

# HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

## BUDGET & FINANCE COMMITTEE

Landon Gulley, Chair  
Bubba Gregory, Vice Chair  
Amy Thomas, Secretary (NVM)

Beverly Atwood  
Tommy Belcher  
Grant Cothron

Will Dennis  
Jerry Ford  
Lesley Overman

MARCH 18, 2024 | 6:00 PM | TC COMMUNITY CENTER

### AGENDA

1. Open Meeting
2. Review Minutes from February 20<sup>th</sup> meeting.
3. Financial Statements
  - A. Trustee Cash Balance Statement – February 2024
  - B. Financial Summaries – February 2024
4. Budget Amendments

#### FUND 101 – GENERAL SERVICES

101-14G	Fire – Enbridge Grant	\$	12,000
101-15G	3Star Grant – Chamber of Commerce ( <i>pass through</i> )		50,000
101-16FG	GNRC Arts Grant		4,900
101-17	Law Enforcement Training		14,400
101-18F	GS Judge Salary Adjustment		1,184
101-19G	Historical Society Grant ( <i>pass through</i> )		8,000

#### FUND 101 – GENERAL SERVICES

111-04	Law Enforcement Training	\$	2,400
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#### FUND 118 – AMBULANCE SERVICES

118-03	Medical Staff/PRN	\$	13,000
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#### FUND 131 – HIGHWAY

131-01	State Aid Projects	\$	438,844
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5. Discussion Items
  - A. FY25 Budget – Fund 141 School Local Revenues
  - B. Other
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

**BUDGET & FINANCE COMMITTEE**

FEBRUARY 20, 2024 | 6:00 PM | TC COMMUNITY CENTER

**MINUTES**

Members Present: 7/8

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Beverly Atwood

Tommy Belcher

Will Dennis

Jerry Ford

Lesley Overman

*Members Absent: Grant Cothron*

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

Review Minutes from the January 22<sup>nd</sup> meeting. *Meeting originally scheduled for January 16<sup>th</sup> but was rescheduled due to inclement weather.*

Ford made a motion to accept minutes as presented; seconded by Belcher.

**MINUTES ACCEPTED**

**Financial Statements**

Committee reviewed the following:

- Trustee Cash Balance Statement – January 2024
- Financial Summaries – January 2024 *58.3% of budget*

ARPA contributions had not yet been received in fund 101 and 116. Those funds should be deposited in February.

Fund 118 - A motion was made by Ford to move \$30,000 from 118-55130-131 to 118-55130-169. Seconded by Overman.

Fund 127 and Fund 128 were new additions to the financial summaries. These two funds show the ARPA funding and spending.

Committee saw no other concerns.

Motion by Gregory to accept financial statements as presented; seconded by Atwood.

**STATEMENTS ACCEPTED**

**Budget Amendments**

111-03FB	Streetscape Finalization	\$	25,000
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Due to final Change Orders on the project, it was calculated that items needed to be paid out to Sessions Paving for additional work during the project that was not in the initial scope. This funding should complete the project. We are estimated to be reimbursed \$55,000 when all is said and done.

Motion by Ford to recommend BA 111-03FB to the full commission; seconded by Belcher.

**MOTION CARRIED**

141-08	uTrust Grant	\$	9,500
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Appropriating a \$9,500 grant from uTrust. Revenue funds to be allocated for school incentives and summer learning camp.

141-09	Educational Incentives	\$	47,608
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Funds transferred to the proper line items for educational incentives. Annual appropriation within the Schools budget.

141-10	TISA Educational Incentives	\$	155,722
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New revenue funds from TISA outcomes. Funds allocated to educational incentive categories to be used with strategic compensation payments.

Motion by Gregory to recommend all three School Fund 141 amendments (BA 141-08, 141-09, and 141-10) to the full commission; seconded by Atwood.

**MOTION CARRIED**

### Purchasing Review

Chairman Gulley would like to have the Purchasing portion separate from future meetings.

The purchasing subcommittee reviewed the second quarter report for purchases over \$5,000 made to one vendor. Concerns were noted over the difference between 1<sup>st</sup> and 2<sup>nd</sup> quarters. Due to many payments that were made in July for June expenses, these amounts were recorded in the 4<sup>th</sup> quarter of FY2023 causing some line items in the 1<sup>st</sup> quarter of FY24 to show 2 months instead of 3.

Motion by Ford to accept the purchasing report as presented; seconded by Greogry.

**REPORT ACCEPTED**

### Discussion

- **Appraisal on Holder Property** – Mayor handed out the appraisal for the Holder Property that is being considered for purchase. The property has been appraised at \$6,070,000. Current rates for debt are estimated at less than 5%. Will need to look at taking out an initial loan for the purchase of the property and possible include the fees from the Architect and Engineering firms. Fortunate to have Commissioner Dennis’ skill set and knowledge to advise the committee moving forward on the project as a whole.
- **Architect on the Project** – We are already being billed by the Architect on the jail project based on a 1.4M quote. Mayor will be relying on the Finance Committee and other Committees to keep the costs down. A project manager will be needed for a day to day oversight.
- **Financing options for Property Acquisition** – Revenue streams that could support funding the property are the Administrative Fees from CoreCivic, Property Taxes, Wheel Tax, and taking out debt.

### Public Comment –

Commissioner Gregory asked about the Part Time amount in the Ambulance fund comparing the Monthly amount is half of the Yearly amount. This was due to a journal entry made to correct the amount from Oct-January to reflect the part time salaries. Some PRN employees were being paid from the 131 object code.

Comm. Gregory also mentioned the possible legislature capping the ability of counties to raise property taxes. Mayor McCall has been at the Capitol recently and is under the impression that the bill will not go into law. Senator Haile was confident it would not pass but encouraged several to spread the word to others.

