

BUDGET & FINANCE COMMITTEE

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

Beverly Atwood
Will Dennis
Jerry Ford

Chris Gregory
Lesley Overman

JUNE 16, 2025 | 6:00 PM | TC COURTHOUSE

AGENDA

1. Open Meeting
2. Set the Agenda
3. Review Minutes of May 19
4. Financial Statements
 - A. Trustee Cash Balance Statement – May 2025
 - B. Financial Summaries – May 2025
5. Budget Amendments

FUND 101 – GENERAL SERVICES

101-24	End of year clean up	\$	9,754
101-25	Grants: Enbridge – Fire		11,800

FUND 111 – URBAN SERVICES

111-05	End of year clean up	\$	500
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FUND 116 – SOLID WASTE SERVICES

116-02	End of year clean up	\$	5,275
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FUND 118 – AMBULANCE SERVICES

118-02	End of year clean up	\$	7,000
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FUND 131 – HIGHWAY

131-03	Appropriate Revenue & End of Year Clean Up	\$	25,568
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FUND 151 – DEBT SERVICES

151-01	End of year clean up	\$	2,000
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FUND 141 – GENERAL PURPOSE SCHOOLS

141-15	Credit Recovery Staff	\$	2,877
141-16	Summer Learning Camp		182,050
141-17	TISA: ACT payments		17,000
141-18	TISA: Special Edu tuition		10,375

6. Discussion Items
 - A. Budget FY26
 - B. Other
7. Public Comments
8. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

MAY 19, 2025 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 6/7

Landon Gulley, Chair

Beverly Atwood

Jerry Ford

Bubba Gregory, Vice Chair

Chris Gregory

Lesley Overman

Members Absent: Will Dennis, Amy Thomas

The meeting was called to order at 6:00pm by Chairman Gulley with six voting members present.

Committee reviewed minutes of the April 21 meeting.

Motion by C Gregory to accept minutes as presented; second by J Ford. MINUTES ACCEPTED

Financial Statements – April 2025

Committee reviewed the April 2025 statements that included the Trustee’s cash balance and a summary of each fund.

Motion by B Gregory to accept cash balances as presented; second by C Gregory. CASH BALANCES ACCEPTED

Motion by C Gregory to accept financial statements as presented; second by J Ford. FINANCIAL STATEMENTS ACCEPTED

Budget Amendments

FUND 101 – GENERAL SERVICES

101-22	Line Items	\$	11,131
101-23G	Senior Center Grant		15,091

Motion to recommend to Commission by Overman; second by Ford. MOTION CARRIED

FUND 141 – GENERAL SCHOOLS

141-13	Maintenance and Repairs	\$	500,000
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Motion to recommend to Commission by Ford; second by Atwood MOTION CARRIED

Discussion Items

A. **Resolution – Per Diem Increase for Fire/Rescue**

C Gregory stated that the First Response Services Committee reviewed at their April meeting and has recommended it to the Budget and Finance Committee. Currently the volunteer organizations receive \$30 per call; this amount has not changed since 2017. This resolution requests \$50 per call.

C Gregory proposed the increase be \$40 as he believes there should be an increase.

B Gregory asked how it was determined who goes to a call. Mark Beeler answered that the pages are “all call” for all members. Not all of the members show; an average of 8 of the 20 members will show. Per M Batey, Rescue has an average of 3-5 of their 20 members will show.

Ford asked how many attend monthly trainings. For Fire, typically 12-15 members show for training.

Per Diem Resolution – Continued

Motion by Atwood to approve Resolution as is at \$50; seconded by Overman.

Due to opposition a roll call vote was requested

B Atwood – YES

B Gregory – YES

L Gulley – NO

W Dennis – ABSENT

C Gregory – YES

J Ford – NO

L Overman – YES

**MOTION CARRIED
4 YES, 2 NO, 1 ABSENT**

B. Budget FY26

1. Capital Projects

- a. 91140 Health Dept Renovations – Carried over from previous budget hearing night due to Committee requesting a statement from the Health Dept. A letter from the TN State Health Department Commissioner was provided that states the ELC funding was terminated; however, the Department is poised to cover the loss of the federal ELC grant dollars and will reallocate funding. Should the state not be able to cover expenses for Trousdale County, money could come from 171 or the remaining ARPA funding. Mayor informed the committee that through meetings the health department is working to pair down the scope of the project to be sure they are coming in under the allotted \$250,000.

C Gregory made a motion to approve the 101 Capital Projects proposed budget with the contingency of using 171 Capital Projects Funds.

MOTION FAILED BY LACK OF SECOND

Overman made a motion to approve the 101 Capital Projects proposed budget with the contingency of using County ARPA funding; second by B Gregory.

90000 CAPITAL PROJECTS RECOMMENDED

2. First Response Department Budgets

- a. Fire 101-54310 – With the recommendation of the Per Diem increase, will need to increase 316 to \$60,000; amendments can be made if needed.

Motion to approve 101-54310 with the per diem adjustment by Ford; second by Atwood.

101-54310 RECOMMENDED

Fire 111-54310 – Increase for the 499 due to vendor pricing increasing.

Motion to approve 111-54310 by Overman; second by Ford.

111-54310 RECOMMENDED

- b. Remaining First Response Services to be moved to Thursday, May 22.

