

BUDGET & FINANCE COMMITTEE

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

Beverly Atwood
Will Dennis
Jerry Ford

Chris Gregory
Lesley Overman

JANUARY 21, 2025 | 6:00 PM | TC COURTHOUSE

AGENDA

1. Open Meeting
2. Review Minutes from November 18
3. Review 2nd Quarter Purchasing Report (Oct – Dec)
4. Financial Statements
 - A. Trustee Cash Balance Statement – December 2024
 - B. Financial Summaries – December 2024

5. Budget Amendments

FUND 101 – GENERAL SERVICES

101-10R	Opioid Abatement Contributions	\$	75,000
101-11G	TNRMT Safety Grant – Fire Dept		6,700
101-12	Insurance Recovery: Sheriff		3,665

FUND 141 – GENERAL PURPOSE SCHOOLS

141-06	TISA Bonuses	\$	158,480
141-07	Special Education Reimbursements		36,792
141-08	Education Incentives		48,538
141-09	uTrust Funding		5,500

6. Discussion Items
 - A. Impact Fees
 - B. Other
7. Public Comments
8. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

NOVEMBER 18, 2024 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 7/7

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Beverly Atwood

Will Dennis

Chris Gregory

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

The meeting was called to order at 6:00pm by Chairman Gulley with six members present; Beverly Atwood arrived later to make the attendance at seven members present.

Review Minutes from the October 21 meeting.

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

MINUTES ACCEPTED

Elect Officers

Gulley opened the floor for officer nominations.

Motion by Ford to retain current officers; second by Dennis

MOTION CARRIED

- Landon Gulley, Chair
- T Bubba Gregory, Vice Chair
- Amy Thomas, Secretary

Financial Statements

Committee reviewed the following:

- Trustee Cash Balance Statement – October 2024
- Financial Summaries – October 2024 33.3% of budget

No major concerns were addressed.

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

STATEMENTS ACCEPTED

Budget Amendments

FUND 101 – GENERAL FUND

101-07G	Grant Funds Carryover: 2022 CDBG & LPRG	\$	104,520
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2022 CDBG Grant remaining funds being added to FY25 Budget. The grant is \$525,000. HTC expensed \$402,725 in FY24 for a **remaining balance of \$122,275**. Originally budgeted \$55,345 for FY25; this amendment adds \$66,930 to FY25.

2022 LPRF grant remaining funds being added to FY25 Budget. The grant project is \$1,200,000. HTC has expensed \$527,428 as of June 30 for a **remaining balance of \$672,572**. Originally budgeted \$634,982 in FY25; this amendment adds \$37,590 to FY25.

Motion by Ford to recommend BA 101-07G to the full commission; seconded by C Gregory.

MOTION CARRIED

101-08	SRO Expenses	\$	6,000
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Amendment to appropriate funding for School Resource Officer (SRO) expenses. This is in addition to the SRO grant. C Gregory requested changing the funding source to the Sheriff's line item for Law Enforcement Equipment (101-54110-431). Sheriff agreed that would be a good source.

Motion by C Gregory to recommend BA 101-08 with the funding source being 101-54110-431 to the full commission; seconded by Overman.	MOTION CARRIED
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101-09	Insurance Recovery	\$	4,315
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Insurance recovery for an incident that occurred on October 16: Patrol vehicle damaged during pursuit of another vehicle.

Motion by Ford to recommend to the full commission; seconded by C Gregory.	MOTION CARRIED
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FUND 111 – URBAN SERVICES

111-03R	Trash Turck & Traffic Light Equipment	\$	400,000
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Trash Truck \$400,000 – Carryover from FY24. The funding was originally approved March 2024 by BA 2024-111-05F. Moving this expense to the current fiscal year.

Traffic Light Equipment \$97,000 – Carryover from FY23. The funding was originally approved March 2023 by BA 2023-111-01F. This covers expenses for a new light system installed at Andrews/McMurry and also covers expenses for backup equipment at the intersections of Broadway/McMurry and Andrews/McMurry.

Motion by C Gregory to recommend to the full commission; seconded by Atwood.	MOTION CARRIED
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FUND 141 – GENERAL PURPOSE SCHOOL

141-04	Preschool Grant	\$	17,063.50
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Dr. Satterfield noted that this is revenue for State Special Education Preschool grant. Funds are to be used to pay educational assistant salary.

Motion by Ford to recommend to the full commission; seconded by Atwood.	MOTION CARRIED
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141-05	CCISR – LEAPS	\$	28,000
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Dr. Satterfield noted that this is revenue for Child Care Improvement Staff Retention (CCISR). Funds will be used to give retention bonuses for teachers that return to work in the LEAPS Afterschool program in the 2024-25 school year.

Motion by Atwood to recommend to the full commission; seconded by B Gregory.	MOTION CARRIED
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Discussion

ARPA. Thomas opened discussion on the ARPA funding by stating that we were not the only County in this circumstance. ARPA funding must be obligated by December 31, 2024 or any unappropriated funds will need to be returned to the federal government. There has been confusion amongst several entities regarding what needs to be done for those that chose to claim their full amount as Revenue Loss. Thomas assured the committee that all expenses were accounted for and documented. The remaining balance is estimated at \$450,000 between the two ARPA funding sources. She is in contact with CTAS to assist in reporting. However, a called meeting of the Commission may need to happen in December to officially obligated the remainder of the funding.

Several options of appropriating the remaining funding were suggested: Sheriff patrol vehicles, new ambulance, jail project, pay off debt, and reimbursing for previous projects were among the ideas of the committee.

Commissioners will be informed of what the next steps will be.

Investment: C Gregory asked about the investment of Fund 171 and the ARPA funding. Gulley had not had a chance to meet with Trustee Cindy Gregory to discuss options. However, with the new information on ARPA, the amount of investment will change.