### Adjourn

*Motion by Ford; second by Belcher  
Meeting adjourned at 6:52pm*

**TROUSDALE COUNTY TRUSTEE**

**TRIAL BALANCE**

**February 29, 2024**

ACCT FUNC	DESCRIPTION	INT RATE	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance
999-11120	CASH ON HAND		56,993.35	16,500,837.44	16,384,281.82	173,548.97
999-11130- 201	CD 1ST NATIONAL BANK	5.25%	1,000,000.00	-	-	1,000,000.00
999-11130- 202	CD 2nd NATIONAL BANK	5.03%	-	500,000.00	-	500,000.00
999-11130- 203	CD 1ST NATIONAL BANK 5492	5.25%	604,000.00	-	-	604,000.00
999-11130- 204	CD 1ST NATIONAL BANK 5492	5.03%	-	400,000.00	-	400,000.00
999-11130- 205	CD 1ST NATIONAL BANK ROAD SUPER	5.03%	25,000.00	-	-	25,000.00
999-11130- 206	CD 1ST NATIONAL BANK ROAD SUPER	5.03%	-	600,000.00	-	600,000.00
999-11130- 21	1ST NATIONAL BANK 8120777		9,022,518.52	14,155,937.61	12,371,169.31	10,807,286.82
999-11130- 210	CD 1ST NATIONAL BANK 7871	4.75%	940,000.00	-	-	940,000.00
999-11130- 22	1ST NATIONAL BANK PAYROLL TAXES		-	2,186,644.40	2,109,068.66	77,575.74
999-11130- 23	1ST NATIONAL BANK OTHER AGENC		54,722.88	74,250.32	27,637.56	101,335.64
999-11130- 30	WILSON BANK & TRUST 0551		9,040,355.50	17,624,032.56	17,952,716.88	8,711,671.18
995-11130- 301	CD WILSON BANK & TRUST	4.50%	-	500,000.00	-	500,000.00
995-11130- 302	CD WILSON BANK & TRUST	4.50%	-	500,000.00	-	500,000.00
995-11130- 303	CD WBT ROAD SUPERINTENDENT	5.25%	25,000.00	-	-	25,000.00
999-11130- 304	CD WBT CD#139582	4.85%	150,000.00	-	-	150,000.00
999-11130- 306	CD WBT CD#291943	3.05%	550,000.00	-	-	550,000.00
999-11130- 31	WBT (HEALTH INSURANCE		-	2,235,427.11	2,234,601.10	826.01
999-11130- 32	WBT/HARTS/TROUS RETIREME		40,905.14	1,148,896.56	1,178,919.30	10,882.40
999-11130- 33	WBT CCA CORECIVIC		5,786,107.33	33,520,712.34	39,306,819.67	-
999-11410	ACCOUNTS RECEIVABLE		904.18	299,351.77	252,744.19	47,511.76
999-14310	UNDISTRIBUTED WARRANTS		-	65,562,071.71	65,562,071.71	-
<b>TOTAL ASSETS</b>			<b>27,296,506.90</b>	<b>155,808,161.82</b>	<b>157,380,030.20</b>	<b>25,724,638.52</b>

Cash Balance  
- NOT FUND BALANCE -

995-21500- 101	COUNTY GENERAL		4,736,485.23	7,076,790.04	7,728,021.41	5,387,716.60	-101	COUNTY GENERAL
999-21500- 111	URBAN SERVICE FUND		2,241,247.27	862,395.58	942,486.44	2,321,338.13	-111	URBAN SERVICE
999-21500- 116	SOLID WASTE		1,196,961.71	1,260,686.39	618,059.20	554,334.52	-116	SOLID WASTE
999-21500- 118	HARTS/TROUS COUNTY AMBUL		556,148.38	920,608.35	1,190,812.54	826,352.57	-118	AMBULANCE
999-21500- 121	SPECIAL PURPOSE		5,786,107.33	39,306,819.67	33,520,712.34	-	-121	CORECIVIC - TTCC
999-21500- 122	TROUSDALE COUNTY DRUG		110,424.25	64.52	6,449.41	116,809.14	-122	COUNTY DRUG
999-21500- 127	AMER RESQ FUND - GENERAL		1,216,201.79	32,722.77	56,648.41	1,240,127.43	-127	ARPA - GENERAL
999-21500- 128	AMER RESQ FUND - URBAN		1,918,445.02	178,482.13	9,618.12	1,749,581.01	-128	ARPA - URBAN
999-21500- 131	COUNTY HIGHWAY		1,753,269.46	1,600,842.86	1,639,616.48	1,792,043.08	-131	COUNTY HIGHWAY
999-21500- 141	PUBLIC SCHOOL		5,319,492.73	9,444,727.66	13,145,887.05	9,020,652.12	-141	PUBLIC SCHOOL
999-21500- 142	SCHOOL FEDERAL PROJECTS		195,379.62	866,153.50	764,553.08	93,779.20	-142	SCHOOL FED PROJ
999-21500- 143	CENTRAL CAFETERIA		739,163.69	785,940.48	582,606.40	535,829.61	-143	CENTRAL CAFETERIA
999-21500- 151	DEBT SERVICE		564,874.81	3,590,314.16	3,894,246.11	868,806.76	-151	DEBT SERVICE
999-21500- 171	GENERAL CAPITAL PROJECT		314,484.21	34,650.00	300,000.00	579,834.21	-171	CAPITAL PROJECTS
999-21500- 362	OTHER AGENCY-DA		54,698.03	27,639.25	74,250.32	101,309.10		
999-21500- 363	15th JD DRUG TASK FORCE		475,615.82	156,276.76	98,250.43	417,589.49	-363	DTF
999-21500- 364	DISTRICT ATTORNEY GENERA		18,959.00	22,635.73	25,801.86	22,125.13		
999-21500- 920	UNEMPLOYMENT-DUE TO STAT		1,278.97	1,278.97	-	-		
999-21500- 921	PAYROLL TAXES		48,525.58	2,109,068.66	2,138,118.82	77,575.74		
999-21500- 922	METRO GOVT INSURANCE		-	649,179.15	650,005.16	826.01		
999-21500- 923	RETIREMENT CONTRIBUTIONS		40,818.22	1,358,407.11	1,328,326.11	10,737.22		
999-21500- 931	TEACHER INSURANCE		7,925.78	1,405,934.14	1,405,279.81	7,271.45		
999-22200	OTHER DEFERRED REVENUE		-	10,831.00	10,831.00	-		
999-28310	UNDISTRIBUTED TAXES		-	15,733.52	15,733.52	-		
999-29900	FEE/COMMISSION ACCOUNT		-	205,275.89	205,275.89	-		
<b>TOTAL LIABILITIES</b>			<b>27,296,506.90</b>	<b>71,923,458.29</b>	<b>70,351,589.91</b>	<b>25,724,638.52</b>		

TOTAL COUNTY TRUSTEE

227,731,620.11

227,731,620.11

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## Comparison FEBURARY 2023 / FEBRUARY 2024

	<i>Property Tax</i>		<i>Revenues</i>		<i>Expenses</i>	
	<u>Feb 23</u>	<b>Feb 24</b>	<u>Feb 23</u>	<b>Feb 24</b>	<u>Feb 23</u>	<b>Feb 24</b>
101	103.8%	<b>102.7%</b>	81.9%	<b>65.6%</b>	50.7%	<b>52.2%</b>
111	100.6%	<b>99.5%</b>	81.1%	<b>48.2%</b>	41.8%	<b>35.6%</b>
116	103.7%	<b>103.4%</b>	85.6%	<b>53.3%</b>	50.0%	<b>61.3%</b>
118	103.8%	<b>103.4%</b>	87.4%	<b>86.8%</b>	61.2%	<b>56.8%</b>
131	103.8%	<b>103.9%</b>	67.0%	<b>51.8%</b>	47.4%	<b>38.9%</b>
151	103.7%	<b>103.2%</b>	65.1%	<b>94.6%</b>	60.2%	<b>87.8%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**101 General Fund**