Public Comments – None presented

Adjourn – Motion to adjourn by Overman, second by Atwood

Meeting adjourned at 6:55pm

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

May 31, 2025

ACCT FUNC	DESCRIPTION	INT RATE	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance		
999-11120	CASH ON HAND		193,578.10	21,030,603.38	20,843,640.55	380,540.93		
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	10,858,069.29	10,768,654.03	8,542,739.12		
999-11130- 210	CD 1ST NATIONAL BANK 7871	4.75%	940,000.00	-	-	940,000.00		
999-11130- 22	1ST NATIONAL BANK PAYROLL TAXES		-	3,981,049.37	3,981,049.37	-		
999-11130- 23	1ST NATIONAL BANK OTHER AGENC		101,437.30	60,238.96	122,712.25	38,964.01		
999-11130- 30	WILSON BANK & TRUST 0551		6,597,861.70	25,909,741.69	26,501,171.47	6,006,431.92		
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		-	2,714,641.57	2,714,641.57	-		
999-11130- 32	WBT/HARTS/TROUS RETIREME		12,778.22	1,621,422.59	1,623,774.46	10,426.35		
999-11130- 33	WBT CCA CORECIVIC		4,643,134.18	64,223,144.80	62,905,394.64	5,960,884.34		
999-11410	ACCOUNTS RECEIVABLE		815.14	441,067.18	441,552.32	330.00		
999-14310	UNDISTRIBUTED WARRANTS		-	97,822,019.50	97,822,019.50	-		
	TOTAL ASSETS		25,796,928.50	228,661,998.33	228,724,610.16	25,734,316.67		
								Cash Balance
								- NOT FUND BALANCE -
995-21500- 101	COUNTY GENERAL		4,292,019.12	10,929,937.68	10,213,855.48	3,575,936.92	-101	COUNTY GENERAL
999-21500- 111	URBAN SERVICE FUND		2,024,499.85	1,472,756.68	1,316,059.66	1,867,802.83	-111	URBAN SERVICE
999-21500- 116	SOLID WASTE		823,492.01	700,299.90	755,847.76	879,039.87	-116	SOLID WASTE
999-21500- 118	HARTS/TROUS COUNTY AMBUL		707,611.21	1,253,481.16	1,399,385.93	853,515.98	-118	AMBULANCE
999-21500- 121	SPECIAL PURPOSE		4,643,134.18	62,905,394.64	64,223,144.80	5,960,884.34	-121	CORECIVIC - TTCC
999-21500- 122	TROUSDALE COUNTY DRUG		120,299.55	71.26	7,125.91	127,354.20	-122	COUNTY DRUG
999-21500- 127	AMER RESQ FUND - GENERAL		242,893.16	125,111.84	1,183.47	118,964.79	-127	ARPA - GENERAL
999-21500- 128	AMER RESQ FUND - URBAN		944,431.17	390,546.84	4,719.44	558,603.77	-128	ARPA - URBAN
999-21500- 131	COUNTY HIGHWAY		1,517,120.08	2,030,667.07	2,560,747.15	2,047,200.16	-131	COUNTY HIGHWAY
999-21500- 141	PUBLIC SCHOOL		8,109,367.96	15,528,723.27	14,728,250.14	7,308,894.83	-141	PUBLIC SCHOOL
999-21500- 142	SCHOOL FEDERAL PROJECTS		88,614.08	1,155,547.94	1,151,034.84	84,100.98	-142	SCHOOL FED PROJ
999-21500- 143	CENTRAL CAFETERIA		553,606.70	1,291,936.18	860,248.47	121,918.99	-143	CENTRAL CAFETERIA
999-21500- 151	DEBT SERVICE		663,364.80	558,408.47	844,575.20	949,531.53	-151	DEBT SERVICE
999-21500- 171	GENERAL CAPITAL PROJECT		508,973.03	150,119.99	311,055.63	669,908.67	-171	CAPITAL PROJECTS
999-21500- 362	OTHER AGENCY-DA		101,409.74	122,714.65	60,238.96	38,934.05		
999-21500- 363	15th JD DRUG TASK FORCE		350,258.56	132,297.17	141,960.82	359,922.21	-363	DTF
999-21500- 364	DISTRICT ATTORNEY GENERA		29,964.52	13,705.04	24,181.63	40,441.11		
999-21500- 920	UNEMPLOYMENT-DUE TO STAT		-	3,897.12	3,897.12	-		
999-21500- 921	PAYROLL TAXES		48,642.51	3,853,697.77	3,855,943.07	50,887.81		
999-21500- 922	METRO GOVT INSURANCE		-	828,038.83	828,038.83	-		
999-21500- 923	RETIREMENT CONTRIBUTIONS		12,608.13	1,751,126.06	1,853,366.86	114,848.93		
999-21500- 931	TEACHER INSURANCE		14,618.14	1,886,602.74	1,877,609.30	5,624.70		
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		-	239,900.30	239,900.30	-		
	TOTAL LIABILITIES		25,796,928.50	107,452,007.82	107,389,395.99	25,734,316.67		
	TOTAL COUNTY TRUSTEE			336,114,006.15	336,114,006.15	-		

Comparison APR 2024 / APR 2025

	Property Tax		Revenues		Expenses	
	<u>May 24</u>	<u>May 25</u>	<u>May 24</u>	<u>May 25</u>	<u>May 24</u>	<u>May 25</u>
101	106.1%	104.7%	84.9%	76.1%	70.4%	65.0%
111	104.3%	102.5%	66.2%	31.2%	53.3%	29.6%
116	106.8%	104.7%	101.5%	103.2%	73.1%	63.1%
118	106.7%	104.7%	101.5%	99.5%	77.1%	81.5%
151	106.6%	104.7%	101.3%	86.9%	92.3%	96.2%
131	100.6%	100.6%	59.3%	54.2%	47.7%	41.5%

Hartsville / Trousdale Co Government
Summary Financial Statement
May 2025

11th Month | 91.7%
Elected Officials | 92.3%
Employees | 88.5%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
Revenues				<i>Actual/Budget</i>
40110	Current Property Tax	3,088,249	3,231,926	104.7%
40115	Discount On Property Tax	(40,147)	(42,422)	105.7%
40120	Trustee's Collections - Prior Year	60,000	79,418	132.4%
40130	Cir Clk/Clk & Master Collections-Pr Yr	40,000	17,239	43.1%
40140	Interest And Penalty	10,000	12,643	126.4%
40161	Payments In Lieu Of Taxes - TVA <i>(quarterly beg Nov)</i>	35,000	24,820	70.9%
40210	Local Option Sales Tax <i>Runs two months behind</i>	1,000,000	862,259	86.2%
40220	Hotel/Motel Tax	3,000	3,520	117.3%
40230	Local Amusement Tax	100	544	543.7%
40250	Litigation Tax - General	30,000	20,000	66.7%
40260	Litigation Tax - Special Purpose	85,000	58,162	68.4%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	66,366	110.6%
40275	Mixed Drink Tax	8,000	8,308	103.9%
40285	Adequate Facilities/Development Tax	170,000	205,638	121.0%
40290	Other County Local Option Taxes <i>(June)</i>	8,000	-	-
40320	Bank Excise Tax	80,000	61,989	77.5%
40330	Wholesale Beer Tax	150,000	116,775	77.8%
41140	Cable TV Franchise <i>(Jan / June)</i>	6,000	2,262	37.7%
41520	Building Permits	140,000	162,803	116.3%
41590	Other Permits	100	-	-
42110	Fines	200	618	308.8%
42120	Officers Costs	1,500	955	63.7%
42190	Data Entry Fee Circuit Court	500	303	60.6%
42310	Fines	10,000	5,768	57.7%
42320	Officers Costs	25,000	24,700	98.8%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	2,842	113.7%
42380	DUI Treatment Fines	2,000	1,753	87.6%
42390	Data Entry Fee - General Sessions	6,000	5,396	89.9%
42391	Courtroom Security Fee	25,000	20,255	81.0%
42410	Fines	100	428	427.5%
42420	Officers Costs	500	380	76.0%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	27	53.2%
42520	Officers Costs	850	558	65.7%
42530	Data Entry - Chancery Court	800	428	53.5%
42810	Fines	500	551	110.2%
42910	Proceeds from Confiscated Property	-	11,836	-
42990	Other Fines, Forfeitures, and Penalties	-	203	-
43140	Zoning Studies	4,000	10,900	272.5%
43190	Other General Service Charges	-	480	-
43194	Service Charges	-	900	-
43320	Planning Fees	600	500	83.3%
43350	Copy Fees	250	265	106.1%
43370	Telephone Commissions	30,000	23,011	76.7%