Public Comment

- *None presented*

Adjourn

Motion by Ford; second by B Gregory

Meeting adjourned at 6:49pm

**HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
PURCHASING | OCTOBER - DECEMBER 2024**

Purchases to a single vendor totaling more than \$5,000 over a quarter

Vendor	1Q July - Sept	2Q Oct - Dec	GL Acct	Description	Notes	Contracted
Artis Networks, Inc.	15,486	15,486	101-51300 101-54110 101-54210 111-54110 118-55130	Mayor's Office: Info Technology Support Sheriff Dept: Info Technology Support, Jail: Info Technology Support Sheriff (US): Info Technology Support Ambulance: Technology Support	Amount covers 2 months as most bills run a month behind.	YES 2007
B&D Construction		84,159	101-91150	Concrete work and finishing work at the Playground	Finishing work on the Playground project, concrete work on the parking lot by playground	
Blankenship Collision Center		12,208	101-54110 111-54110	Sheriff: Repairs to Vehicles	Insurance Recovery	
Business Information Systems	5,532	-	101-52500	Clerk: Annual Software Package		YES
CMS Uniforms	4,030	16,422	101-54110 101-54210	Sheriff: Uniforms Jail: Uniforms		
Dean Oil Company	16,625	35,240	101-58400	Fuel - Reimb by funds and businesses		
Donoho, Taylor & Taylor	140,015	-	171-91120	Purchase of Property - E Main		
Emergency Equipment Professionals	265,846	-	118-55130	EMS: Purchase of Ambulance / ARPA funds	ARPA funding	
Galls	1,239	8,663	101-54110 118-55130	Sheriff: Uniforms EMS: Uniforms		
GameTime Cunningham Recreation	200,595	2,500	101-91150	Parks: Playground Equipment & Testing		YES
Henry Schein	11,465	5,153	118-55130	EMS: Medical Supplies		
Houghton Facility Services	10,432	10,432	101-51800	Custodial Services for County Buildings: Administration, Senior Center, Justice Center, Ag Ext/Election, Courthouse, Sheriff Patrol Station		YES 2022
Institutional Wholesale	7,810	17,828	101-54210	Jail: Inmate Food Supplies Jail: Custodial Supplies		
iWorQ Systems	9,000	-	101-51720	Planning: Annual Software Package		YES 2018
Jake's Lettering and Graphics	-	5,400	118-55130	EMS: Striping of new ambulance		
Kimbro Oil Company	55,743	35,847	101-58400	Fuel - Reimb by funds and businesses 1 of 3 Vendors for Fuel. BiWeekly bid sent out.		
Kimley Horn	6,000	61,550	101-91150 111-91200	1Q Engineer Services for Park Grant 2Q Engineer Services for MMAG Sidewalks		YES
Local Government Corp.	48,636	-	101-51300 101-52400 101-53400 101-53100	Mayor's Office: Software License Renewals - Accounting Trustee: Software License Renewals Clerk & Master: Software License Renewals Circuit Court: Software License Renewals		YES
MOSCA Design		27,320	111-56900	Christmas decorations for lightpoles		
Siddons Martin Emergency Group		238,535	101-54310	Brush Truck		
Smith County Solid Waste	19,916	37,408	116-55759	Solid Waste Disposal	1Q - Amount covers 1 month as most bills run 2 months behind	YES 1998
S&W Contracting	-	83,828	111-58400	Traffic Light System @ Andrews Maintenance for system & Broadway/Old Halltown		
Tri-County Electric	41,806	50,214	101-51800	County Electricity		Utility
Tri-County EMC Fiber	6,540	6,540	101-52600	County Fiber/Broadband Services		YES 2013

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

December 31, 2024

ACCT FUNC	DESCRIPTION	INT RATE	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance	
999-11120	CASH ON HAND		193,578.10	12,969,265.45	12,932,319.36	230,524.19	
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		8,453,323.86	6,576,821.46	6,510,424.67	8,519,720.65	
999-11130-210	CD 1ST NATIONAL BANK 7871	4.75%	940,000.00	-	-	940,000.00	
999-11130-22	1ST NATIONAL BANK PAYROLL TAXES		-	2,610,223.44	2,610,223.44	-	
999-11130-23	1ST NATIONAL BANK OTHER AGENC		101,437.30	149.41	5,144.81	96,441.90	
999-11130-30	WILSON BANK & TRUST 0551		6,597,861.70	15,305,278.99	15,077,769.38	6,825,371.31	
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)		-	1,441,583.33	1,441,583.33	-	
999-11130-32	WBT/HARTS/TROUS RETIREME		12,778.22	919,894.74	932,480.26	192.70	
999-11130-33	WBT CCA CORECIVIC		4,643,134.18	34,670,894.23	33,503,177.81	5,810,850.60	
999-11410	ACCOUNTS RECEIVABLE		815.14	228,642.95	224,508.19	4,949.90	
999-14310	UNDISTRIBUTED WARRANTS		-	53,831,307.23	53,831,307.23	-	
	TOTAL ASSETS		25,796,928.50	128,554,061.23	127,568,938.48	26,782,051.25	
							Cash Balance
							- NOT FUND BALANCE -
995-21500-101	COUNTY GENERAL		4,292,019.12	5,952,622.36	6,411,021.36	4,750,418.12	-101 COUNTY GENERAL
999-21500-111	URBAN SERVICE FUND		2,024,499.85	687,040.67	772,280.35	2,109,739.53	-111 URBAN SERVICE
999-21500-116	SOLID WASTE		823,492.01	413,847.17	488,801.75	898,446.59	-116 SOLID WASTE
999-21500-118	HARTS/TROUS COUNTY AMBUL		707,611.21	716,689.98	915,141.28	906,062.51	-118 AMBULANCE
999-21500-121	SPECIAL PURPOSE		4,643,134.18	33,503,177.81	34,670,894.23	5,810,850.60	-121 CORECIVIC - TTCC
999-21500-122	TROUSDALE COUNTY DRUG		120,299.55	30.51	3,051.37	123,320.41	-122 COUNTY DRUG
999-21500-127	AMER RESQ FUND - GENERAL		242,893.16	123,907.88	788.00	119,773.28	-127 ARPA - GENERAL
999-21500-128	AMER RESQ FUND - URBAN		944,431.17	316,566.04	2,714.40	630,579.53	-128 ARPA - URBAN
999-21500-131	COUNTY HIGHWAY		1,517,120.08	1,376,714.91	1,731,826.27	1,872,231.44	-131 COUNTY HIGHWAY
999-21500-141	PUBLIC SCHOOL		8,109,367.96	9,221,041.13	8,256,916.72	7,145,243.55	-141 PUBLIC SCHOOL
999-21500-142	SCHOOL FEDERAL PROJECTS		88,614.08	736,037.13	765,856.40	118,433.35	-142 SCHOOL FED PROJ
999-21500-143	CENTRAL CAFETERIA		553,606.70	715,666.10	474,319.96	312,260.56	-143 CENTRAL CAFETERIA
999-21500-151	DEBT SERVICE		663,364.80	406,982.74	591,529.57	847,911.63	-151 DEBT SERVICE
999-21500-171	GENERAL CAPITAL PROJECT		508,973.03	150,014.99	300,555.63	659,513.67	-171 CAPITAL PROJECTS
999-21500-362	OTHER AGENCY-DA		101,409.74	5,146.31	149.41	96,412.84	
999-21500-363	15th JD DRUG TASK FORCE		350,258.56	74,396.08	63,515.50	339,377.98	-363 DTF
999-21500-364	DISTRICT ATTORNEY GENERA		29,964.52	5,902.27	12,135.99	36,198.24	
999-21500-920	UNEMPLOYMENT-DUE TO STAT		-	1,392.92	1,392.92	-	
999-21500-921	PAYROLL TAXES		48,642.51	2,482,871.84	2,434,229.33	-	
999-21500-922	METRO GOVT INSURANCE		-	448,286.83	448,286.83	-	
999-21500-923	RETIREMENT CONTRIBUTIONS		12,608.13	1,059,831.86	1,047,223.73	-	
999-21500-931	TEACHER INSURANCE		14,618.14	993,296.50	983,955.78	5,277.42	
999-22200	OTHER DEFERRED REVENUE		-	2,830.60	2,830.60	-	
999-28310	UNDISTRIBUTED TAXES		-	124,194.62	124,194.62	-	
999-29900	FEE/COMMISSION ACCOUNT		-	154,896.61	154,896.61	-	
	TOTAL LIABILITIES		25,796,928.50	59,673,385.86	60,658,508.61	26,782,051.25	
	TOTAL COUNTY TRUSTEE			188,227,447.09	188,227,447.09	-	