8th Month | 66.67%

**YearToDate**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				<i>Actual/Budget</i>
40110	Current Property Tax	2,993,692	3,075,742	102.7%
40115	Discount On Property Tax	(38,918)	(38,699)	99.4%
40120	Trustee's Collections - Prior Year	80,000	55,841	69.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	60,000	11,709	19.5%
40140	Interest And Penalty	10,000	7,804	78.0%
40161	Payments In Lieu Of Taxes - TVA <i>(quarterly beg Nov)</i>	25,000	16,691	66.8%
40210	Local Option Sales Tax <i>Runs a month behind</i>	900,000	620,914	69.0%
40220	Hotel/Motel Tax	3,000	1,547	51.6%
40230	Local Amusement Tax	100	84	83.8%
40250	Litigation Tax - General	25,000	21,147	84.6%
40260	Litigation Tax - Special Purpose	60,000	60,364	100.6%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	50,000	6,315	12.6%
40275	Mixed Drink Tax	8,000	5,544	69.3%
40285	Adequate Facilities/Development Tax	170,000	110,919	65.2%
40290	Other County Local Option Taxes <i>(May)</i>	8,000	-	-
40320	Bank Excise Tax	60,000	-	-
40330	Wholesale Beer Tax	160,000	85,050	53.2%
41140	Cable TV Franchise <i>(Jan / June)</i>	6,000	-	-
41520	Building Permits	140,000	125,932	90.0%
41590	Other Permits	100	-	-
42110	Fines	200	143	71.3%
42120	Officers Costs	1,500	774	51.6%
42190	Data Entry Fee Circuit Court	500	248	49.7%
42310	Fines	10,000	6,008	60.1%
42320	Officers Costs	25,000	19,072	76.3%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	2,166	86.6%
42380	DUI Treatment Fines	2,000	1,330	66.5%
42390	Data Entry Fee - General Sessions	6,000	4,759	79.3%
42391	Courtroom Security Fee	25,000	20,946	83.8%
42410	Fines	100	627	627.0%
42420	Officers Costs	500	314	62.7%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	23	45.6%
42520	Officers Costs	850	275	32.4%
42530	Data Entry - Chancery Court	800	299	37.4%
42810	Fines	500	-	-
42910	Proceeds from Confiscated Property	-	6,981	
42990	Other Fines, Forfeitures, and Penalties	-	106	
43140	Zoning Studies	500	3,800	760.0%
43320	Planning Fees	-	350	
43350	Copy Fees	250	73	29.2%
43370	Telephone Commissions	20,000	13,952	69.8%
43383	Title and Registration Fees	8,500	4,791	56.4%
43392	Data Processing Fee -Register	4,500	2,234	49.6%
43394	Data Processing Fee - Sheriff	150	57	38.0%

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**101 General Fund**

8th Month | 66.67%

**YearToDate**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
43395	Sexual Offender Registration Fee-	1,800	600	33.3%
43396	Data Processing Fee - County Clerk	1,000	429	42.9%
43399	Vehicle Insurance Coverage and	600	880	146.7%
43990	Other Charges for Services	-	124	
44110	Investment Income	40,000	165,942	414.9%
44120	Lease/Rentals	16,500	13,325	80.8%
44131	Commissary Sales	5,000	3,275	65.5%
44135	Sale Of Gasoline	15,000	7,002	46.7%
44150	Animal Shelter Adoptions	-	5,465	
44170	Miscellaneous Refunds	-	757	
44530	Sale of Equipment ( <i>Playground Equip, etc</i> )	-	4,079	
44540	Sale of Property ( <i>Vehicles</i> )	-	2,148	
44570	Animal Shelter Donations	-	3,485	
44990	Other Local Revenues	12,000	15,409	128.4%
45510	County Clerk	130,000	55,510	42.7%
45520	Circuit Court Clerk	15,000	13,467	89.8%
45540	General Sessions Court Clerk	80,000	63,015	78.8%
45550	Clerk And Master	25,000	16,484	65.9%
45580	Register	60,000	36,165	60.3%
45590	Sheriff	8,000	2,702	33.8%
45610	Trustee	230,000	203,407	88.4%
46110	Juvenile Services Program	9,000	4,500	50.0%
46140	Aging Programs / Senior Center Grants	54,458	26,394	48.5%
46190	Other General Government Grants	20,000	-	
46210	Law Enforcement Training Programs	-	14,400	
46290	Other Public Safety Grants <i>SRO Grant, Mental Health Transport</i>	260,000	227,420	87.5%
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants <i>includes Park Grant and Spay/Neuter Grant</i>	601,400	7,775	1.3%
46430	Litter Program	44,200	6,327	14.3%
46830	Beer Tax	19,000	10,785	56.8%
46835	Vehicle Certificate Of Title	6,000	3,372	56.2%
46852	State Revenue Sharing -	20,000	11,279	56.4%
46855	State Shared Sports Gaming Privilege	-	15,440	
46915	Contracted Prisoner Board	204,000	108,445	53.2%
46960	Registrar's Salary Supplement	15,164	7,582	50.0%
46980	Other State Grants ( <i>Election Voting Machines</i> )	129,170	-	
46990	Other State Revenues ( <i>Soil Conservation Reimb</i> )	22,500	10,738	47.7%
47180	Community Development Grants (CDBG-HR)	525,000	8,155	1.6%
47235	Homeland Security Grants: Emergency Perf Mgmt	5,535	5,534	100.0%
47306	CARES: Health Dept	250,000	-	
47620	Police Service (Lake Area)	5,500	3,784	68.8%
47715	Tax Credit Bond Rebate ( <i>QSCB program</i> )	115,000	58,104	50.5%
47990	Other Direct Federal Revenue	-	200	
48130	Contributions <i>Library Fines &amp; Donations</i>	-	2,545	
48140	Contracted Services	5,000	2,640	

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**101 General Fund**

8th Month | 66.67%

**YearToDate**

Account	Description	Budget	Actual	% of Budget
48610	Donations <i>Senior Center Fund Raising</i>	10,000	4,746	47.5%
48990	Other Revenues (ENBRIDGE GRANT - PARK)	-	25,030	
48991	Opioid Settlement Funds - Past Remediation	-	3,828	
49700	Insurance Recovery	14,495	15,264	105.3%
49800	Transfers In (ARPA - Health Dept Project)	123,900	-	
<b>Total Revenues</b>		<b>8,309,496</b>	<b>5,454,186</b>	<b>65.6%</b>