Hartsville / Trousdale Co Government
Summary Financial Statement
May 2025

11th Month | 91.7%
Elected Officials | 92.3%
Employees | 88.5%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
43383	Title and Registration Fees	8,500	7,359	86.6%
43392	Data Processing Fee -Register	4,000	3,262	81.6%
43394	Data Processing Fee - Sheriff	150	63	41.8%
43395	Sexual Offender Registration Fee-	1,800	1,500	83.3%
43396	Data Processing Fee - County Clerk	1,500	987	65.8%
43399	Vehicle Insurance Coverage and	800	2,355	294.4%
44110	Investment Income	200,000	317,468	158.7%
44120	Lease/Rentals	16,900	21,228	125.6%
44131	Commissary Sales	5,000	17,158	343.2%
44135	Sale Of Gasoline	15,000	11,799	78.7%
44150	Animal Shelter Adoptions	-	1,135	
44170	Miscellaneous Refunds	-	362	
44180	Expenditure Credits	-	-	
44560	Damages Recovered from Individuals	-	4,941	
44570	Animal Shelter Donations	-	877	
44990	Other Local Revenues	34,000	25,930	76.3%
	<i>- Community Center Rental, Parks Rentals, Pool</i>			
45510	County Clerk	130,000	89,793	69.1%
45520	Circuit Court Clerk	15,000	16,533	110.2%
45540	General Sessions Court Clerk	90,000	65,415	72.7%
45550	Clerk And Master	25,000	18,457	73.8%
45580	Register	60,000	57,516	95.9%
45590	Sheriff	8,000	8,555	106.9%
45610	Trustee	230,000	237,939	103.5%
46110	Juvenile Services Program <i>Dec / June</i>	9,000	4,500	50.0%
46140	Aging Programs / Senior Center Grants	54,591	40,519	74.2%
46190	Other General Government Grants	168,005	19,657	11.7%
	<i>- Three-Star Grant \$45,005</i>			
	<i>- BroadbandReady \$100,000</i>			
46210	Law Enforcement Training Programs	34,531	29,600	85.7%
46290	Other Public Safety Grants	312,100	285,100	91.3%
	<i>SRO Grant, Mental Health Transport</i>			
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants	104,897	137,317	130.9%
	<i>includes Park Grant and Spay/Neuter Grant</i>			
46430	Litter Program	44,200	-	-
46810	Flood Control	-	25	
46830	Beer Tax	19,000	18,899	99.5%
46835	Vehicle Certificate Of Title	6,000	4,845	80.7%
46845	Opioid Settlement Funds - Current	-	50,235	-
46852	State Revenue Sharing -	20,000	16,322	81.6%
46855	State Shared Sports Gaming Privilege	20,000	25,380	126.9%
46870	Emergency Hospital - Prisoners	-	86	
46915	Contracted Prisoner Board	204,000	151,659	74.3%
46960	Registrar's Salary Supplement	15,164	11,373	75.0%
46990	Other State Revenues <i>(Soil Conservation Reimb)</i>	22,500	16,143	71.7%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

11th Month | 91.7%
 Elected Officials | 92.3%
 Employees | 88.5%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
47180	Community Development Grants <i>- CDBG (Home Reno). HOME Grant</i>	1,457,956	22,775	1.6%
47235	Homeland Security Grants - EMP	14,347	14,231	99.2%
47306	CARES Act <i>- Health Department Renovation</i>	250,000	8,576	3.4%
47406	American Rescue Plan Act Grant <i>- Health Department Renovation</i>	371,600	-	
47620	Police Service (Lake Area)	5,500	7,260	132.0%
47715	Tax Credit Bond Rebate (QSCB program)	115,000	115,843	100.7%
47990	Other Direct Federal Revenue	-	400	
48130	Contributions <i>Library Fines & Donations</i>	-	4,207	-
48140	Contracted Services	5,000	2,580	51.6%
48610	Donations <i>Senior Center Fund Raising</i>	10,000	9,286	92.9%
48990	Other Revenues <i>Fire Dept TNRMT Grant</i>	6,750	18,550	274.8%
48991	Opioid Settlement Funds - Past Remediation	-	15,473	-
49700	Insurance Recovery	9,823	9,822	100.0%
49800	Transfers In - Health Dept Reno (ARPA 127)	123,900	123,900	100.0%
Total Revenues		9,302,466	7,080,498	76.1%
Revenues w/o Grant line items		6,483,911	6,445,892	99.4%

Expenditures

51100	County Commission	115,885	64,975	56.1%
51220	Beer Board	1,791	537	30.0%
51300	County Mayor/Executive	449,987	355,573	79.0%
51400	County Attorney	82,000	22,069	26.9%
51500	Election Commission	178,460	139,608	78.2%
51600	Register Of Deeds	169,583	142,080	83.8%
51720	Planning	230,422	138,450	60.1%
51800	County Buildings	371,091	263,974	71.1%
51910	Preservation Of Records	13,150	4,886	37.2%
52300	Property Assessor's Office	174,344	151,030	86.6%
52400	County Trustee's Office	187,514	161,574	86.2%
52500	County Clerk's Office	212,712	191,343	90.0%
52600	Data Processing	150,000	102,133	68.1%
53100	Circuit Court	238,112	206,869	86.9%
53300	General Sessions Court	145,827	132,429	90.8%
53400	Chancery Court	162,508	143,672	88.4%
53700	Judicial Commissioners	48,765	42,655	87.5%
53920	Courtroom Security	170,669	94,283	55.2%
54110	Sheriff's Department	2,121,515	1,719,197	81.0%
54120	Special Patrols: School Resource Officers	238,561	198,703	83.3%
54150	Drug Enforcement	83,976	79,768	95.0%

Hartsville / Trousdale Co Government
Summary Financial Statement
May 2025

11th Month | 91.7%
Elected Officials | 92.3%
Employees | 88.5%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
54160	Administration Of The Sexual Offender	4,400	2,152	48.9%
54210	Jail	1,648,823	1,158,392	70.3%
54220	Workhouse	129,108	87,384	67.7%
54240	Juvenile Services	57,053	46,698	81.8%
54310	Fire Prevention And Control	459,817	392,985	85.5%
54420	Rescue Squad	98,526	37,471	38.0%
54490	Other Emergency Management	117,890	95,838	81.3%
54610	County Coroner/Medical Examiner	39,000	21,515	55.2%
55110	Local Health Center	32,600	24,126	74.0%
55120	Animal Shelter	65,360	18,793	28.8%
55170	Alcohol And Drug Programs	83,980	75,000	89.3%
55720	Litter Grant	44,200	38,982	88.2%
56100	Senior Citizens Center	85,881	70,026	81.5%
56300	Senior Citizens Assistance	72,592	51,577	71.1%
56500	Libraries	166,663	138,406	83.0%
56700	Parks And Fair Boards	355,367	185,807	52.3%
57100	Agricultural Extension Service	79,673	55,818	70.1%
57500	Soil Conservation	59,018	42,248	71.6%
	<i>includes annual contribution</i>			
58190	Other Economic And Community <i>CDBG-HR Grant \$273,280</i> <i>CDBG-CV Grant (Food Insecurity) \$478,106</i> <i>HOME Grant \$811,000</i>	1,582,386	168,612	10.7%
58300	Veteran's Services	20,831	15,734	75.5%
58400	Other Charges <i>insurance premiums, workers comp (Reimb in Dec),</i> <i>fuel charges</i>	459,800	400,815	87.2%
58600	Employee Benefits - <i>unemployment</i>	13,500	10,565	78.3%
58900	Miscellaneous <i>includes contributions to non profits</i>	49,000	48,841	99.7%
91140	Capital Project Health Dept Remodel	745,500	41,718	5.6%
91150	Capital Project Park Grant <i>amount reflects PO for equipment and engineering expenses</i>	718,072	643,941	89.7%
99100	Transfers Out - <i>QSCB Interest (151)</i>	122,316	122,315	100.0%
Total Expenditures		12,858,228	8,351,563	65.0%
Expenditures w/o Grant line items		9,812,270	7,497,291	76.4%

