about \$20,000 within the department that may not be used in the FY23 budget. It is easier on bookkeeping to make the amendment for the full amount rather than amend multiple line items. Any remaining funding is absorbed by the 101 fund balance.

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

151-01 JSMS Extra Payment

**| BUDGET AMENDMENT
2023-151-01**

Request is hereby made to amend **Fund 151 Debt Services** budget as follows:

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|--------------------|---------------------------------------|-------------------|-------------------|
| 151-49800 | Transfers In | \$ 108,794 | |
| 151-82130-612-JSMS | Education Principal: Principal - JSMS | | \$ 108,794 |
| TOTAL | | \$ 108,794 | \$ 108,794 |

Purpose: *Appropriating the funding that was transferred in September 2022.
Extra payment made in November 2022.
Budget had not yet been amended to reflect the funding.*

Budget Amendment Total **\$ 108,794** **\$ 108,794**

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

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

Budget Amendment 2023-151-01 ***approved by Commission on*** _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-08 Software

| BUDGET AMENDMENT

41

2023-141-08

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|---------------------------------------|-----------------|-----------------|
| 141-71100-722 | Reg Instruction Equipment | \$ 5,000 | |
| 141-72110-399 | Attendance: Other Contracted Services | | \$ 5,000 |
| TOTAL | | \$ 5,000 | \$ 5,000 |

Purpose: *Transfer necessary to pay for additional costs of student attendance software.*

Budget Amendment Total

\$ 5,000

\$ 5,000

As recommended by the Board of Education February 16, 2023

As recommended by the Budget & Finance Committee

Motion to approve: _____

Second: _____

Voice Vote *Absent* _____

Budget Amendment 2023-141-08 *approved by Commission on* _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-09 Health Ins Premiums

| BUDGET AMENDMENT

43

2023-141-09

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|-------------------------------------|-----------------|-----------------|
| 141-71200-207 | Spec Edu: Medical Insurance | \$ 4,200 | |
| 141-72220-207 | Spec Edu Support: Medical Insurance | | \$ 4,200 |
| TOTAL | | \$ 4,200 | \$ 4,200 |

Purpose: *Transfer necessary to pay for additional employee health insurance.*

Budget Amendment Total

\$ 4,200

\$ 4,200

As recommended by the Board of Education February 16, 2023

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Second: _____

Voice Vote *Absent* _____

Budget Amendment 2023-141-09 *approved by Commission on* _____

APPROVED:

ATTEST:

 JACK MCCALL
 COMMISSION CHAIRMAN

 RITA CROWDER
 COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-10 Textbooks

| BUDGET AMENDMENT

51

2023-141-10

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

| | | <u>DEBIT:</u> | <u>CREDIT:</u> |
|---------------|---|-------------------|-------------------|
| 141-76100-707 | Reg Capital Outlay: Building Improvements | \$ 110,000 | |
| 141-71100-449 | Reg Inst: Textbooks | | \$ 110,000 |
| TOTAL | | \$ 110,000 | \$ 110,000 |

Purpose: \$110,000 transfer is necessary to complete the purchase of the 6-year Math textbook adoption cycle. Estimated total costs \$350,000 that are offset from present textbook allocation and other federal funds.

| | | |
|-------------------------------|-------------------|-------------------|
| Budget Amendment Total | \$ 110,000 | \$ 110,000 |
|-------------------------------|-------------------|-------------------|

| | |
|---|-----------------------|
| <i>As recommended by the Board of Education</i> | <u>April 20, 2023</u> |
| <i>As recommended by the Budget & Finance Committee</i> | _____ |

Motion to approve: _____

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

Budget Amendment 2023-141-10 **approved by Commission on** _____

APPROVED:

ATTEST:

JACK MCCALL
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
ORDINANCE #xxx-2023-xx
AN ORDINANCE MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS
DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF
THE GENERAL SERVICES FUNDS OF
HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