**Expenditures**

51100	County Commission	121,268	32,936	27.2%
51220	Beer Board	1,793	125	6.9%
51300	County Mayor/Executive	400,066	231,590	57.9%
51400	County Attorney	82,000	38,522	47.0%
51500	Election Commission	325,086	94,726	29.1%
51600	Register Of Deeds	159,531	96,198	60.3%
51720	Planning	144,215	63,182	43.8%
51800	County Buildings	358,487	174,113	48.6%
51910	Preservation Of Records	5,150	2,452	47.6%
52300	Property Assessor's Office	169,746	100,638	59.3%
52400	County Trustee's Office	172,757	109,714	63.5%
52500	County Clerk's Office	194,639	110,712	56.9%
52600	Data Processing	145,000	61,953	42.7%
53100	Circuit Court	229,389	149,119	65.0%
53300	General Sessions Court	138,497	89,243	64.4%
53400	Chancery Court	154,446	98,137	63.5%
53700	Judicial Commissioners	43,597	27,859	63.9%
53920	Courtroom Security	77,627	20,799	26.8%
54110	Sheriff's Department	1,884,389	1,113,291	59.1%
54120	Special Patrols: School Resource Officers	223,721	120,602	53.9%
54150	Drug Enforcement	80,631	62,963	78.1%
54160	Administration Of The Sexual Offender	4,400	1,947	44.3%
54210	Jail	1,458,804	799,833	54.8%
54220	Workhouse	120,767	65,680	54.4%
54240	Juvenile Services	55,456	32,298	58.2%
54310	Fire Prevention And Control	146,829	80,755	55.0%
54420	Rescue Squad	67,725	18,249	26.9%
54490	Other Emergency Management	103,479	57,275	55.3%
54610	County Coroner/Medical Examiner	39,000	12,875	33.0%
55110	Local Health Center	32,599	21,516	66.0%
55120	Animal Shelter	105,020	51,735	49.3%
55170	Alcohol And Drug Programs	8,980	3,408	38.0%
55720	Litter Grant	44,202	19,471	44.1%
56100	Senior Citizens Center	66,574	21,758	32.7%
56300	Senior Citizens Assistance	74,779	54,832	73.3%
56500	Libraries	162,345	93,519	57.6%
56700	Parks And Fair Boards	289,984	103,719	35.8%
57100	Agricultural Extension Service	80,609	28,283	35.1%

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**101 General Fund**

8th Month | 66.67%

**YearToDate**

Account	Description	Budget	Actual	% of Budget
57500	Soil Conservation <i>includes annual contribution</i>	49,280	34,558	70.1%
58190	Other Economic And Community	532,000	17,906	3.4%
58300	Veteran's Services	20,980	11,148	53.1%
58400	Other Charges <i>insurance premiums, workers comp, fuel charge</i>	457,600	332,836	72.7%
58600	Employee Benefits	5,500	-	-
58900	Miscellaneous <i>includes contributions to non profits</i>	38,000	35,133	92.5%
91140	Capital Project   Health Dept Remodel	745,500	-	
91150	Capital Project   Park Grant <i>amount reflects PO for equipment and engineering expenses</i>	1,200,165	1,075,990	89.7%
99100	Transfers Out	189,816	77,837	41.0%
<b>Total Expenditures</b>		<b>11,212,428</b>	<b>5,851,433</b>	<b>52.2%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**111 Urban Services**

8th Month | 66.67%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	470,337	467,787	99.5%
40115	Discount On Property Tax	(7,055)	(5,070)	71.9%
40120	Trustee's Collections - Prior Year	15,000	11,524	76.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000	3,828	38.3%
40140	Interest And Penalty	2,000	1,622	81.1%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	70,000	35,524	50.7%
41140	Cable TV Franchise <i>(March)</i>	18,000	-	-
41520	Building Permits	40,000	22,425	56.1%
43107	Residential Waste Collection Charge	230,000	117,806	51.2%
44130	Sale Of Materials And Supplies	500	200	40.0%
46210	Law Enforcement Training Programs	-	2,400	
46490	Other Public Works: MultiModal Grant	679,902	-	
46840	Alcoholic Beverage Tax	25,000	22,379	89.5%
46970	State Shared Sales Tax - Cities	230,000	196,753	85.5%
<b>Total Revenues</b>		<b>1,818,684</b>	<b>877,178</b>	<b>48.2%</b>

**Expenditures**

54110	Sheriff's Department	645,035	390,796	60.6%
54310	Fire Prevention And Control	9,500	1,200	12.6%
55731	Waste Pickup	375,240	174,844	46.6%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks</i>	6,000	-	-
58400	Other Charges	155,700	88,540	56.9%
58600	Employee Benefits	2,250	1,738	77.2%
62000	Highway And Bridge Maintenance	100,000	15,428	15.4%
91150	Social, Cultural And Recreation	40,000	-	-
91200	Highway & Street Capital Projects <i>(Broadway Sidewalk)</i>	832,377	98,355	11.8%
<b>Total Expenditures</b>		<b>2,166,102</b>	<b>770,902</b>	<b>35.6%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**116 Solid Waste / Sanitation**

8th Month | 66.67%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	371,885	384,707	103.4%
40115	Discount On Property Tax	(8,000)	(4,841)	60.5%
40120	Trustee's Collections - Prior Year	15,000	7,055	47.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	1,478	29.6%
40140	Interest And Penalty	2,700	989	36.6%
40270	Business Tax	10,000	790	7.9%
43106	Commercial And Industrl Waste Coll	230,000	153,336	66.7%
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	35,000	35,212	100.6%
44540	Sale of Property <i>(Vehicles)</i>	-	2,671	
46990	Other State Revenues	5,000	4,282	85.6%
48130	Contributions - ARPA	432,500	-	
<b>Total Revenues</b>		<b>1,099,085</b>	<b>585,680</b>	<b>53.3%</b>

**Expenditures**

55732	Convenience Centers	1,019,568	722,383	70.9%
55751	Recycling Center	102,511	47,614	46.4%
55759	Other Waste Disposal	300,000	106,117	35.4%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	5,502	16.7%
58400	Other Charges	46,000	39,032	84.9%
<b>Total Expenditures</b>		<b>1,501,079</b>	<b>920,648</b>	<b>61.3%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**118 Ambulance Service**

8th Month | 66.67%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	778,467	804,566	103.4%
40115	Discount On Property Tax	(8,000)	(10,123)	126.5%
40120	Trustee's Collections - Prior Year	12,000	14,731	122.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	3,091	61.8%
40140	Interest And Penalty	3,000	2,055	68.5%
40270	Business Tax	9,500	1,652	17.4%
43120	Patient Charges	500,000	312,064	62.4%
44110	Investment Income	-	135	
<b>Total Revenues</b>		<b>1,299,967</b>	<b>1,128,171</b>	<b>86.8%</b>

**Expenditures**

55130	Ambulance/Emergency Medical	1,452,973	825,132	56.8%
<b>Total Expenditures</b>		<b>1,452,973</b>	<b>825,132</b>	<b>56.8%</b>