Comparison DEC 2023 / DEC 2024

	Property Tax		Revenues		Expenses	
	<u>Dec 23</u>	<u>Dec 24</u>	<u>Dec 23</u>	<u>Dec 24</u>	<u>Dec 23</u>	<u>Dec 24</u>
101	79.7%	76.7%	53.2%	47.8%	46.9%	36.4%
111	73.4%	72.8%	37.0%	17.5%	29.0%	20.3%
116	80.2%	76.7%	42.1%	64.8%	41.7%	33.0%
118	80.2%	76.7%	69.6%	63.9%	50.4%	44.9%
131	80.6%	76.7%	44.0%	28.9%	36.2%	24.5%
151	80.1%	76.7%	91.6%	57.6%	87.1%	35.6%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2024

6th Month | 50.0%
Elected Officials | 50.0%
Employees | 46.2%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
Revenues				<i>Actual/Budget</i>
40110	Current Property Tax	3,088,249	2,368,173	76.7%
40115	Discount On Property Tax	(40,147)	(42,422)	105.7%
40120	Trustee's Collections - Prior Year	60,000	39,591	66.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000	8,516	21.3%
40140	Interest And Penalty	10,000	4,145	41.5%
40161	Payments In Lieu Of Taxes - TVA <i>(quarterly beg Nov)</i>	35,000	8,273	23.6%
40210	Local Option Sales Tax <i>Runs two months behind</i>	1,000,000	369,553	37.0%
40220	Hotel/Motel Tax	3,000	2,069	69.0%
40230	Local Amusement Tax	100	147	147.2%
40250	Litigation Tax - General	30,000	10,257	34.2%
40260	Litigation Tax - Special Purpose	85,000	29,797	35.1%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	3,750	6.3%
40275	Mixed Drink Tax	8,000	4,086	51.1%
40285	Adequate Facilities/Development Tax	170,000	93,331	54.9%
40290	Other County Local Option Taxes <i>(May)</i>	8,000	-	-
40320	Bank Excise Tax	80,000	-	-
40330	Wholesale Beer Tax	150,000	65,812	43.9%
41140	Cable TV Franchise <i>(Jan / June)</i>	6,000	-	-
41520	Building Permits	140,000	75,424	53.9%
41590	Other Permits	100	-	-
42110	Fines	200	333	166.3%
42120	Officers Costs	1,500	321	21.4%
42190	Data Entry Fee Circuit Court	500	119	23.7%
42310	Fines	10,000	1,416	14.2%
42320	Officers Costs	25,000	10,826	43.3%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	1,071	42.8%
42380	DUI Treatment Fines	2,000	531	26.6%
42390	Data Entry Fee - General Sessions	6,000	2,856	47.6%
42391	Courtroom Security Fee	25,000	10,362	41.4%
42410	Fines	100	190	190.0%
42420	Officers Costs	500	238	47.5%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	17	34.2%
42520	Officers Costs	850	188	22.1%
42530	Data Entry - Chancery Court	800	248	31.0%
42810	Fines	500	551	110.2%
42910	Proceeds from Confiscated Property	-	11,836	-
42990	Other Fines, Forfeitures, and Penalties	-	115	-
43140	Zoning Studies	4,000	5,050	126.3%
43190	Other General Service Charges	-	480	
43194	Service Charges	-	900	
43320	Planning Fees	600	500	
43350	Copy Fees	250	156	62.3%
43370	Telephone Commissions	30,000	11,813	39.4%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2024

6th Month | 50.0%
Elected Officials | 50.0%
Employees | 46.2%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
43383	Title and Registration Fees	8,500	3,681	43.3%
43392	Data Processing Fee -Register	4,000	1,780	44.5%
43394	Data Processing Fee - Sheriff	150	29	19.0%
43395	Sexual Offender Registration Fee-	1,800	450	25.0%
43396	Data Processing Fee - County Clerk	1,500	276	18.4%
43399	Vehicle Insurance Coverage and	800	1,180	147.5%
44110	Investment Income	200,000	168,480	84.2%
44120	Lease/Rentals	16,900	9,285	54.9%
44131	Commissary Sales	5,000	11,906	238.1%
44135	Sale Of Gasoline	15,000	5,814	38.8%
44150	Animal Shelter Adoptions	-	275	
44560	Damages Recovered from Individuals	-	4,941	
44570	Animal Shelter Donations	-	215	
44990	Other Local Revenues <i>- Community Center Rental, Parks Rentals, Pool</i>	34,000	15,945	46.9%
45510	County Clerk	130,000	42,104	32.4%
45520	Circuit Court Clerk	15,000	6,976	46.5%
45540	General Sessions Court Clerk	90,000	32,814	36.5%
45550	Clerk And Master	25,000	9,826	39.3%
45580	Register	60,000	30,148	50.2%
45590	Sheriff	8,000	4,169	52.1%
45610	Trustee	230,000	152,935	66.5%
46110	Juvenile Services Program <i>Dec / June</i>	9,000	-	-
46140	Aging Programs / Senior Center Grants	39,500	12,984	32.9%
46190	Other General Government Grants	145,005	1,200	0.8%
46210	Law Enforcement Training Programs	31,800	15,200	47.8%
46290	Other Public Safety Grants <i>SRO Grant, Mental Health Transport</i>	260,000	225,000	86.5%
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants <i>includes Park Grant and Spay/Neuter Grant</i>	104,897	136,977	130.6%
46430	Litter Program	44,200	-	-
46810	Flood Control	-	25	
46830	Beer Tax	19,000	10,310	54.3%
46835	Vehicle Certificate Of Title	6,000	2,438	40.6%
46852	State Revenue Sharing -	20,000	8,030	
46855	State Shared Sports Gaming Privilege	20,000	10,409	52.0%
46915	Contracted Prisoner Board	204,000	45,920	
46960	Registrar's Salary Supplement	15,164	3,791	25.0%
46990	Other State Revenues <i>(Soil Conservation Reimb)</i>	22,500	1,631	
47180	Community Development Grants <i>- CDBG (Home Reno), HOME Grant</i>	1,457,956	4,250	18.9%
47235	Homeland Security Grants - EMP	5,032	5,031	
47306	CARES Act <i>- Health Department Renovation</i>	250,000	8,576	
47406	American Rescue Plan Act Grant <i>- Health Department Renovation</i>	371,600	-	