SECTION 1. BE IT ORDAINED by the County Commission of Hartsville/Trousdale County Government, assembled in regular session, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of the general services funds of Hartsville/Trousdale County Government, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2023 and ending June 30, 2024, according to the following schedule:

| GENERAL FUND | | |
|--------------|---|-----------|
| 51100 | County Commission | 121,268 |
| 51220 | Beer Board | 1,792 |
| 51300 | County Mayor | 400,015 |
| 51400 | County Attorney | 82,000 |
| 51500 | Election Commission (<i>including Voter Registration</i>) | 305,086 |
| 51600 | Register of Deeds | 159,170 |
| 51720 | Planning | 138,169 |
| 51800 | County Buildings | 358,306 |
| 51910 | Preservation of Records | 5,150 |
| 52300 | Property Assessor's Office | 169,385 |
| 52400 | County Trustee's Office | 172,396 |
| 52500 | County Clerk's Office | 193,913 |
| 52600 | Data Processing | 145,000 |
| 53100 | Circuit Court | 228,847 |
| 53300 | General Sessions Court | 138,316 |
| 53400 | Chancery Court | 154,084 |
| 53700 | Judicial Commissioners | 43,596 |
| 53920 | Courtroom Security | 114,008 |
| 54110 | Sheriff's Department | 1,820,756 |
| 54120 | Special Patrol - School Resource Officers | 223,001 |
| 54150 | Drug Enforcement | 82,315 |
| 54160 | Administration of the Sexual Offender Program | 4,400 |

| | | |
|-------|--|-----------|
| 54210 | Jail | 1,436,564 |
| 54220 | Workhouse | 120,407 |
| 54240 | Juvenile Services | 55,275 |
| 54310 | Fire Prevention and Control | 320,828 |
| 54420 | Rescue Squad | 67,725 |
| 54490 | Other Emergency Management | 97,942 |
| 54610 | County Coroner/Medical Examiner | 39,000 |
| 55110 | Local Health Center | 32,599 |
| 55120 | Animal Control | 105,020 |
| 55170 | Alcohol and Drug Programs | 8,980 |
| 55720 | Sanitation Education/Information | 44,200 |
| 56100 | Adult Activities | 65,392 |
| 56300 | Senior Citizens Assistance | 45,880 |
| 56500 | Libraries | 161,805 |
| 56700 | Parks and Fair Boards | 289,262 |
| 57100 | Agricultural Extension Service | 80,609 |
| 57500 | Soil Conservation | 49,280 |
| 58190 | Other Economic and Community Development | 7,000 |
| 58300 | Veterans Services | 20,979 |
| 58400 | Other Charges | 457,600 |
| 58600 | Employee Benefits | 5,500 |
| 58900 | Miscellaneous | 38,000 |
| 91150 | Capital Projects - LPRG | 1,200,165 |
| 99100 | Transfers Out | 122,316 |

| | |
|---------------------------|------------------|
| Total General Fund | 9,933,301 |
|---------------------------|------------------|

SOLID WASTE/SANITATION FUND

| | | |
|-------|------------------------|-----------|
| 55732 | Convenience Centers | 1,018,307 |
| 55751 | Recycling Center | 102,331 |
| 55759 | Other Waste Disposal | 300,000 |
| 55770 | Postclosure Care Costs | 33,000 |
| 58400 | Other Charges | 46,000 |

| | |
|--|------------------|
| Total Solid Waste/Sanitation Fund | 1,499,639 |
|--|------------------|

AMBULANCE SERVICE FUND

| | | |
|-------|-----------------------------|-----------|
| 55130 | Ambulance/Emergency Medical | 1,436,342 |
|-------|-----------------------------|-----------|

| | |
|-------------------------------------|------------------|
| Total Ambulance Service Fund | 1,436,342 |
|-------------------------------------|------------------|

SPECIAL FUND CCA

| | | |
|-------------------------------|---------------------|-------------------|
| 54900 | Other Public Safety | 69,091,800 |
| Total Special Fund CCA | | 69,091,800 |

DRUG CONTROL FUND

| | | |
|--------------------------------|------------------|---------------|
| 54150 | Drug Enforcement | 21,250 |
| Total Drug Control Fund | | 21,250 |