Hartsville/Trousdale Co Government
Statement of Expenditures Summary
April 2025

10th Month | 83.3%
Elected Officials | 80.8%
Employees | 76.9%

	Amended Budget	MTD Expenditures	YTD Expenditures	Remaining Balance	% EXP
54110 Sheriff's Department					
101 County Official/Administrative Offic	(94,330.00)	10,883.88	87,071.04	(7,258.96)	92.3%
106 Deputy(les)	(880,000.00)	87,051.08	727,164.19	(152,835.81)	82.6%
140 Salary Supplements	(35,200.00)	1,000.00	30,600.00	(4,600.00)	86.9%
148 Dispatchers/Radio Operators	(195,000.00)	21,142.74	124,104.76	(70,895.24)	63.6%
162 Clerical Personnel	(41,260.00)	4,759.20	40,116.11	(1,143.89)	97.2%
187 Overtime Pay	(150,000.00)	12,080.42	122,826.12	(27,173.88)	81.9%
201 Social Security	(86,540.00)	8,150.57	66,812.63	(19,727.37)	77.2%
204 State Retirement	(85,842.00)	7,274.96	64,993.31	(20,848.69)	75.7%
207 Medical Insurance	(182,880.00)	13,167.00	139,873.29	(43,006.71)	76.5%
212 Employer Medicare	(20,240.00)	1,906.17	15,625.46	(4,614.54)	77.2%
Total 54110 Sheriff's Department	(1,771,292.00)	167,416.02	1,419,186.91	(352,105.09)	80.1%
54120 School Resource Officers					
140 Salary Supplements	(4,000.00)	-	4,000.00	-	100.0%
170 School Resource Officer	(163,000.00)	18,756.67	135,100.23	(27,899.77)	82.9%
187 Overtime Pay	(12,000.00)	2,010.19	11,451.04	(548.96)	95.4%
201 Social Security	(11,098.00)	1,275.59	9,223.39	(1,874.61)	83.1%
204 State Retirement	(11,008.00)	1,272.99	8,885.51	(2,122.49)	80.7%
207 Medical Insurance	(22,860.00)	1,254.00	14,911.22	(7,948.78)	65.2%
212 Employer Medicare	(2,595.00)	298.31	2,157.08	(437.92)	83.1%
Total 54120 School Resource Officers	(226,561.00)	24,867.75	185,728.47	(40,832.53)	82.0%
54150 Drug Enforcement					
106 Deputy(les)	(61,800.00)	7,245.82	53,662.38	(8,137.62)	86.8%
140 Salary Supplements	(1,600.00)	2,400.00	1,600.00	-	100.0%
187 Overtime Pay	(1,500.00)	149.10	397.50	(1,102.50)	26.5%
201 Social Security	(4,024.00)	739.95	3,912.64	(111.36)	97.2%
204 State Retirement	(3,991.00)	811.84	4,043.48	52.48	101.3%
207 Medical Insurance	(7,620.00)	627.00	6,838.38	(781.62)	89.7%
212 Employer Medicare	(941.00)	173.06	915.07	(25.93)	97.2%
Total 54150 Drug Enforcement	(81,476.00)	12,146.77	71,369.45	(10,106.55)	87.6%
54210 Jail					
160 Guards	(779,500.00)	77,872.38	569,418.89	(210,081.11)	73.0%
162 Clerical Personnel	(42,748.00)	5,242.80	31,888.56	(10,859.44)	74.6%
165 Cafeteria Personnel	(87,600.00)	-	16,332.34	(71,267.66)	18.6%
187 Overtime Pay	(80,000.00)	3,867.18	52,655.90	(27,344.10)	65.8%
201 Social Security	(61,372.00)	5,354.33	40,657.56	(20,714.44)	66.2%
204 State Retirement	(60,330.00)	4,294.65	33,391.75	(26,938.25)	55.3%
207 Medical Insurance	(160,020.00)	8,151.00	91,377.63	(68,642.37)	57.1%
212 Employer Medicare	(14,353.00)	1,252.24	9,508.65	(4,844.35)	66.2%
Total 54210 Jail	(1,285,923.00)	106,034.58	845,231.28	(440,691.72)	65.7%
54220 Workhouse					
160 Guards	(81,000.00)	8,830.92	59,729.04	(21,270.96)	73.7%
187 Overtime Pay	(5,000.00)	-	46.26	(4,953.74)	0.9%
201 Social Security	(5,332.00)	530.63	3,530.39	(1,801.61)	66.2%
204 State Retirement	(5,289.00)	541.32	3,664.17	(1,624.83)	69.3%
207 Medical Insurance	(15,240.00)	1,254.00	13,676.76	(1,563.24)	89.7%
212 Employer Medicare	(1,247.00)	124.10	825.66	(421.34)	66.2%
Total 54220 Workhouse	(113,108.00)	11,280.97	81,472.28	(31,635.72)	72.0%
Total 101 - Sheriff Departments	(3,478,360.00)	321,746.09	2,602,988.39	(875,371.61)	74.8%

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 May 2025

Fund : 101 General

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								
58000	Other General Government								
58400	Other Charges								
320	Dues And Memberships	(200.00)	0.00	(200.00)	0.00	499.14	0.00	299.14	249.57%
322	Evaluation And Testing	(1,100.00)	0.00	(1,100.00)	0.00	0.00	0.00	(1,100.00)	0.00%
332	Legal Notices, Recording And Court Cost	(500.00)	0.00	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
336	Maintenance And Repair Services-Equipr	(1,500.00)	0.00	(1,500.00)	663.95	663.95	0.00	(836.05)	44.26%
348	Postal Charges	(15,000.00)	0.00	(15,000.00)	1,000.00	7,763.77	0.00	(7,236.23)	51.76%
351	Rentals	(22,000.00)	0.00	(22,000.00)	1,355.19	16,832.92	0.00	(5,167.08)	76.51%
415	Electricity	(3,000.00)	0.00	(3,000.00)	0.00	602.19	0.00	(2,397.81)	20.07%
423	Fuel Oil	(50,000.00)	8,000.00	(42,000.00)	8,002.25	27,218.08	0.00	(14,781.92)	64.80%
435	Office Supplies	(3,000.00)	0.00	(3,000.00)	381.86	2,457.04	171.80	(371.16)	87.63%
499	Other Supplies And Materials	(500.00)	0.00	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
506	Liability Insurance	(145,000.00)	0.00	(145,000.00)	0.00	144,607.29	0.00	(392.71)	99.73%
510	Trustee's Commission	(120,000.00)	0.00	(120,000.00)	2,791.98	90,100.92	0.00	(29,899.08)	75.08%
513	Workman's Compensation Insurance	(104,000.00)	0.00	(104,000.00)	(7.17)	109,897.47	0.00	5,897.47	105.67%
515	Liability Claim	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
599	Other Charges	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
Total 58400	Other Charges	(467,800.00)	8,000.00	(459,800.00)	14,188.06	400,642.77	171.80	(58,985.43)	87.17%
Total 58000	Other General Government	(467,800.00)	8,000.00	(459,800.00)	14,188.06	400,642.77	171.80	(58,985.43)	87.17%
Total 50000	General Government	(467,800.00)	8,000.00	(459,800.00)	14,188.06	400,642.77	171.80	(58,985.43)	87.17%
Total For Fund:	101	(467,800.00)	8,000.00	(459,800.00)	14,188.06	400,642.77	171.80	(58,985.43)	87.17%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