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2024

6th Month | 50.0%
Elected Officials | 50.0%
Employees | 46.2%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
47620	Police Service (Lake Area)	5,500	7,260	132.0%
47715	Tax Credit Bond Rebate (QSCB program)	115,000	57,672	50.1%
47990	Other Direct Federal Revenue	-	400	
48130	Contributions	-	2,451	-
	<i>Library Fines & Donations</i>			
48140	Contracted Services	5,000	9,809	196.2%
48610	Donations	10,000	4,482	44.8%
	<i>Senior Center Fund Raising</i>			
48990	Other Revenues	50	6,750	13500.0%
48991	Opioid Settlement Funds - Past Remediation	-	14,268	-
49700	Insurance Recovery	4,315	7,979	184.9%
49800	Transfers In	-	123,900	
Total Revenues		9,064,121	4,330,589	47.8%

Expenditures

51100	County Commission	115,885	32,081	27.7%
51220	Beer Board	1,791	-	-
51300	County Mayor/Executive	449,987	213,333	47.4%
51400	County Attorney	82,000	9,652	11.8%
51500	Election Commission	178,460	91,199	51.1%
51600	Register Of Deeds	169,583	75,966	44.8%
51720	Planning	230,422	52,284	22.7%
51800	County Buildings	371,091	115,694	31.2%
51910	Preservation Of Records	13,150	2,034	15.5%
52300	Property Assessor's Office	174,344	82,273	47.2%
52400	County Trustee's Office	176,139	93,216	52.9%
52500	County Clerk's Office	201,220	96,694	48.1%
52600	Data Processing	150,000	61,018	40.7%
53100	Circuit Court	238,112	114,560	48.1%
53300	General Sessions Court	145,827	71,274	48.9%
53400	Chancery Court	162,508	80,805	49.7%
53700	Judicial Commissioners	48,765	23,360	47.9%
53920	Courtroom Security	170,669	47,919	28.1%
54110	Sheriff's Department	2,116,007	900,948	42.6%
54120	Special Patrols: School Resource Officers	236,741	98,311	41.5%
54150	Drug Enforcement	83,065	41,777	50.3%
54160	Administration Of The Sexual Offender	4,400	450	10.2%
54210	Jail	1,648,823	594,567	36.1%
54220	Workhouse	129,108	42,037	32.6%
54240	Juvenile Services	57,053	24,375	42.7%
54310	Fire Prevention And Control	453,117	336,362	74.2%
54420	Rescue Squad	46,426	25,874	55.7%
54490	Other Emergency Management	108,575	48,216	44.4%
54610	County Coroner/Medical Examiner	39,000	10,950	28.1%
55110	Local Health Center	32,600	5,422	16.6%
55120	Animal Shelter	65,360	3,802	5.8%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2024

6th Month | 50.0%
Elected Officials | 50.0%
Employees | 46.2%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
55170	Alcohol And Drug Programs	8,980	-	-
55720	Litter Grant	44,200	15,201	34.4%
56100	Senior Citizens Center	85,881	33,300	38.8%
56300	Senior Citizens Assistance	53,651	24,720	46.1%
56500	Libraries	166,663	69,536	41.7%
56700	Parks And Fair Boards	355,367	105,129	29.6%
57100	Agricultural Extension Service	79,673	15,177	19.0%
57500	Soil Conservation	59,018	25,388	43.0%
	<i>includes annual contribution</i>			
58190	Other Economic And Community <i>CDBG-HR Grant</i> <i>CDBG-CV Grant (Food Insecurity)</i> <i>HOME Grant</i>	1,562,386	113,244	7.2%
58300	Veteran's Services	20,831	8,639	41.5%
58400	Other Charges <i>insurance premiums, workers comp (Reimb in Dec),</i> <i>fuel charges</i>	467,800	339,790	72.6%
58600	Employee Benefits - <i>unemployment</i>	5,500	4,331	78.7%
58900	Miscellaneous <i>includes contributions to non profits</i>	46,000	45,841	99.7%
91140	Capital Project Health Dept Remodel	745,500	41,718	
91150	Capital Project Park Grant <i>amount reflects PO for equipment and engineering expenses</i>	718,072	291,121	40.5%
99100	Transfers Out	122,316	66,717	54.5%
Total Expenditures		12,642,066	4,596,306	36.4%

	Amended Budget	MTD Expenditures	YTD Expenditures	Remaining Balance	%
54110 Sheriff's Department					
101 County Official/Administrative Officer	(94,330.00)	7,255.92	47,163.48	(47,166.52)	50.00%
106 Deputy(les)	(880,000.00)	62,598.97	382,271.90	(497,728.10)	43.44%
140 Salary Supplements	(35,200.00)	(2,400.00)	12,000.00	(23,200.00)	34.09%
148 Dispatchers/Radio Operators	(195,000.00)	7,408.14	62,402.28	(132,597.72)	32.00%
162 Clerical Personnel	(41,260.00)	3,014.16	22,586.38	(18,673.62)	54.74%
187 Overtime Pay	(150,000.00)	15,237.54	58,806.55	(91,193.45)	39.20%
201 Social Security	(86,540.00)	5,478.80	34,451.10	(52,088.90)	39.81%
204 State Retirement	(85,842.00)	5,596.71	35,027.97	(50,814.03)	40.81%
207 Medical Insurance	(182,880.00)	11,727.37	74,684.83	(108,195.17)	40.84%
212 Employer Medicare	(20,240.00)	1,281.32	8,057.05	(12,182.95)	39.81%
Total 54110 Sheriff's Department	(1,771,292.00)	117,198.93	737,451.54	(1,033,840.46)	41.63%
54120 School Resource Officers					
140 Salary Supplements	(2,400.00)	-	1,600.00	(800.00)	66.67%
170 School Resource Officer	(165,000.00)	12,352.77	65,744.06	(99,255.94)	39.84%
187 Overtime Pay	(10,000.00)	383.39	6,458.41	(3,541.59)	64.58%
201 Social Security	(10,999.00)	778.92	4,524.77	(6,474.23)	41.14%
204 State Retirement	(10,910.00)	780.72	4,376.98	(6,533.02)	40.12%
207 Medical Insurance	(22,860.00)	1,234.46	8,641.22	(14,218.78)	37.80%
212 Employer Medicare	(2,572.00)	182.16	1,058.21	(1,513.79)	41.14%
Total 54120 School Resource Officers	(224,741.00)	15,712.42	92,403.65	(132,337.35)	41.12%
54150 Drug Enforcement					
106 Deputy(les)	(61,800.00)	4,471.20	27,130.80	(34,669.20)	43.90%
140 Salary Supplements	(800.00)	-	800.00	-	100.00%
187 Overtime Pay	(1,500.00)	-	248.40	(1,251.60)	16.56%
201 Social Security	(3,974.00)	(22.62)	1,952.06	(2,021.94)	49.12%
204 State Retirement	(3,942.00)	(84.64)	2,049.40	(1,892.60)	51.99%
207 Medical Insurance	(7,620.00)	617.23	3,703.38	(3,916.62)	48.60%
212 Employer Medicare	(929.00)	(5.28)	456.54	(472.46)	49.14%
Total 54150 Drug Enforcement	(80,565.00)	2,737.49	40,817.38	(39,747.62)	50.66%
54210 Jail					
160 Guards	(779,500.00)	51,633.07	281,814.01	(497,685.99)	36.15%
162 Clerical Personnel	(42,748.00)	3,495.20	12,171.52	(30,576.48)	28.47%
165 Cafeteria Personnel	(87,600.00)	-	16,332.34	(71,267.66)	18.64%
187 Overtime Pay	(80,000.00)	9,178.81	24,201.35	(55,798.65)	30.25%
201 Social Security	(61,372.00)	3,897.06	20,283.35	(41,088.65)	33.05%
204 State Retirement	(60,330.00)	3,440.74	15,965.09	(44,364.91)	26.46%
207 Medical Insurance	(160,020.00)	8,641.22	51,230.09	(108,789.91)	32.01%
212 Employer Medicare	(14,353.00)	911.40	4,743.70	(9,609.30)	33.05%
Total 54210 Jail	(1,285,923.00)	81,197.50	426,741.45	(859,181.55)	33.19%
54220 Workhouse					
160 Guards	(81,000.00)	5,758.72	27,535.20	(53,464.80)	33.99%
187 Overtime Pay	(5,000.00)	-	46.26	(4,953.74)	0.93%
201 Social Security	(5,332.00)	340.45	1,618.76	(3,713.24)	30.36%
204 State Retirement	(5,289.00)	353.02	1,690.70	(3,598.30)	31.97%
207 Medical Insurance	(15,240.00)	1,234.46	7,406.76	(7,833.24)	48.60%
212 Employer Medicare	(1,247.00)	79.63	378.59	(868.41)	30.36%
Total 54220 Workhouse	(113,108.00)	7,766.28	38,676.27	(74,431.73)	34.19%
Total 101 - Sheriff Departments	(3,475,629.00)	224,612.62	1,336,090.29	(2,139,538.71)	38.44%