***BREAKDOWN ON NEXT PAGE***

**Hartsville/Trousdale County Government**  
**Statement of Expenditures Summary**  
**February 2024**

Fund : 118 Ambulance Service		Budget	Amended	Month-to-Date	Year-to-Date	Outstanding	Unencumbered	% Of
		Budget Amount	Amendments	Expenditures	Expenditures	Encumbrances	Balance	Budget Exp
<b>55130</b>	<b>Ambulance/Emergency Medical Services</b>							
131	Medical Personnel	(548,000.00)	26,000.00	(522,000.00)	32,968.92	243,760.09	-	(278,239.91) 46.70%
162	Clerical Personnel	(38,310.00)	-	(38,310.00)	2,947.20	23,577.60	-	(14,732.40) 61.54%
169	Part-Time Personnel	-	(26,000.00)	(26,000.00)	548.52	21,748.20	-	(4,251.80) 83.65%
187	Overtime Pay	(340,000.00)	-	(340,000.00)	25,570.14	223,531.91	-	(116,468.09) 65.74%
201	Social Security	(57,431.00)	-	(57,431.00)	3,630.95	30,515.27	-	(26,915.73) 53.13%
204	State Retirement	(54,467.00)	-	(54,467.00)	3,113.44	27,188.56	-	(27,278.44) 49.92%
207	Medical Insurance	(84,672.00)	(16,632.00)	(101,304.00)	7,406.76	58,325.52	-	(42,978.48) 57.57%
212	Employer Medicare	(13,431.00)	-	(13,431.00)	849.17	7,136.60	-	(6,294.40) 53.14%
306	Bank Charges	(800.00)	-	(800.00)	30.11	450.23	-	(349.77) 56.28%
307	Communication	(7,000.00)	-	(7,000.00)	696.58	3,453.68	-	(3,546.32) 49.34%
312	Contracts With Private Agencies	(18,000.00)	-	(18,000.00)	800.00	7,523.50	-	(10,476.50) 41.80%
317	Data Processing Services	(800.00)	-	(800.00)	71.61	561.66	-	(238.34) 70.21%
320	Dues And Memberships	(500.00)	-	(500.00)	-	390.00	-	(110.00) 78.00%
322	Evaluation And Testing	(1,000.00)	-	(1,000.00)	179.00	408.00	29.00	(563.00) 43.70%
332	Legal Notices, Recording And Court Costs	(200.00)	-	(200.00)	-	-	-	(200.00) 0.00%
333	Licenses	(3,000.00)	-	(3,000.00)	-	680.00	-	(2,320.00) 22.67%
335	Maintenance And Repair Services-Buildings	(30,000.00)	-	(30,000.00)	75.98	557.90	560.36	(28,881.74) 3.73%
336	Maintenance And Repair Services-Equipment	(2,500.00)	-	(2,500.00)	-	3,652.16	1,304.00	2,456.16 198.25%
337	Maintenance And Repair Services-Office Equipment	(500.00)	-	(500.00)	-	-	-	(500.00) 0.00%
338	Maintenance And Repair Services-Vehicles	(20,000.00)	-	(20,000.00)	1,122.27	9,458.10	3,298.46	(7,243.44) 63.78%
347	Pest Control	(480.00)	-	(480.00)	40.00	280.00	-	(200.00) 58.33%
348	Postal Charges	(750.00)	-	(750.00)	-	670.70	-	(79.30) 89.43%
349	Printing, Stationery And Forms	(700.00)	-	(700.00)	-	-	-	(700.00) 0.00%
351	Rentals	(3,500.00)	-	(3,500.00)	304.08	2,150.40	-	(1,349.60) 61.44%
353	Towing Services	(100.00)	-	(100.00)	-	-	-	(100.00) 0.00%
355	Travel	(1,000.00)	-	(1,000.00)	-	-	395.75	(604.25) 39.58%
399	Other Contracted Services	(1,500.00)	-	(1,500.00)	154.43	1,032.98	-	(467.02) 68.87%
410	Custodial Supplies	(2,000.00)	-	(2,000.00)	-	617.56	-	(1,382.44) 30.88%
413	Drugs And Medical Supplies	(38,000.00)	-	(38,000.00)	2,353.89	32,209.09	5,094.48	(696.43) 98.17%
415	Electricity	(6,500.00)	-	(6,500.00)	475.56	3,389.54	-	(3,110.46) 52.15%
425	Gasoline	(25,000.00)	-	(25,000.00)	1,135.83	9,571.56	-	(15,428.44) 38.29%
434	Natural Gas	(5,000.00)	-	(5,000.00)	949.35	1,967.46	-	(3,032.54) 39.35%
435	Office Supplies	(1,500.00)	-	(1,500.00)	239.45	514.09	42.95	(942.96) 37.14%
451	Uniforms	(7,500.00)	-	(7,500.00)	12.00	6,045.55	304.75	(1,149.70) 84.67%
454	Water And Sewer	(2,500.00)	-	(2,500.00)	263.08	733.42	-	(1,766.58) 29.34%
499	Other Supplies And Materials	(500.00)	-	(500.00)	-	514.94	-	14.94 102.99%
506	Liability Insurance	(17,000.00)	-	(17,000.00)	-	16,874.69	-	(125.31) 99.26%
510	Trustee's Commission	(35,000.00)	-	(35,000.00)	4,086.24	19,982.63	-	(15,017.37) 57.09%
513	Workman's Compensation Insurance	(33,000.00)	-	(33,000.00)	-	41,069.60	-	8,069.60 124.45%
524	In Service/Staff Development	(5,000.00)	-	(5,000.00)	-	3,292.79	-	(1,707.21) 65.86%
530	Fines, Assessments, And Penalties	(15,200.00)	-	(15,200.00)	-	-	-	(15,200.00) 0.00%
599	Other Charges	(2,000.00)	-	(2,000.00)	-	400.68	-	(1,599.32) 20.03%
709	Data Processing Equipment	-	-	-	-	610.00	-	610.00 100.00%
711	Furniture And Fixtures	(12,000.00)	-	(12,000.00)	-	4,899.97	-	(7,100.03) 40.83%
719	Office Equipment	-	-	-	-	4,486.39	-	4,486.39 100.00%
<b>Total</b>	<b>55130</b>	<b>(1,436,341.00)</b>	<b>(16,632.00)</b>	<b>(1,452,973.00)</b>	<b>90,024.56</b>	<b>825,132.02</b>	<b>11,029.75</b>	<b>(698,035.15) 56.04%</b>

## Ambulance Employee Roster

Fund	Acct	Name	Position	Rank	Status
118	55130-131	Gross	AEMT		FT
118	55130-131	Kersh	AEMT		FT
118	55130-131	Linville <i>(Hire Pending)</i>	AEMT		FT
118	55130-131	Wells	AEMT		FT
118	55130-131	Bell	EMT-B		FT
118	55130-131	Brown	EMT		FT
118	55130-131	Morgan	EMT		FT
118	55130-131	Sutherland	EMT		FT
118	55130-131	Woodard	EMT		FT
118	55130-131	Vacant	PARAMEDIC		FT
118	55130-131	Vacant	PARAMEDIC		FT
118	55130-131	Lazlo	PARAMEDIC		FT
118	55130-131	Gross	PARAMEDIC	BATALLION CHIEF	FT
118	55130-131	Logan	PARAMEDIC	BATALLION CHIEF	FT
118	55130-131	Summers	PARAMEDIC	BATALLION CHIEF	FT
118	55130-162	Turner	BILLING CLERK		FT
118	55130-169	Anderson	AEMT		PRN
118	55130-169	Higgins	EMT		PRN
118	55130-169	Preece	EMT		PRN
118	55130-169	Snow	PARAMEDIC		PRN
118	55130-169	Snow	PARAMEDIC		PRN