11th Month | 91.7%
 Elected Officials | 92.3%
 Employees | 88.5%

111 Urban Services

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	503,420	515,980	102.5%
40115	Discount On Property Tax	(5,034)	(6,181)	122.8%
40120	Trustee's Collections - Prior Year	15,000	19,733	131.6%
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,000	7,671	76.7%
40140	Interest And Penalty	2,000	3,339	167.0%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	70,000	36,576	52.3%
41140	Cable TV Franchise <i>(March)</i>	21,000	12,929	61.6%
41520	Building Permits	65,000	117,390	180.6%
43107	Residential Waste Collection Charge	260,000	203,493	78.3%
44130	Sale Of Materials And Supplies	500	1,100	220.0%
46210	Law Enforcement Training Programs	4,000	5,600	140.0%
46490	Other Public Works: MultiModal Grant	679,902	-	-
46840	Alcoholic Beverage Tax	28,000	28,117	100.4%
46970	State Shared Sales Tax - Cities	250,000	282,768	113.1%
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	-	-
Total Revenues		3,938,788	1,228,515	31.2%
Revenue w/o Grant line items		1,258,886	1,228,515	97.6%
Expenditures				
54110	Sheriff's Department	768,466	548,959	71.4%
54310	Fire Prevention And Control	12,500	10,729	85.8%
55731	Waste Pickup	743,145	558,354	75.1%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks, Christmas Decorations</i>	51,500	35,320	68.6%
58400	Other Charges	252,500	219,546	86.9%
58600	Employee Benefits	3,200	2,750	85.9%
62000	Highway And Bridge Maintenance	100,000	3,122	3.1%
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	20,000	0.8%
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	744,902	91,990	12.3%
Total Expenditures		5,033,213	1,490,770	29.6%
Expenditures w/o Grant line items		1,931,311	1,378,780	71.4%

Hartsville/Trousdale Co Government
Statement of Expenditures Summary
April 2025

10th Month | 83.3%
 Elected Officials | 80.8%
 Employees | 76.9%

	Amended Budget	MTD Expenditures	YTD Expenditures	Remaining Balance	% EXP
54110 Sheriff's Department					
106 Deputy(les)	(340,000.00)	29,752.64	245,695.53	(94,304.47)	72.3%
140 Salary Supplements	(4,000.00)	0.00	3,800.00	(200.00)	95.0%
148 Dispatchers/Radio Operators	(115,000.00)	13,133.46	100,911.16	(14,088.84)	87.7%
187 Overtime Pay	(85,000.00)	4,476.69	39,304.16	(45,695.84)	46.2%
201 Social Security	(33,729.00)	2,876.60	23,716.45	(10,012.55)	70.3%
204 State Retirement	(39,517.00)	3,121.05	25,282.22	(14,234.78)	64.0%
207 Medical Insurance	(68,580.00)	4,389.00	51,611.12	(16,968.88)	75.3%
212 Employer Medicare	(7,890.00)	672.74	5,546.60	(2,343.40)	70.3%
Total 54110 Sheriff's Department	(693,716.00)	58,422.18	495,867.24	(197,848.76)	71.5%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

11th Month | 91.7%
 Elected Officials | 92.3%
 Employees | 88.5%

116 Solid Waste / Sanitation

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	383,631	401,475	104.7%
40115	Discount On Property Tax	(4,987)	(5,271)	105.7%
40120	Trustee's Collections - Prior Year	10,000	9,934	99.3%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	2,156	43.1%
40140	Interest And Penalty	2,000	1,580	79.0%
40270	Business Tax	8,000	8,244	103.1%
43106	Commercial And Industrl Waste Coll	250,000	236,719	94.7%
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	35,000	55,083	157.4%
46990	Other State Revenues	5,000	5,935	118.7%
Total Revenues		693,644	715,855	103.2%

Expenditures

55732	Convenience Centers	606,324	395,408	65.2%
55751	Recycling Center	79,691	72,449	90.9%
55759	Other Waste Disposal	300,000	163,617	54.5%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	1,893	5.7%
58400	Other Charges	47,000	39,157	83.3%
Total Expenditures		1,066,015	672,524	63.1%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

11th Month | 91.7%
 Elected Officials | 92.3%
 Employees | 88.5%

118 Ambulance Service

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	803,055	840,409	104.7%
40115	Discount On Property Tax	(8,000)	(11,031)	137.9%
40120	Trustee's Collections - Prior Year	12,000	20,775	173.1%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	4,509	90.2%
40140	Interest And Penalty	3,000	3,305	110.2%
40270	Business Tax	9,500	17,258	181.7%
43120	Patient Charges	500,000	441,307	88.3%
44110	Investment Income	-	183	
44170	Miscellaneous Refunds	-	128	
49700	Insurance Recovery	-	632	
Total Revenues		1,324,555	1,317,476	99.5%

Expenditures

55130	Ambulance/Emergency Medical	1,463,986	1,192,703	81.5%
Total Expenditures		1,463,986	1,192,703	81.5%

BREAKDOWN ON NEXT PAGE

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 May 2025

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)	(10,000.00)	(448,000.00)	54,054.43	396,117.92	0.00	(51,882.08)	88.42%
162	Clerical Personnel	(40,266.00)	0.00	(40,266.00)	3,849.60	33,984.00	0.00	(6,282.00)	84.40%
169	Part-Time Personnel	(60,000.00)	10,000.00	(50,000.00)	803.18	8,851.20	0.00	(41,148.80)	17.70%
187	Overtime Pay	(390,000.00)	0.00	(390,000.00)	29,897.29	317,921.29	0.00	(72,078.71)	81.52%
201	Social Security	(57,552.00)	0.00	(57,552.00)	5,367.49	44,817.33	0.00	(12,734.67)	77.87%
204	State Retirement	(53,398.00)	0.00	(53,398.00)	5,592.02	42,652.71	0.00	(10,745.29)	79.88%
207	Medical Insurance	(106,680.00)	0.00	(106,680.00)	7,524.00	82,060.56	0.00	(24,619.44)	76.92%
212	Employer Medicare	(13,460.00)	0.00	(13,460.00)	1,255.29	10,481.47	0.00	(2,978.53)	77.87%
306	Bank Charges	(800.00)	0.00	(800.00)	47.27	695.35	0.00	(104.65)	86.92%
307	Communication	(7,000.00)	0.00	(7,000.00)	419.04	4,499.18	0.00	(2,500.82)	64.27%
312	Contracts With Private Agencies	(18,000.00)	0.00	(18,000.00)	960.50	10,726.00	0.00	(7,274.00)	59.59%
317	Data Processing Services	(800.00)	0.00	(800.00)	75.33	795.15	0.00	(4.85)	99.39%
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)	0.00	308.00	0.00	(692.00)	30.80%
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	1,750.00	0.00	(1,250.00)	58.33%
335	Maintenance And Repair Services-Buildir	(1,500.00)	0.00	(1,500.00)	0.00	3,152.15	500.00	2,152.15	243.48%
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)	418.00	34,418.24	2,694.59	17,112.83	185.56%
347	Pest Control	(480.00)	0.00	(480.00)	45.00	370.00	0.00	(110.00)	77.08%
348	Postal Charges	(1,000.00)	0.00	(1,000.00)	0.00	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)	638.65	7,347.98	0.00	2,847.98	163.29%
353	Towing Services	(250.00)	0.00	(250.00)	0.00	150.00	0.00	(100.00)	60.00%
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)	171.92	1,714.27	0.00	(1,285.73)	57.14%
410	Custodial Supplies	(2,000.00)	0.00	(2,000.00)	0.00	1,339.85	41.87	(618.28)	69.09%
413	Drugs And Medical Supplies	(50,000.00)	0.00	(50,000.00)	7,274.97	47,757.33	489.58	(1,753.09)	96.49%
415	Electricity	(6,500.00)	0.00	(6,500.00)	439.84	5,082.36	0.00	(1,417.64)	78.19%
422	Food Supplies	0.00	0.00	0.00	0.00	192.15	0.00	192.15	100.00%
425	Gasoline	(25,000.00)	0.00	(25,000.00)	1,344.52	11,264.38	0.00	(13,735.62)	45.06%
434	Natural Gas	(5,000.00)	0.00	(5,000.00)	0.00	3,394.85	0.00	(1,605.15)	67.90%