HIGHWAY/PUBLIC WORKS FUND

| | | |
|--|--|------------------|
| 61000 | Administration | 257,462 |
| 62000 | Highway and Bridge Maintenance | 1,439,288 |
| 63100 | Operation and Maintenance of Equipment | 231,500 |
| 65000 | Other Charges | 80,000 |
| 66000 | Employee Benefits | 103,985 |
| 68000 | Capital Outlay | 1,074,990 |
| Total Highway/Public Works Fund | | 3,187,225 |

GENERAL PURPOSE SCHOOL FUND

| | | |
|-------|---------------------------------|-----------|
| 71000 | Instruction | |
| 71100 | Regular Instruction Program | 6,307,100 |
| 71150 | Alternative Instruction Program | 147,054 |
| 71200 | Special Education Program | 1,121,415 |
| 71300 | Vocational Education Program | 367,755 |
| 72000 | Support Services | |
| 72110 | Attendance | 41,592 |
| 72120 | Health Services | 375,105 |
| 72130 | Other Student Support | 281,540 |
| 72210 | Regular Instruction Program | 455,827 |
| 72220 | Special Education Program | 88,667 |
| 72230 | Vocational Education Program | 33,130 |
| 72250 | Technology | 285,462 |
| 72310 | Board of Education | 216,550 |
| 72320 | Director of Schools | 244,882 |
| 72410 | Office of the Principal | 922,915 |
| 72510 | Fiscal Services | 184,370 |
| 72610 | Operation of Plant | 944,715 |
| 72620 | Maintenance of Plant | 276,785 |
| 72710 | Transportation | 876,806 |

| | | |
|-------|--|-----------|
| 73000 | Operation of Non-Instructional Services | |
| 73330 | Community Services | 113,568 |
| 73400 | Early Education | 183,410 |
| 76000 | Capital Outlay | |
| 76100 | Regular Capital Outlay | 3,465,000 |
| 82130 | Education Debt Service | 372,140 |
| 82330 | Debt Service Contributions | 44,000 |
| 91000 | Other Financing Resources | |
| 91190 | Transfers Out | - |

Total General Purpose School Fund **17,349,788**

CENTRAL CAFETERIA FUND

| | | |
|-------|---------------|-----------|
| 73100 | Food Services | 1,124,265 |
|-------|---------------|-----------|

Total Central Cafeteria Fund **1,124,265**

GENERAL DEBT SERVICE FUND

| | | |
|-------|--------------------|---------|
| 82100 | Principal on Debt | 462,639 |
| 82200 | Interest on Debt | 260,466 |
| 82300 | Other Debt Service | 27,590 |

Total General Debt Service Fund **750,695**

WATER AND SEWER UTILITY DISTRICT

| | | |
|-------|---------------------------------|-----------|
| 55900 | Other Public Health and Welfare | 4,159,679 |
|-------|---------------------------------|-----------|

BE IT FURTHER ORDAINED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education.

SECTION 2. BE IT FURTHER ORDAINED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER ORDAINED that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER ORDAINED that any amendment to the budget, except for amendments to the budget for funds under the supervision of the director of schools, shall be approved as provided for in Section 5-9-407, T.C.A. The director of schools must receive approval of the Board of Education and the County Commission for transfers between major categories as required by law.

One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the budget committee, and one with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER ORDAINED that any appropriations made by this ordinance which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this ordinance. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2023. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER ORDAINED that any ordinance which may hereafter be presented to the County Commission providing for appropriations in addition to those made by this Budget Appropriation Ordinance shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating ordinance shall be made, to meet such additional appropriation. Said appropriating ordinance shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403 Tennessee Code Annotated.

SECTION 6. BE IT FURTHER ORDAINED that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2023-24 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21 Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2024.

SECTION 7. BE IT FURTHER ORDAINED that the delinquent County property taxes for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2023. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER ORDAINED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 2024.

SECTION 9. BE IT FURTHER ORDAINED that any ordinance or part of an ordinance which has heretofore been passed by the County Commission which is in conflict with any provision in this ordinance be and the same is hereby repealed.

SECTION 10. BE IT FURTHER ORDAINED that this ordinance shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2023. This ordinance shall be spread upon the minutes of the County Commission.