Hartsville / Trousdale Co Government

Summary Financial Statement

February 2024

**121 Special Fund / CCA / CoreCivic**

8th Month | 66.67%

*Pass-thru account*

**Year-To-Date**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
46915	Contracted Prisoner Board	69,091,800	27,999,543	40.5%
<b>Total Revenues</b>		<b>69,091,800</b>	<b>27,999,543</b>	<b>40.5%</b>
<b>Expenditures</b>				
54900	Other Public Safety	69,091,800	27,999,543	40.5%
<b>Total Expenditures</b>		<b>69,091,800</b>	<b>27,999,543</b>	<b>40.5%</b>

Hartsville / Trousdale Co Government

Summary Financial Statement

February 2024

**122 County Drug**

8th Month | 66.67%

*Sheriff's Fund*

**Year-To-Date**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
42340	Drug Control Fines	5,000	3,402	68.0%
42865	Drug Task Force Forfeitures And	8,000	1,500	18.8%
42910	Proceeds From Confiscated Property	3,000	1,500	50.0%
<b>Total Revenues</b>		<b>16,000</b>	<b>6,402</b>	<b>40.0%</b>
<b>Expenditures</b>				
54150	Drug Enforcement	21,250	65	0.3%
<b>Total Expenditures</b>		<b>21,250</b>	<b>65</b>	<b>0.3%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**127 American Rescue Funding**

8th Month | 66.67%

7th Month | 58.3%

**Year-To-Date**

Account	Description	Approved	Actual	% of Budget	Notes
<b>Revenues</b>					
44110	Investment Income	7,000	6,648	95.0%	
47902	LATCF - Local Asst and Tribal Grant	50,000	50,000	100.0%	
<b>Total Revenues</b>		<b>57,000</b>	<b>56,648</b>	<b>99.4%</b>	
<b>Expenditures</b>					
54310	Volunteer Fire Dept	35,000	31,809	90.9%	<i>Air Compressor</i>
55130	Ambulance	24,035	847	3.5%	<i>EMT Education</i>
58400	Other Charges	80	66	83.1%	<i>Trustee Commission</i>
91140	Public Health Projects	123,900		-	<i>Health Dept Renovations</i>
91170	Public Utility: Projects	1,000,000		-	<i>Water Dept Tower</i>
<b>Total Expenditures</b>		<b>1,183,015</b>	<b>32,723</b>	<b>2.8%</b>	

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**128 American Rescue Funding - Urban**

8th Month | 66.67%

7th Month | 58.3%

		<b>Year-To-Date</b>		
<b>Account</b>	<b>Description</b>	<b>Approved</b>	<b>Actual</b>	<b>Notes</b>
<b>Revenues</b>				
44110	Investment Income	13,000	9,618	74.0%
<b>Total Revenues</b>		<b>13,000</b>	<b>9,618</b>	<b>74.0%</b>
<b>Expenditures</b>				
54110	Sheriff Dept	415,000	21,361	5.1% <i>Law Enforcement Equipment Vehicles</i>
55130	Ambulance	275,000	-	- <i>Ambulance</i>
55732	Convenience Centers	423,500	423,500	100.0% <i>Vehicles and equipment</i>
56700	Parks and Fair Boards	100,000	-	- <i>LPRF Padding</i>
58110	Tourism	2,614	-	- <i>Remaining Tourism</i>
58400	Other Charges	130	96	74.0% <i>Trustee Commission</i>
<b>Total Expenditures</b>		<b>1,216,244</b>	<b>444,957</b>	<b>36.6%</b>

# Hartsville / Trousdale Co Government

## Summary Financial Statement

February 2024

### 151 Debt Service

8th Month | 66.67%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	466,828	481,959	103.2%
40115	Discount On Property Tax	(7,002)	(6,059)	86.5%
40120	Trustee's Collections Prior Year	10,000	5,848	58.5%
40130	Cir Clk/Clk & Master CollectionsPr Yr	5,000	1,225	24.5%
40140	Interest And Penalty	1,500	819	54.6%
40266	Litigation Tax Jail Or Workhouse	25,000	20,311	81.2%
40270	Business Tax	5,000	989	19.8%
44110	Investment Income	15,000	11,178	74.5%
44170	Misc Refunds		1,360	
48130	Contributions	159,450	-	-
49100	Bond Proceeds	3,264,000	3,264,000	100.0%
49800	Transfers In	133,428	77,837	58.3%
<b>Total Revenues</b>		<b>4,078,204</b>	<b>3,859,467</b>	<b>94.6%</b>

### Expenditures

82110	General Government: Principal	1,381,195	1,300,000	94.1%
	<i>CJC</i>	<i>1,381,195</i>	<i>1,300,000</i>	<i>94.1%</i>
82130	Education: Principal	2,345,639	2,068,954	88.2%
	<i>EESI</i>	<i>2,087,000</i>	<i>1,964,000</i>	<i>94.1%</i>
	<i>JSMS</i>	<i>101,207</i>	<i>-</i>	<i>0.0%</i>
	<i>QSCB</i>	<i>157,432</i>	<i>104,954</i>	<i>66.7%</i>
82210	General Government: Interest	50,000	20,963	41.9%
	<i>CJC</i>	<i>50,000</i>	<i>20,963</i>	<i>41.9%</i>
82230	Education: Interest (EESI, QSCB, JSMS)	240,466	139,464	58.0%
	<i>EESI</i>	<i>75,000</i>	<i>31,707</i>	<i>42.3%</i>
	<i>JSMS</i>	<i>18,150</i>	<i>9,075</i>	<i>50.0%</i>
	<i>QSCB</i>	<i>122,316</i>	<i>77,837</i>	<i>63.6%</i>
	<i>TCES</i>	<i>25,000</i>	<i>20,845</i>	<i>83.4%</i>
82310	General Government: Fees ( <i>Trustee Commission</i> )	20,570	14,744	71.7%
	<i>Trustee's Commission</i>	<i>15,000</i>	<i>9,952</i>	<i>66.3%</i>
	<i>CJC - Services Fees</i>	<i>5,570</i>	<i>4,792</i>	<i>86.0%</i>
82330	Education: Fees (EESI, QSCB)	9,020	7,846	87.0%
	<i>EESI - Service Fees</i>	<i>5,000</i>	<i>5,000</i>	<i>100.0%</i>
	<i>QSCB - Service Fees</i>	<i>2,020</i>	<i>1,346</i>	<i>66.6%</i>
	<i>TCES</i>	<i>2,000</i>	<i>1,500</i>	<i>75.0%</i>
<b>Total Expenditures</b>		<b>4,046,890</b>	<b>3,551,970</b>	<b>87.8%</b>