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2024

6th Month | 50.0%
 Elected Officials | 50.0%
 Employees | 46.2%

111 Urban Services

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	503,420	366,396	72.8%
40115	Discount On Property Tax	(5,034)	(6,181)	122.8%
40120	Trustee's Collections - Prior Year	15,000	6,372	42.5%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000	2,748	27.5%
40140	Interest And Penalty	2,000	686	34.3%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	70,000	18,230	26.0%
41140	Cable TV Franchise <i>(March)</i>	21,000	-	-
41520	Building Permits	65,000	44,340	68.2%
43107	Residential Waste Collection Charge	260,000	100,459	38.6%
44130	Sale Of Materials And Supplies	500	800	160.0%
46210	Law Enforcement Training Programs	4,000	1,600	40.0%
46490	Other Public Works: MultiModal Grant	679,902	-	-
46840	Alcoholic Beverage Tax	28,000	14,123	50.4%
46970	State Shared Sales Tax - Cities	250,000	139,337	55.7%
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	-	-
Total Revenues		3,938,788	688,909	17.5%
Expenditures				
54110	Sheriff's Department	768,466	272,070	35.4%
54310	Fire Prevention And Control	12,500	2,567	20.5%
55731	Waste Pickup	743,145	481,178	64.7%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks, Christmas Decorations</i>	51,500	32,320	62.8%
58400	Other Charges	252,500	160,192	63.4%
58600	Employee Benefits	3,200	1,500	46.9%
62000	Highway And Bridge Maintenance	100,000	2,082	2.1%
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	-	-
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	744,902	70,350	9.4%
Total Expenditures		5,033,213	1,022,259	20.3%

**Hartsville/Trousdale Co Government
Statement of Expenditures Summary
December 2024**

	Amended Budget	MTD Expenditures	YTD Expenditures	Remaining Balance	%
54110 Sheriff's Department					
106 Deputy(les)	(340,000.00)	22,784.59	121,557.25	(218,442.75)	35.75%
140 Salary Supplements	(4,000.00)	(2,800.00)	800.00	(3,200.00)	20.00%
148 Dispatchers/Radio Operators	(115,000.00)	8,404.80	52,615.12	(62,384.88)	45.75%
187 Overtime Pay	(85,000.00)	4,390.54	19,663.45	(65,336.55)	23.13%
201 Social Security	(33,729.00)	1,978.73	11,772.51	(21,956.49)	34.90%
204 State Retirement	(39,517.00)	2,152.38	12,687.17	(26,829.83)	32.11%
207 Medical Insurance	(68,580.00)	4,320.61	27,158.12	(41,421.88)	39.60%
212 Employer Medicare	(7,890.00)	462.78	2,753.26	(5,136.74)	34.90%
Total 54110 Sheriff's Department	(693,716.00)	41,694.43	249,006.88	(444,709.12)	35.89%

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2024

6th Month | 50.0%
 Elected Officials | 50.0%
 Employees | 46.2%

116 Solid Waste / Sanitation

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	383,631	294,182	76.7%
40115	Discount On Property Tax	(4,987)	(5,271)	105.7%
40120	Trustee's Collections - Prior Year	10,000	4,952	49.5%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	1,065	21.3%
40140	Interest And Penalty	2,000	518	25.9%
40270	Business Tax	8,000	466	5.8%
43106	Commercial And Industrl Waste Coll	250,000	110,622	44.2%
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	35,000	39,892	114.0%
46990	Other State Revenues	5,000	3,198	64.0%
Total Revenues		693,644	449,625	64.8%

Expenditures

55732	Convenience Centers	606,324	202,684	33.4%
55751	Recycling Center	79,691	34,154	42.9%
55759	Other Waste Disposal	300,000	79,741	26.6%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	1,000	3.0%
58400	Other Charges	47,000	33,701	71.7%
Total Expenditures		1,066,015	351,281	33.0%

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2024

6th Month | 50.0%
 Elected Officials | 50.0%
 Employees | 46.2%

118 Ambulance Service

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	803,055	615,812	76.7%
40115	Discount On Property Tax	(8,000)	(11,031)	137.9%
40120	Trustee's Collections - Prior Year	12,000	10,357	86.3%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	2,228	44.6%
40140	Interest And Penalty	3,000	1,084	36.1%
40270	Business Tax	9,500	975	10.3%
43120	Patient Charges	500,000	226,651	45.3%
44110	Investment Income	-	90	
49700	Insurance Recovery	-	632	
Total Revenues		1,324,555	846,798	63.9%