Recommended by Budget & Finance Committee June 20, 2023
Public Hearing held on June 27, 2023

| | | | | | |
|-----------------|----------|--------------------------|----------|---------------|--------------|
| First Reading: | 1M _____ | <i>Vote by Roll Call</i> | | | |
| | 2m _____ | YES _____ | NO _____ | Abstain _____ | Absent _____ |
| Second Reading: | 1M _____ | <i>Vote by Roll Call</i> | | | |
| | 2m _____ | YES _____ | NO _____ | Abstain _____ | Absent _____ |
| Third Reading: | 1M _____ | <i>Vote by Roll Call</i> | | | |
| | 2m _____ | YES _____ | NO _____ | Abstain _____ | Absent _____ |

Approved:

Attest:

Jack McCall, Commission Chair

Rita Crowder, County Clerk

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

ORDINANCE #xxx-2023-xx

**ORDINANCE FIXING THE TAX LEVY IN THE GENERAL SERVICES FUNDS OF
THE HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
FOR THE FISCAL YEAR BEGINNING JULY 1, 2023**

SECTION 1. BE IT ORDAINED by the Board of County Commissioners of Hartsville/Trousdale County Government assembled in regular session, that the combined property tax rate for Hartsville/Trousdale County Government for the fiscal year **beginning July 1, 2023, shall be \$1.9377 on each \$100.00** of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

| Fund | Rate |
|------------------------|-----------------|
| General | \$0.9450 |
| Solid Waste/Sanitation | 0.1182 |
| Ambulance Service | 0.2472 |
| Highway Department | 0.0346 |
| General Purpose School | 0.4947 |
| General Debt Service | 0.0980 |
| Total | \$1.9377 |

SECTION 2. BE IT FURTHER ORDAINED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General, Solid Waste/Sanitation, Ambulance Service, Highway Department, the General Purpose School Fund, and the General Debt Service, on the basis of the current year property tax rate.

SECTION 3. BE IT FURTHER ORDAINED that the revenues from the investment of idle funds by the County Trustee shall be placed in the General Fund with the exception of specific investments made for the Highway/Public Works Fund and Capital Projects Fund.

SECTION 4. BE IT FURTHER ORDAINED that all ordinances of the Hartsville/Trousdale County Commission which are in conflict with this ordinance are hereby repealed.

SECTION 5. BE IT FURTHER ORDAINED that this ordinance takes effect from and after its passage, the public welfare requiring it. This ordinance shall be spread upon the minutes of the Hartsville/Trousdale County Commission.

Approved by the Budget & Finance Committee on _____

Public Hearing held on _____

First Reading: _____ 1M _____ *Vote by Roll Call*
 _____ 2m _____ YES ___ NO ___ Abstain ___ Absent | _____

Second Reading: _____ 1M _____ *Vote by Roll Call*
 _____ 2m _____ YES ___ NO ___ Abstain ___ Absent _____

Third Reading: _____ 1M _____ *Vote by Roll Call*
 _____ 2m _____ YES ___ NO ___ Abstain ___ Absent _____

Approved:

Attest:

Jack McCall, Commission Chair

Rita Crowder, County Clerk

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

ORDINANCE #xxx-2023-xx

AN ORDINANCE MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS

DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF

THE URBAN SERVICES FUND OF

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

FOR THE YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024

SECTION 1. BE IT ORDAINED by the Board of County Commissioners of Hartsville/Trousdale County Government assembled in called session, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of the urban services fund(s) of Hartsville/Trousdale County Government for the capital outlay, and for meeting the payment of principal and interest on the government’s outstanding debt maturing during the year beginning July 1, 2023, and ending June 30, 2024, according to the following schedule:

| URBAN SERVICES FUND | | | |
|----------------------------------|--|----|---------------------|
| 54110 | Sheriff's Department | \$ | 643,595 |
| 54310 | Fire Prevention and Control | | 9,500 |
| 55731 | Waste Pickup | | 374,341 |
| 51400 | Other Social Cultural and Recreational | | 6,000 |
| 58400 | Other Charges | | 155,700 |
| 58600 | Employee Benefits | | 2,250 |
| 62000 | Highway and Bridge Maintenance | | 100,000 |
| 99100 | Capital Projects | | 127,475 |
| Total Urban Services Fund | | | \$ 1,418,860 |

SECTION 2. BE IT FURTHER ORDAINED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