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 May 2025

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)	189.98	662.81	0.00	(337.19)	66.28%
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)	488.07	6,514.69	54.72	(930.59)	87.59%
454	Water And Sewer	(2,500.00)	0.00	(2,500.00)	0.00	954.86	0.00	(1,545.14)	38.19%
471	Software	(8,000.00)	0.00	(8,000.00)	0.00	6,969.57	0.00	(1,030.43)	87.12%
499	Other Supplies And Materials	(600.00)	0.00	(600.00)	0.00	381.13	0.00	(218.87)	63.52%
506	Liability Insurance	(20,000.00)	0.00	(20,000.00)	0.00	20,294.76	0.00	294.76	101.47%
510	Trustee's Commission	(35,000.00)	0.00	(35,000.00)	594.78	22,324.76	0.00	(12,675.24)	63.79%
513	Workman's Compensation Insurance	(50,000.00)	0.00	(50,000.00)	0.00	47,733.69	0.00	(2,266.31)	95.47%
524	In Service/Staff Development	(5,000.00)	0.00	(5,000.00)	0.00	9,078.85	0.00	4,078.85	181.58%
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	195.49	0.00	(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)	121,451.17	1,188,922.20	3,780.76	(271,283.04)	81.47%
Total	55000 Public Health And Welfare	(1,463,986.00)	0.00	(1,463,986.00)	121,451.17	1,188,922.20	3,780.76	(271,283.04)	81.47%
Total	50000 General Government	(1,463,986.00)	0.00	(1,463,986.00)	121,451.17	1,188,922.20	3,780.76	(271,283.04)	81.47%
Total For Fund:	118	(1,463,986.00)	0.00	(1,463,986.00)	121,451.17	1,188,922.20	3,780.76	(271,283.04)	81.47%

Hartsville / Trousdale Co Government
Summary Financial Statement
May 2025

121 Special Fund / CCA / CoreCivic
Pass-thru account

11th Month | 91.7%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
46915	Contracted Prisoner Board	71,313,000	59,615,543	83.6%
Total Revenues		71,313,000	59,615,543	83.6%
Expenditures				
54900	Other Public Safety	71,313,000	53,654,658	75.2%
Total Expenditures		71,313,000	53,654,658	75.2%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

122 County Drug
Sheriff's Fund

11th Month | 91.7%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	6,356	127.1%
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	-	-
Total Revenues		16,000	6,356	39.7%
Expenditures				
54150	Drug Enforcement	76,250	71	0.1%
Total Expenditures		76,250	71	0.1%

Hartsville / Trousdale Co Government

Summary Financial Statement

May 2025

127 American Rescue Funding

11th Month | 91.7%

Year-To-Date

Account	Description	Approved	Actual	% of Budget	Notes
Revenues					
44110	Investment Income	7,500	1,183	15.8%	
Total Revenues		7,500	1,183	15.8%	
Expenditures					
55130	Ambulance	23,188	1,200	5.2%	<i>EMT Education</i>
58400	Other Charges	75	11	14.7%	<i>Trustee Commission</i>
91140	Public Health Projects	123,900	123,900	100.0%	<i>Health Dept Renovations</i>
Total Expenditures		147,163	125,111	85.0%	

Hartsville / Trousdale Co Government
Summary Financial Statement
May 2025

128 American Rescue Funding

11th Month | 91.7%

Account	Description	Year-To-Date		Notes
		Approved	Actual	
Revenues				
44110	Investment Income	10,500	4,719	44.9%
Total Revenues		10,500	4,719	44.9%
Expenditures				
51800	County Buildings	80,000	80,000	100.0% <i>Generator - Admin Bldg</i>
54110	Sheriff Dept	15,000	13,551	90.3% <i>Law Enforcement Equipment Vehicles</i>
55130	Ambulance	24,154	6,574	27.2% <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	47	45.0% <i>Trustee Commission</i>
Total Expenditures		302,518	101,447	33.5%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

151 Debt Service

11th Month | 91.7%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	481,573	503,973	104.7%
40115	Discount On Property Tax	(7,224)	(6,619)	91.6%
40120	Trustee's Collections Prior Year	10,000	12,438	124.4%
40130	Cir Clk/Clk & Master CollectionsPr Yr	5,000	2,700	54.0%
40140	Interest And Penalty	1,500	1,979	132.0%
40266	Litigation Tax Jail Or Workhouse	25,000	19,714	78.9%
40270	Business Tax	5,000	10,349	207.0%
44110	Investment Income - <i>includes interest from CD investment</i>	15,000	58,160	387.7%
48130	Contributions	159,450	-	-
49800	Transfers In	133,428	117,668	88.2%
Total Revenues		828,727	720,362	86.9%

Expenditures

82110	General Government: Principal	82,386	82,386	100.0%
	<i>CJC - May</i>	<i>82,386</i>	<i>82,386</i>	<i>100.0%</i>
82130	Education: Principal	457,414	446,294	97.6%
	<i>EESI - May</i>	<i>124,614</i>	<i>124,614</i>	<i>100.0%</i>
	<i>JSMS - May</i>	<i>101,000</i>	<i>103,000</i>	<i>102.0%</i>
	<i>QSCB - Monthly</i>	<i>157,432</i>	<i>144,312</i>	<i>91.7%</i>
	<i>TCES - July/Jan</i>	<i>74,368</i>	<i>74,368</i>	<i>100.0%</i>
82210	General Government: Interest	50,200	50,177	100.0%
	<i>CJC 4.12% fixed Nov/May</i>	<i>50,200</i>	<i>50,177</i>	<i>100.0%</i>
82230	Education: Interest (EESI, QSCB, JSMS)	249,714	238,589	95.5%
	<i>EESI 4.12% fixed Nov/May</i>	<i>75,900</i>	<i>75,895</i>	<i>100.0%</i>
	<i>JSMS 2.77% fixed Nov / May</i>	<i>15,346</i>	<i>15,346</i>	<i>100.0%</i>
	<i>QSCB - Monthly</i>	<i>122,316</i>	<i>111,195</i>	<i>90.9%</i>
	<i>TCES 4.19% fixed July/Jan</i>	<i>36,152</i>	<i>36,152</i>	<i>100.0%</i>
82310	General Government: Fees (<i>Trustee Commission</i>)	19,500	11,019	56.5%
	<i>Trustee's Commission</i>	<i>17,500</i>	<i>11,019</i>	<i>63.0%</i>
	<i>Other Debt Service</i>	<i>2,000</i>	<i>-</i>	<i>0.0%</i>
82330	Education: Fees (EESI, QSCB)	4,020	1,850	46.0%
	<i>QSCB - Service Fees</i>	<i>2,020</i>	<i>1,850</i>	<i>91.6%</i>
	<i>Other Debt Service</i>	<i>2,000</i>	<i>-</i>	<i>0.0%</i>
Total Expenditures		863,234	830,315	96.2%