Expenditures

55130	Ambulance/Emergency Medical	1,463,986	656,696	44.9%
Total Expenditures		1,463,986	656,696	44.9%

BREAKDOWN ON NEXT PAGE

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 December 2024

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	(438,000.00)	0.00	(438,000.00)	35,363.63	209,419.37	0.00	(228,580.63)	47.81%
162	Clerical Personnel	(40,266.00)	0.00	(40,266.00)	3,020.80	18,124.80	0.00	(22,141.20)	45.01%
169	Part-Time Personnel	(60,000.00)	0.00	(60,000.00)	329.28	2,065.04	0.00	(57,934.96)	3.44%
187	Overtime Pay	(390,000.00)	0.00	(390,000.00)	35,020.26	161,525.12	0.00	(228,474.88)	41.42%
201	Social Security	(57,552.00)	0.00	(57,552.00)	4,368.34	23,118.06	0.00	(34,433.94)	40.17%
204	State Retirement	(53,398.00)	0.00	(53,398.00)	4,157.05	22,341.59	0.00	(31,056.41)	41.84%
207	Medical Insurance	(106,680.00)	0.00	(106,680.00)	7,406.76	44,440.56	0.00	(62,239.44)	41.66%
212	Employer Medicare	(13,460.00)	0.00	(13,460.00)	1,021.63	5,406.65	0.00	(8,053.35)	40.17%
306	Bank Charges	(800.00)	0.00	(800.00)	92.46	409.29	0.00	(390.71)	51.16%
307	Communication	(7,000.00)	0.00	(7,000.00)	624.28	2,475.63	0.00	(4,524.37)	35.37%
312	Contracts With Private Agencies	(18,000.00)	0.00	(18,000.00)	960.50	5,923.50	0.00	(12,076.50)	32.91%
317	Data Processing Services	(800.00)	0.00	(800.00)	71.61	429.66	0.00	(370.34)	53.71%
320	Dues And Memberships	(500.00)	0.00	(500.00)	0.00	390.00	0.00	(110.00)	78.00%
322	Evaluation And Testing	(1,000.00)	0.00	(1,000.00)	29.00	183.00	0.00	(817.00)	18.30%
332	Legal Notices, Recording And Court Cost	(200.00)	0.00	(200.00)	0.00	0.00	0.00	(200.00)	0.00%
333	Licenses	(3,000.00)	0.00	(3,000.00)	0.00	250.00	0.00	(2,750.00)	8.33%
335	Maintenance And Repair Services-Buildir	(1,500.00)	0.00	(1,500.00)	27.98	3,048.27	500.00	2,048.27	236.55%
336	Maintenance And Repair Services-Equipr	(5,000.00)	0.00	(5,000.00)	0.00	476.68	0.00	(4,523.32)	9.53%
337	Maintenance And Repair Services-Office	(500.00)	0.00	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
338	Maintenance And Repair Services-Vehick	(20,000.00)	0.00	(20,000.00)	203.31	20,345.72	1,239.57	1,585.29	107.93%
347	Pest Control	(480.00)	0.00	(480.00)	40.00	160.00	0.00	(320.00)	33.33%
348	Postal Charges	(1,000.00)	0.00	(1,000.00)	732.55	732.55	0.00	(267.45)	73.26%
349	Printing, Stationery And Forms	(300.00)	0.00	(300.00)	0.00	198.65	0.00	(101.35)	66.22%
351	Rentals	(4,500.00)	0.00	(4,500.00)	1,247.37	3,982.84	0.00	(517.16)	88.51%
353	Towing Services	(250.00)	0.00	(250.00)	0.00	150.00	200.00	100.00	140.00%
355	Travel	(500.00)	0.00	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
399	Other Contracted Services	(3,000.00)	0.00	(3,000.00)	152.39	920.87	0.00	(2,079.13)	30.70%
410	Custodial Supplies	(2,000.00)	0.00	(2,000.00)	0.00	880.64	174.98	(944.38)	52.78%
413	Drugs And Medical Supplies	(50,000.00)	0.00	(50,000.00)	3,396.95	24,413.52	2,597.96	(22,988.52)	54.02%
415	Electricity	(6,500.00)	0.00	(6,500.00)	413.43	2,675.72	0.00	(3,824.28)	41.16%
422	Food Supplies	0.00	0.00	0.00	192.15	192.15	0.00	192.15	100.00%
425	Gasoline	(25,000.00)	0.00	(25,000.00)	1,153.26	5,180.49	0.00	(19,819.51)	20.72%
434	Natural Gas	(5,000.00)	0.00	(5,000.00)	111.05	400.36	0.00	(4,599.64)	8.01%

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 December 2024

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								
435	Office Supplies	(1,000.00)	0.00	(1,000.00)	40.39	202.76	77.98	(719.26)	28.07%
437	Periodicals	0.00	0.00	0.00	0.00	40.00	0.00	40.00	100.00%
451	Uniforms	(7,500.00)	0.00	(7,500.00)	0.00	5,087.64	264.20	(2,148.16)	71.36%
454	Water And Sewer	(2,500.00)	0.00	(2,500.00)	88.51	525.20	0.00	(1,974.80)	21.01%
471	Software	(8,000.00)	0.00	(8,000.00)	4,620.98	4,620.98	0.00	(3,379.02)	57.76%
499	Other Supplies And Materials	(600.00)	0.00	(600.00)	129.85	208.49	16.98	(374.53)	37.58%
506	Liability Insurance	(20,000.00)	0.00	(20,000.00)	18,417.76	20,294.76	0.00	294.76	101.47%
510	Trustee's Commission	(35,000.00)	0.00	(35,000.00)	1,139.04	15,215.86	0.00	(19,784.14)	43.47%
513	Workman's Compensation Insurance	(50,000.00)	0.00	(50,000.00)	35,883.71	35,883.71	0.00	(14,116.29)	71.77%
524	In Service/Staff Development	(5,000.00)	0.00	(5,000.00)	0.00	8,958.85	0.00	3,958.85	179.18%
530	Fines, Assessments, And Penalties	(15,200.00)	0.00	(15,200.00)	0.00	0.00	0.00	(15,200.00)	0.00%
599	Other Charges	(1,000.00)	0.00	(1,000.00)	0.00	20.50	174.99	(804.51)	19.55%
711	Furniture And Fixtures	(1,000.00)	0.00	(1,000.00)	0.00	129.99	0.00	(870.01)	13.00%
719	Office Equipment	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
Total 55130	Ambulance/Emergency	(1,463,986.00)	0.00	(1,463,986.00)	160,456.28	651,449.47	5,246.66	(807,289.87)	44.86%
Total 55000	Public Health And Welfare	(1,463,986.00)	0.00	(1,463,986.00)	160,456.28	651,449.47	5,246.66	(807,289.87)	44.86%
Total 50000	General Government	(1,463,986.00)	0.00	(1,463,986.00)	160,456.28	651,449.47	5,246.66	(807,289.87)	44.86%
Total For Fund:	118	(1,463,986.00)	0.00	(1,463,986.00)	160,456.28	651,449.47	5,246.66	(807,289.87)	44.86%

Hartsville / Trousdale Co Government

Summary Financial Statement

December 2024

121 Special Fund / CCA / CoreCivic

6th Month | 50.0%

Pass-thru account

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
46915	Contracted Prisoner Board	71,313,000	30,063,292	42.2%
Total Revenues		71,313,000	30,063,292	42.2%
Expenditures				
54900	Other Public Safety	71,313,000	24,252,442	34.0%
Total Expenditures		71,313,000	24,252,442	34.0%

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2024

122 County Drug
Sheriff's Fund

6th Month | 50.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	2,282	45.6%
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	-	-
Total Revenues		16,000	2,282	14.3%
Expenditures				
54150	Drug Enforcement	76,250	31	0.0%
Total Expenditures		76,250	31	0.0%