**Hartsville / Trousdale Co Government**

Summary Financial Statement

February 2024

**131 Highway Fund**

8th Month | 66.67%

**Year-To-Date**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
40110	Current Property Tax	108,413	112,614	103.9%
40115	Discount On Property Tax	-	(1,417)	-
40120	Trustee's Collections - Prior Year	3,000	2,063	68.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,500	630	25.2%
40140	Interest And Penalty	600	288	48.0%
40270	Business Tax	1,500	234	15.6%
44110	Investment Income	500	1,328	265.5%
44170	Misc Refunds	-	38	-
46420	State Aid Program	532,990	-	-
46920	Gas and Motor Fuel Tax	1,727,595	1,114,518	64.5%
46930	Petroleum Special Tax	12,000	7,400	61.7%
<b>Total Revenues</b>		<b>2,389,098</b>	<b>1,237,695</b>	<b>51.8%</b>
<b>Expenditures</b>				
61000	Administration	257,462	143,423	55.7%
62000	Highway and Bridge Maintenance	1,439,288	676,280	47.0%
63100	Operation and Maintenance of Equipment	231,500	115,452	49.9%
65000	Other Charges	80,000	62,282	77.9%
66000	Employee Benefits	103,985	64,170	61.7%
68000	Capital Outlay	1,074,990	179,069	16.7%
<b>Total Expenditures</b>		<b>3,187,225</b>	<b>1,240,675</b>	<b>38.9%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2024**

**141 General Purpose School**

8th Month | 66.67%

Account	Description	Year-To-Date		
		Original Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	1,550,000	1,713,583	110.6%
40115	Discount On Property Tax	(20,150)	(20,260)	100.5%
40120	Trustee's Collections - Prior Year	40,000	30,013	75.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000	9,160	36.6%
40140	Interest And Penalty	6,000	4,195	69.9%
40161	Payments In Lieu of Taxes TVA	200,000	134,209	67.1%
40210	Local Option Sales Tax	980,000	822,470	83.9%
40270	Business Tax	25,000	3,340	13.4%
40275	Mixed Drink Tax	5,000	6,454	129.1%
41110	Marriage Licenses	650	418	64.3%
43511	Tuition - Regular Day	6,000	51,300	855.0%
43517	Tuition - Other	17,000	15,875	93.4%
43570	Receipts from Individual Schools	8,000	6,277	78.5%
44120	Lease/Rentals	12,550	6,130	48.8%
44170	Miscellaneous Refunds	10,000	16,837	168.4%
44530	Sale of Equipment	-	6,861	-
44560	Damages Recovered from Individuals	1,000	100	10.0%
44570	Contributions & Gifts	10,000	10,443	104.4%
46510	TN Investment in Student Achievement (TISA)	10,147,516	7,251,150	71.5%
46515	Early Childhood Education	99,818	55,183	55.3%
46590	Other State Education Funds	274,153	169,896	62.0%
46610	Career Ladder Program	7,600	3,930	51.7%
46790	Other Vocational	-	461,388	-
46980	Other State Grants	56,498	55,606	98.4%
47143	Special Education Grants	-	19,658	-
48130	Contributions: Bond for Roof	967,500	900,000	93.0%
49100	Bonds Issued - Field House	1,000,000	1,000,000	100.0%
49700	Insurance Recovery	-	-	-
<b>Total Revenues</b>		<b>15,429,135</b>	<b>12,734,215</b>	<b>82.5%</b>

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-14G Fire Enbridge**

**| BUDGET AMENDMENT**

**2024-101-14G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-48990-FIRE	Other Contributions	\$ 12,000	
101-54310-790	Fire Dept: Other Equipment		\$ 12,000
<b>TOTAL</b>		<b>\$ 12,000</b>	<b>\$ 12,000</b>

**Purpose:** Fire Department has received a grant from Enbridge. Appropriating funding to turn out gear for the Fire Department.

<b>Budget Amendment Total</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** *Absent* \_\_\_\_\_

**Budget Amendment** 2024-101-14G approved by Commission on \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-15G 3Star Grant - Chamber

| BUDGET AMENDMENT

2024-101-15G

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-47180-3STAR	Community Development	\$ 50,000	
101-58190-309	Other Economic and Community Development		\$ 50,000
<b>TOTAL</b>		<b>\$ 50,000</b>	<b>\$ 50,000</b>

**Purpose:** Chamber of Commerce through the Hartsville/Trousdale County Government was awarded a 3Star Grant from TN Dept of Economic & Community Development (TECD). This grant will be a pass through for the County and used by the Chamber of Commerce for Community Enhancement.

<b>Budget Amendment Total</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** *Absent* \_\_\_\_\_

**Budget Amendment** 2024-101-15G approved by Commission on \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-16FG GNRC Arts**

**| BUDGET AMENDMENT**

**2024-101-16FG**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-39000	Fund Balance	\$ 2,450	
101-46190	Other General Government	2,450	
101-58900-399	Miscellaneous: Contracted Services		\$ 4,900
<b>TOTAL</b>		<b>\$ 4,900</b>	<b>\$ 4,900</b>

**Purpose:** Grant awarded from GNRC through the TN Arts Commission. This is a 50/50 matching grant that will be used to contribute to community art events such as the Downtown Sound to procure performers.

<b>Budget Amendment Total</b>	<b>\$ 4,900</b>	<b>\$ 4,900</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

**Roll Call Vote**

Second: \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_ Absent \_\_\_\_\_

**Budget Amendment** 2024-101-16FG **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
 JACK MCCALL  
 COMMISSION CHAIRMAN

\_\_\_\_\_  
 RITA CROWDER  
 COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-17 Law Enforcement Training**

**| BUDGET AMENDMENT**

**2024-101-17**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-46210	Law Enforcement Training Programs	\$ 14,400	
101-54110-140	Sheriff: Salary Supplement		\$ 14,400
<b>TOTAL</b>		<b>\$ 14,400</b>	<b>\$ 14,400</b>

**Purpose:** Annual Law Enforcement Training stipend for qualified members of the Sheriff Dept.

<b>Budget Amendment Total</b>	<b>\$ 14,400</b>	<b>\$ 14,400</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** *Absent* \_\_\_\_\_

**Budget Amendment** 2024-101-17 **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-18FB Salary Adjustment**

**| BUDGET AMENDMENT**

**2024-101-18**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-39000	Fund Balance	\$ 1,184	
101-53300-102	General Sessions: Judge		\$ 1,040
101-53300-201	General Sessions: Social Security		65
101-53300-204	General Sessions: State Retirement		63
101-53300-212	General Sessions: Medicare		16
<b>TOTAL</b>		<u>\$ 1,184</u>	<u>\$ 1,184</u>

**Purpose:** Annual Law Enforcement Training stipend for qualified members of the Sheriff Dept.

<b>Budget Amendment Total</b>	<u><u>\$ 1,184</u></u>	<u><u>\$ 1,184</u></u>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

**Roll Call Vote**

Second: \_\_\_\_\_ Yes \_\_\_\_\_ No \_\_\_\_\_ Absent \_\_\_\_\_

**Budget Amendment** 2024-101-18 **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK



# Administrative Office of the Courts

Nashville City Center, Suite 600  
511 Union Street  
Nashville, Tennessee 37219  
615 / 741-2687 or 800 / 448-7970  
FAX 615 / 741-6285