Hartsville / Trousdale Co Government
Summary Financial Statement
May 2025

11th Month | 91.7%

171 Capital Projects Fund

**unbudgeted fund*

Year-To-Date

Account	Description	Year-To-Date
Revenues		
40285	Adequate Facilities / Development Tax	10,500
43190	Other General Service Charges CoreCivic Admin Fee	300,000
Total Revenues		- 310,500

Expenditures		Beginning Balance	508,973
58400	Trustee Commission		105
91120	Administration of Justice Projects - Jail		
	9/4/2024 Randall Barnett - Option to Purchase - E Main		10,000
	9/27/2024 Donoho, Taylor & Taylor - Purchase of Land - E Main - includes fees		139,459
Total Expenditures		-	149,564

Estimated Ending Balance 669,909

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

131 Highway Fund

11th Month | 91.7%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	116,612	117,369	100.6%
40115	Discount On Property Tax	-	(1,542)	-
40120	Trustee's Collections - Prior Year	3,000	2,908	96.9%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,500	705	28.2%
40140	Interest And Penalty	600	463	77.1%
40270	Business Tax	1,500	2,427	161.8%
44110	Investment Income	1,750	2,323	132.7%
44170	Misc Refunds	-	2	-
44560	Damages Recovered	-	94	-
46410	Bridge Program	950,000	-	-
46420	State Aid Program	345,315	-	-
46920	Gas and Motor Fuel Tax	1,727,595	1,567,360	90.7%
46925	Hybrid/Electric Vehicle Registration	16,800	18,558	110.5%
46930	Petroleum Special Tax	12,000	10,559	88.0%
Total Revenues		3,177,672	1,721,225	54.2%
Expenditures				
61000	Administration	230,341	189,526	82.3%
62000	Highway and Bridge Maintenance	1,377,219	779,326	56.6%
63100	Operation and Maintenance of Equipment	257,091	169,339	65.9%
65000	Other Charges	81,540	77,036	94.5%
66000	Employee Benefits	111,065	92,590	83.4%
68000	Capital Outlay	1,585,683	203,088	12.8%
Total Expenditures		3,642,939	1,510,904	41.5%

Hartsville / Trousdale Co Government
Summary Financial Statement

May 2025

141 General Purpose School

11th Month | 91.7%

		Year-To-Date		
Account	Description	Original Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,598,945	1,674,243	104.7%
40115	Discount On Property Tax	(20,150)	(21,965)	109.0%
40120	Trustee's Collections - Prior Year	40,000	41,601	104.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	25,000	9,522	38.1%
40140	Interest And Penalty	6,000	6,463	107.7%
40161	Payments In Lieu of Taxes TVA	200,000	197,282	98.6%
40210	Local Option Sales Tax	980,000	1,080,507	110.3%
40270	Business Tax	25,000	8,897	35.6%
40275	Mixed Drink Tax	5,000	8,266	165.3%
41110	Marriage Licenses	500	836	167.2%
43511	Tuition - Regular Day	60,000	56,500	94.2%
43517	Tuition - Other	18,000	15,700	87.2%
43570	Receipts from Individual Schools	10,000	10,592	105.9%
43990	Other Charges for Services	-	-	-
44120	Lease/Rentals	12,700	8,848	69.7%
44145	sale of Recycled Materials	-	74	-
44170	Miscellaneous Refunds	12,000	30,457	253.8%
44530	Sale of Equipment	3,000	-	-
44560	Damages Recovered from Individuals	-	-	-
44570	Contributions & Gifts	10,000	5,796	58.0%
46510	TN Investment in Student Achievement (TISA)	10,428,560	9,608,850	92.1%
46515	Early Childhood Education	100,000	67,592	67.6%
46590	Other State Education Funds	274,153	736,022	268.5%
46596	Parental Leave	-	51,977	-
46610	Career Ladder Program	5,000	3,415	68.3%
46790	Other Vocational	649,578	312,809	48.2%
46980	Other State Grants	34,000	28,000	82.4%
46990	Other State Revenues	28,000	-	-
47143	Special Education Grants	-	41,661	-
49700	Insurance Recovery	-	3,468	-
Total Revenues		14,505,286	13,987,412	96.4%

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-24 CLEAN UP

**| BUDGET AMENDMENT
2025-101-24**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-52600-708	Data Services: Communication Equip	\$ 9,854	
101-51300-207	Mayor: Health Insurance		\$ 954
101-51720-187	Planning: Overtime		2,500
101-54110-162	Sheriff: Clerical Personnel		700
101-54120-187	SRO: Overtime		2,500
101-55720-338	Litter Grant: Vehicle Maintenance & Repair		3,000
101-56300-105	Senior Center: Director		200

Purpose: Clean up line items.

Budget Amendment Total	\$ 9,854	\$ 9,854
	<u> </u>	<u> </u>

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-101-24 approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-25G Enbridge Grants

**| BUDGET AMENDMENT
2025-101-25G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-48990-FIRE	Other Contributions: Fire	\$ 11,800	
101-54310-790	Fire Dept: Other Equipment		11,800

Purpose: *Enbridge donation to the Fire Department*

Budget Amendment Total	<u>\$ 11,800</u>	<u>\$ 11,800</u>
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-101-25G *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

111-05 CLEAN UP

**| BUDGET AMENDMENT
2025-111-05**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
111-55731-147	Waste Pick-up: Truck Drivers	\$ 750	
111-55731-105	Waste Pick-up: Director		750

Purpose: *Clean up line items.*

Budget Amendment Total	\$ 750	\$ 750
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-111-05 *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

116-02 CLEAN UP

**| BUDGET AMENDMENT
2025-116-02**

Request is hereby made to amend **Fund 116 Solid Waste** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
116-55732-187	Conv Center: Overtime	\$ 5,275	
116-55732-149	Conv Center: Laborers		4,000
116-55732-164	Conv Center: Attendants		1,275

Purpose: *Clean up line items.*

Budget Amendment Total	\$ 5,275	\$ 5,275
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-116-02 *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

118-02 CLEAN UP

**| BUDGET AMENDMENT
2025-118-02**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
118-55130-169	Medical Services: Part-time Personnel	\$ 7,000	
118-55130-131	Medical Services: Medical Personnel		7,000

Purpose: *Clean up line items.*

Budget Amendment Total	\$ 7,000	\$ 7,000
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-118-02 *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

131-03 CLEAN UP

**| BUDGET AMENDMENT
2025-131-03**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
131-40110	Current Property Tax	757	
131-40270	Business Tax	927	
131-44110	Investment Income	573	
131-44170	Miscellaneous Refund	3	
131-44560	Damages Recovered from Individuals	95	
131-46925	Hybrid/Electric Vehicle Registration	1,758	
131-68000-718	Capital Outlay	21,455	
131-62000-446	Hwy & Bridge Maint.: Small Tools		668
131-63100-418	Operation & Maint. Of Equip: Equip & Machinery Parts		15,000
131-63100-424	Operation & Maint. Of Equip: Garage Supplies		1,000
131-65000-510	Other Charges: Trustee's Commission		500
131-65000-515	Other Charges: Liability Claim		8,000
131-68000-708	Capital Outlay: Communication Equipment		400

Purpose: To add surplus revenue and cover line item overages

Budget Amendment Total	\$ 25,568	\$ 25,568
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-131-03 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

151-01 CLEAN UP

**| BUDGET AMENDMENT
2025-151-01**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
151-82330-699	Other Debt Services	\$ 2,000	
151-82130-612	Principal on Other Loans		2,000

Purpose: Clean up line items.