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2024

127 American Rescue Funding

6th Month | 50.0%

		Year-To-Date			
Account	Description	Approved	Actual	% of Budget	Notes
Revenues					
44110	Investment Income	7,500	788	10.5%	
Total Revenues		7,500	788	10.5%	
Expenditures					
55130	Ambulance	23,188	-	-	<i>EMT Education</i>
58400	Other Charges	75	8	10.5%	<i>Trustee Commission</i>
91140	Public Health Projects	123,900	123,900	100.0%	<i>Health Dept Renovations</i>
Total Expenditures		147,163	123,908	84.2%	

Hartsville / Trousdale Co Government
Summary Financial Statement
December 2024

128 American Rescue Funding

6th Month | 50.0%

Account	Description	Year-To-Date		Notes
		Approved	Actual	
Revenues				
44110	Investment Income	10,500	2,714	25.9%
Total Revenues		10,500	2,714	25.9%
Expenditures				
54110	Sheriff Dept	15,000	13,551	90.3% <i>Law Enforcement Equipment Vehicles</i>
55130	Ambulance	24,154	6,500	26.9% <i>Ambulance</i>
56700	Parks and Fair Boards	180,645	-	- <i>LPRF Padding</i>
58110	Tourism	2,614	1,275	48.8% <i>Remaining Tourism</i>
58400	Other Charges	105	27	25.9% <i>Trustee Commission</i>
Total Expenditures		222,518	21,353	9.6%

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2024

151 Debt Service

6th Month | 50.0%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	481,573	369,286	76.7%
40115	Discount On Property Tax	(7,224)	(6,619)	91.6%
40120	Trustee's Collections Prior Year	10,000	6,201	62.0%
40130	Cir Clk/Clk & Master CollectionsPr Yr	5,000	1,334	26.7%
40140	Interest And Penalty	1,500	649	43.3%
40266	Litigation Tax Jail Or Workhouse	25,000	10,105	40.4%
40270	Business Tax	5,000	585	11.7%
44110	Investment Income - <i>includes interest from CD investment</i>	15,000	40,143	267.6%
48130	Contributions	159,450	-	-
49800	Transfers In	133,428	55,598	41.7%
Total Revenues		828,727	477,281	57.6%

Expenditures

82110	General Government: Principal	82,386	-	-
	<i>CJC</i>	82,386	-	0.0%
82130	Education: Principal	457,414	153,084	33.5%
	<i>EESI</i>	124,614	-	0.0%
	<i>JSMS</i>	101,000	-	0.0%
	<i>QSCB</i>	157,432	78,716	50.0%
	<i>TCES</i>	74,368	74,368	100.0%
82210	General Government: Interest	50,200	25,088	50.0%
	<i>CJC 4.12% fixed</i>	50,200	25,088	50.0%
82230	Education: Interest (EESI, QSCB, JSMS)	249,714	120,073	48.1%
	<i>EESI 4.12% fixed</i>	75,900	37,948	50.0%
	<i>JSMS 2.77% fixed</i>	15,346	7,673	50.0%
	<i>QSCB</i>	122,316	55,598	45.5%
	<i>TCES 4.19% fixed</i>	36,152	18,855	52.2%
82310	General Government: Fees (<i>Trustee Commission</i>)	19,500	7,868	40.4%
	<i>Trustee's Commission</i>	17,500	7,868	45.0%
	<i>Other Debt Service</i>	2,000	-	0.0%
82330	Education: Fees (EESI, QSCB)	4,020	1,009	25.1%
	<i>QSCB - Service Fees</i>	2,020	1,009	50.0%
	<i>Other Debt Service</i>	2,000	-	0.0%
Total Expenditures		863,234	307,123	35.6%

Hartsville / Trousdale Co Government
Summary Financial Statement

December 2024

131 Highway Fund

6th Month | 50.0%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	112,259	86,085	76.7%
40115	Discount On Property Tax	-	(1,543)	-
40120	Trustee's Collections - Prior Year	3,000	1,450	48.3%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,500	386	15.4%
40140	Interest And Penalty	600	152	25.3%
40270	Business Tax	1,500	151	10.0%
44110	Investment Income	1,750	1,281	73.2%
44170	Misc Refunds	-	2	-
46410	Bridge Program	950,000	-	-
46420	State Aid Program	345,315	-	-
46920	Gas and Motor Fuel Tax	1,727,595	813,992	47.1%
46925	Hybrid/Electric Vehicle Registration	16,800	9,227	54.9%
46930	Petroleum Special Tax	12,000	5,279	44.0%
Total Revenues		3,173,319	916,461	28.9%

Expenditures

58831	American Rescue Plan Act	-	-	-
61000	Administration	226,341	112,215	49.6%
62000	Highway and Bridge Maintenance	1,367,229	558,998	40.9%
63100	Operation and Maintenance of Equipment	220,091	91,985	41.8%
65000	Other Charges	80,045	66,618	83.2%
66000	Employee Benefits	111,065	48,287	43.5%
68000	Capital Outlay	1,633,815	14,230	0.9%
Total Expenditures		3,638,586	892,334	24.5%

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-10R Opioid Contributions

**| BUDGET AMENDMENT
2025-101-10R**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-34690	Committed for Other: Opioid Settlement	\$ 75,000	
101-55170-316	Alcohol and Drug Programs: Contributions		\$ 75,000

Purpose: *Opioid Abatement funds received in February 2022 to be distributed by February 2024. Proposed to contribute \$50,000 to Hartsville Hope and Healing Alliance to support their efforts of educating and prevention of substance abuse in the community and \$25,000 to Haven House Rehabilitation Center to support the treatment and recovery of addicts in the community.*

Budget Amendment Total	\$ 75,000	\$ 75,000
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-101-10R approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-11G TNRMT Safety Grant-Fire

**| BUDGET AMENDMENT
2025-101-11G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-48990-FIRE	Other Revenues - Fire	\$ 6,700	
101-54310-790	Fire Dept: Other Equipment		\$ 6,700

Purpose: *The Fire Department has received the TNRMT Safety Grant to purchase 2 sets of turnout gear.*

Budget Amendment Total	\$ 6,700	\$ 6,700
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-101-11G approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-12 Insurance Recovery

**| BUDGET AMENDMENT
2025-101-12**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-49700	Insurance Recovery	\$ 3,665	
101-54110-338	Sheriff: Vehicle Repairs & Maintenance		\$ 3,665

Purpose: Incident occurred 11/7/2024. VA110818: Sheriff patrol vehicle vs deer.

Budget Amendment Total	\$ 3,665	\$ 3,665
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-101-12 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

141-06 TISA Bonuses

| BUDGET AMENDMENT

25

2025-141-06

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

DEBIT REVENUE	46510 TN Investment in Student Achievement (TISA	158,480.00
DEBIT TOTALS		\$158,480.00
CREDIT EXPENDITURES	71100 Regular Instruction Program	
	185 Education Incentive	158,480.00
CREDIT TOTALS		\$158,480.00

Purpose: 141-71100 Regular Instruction Program - revenue in the amount of \$158,480.00 from TN Investment in Student Achievement (TISA) for student outcomes bonuses to be used for strategic compensation payments.