BE IT FURTHER ORDAINED that if any fee officials, as enumerated in Section 8-22-101, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER ORDAINED that any amendment to the budget, except for amendments to the budget for funds under the supervision of the director of schools, shall be approved as provided for in Section 5-9-407, T.C.A. The director of schools must receive approval of the Board of Education and the Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the budget committee, and one with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER ORDAINED that any appropriations made by this ordinance which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages or remuneration of each officer, employee or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this ordinance. Provided, however, that appropriations for such salaries, wages or other remuneration hereby authorized shall in no case be

construed as permitting expenditures for an office, agency, institution, division or department of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division, or department for the year ending June 30, 2024. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER ORDAINED that any ordinance which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Ordinance shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating ordinance shall be made, to meet such additional appropriation. Said appropriating ordinance shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER ORDAINED that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2023-24 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2024.

SECTION 7. BE IT FURTHER ORDAINED that the delinquent County property taxes for the year 2023 and prior years and the interest and penalty thereon collected during the year ending June 30, 2024, shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2023. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER ORDAINED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year on June 30, 2024.

SECTION 9. BE IT FURTHER ORDAINED that any ordinance or part of an ordinance which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this ordinance be and the same is hereby repealed.

SECTION 10. BE IT FURTHER ORDAINED that this ordinance shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2023. This ordinance shall be spread upon the minutes of the Board of County Commissioners.

Recommended by Budget & Finance Committee _____

Public Hearing held on _____

| | | | | | |
|-----------------|----------|----------|-----------|--------------------------|---------------|
| | 1M _____ | | | <i>Vote by Roll Call</i> | |
| First Reading: | _____ | 2m _____ | YES _____ | NO _____ | Abstain _____ |
| | | 1M _____ | | <i>Vote by Roll Call</i> | Absent _____ |
| Second Reading: | _____ | 2m _____ | YES _____ | NO _____ | Abstain _____ |
| | | 1M _____ | | <i>Vote by Roll Call</i> | Absent _____ |
| Third Reading: | _____ | 2m _____ | YES _____ | NO _____ | Abstain _____ |
| | | | | <i>Vote by Roll Call</i> | Absent _____ |

Approved:

Attest:

Jack McCall, Commission Chair

Rita Crowder, County Clerk

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
ORDINANCE #xxx-2023-xx

**ORDINANCE FIXING THE TAX LEVY IN THE URBAN SERVICES FUND OF
 THE HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
 FOR THE FISCAL YEAR BEGINNING JULY 1, 2023**

SECTION 1. BE IT ORDAINED by the Urban Services Council of the Hartsville/Trousdale County Government assembled in regular session, that the combined property tax rate for the Urban Services Fund(s) of the Hartsville/Trousdale County Government for the fiscal year beginning **July 1, 2023 shall be \$0.6731 on each \$100.00 of taxable property**, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

| Fund | Rate |
|----------------|------------------|
| Urban Services | \$ 0.6731 |
| Total | \$ 0.6731 |

SECTION 2. BE IT FURTHER ORDAINED that all ordinances of the Urban Services Council of the Hartsville/Trousdale County Government which are in conflict with this ordinance are hereby repealed.

SECTION 3. BE IT FURTHER ORDAINED that this ordinance take effect from and after its passage, the public welfare requiring it. This ordinance shall be spread upon the minutes of the Board of County Commissioners.

Recommended by Budget & Finance Committee _____
Public Hearing held on _____

| | | | | |
|-----------------|----------|----------|--------------------------|--------------------------|
| | 1M _____ | | <i>Vote by Roll Call</i> | |
| First Reading: | 2m _____ | YES ____ | NO ____ | Abstain ____ Absent ____ |
| | 1M _____ | | <i>Vote by Roll Call</i> | |
| Second Reading: | 2m _____ | YES ____ | NO ____ | Abstain ____ Absent ____ |
| | 1M _____ | | <i>Vote by Roll Call</i> | |
| Third Reading: | 2m _____ | YES ____ | NO ____ | Abstain ____ Absent ____ |

Approved:

Attest:

Jack McCall, Commission Chair

Rita Crowder, County Clerk