**MICHELLE LONG**  
Director

**RACHEL HARMON**  
Deputy Director

## MEMORANDUM

**TO:** All General Sessions Judges  
**FROM:** John Coke – General Counsel *JC*  
**CC:** Michelle Long – Director  
Stephanie J. Holliday – Human Resources Manager  
**DATE:** February 6, 2024  
**RE:** Revised Cost of Living Adjustments (2023 and 2024) for General Sessions Judges



The Administrative Office of the Courts (“AOC”) was asked to review Tennessee Code Annotated §16-15-5003 to determine the proper calculation method to use when making the annual cost of living adjustments (“COLA”). Upon review, the AOC has determined that revisions are required for the 2023 and 2024 reported adjustments because 5003(i)(5) directs that the yearly COLA adjustments be adjusted pursuant to Tennessee Code Annotated § 8-23-103. As a result, and in accordance with the above statute, the revised adjustments are as follows:

Revised 2023 COLA (effective July 1, 2023): 5% (prior reported adjustment was 4%)

Revised 2024 COLA (effective July 1, 2024): 4.1% (prior reported adjustment was 2%)

If you have questions about the yearly COLA adjustments and whether the adjustments apply to your county, please consult with your county attorney and/or fiscal department. If you have general questions about these revisions, please contact John Coke – AOC General Counsel – at john.coke@tncourts.gov or (615) 741-2687.

FY23 --> \$104,030  
FY24 4% --> \$108,192      5% --> \$109,232  
Difference = \$1,040  
+ benefits adj

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-19 Historical Society Grant**

**| BUDGET AMENDMENT**

**2024-101-19G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-46190-ARCH	Other General Government Grants	\$ 8,000	
101-51910-335	Archives: Building Maint & Repair		\$ 7,500
101-51910-790	Archives: Other Equipment		500
<b>TOTAL</b>		<u>\$ 8,000</u>	<u>\$ 8,000</u>

**Purpose:** Grant awarded to the Historical Society from the Tennessee State Museum for Capital Maintenance and Improvements. Society will be using the funding towards the train depot at 240 Broadway.

<b>Budget Amendment Total</b>	<u><u>\$ 8,000</u></u>	<u><u>\$ 8,000</u></u>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** Absent \_\_\_\_\_

**Budget Amendment** 2024-101-19G approved by Commission on \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**111-04 Law Enforcement Training**

**| BUDGET AMENDMENT**

**2024-111-04**

Request is hereby made to amend **Fund 111 Urban Services** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
111-46210	Law Enforcement Training Programs	\$ 2,400	
111-54110-140	Sheriff: Salary Supplement		\$ 2,400
<b>TOTAL</b>		<b>\$ 2,400</b>	<b>\$ 2,400</b>

**Purpose:** Annual Law Enforcement Training stipend for qualified members of the Sheriff Dept.

<b>Budget Amendment Total</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** *Absent* \_\_\_\_\_

**Budget Amendment** 2024-111-04 **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**118-03 PRN Medical Staff**

**| BUDGET AMENDMENT**

**2024-118-03**

Request is hereby made to amend **Fund 118 Ambulance Services** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
118-55130-131	Ambulance: Medical Staff	\$ 13,000	
118-55130-169	Ambulance: Part Time Staff		\$ 13,000
<b>TOTAL</b>		<b>\$ 13,000</b>	<b>\$ 13,000</b>

**Purpose:** Moving funding from Full Time Medical Staff to Part Time to properly account for the usage of PRN staffing.

<b>Budget Amendment Total</b>	<b>\$ 13,000</b>	<b>\$ 13,000</b>
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As recommended by the Budget & Finance Committee February 19, 2024

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** *Absent* \_\_\_\_\_

**Budget Amendment** 2024-118-03 **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
JACK MCCALL  
COMMISSION CHAIRMAN

\_\_\_\_\_  
RITA CROWDER  
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**131-01 State Aid Projects**

**| BUDGET AMENDMENT**

**2024-131-01**

Request is hereby made to amend **Fund 131 Highway** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
131-46420-BASS	State Aid Program - Bass Road	\$ 246,666	
131-46420-NHTRD	State Aid Program - New Halltown Road	192,178	
131-68000-726-BASS	Capital Outlay - State Aid Project - Bass Road		\$ 246,666
131-68000-726-NHTRD	Capital Outlay - State Aid Project - New Halltown		192,178
<b>TOTAL</b>		<b>\$ 438,844</b>	<b>\$ 438,844</b>

**Purpose:** Add State Aid Projects

<b>Budget Amendment Total</b>	<b>\$ 438,844</b>	<b>\$ 438,844</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

Motion to approve: \_\_\_\_\_

Second: \_\_\_\_\_ **Voice Vote** *Absent* \_\_\_\_\_

**Budget Amendment** 2024-131-01 *approved by Commission on* \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
 JACK MCCALL  
 COMMISSION CHAIRMAN

\_\_\_\_\_  
 RITA CROWDER  
 COUNTY CLERK

**Hartsville/Trousdale County Government**  
**Statement of Proposed Operations**  
**141 - General Purpose School Fund**  
**For Fiscal Year Ending June 30, 2025**

**Statement F-1**

		0.5033 1¢ =32,358	0.4914 1¢ =34,285	0.4914 1¢ =34,285	0.4765 1¢ =35,368
		<b>ACTUAL</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>PROPOSED</b>
<b>ACCOUNT NUMBER</b>		<b>2022-2023</b>	<b>BUDGET</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>40000</b>	<b><u>Local Taxes</u></b>				
<b>40100</b>	<b><u>County Property Taxes</u></b>				
141 - 40110	Current Property Tax	1,617,600	1,550,000	1,713,583	1,550,475
141 - 40115	Discount on Property Taxes	(19,466)	(20,150)	(20,260)	(20,150)
141 - 40120	Trustee's Collections - Prior Year	32,764	40,000	30,013	40,000
141 - 40130	Circuit Clerk/Clerk & Master Collections - Prior Years	19,637	25,000	12,000	25,000
141 - 40140	Interest and Penalty	5,761	6,000	5,880	6,000
141 - 40161	Payments in Lieu of Taxes - T.V.A.	263,810	200,000	134,209	200,000
	<b>Total County Property Taxes</b>	<b>1,920,106</b>	<b>1,800,850</b>	<b>1,875,425</b>	<b>1,801,325</b>
<b>40200</b>	<b><u>County Local Option Taxes</u></b>				
141 - 40210	Local Option Sales Tax	1,095,770	980,000	1,117,685	980,000
141 - 40270	Business Tax	34,320	25,000	35,006	25,000
141 - 40275	Mixed Drink Tax	10,331	5,000	10,434	5,000
	<b>Total County Local Option Taxes</b>	<b>1,140,421</b>	<b>1,010,000</b>	<b>1,163,126</b>	<b>1,010,000</b>
	<b>Total Local Taxes</b>	<b>3,060,527</b>	<b>2,810,850</b>	<b>2,810,850</b>	<b>2,811,325</b>

Proposing to set the Local Taxes for Fund 141 General Purpose Schools as stated in the shaded column "Proposed 2024-2025"