Budget Amendment Total

\$ 158,480.00

As recommended by the Board of Education December 19, 2024

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-06 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-07 Spec Edu Reimb

| BUDGET AMENDMENT

26

2025-141-07

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

DEBIT REVENUE	47143 Special Education Grants to States	36,729.02
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DEBIT TOTALS	\$36,729.02
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CREDIT EXPENDITURES	71200 Special Education Program	
	116 Teachers	6,000.00
	201 Social Security	375.00
	204 State Retirement	500.00
	212 Employee Medicare	100.00
	312 Contracts with Private Agencies	27,289.02

	72710 Transportation	
	189 Other Salaries and Wages	2,160.00
	201 Social Security	135.00
	204 State Retirement	135.00
	212 Employer Medicare	35.00

CREDIT TOTALS	\$36,729.02
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Purpose: 141-71200 Special Education Program - revenue in the amount of \$36,792.02 for special education high cost reimbursement.

Budget Amendment Total

\$ 36,729.02

As recommended by the Board of Education December 19, 2024

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-07 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

141-08 Edu Incentive

BUDGET AMENDMENT

28 2025-141-08

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

DEBIT EQUITY	34655-EIF	Committed for Education Incentive Fund	16,646.00
DEBIT EXPENDITURES	71100	Regular Instruction Program	
	185	Educational Incentive - Other County	27,576.00
	201	Social Security	1,710.00
	204	State Retirement	2,206.00
	212	Employer Medicare	400.00
DEBIT TOTALS			\$48,538.00
CREDIT EXPENDITURES	71150	Alternative Instructional Program	
	185	Education Incentive	1,750.00
	201	Social Security	109.00
	204	State Retirement	158.00
	212	Employer Medicare	26.00
	71200	Special Education Program	
	185	Education Incentive	2,006.00
	201	Social Security	125.00
	204	State Retirement	160.00
	212	Employer Medicare	29.00
	71300	Vocational Education Program	
	185	Education Incentive	5,295.00
	201	Social Security	329.00
	204	State Retirement	547.00
	212	Employer Medicare	77.00
	72130	Other Student Support	
	185	Education Incentive	2,333.00
	201	Social Security	145.00
	204	State Retirement	149.00
	212	Employer Medicare	34.00
	72210	Regular Instructional Support	
	185	Education Incentive	24,097.00
	201	Social Security	980.00
	204	State Retirement	1,051.00
	212	Employer Medicare	350.00
	72220	Special Education Support	
	185	Education Incentive	6,172.00
	201	Social Security	383.00
	204	State Retirement	393.00
	212	Employer Medicare	90.00
	72320	Director of Schools	
	140	Salary Supplements	1,172.00
	201	Social Security	73.00
	204	State Retirement	75.00
	212	Employer Medicare	17.00
	72410	Office of the Principal	
	185	Education Incentive	356.00
	201	Social Security	22.00
	204	State Retirement	29.00
	212	Employer Medicare	6.00
CREDIT TOTALS			\$48,538.00

Purpose: 141-71100 Regular Instruction Program - (2) budget transfers: 1) debit of \$16,646.00 from Education Incentive fund, and 2) transfer of \$31,892 from 71100 to multiple teacher categories (71150, 71200, 71300, 72130, 72210, 72220, 72320, and 72410)

Budget Amendment Total \$ 48,538.00

As recommended by the Board of Education December 19, 2024
 As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-08 approved by Commission on _____

APPROVED:

ATTEST:

 LONNIE TAYLOR
 COMMISSION CHAIRMAN

 RITA CROWDER
 COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-09 uTrust Funding

| BUDGET AMENDMENT

29

2025-141-09

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

DEBIT REVENUE	44570-UTRUS Contributions and Gifts	5,500.00
DEBIT TOTALS		\$5,500.00
CREDIT EXPENDITURES	71100 Regular Instruction Program	
	429-UTRUS Instructional Supplies & Materials	700.00
	72410 Office of the Principal	
	499-UTRUS Other Supplies & Materials	4,800.00
CREDIT TOTALS		\$5,500.00

Purpose: 141-71100 Regular Instruction Program - revenue in the amount of \$5,500 from uTrust for employee appreciation program and summer learning camp incentives.

Budget Amendment Total

\$ 5,500.00

As recommended by the Board of Education December 19, 2024

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-09 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
ORDINANCE # _____

**ORDINANCE TO AMEND ORD 163-2018-09 IMPACT FEE (ADEQUATE FACILITIES TAX)
PREVIOUSLY PASSED JUNE 2018 AND EFFECTIVE DATE JULY 1, 2018**

WHEREAS, Hartsville/Trousdale County legislative body sees the need to amend the previous ordinance and establish new impact fees, and

WHEREAS, those fees need to be reviewed due to growth and changes in the economy to ensure our infrastructure is financially supportive; and

WHEREAS, those fees shall apply to all residential dwellings, commercial buildings, and industrial buildings constructed in this county.

THEREFORE, BE IT ORDAINED BY THE HARTSVILLE/TROUSDALE COUNTY COMMISSION, that the Impact Fees of Hartsville/Trousdale County shall be determined as follows:

- **Residential - \$5,000** shall be the minimum impact fee.
- **Commercial - \$5,000** shall be the minimum impact fee PLUS a fee of **\$0.50** per square foot over 5,000 square feet.
- **Industrial - \$7,500** shall be the minimum impact fee.

BE IT FURTHER ORDAINED, the Impact fee will be credited to General Services Fund; and

BE IT ENACTED that this ordinance shall amend the Impact Fees set by Ordinance 163-2018-09 and take effect on _____ by majority vote on three (3) separate readings, the public welfare requiring it.

As recommended by the Codes & Zoning Committee on _____

Motion: _____

	1M _____	Electronic Vote					
First Reading	_____	2m _____	Yes ___	No ___	Abstain ___	Absent ___	_____

Motion: _____

	1M _____	Electronic Vote					
Second Reading	_____	2m _____	Yes ___	No ___	Abstain ___	Absent ___	_____

Motion: _____

	1M _____	Electronic Vote					
Third Reading	_____	2m _____	Yes ___	No ___	Abstain ___	Absent ___	_____

Approved:

Attest:

Lonnie Taylor, Commission Chairman

Rita Crowder, County Clerk

Impact Fees - Comparison of Counties

Hartsville/Trousdale County - current

Minimum **1,500**
 Over 2,140sqft **0.70** sq ft

	<u>Trousdale</u>	<u>Macon</u>	<u>Wilson</u>	<u>Cannon</u>	<u>Robertson</u>
1,500 sqft	1,500	2,250	5,000	1,350	2,250
2,145 sqft	1,502	3,218	5,000	1,926	3,218

Proposed	Residential Minimum	\$ 5,000
	Commercial Minimum	\$ 5,000 PLUS \$0.50 over 5,000 sqft
	Industrial Minimum	\$ 7,500