JSMS principal approved at 101,000 should have been 103,000

Budget Amendment Total	\$ 2,000	\$ 2,000
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-151-01 approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

141-15 Credit Recovery

| BUDGET AMENDMENT

46b

2025-141-15

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

DEBIT	34555 EXCO Restricted for Education Extended Contract	2,877
DEBIT TOTALS		2,877

CREDIT	71100	Regular Instruction Program	
	127 EXCO	Career Ladder Extended Contract	2,522
	201 EXCO	Social Security	157
	204 EXCO	State Retirement	161
	212 EXCO	Employer Medicare	37
CREDIT TOTALS			2,877

Purpose: (46b) 141-71100 Regular Instruction Program - transfer of funds in the amount of \$2,877 from Extended Contract to pay for high school summer Credit Recovery teacher.

Budget Amendment Total \$ 2,877

As recommended by the Board of Education May 14, 2025
 As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-15 **approved by Commission on** _____

APPROVED:

ATTEST:

 LONNIE TAYLOR
 COMMISSION CHAIRMAN

 RITA CROWDER
 COUNTY CLERK

141-16 Summer Learning Camp

| BUDGET AMENDMENT

⁴⁹ **2025-141-16**

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

DEBIT	46590-SLC	Other State Education Funds	136,163.18
	46790-SLC	Other Federal Through State	17,937.29
	46590-CAMP	Other State Education Funds	27,949.60
DEBIT TOTALS			182,050.07

CREDIT	71100	Regular Instruction Program	
	116-SLC	Teachers	88,263.00
	163-SLC	Educational Assistants	9,000.00
	201-SLC	Social Security	6,031.00
	204-SLC	State Retirement	7,665.00
	212-SLC	Employer Medicare	1,411.00
	429-SLC	Instructional Supplies & Materials	9,496.47
	72120	Health Services	
	131-SLC	Medical Personnel	5,120.00
	201-SLC	Social Security	318.00
	204-SLC	State Retirement	461.00
	212-SLC	Employer Medicare	75.00
	72410	Office of the Principal	
	104-SLC	Principals	15,409.00
	161-SLC	Secretary(s)	5,000.00
	201-SLC	Social Security	1,266.00
	204-SLC	State Retirement	1,375.00
	212-SLC	Employer Medicare	296.00
	72610	Operation of Plant	
	166-SLC	Custodial Personnel	2,560.00
	201-SLC	Social Security	159.00
	204-SLC	State Retirement	157.00
	212-SLC	Employer Medicare	38.00
	72710	Transportation	
	105-CAMP	Supervisor / Director	2,500.00
	146-CAMP	Bus Drivers	12,000.00
	162-CAMP	Clerical Personnel	2,000.00
	201-CAMP	Social Security	1,025.00
	204-CAMP	State Retirement	1,240.00
	212-CAMP	Employer Medicare	240.00
	412-CAMP	Diesel Fuel	8,944.60
CREDIT TOTALS			182,050.07

Purpose: (49) 141-71100 - Regular Instruction Program - revenue in the amount of \$182,050.07 to fund state required 2025 Summer Learning Camp.

Budget Amendment Total **\$ 182,050.07**

As recommended by the Board of Education May 14, 2025
 As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-16 approved by Commission on _____

APPROVED:

ATTEST:

 LONNIE TAYLOR
 COMMISSION CHAIRMAN

 RITA CROWDER
 COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-17 TISA ACT

| BUDGET AMENDMENT

50

2025-141-17

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

DEBIT	46513	TISA: On Behalf Payments	17,000.00
DEBIT TOTALS			17,000.00

CREDIT	71100	Regular Instruction Program	
	595	TISA: On Behalf Payments	17,000.00
CREDIT TOTALS			17,000.00

Purpose: (50) 141-71100 Regular Instruction Program - Revenue in the amount of \$17,000 from TISA for student ACT payments.

Budget Amendment Total

\$ 17,000.00

As recommended by Executive Decision on June 13, 2025

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-17 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

141-18 TISA SpEd

| BUDGET AMENDMENT

51

2025-141-18

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

DEBIT	46513	TISA: On Behalf Payments	10,375.00
DEBIT TOTALS			10,375.00

CREDIT	71200	Special Education Program	
	595	TISA: On Behalf Payments	10,375.00
CREDIT TOTALS			10,375.00

Purpose: (51) 141-71200 Special Education Program - Revenue in the amount of \$10,375 from TISA for special education students to attend private schools.

Budget Amendment Total

\$ 10,375.00

As recommended by Executive Decision on June 13, 2025

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2025-141-18 approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

ORDINANCE #xxx-2025-xx

**ORDINANCE FIXING THE TAX LEVY IN THE GENERAL SERVICES FUNDS OF
THE HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**

SECTION 1. BE IT ORDAINED by the Board of County Commissioners of Hartsville/Trousdale County Government assembled in regular session, that the combined property tax rate for Hartsville/Trousdale County Government for the fiscal year **beginning July 1, 2025, shall be \$2.077 on each \$100.00** of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General	\$ 1.0558
Solid Waste/Sanitation	0.1179
Ambulance Service	0.2068
Highway Department	0.0345
General Purpose School	0.5070
General Debt Service	0.1480
Total	\$2.0700

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

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

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

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

Approved by the Budget & Finance Committee on _____

Public Hearing held on _____

First Reading: _____ 1M _____ *Electronic Vote*
2m _____ YES _____ NO _____ Abstain _____ Absent _____

Second Reading: _____ 1M _____ *Electronic Vote*
2m _____ YES _____ NO _____ Abstain _____ Absent _____

Third Reading: _____ 1M _____ *Electronic Vote*
2m _____ YES _____ NO _____ Abstain _____ Absent _____

Approved:

Attest:

Lonnie Taylor, Commission Chair

Rita Crowder, County Clerk

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

ORDINANCE #xxx-2025-xx

**ORDINANCE FIXING THE TAX LEVY IN THE URBAN SERVICES FUND OF
THE HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025**

SECTION 1. BE IT ORDAINED by the Urban Services Council of the Hartsville/Trousdale County Government assembled in regular session, that the combined property tax rate for the Urban Services Fund(s) of the Hartsville/Trousdale County Government for the fiscal year beginning **July 1, 2025 shall be \$0.6731 on each \$100.00 of taxable property**, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
Urban Services	\$ 0.6731
Total	\$ 0.6731

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

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

Recommended by the Urban Services Council _____
Recommended by Budget & Finance Committee _____
Public Hearing held on _____

	1M _____	<i>Electronic Vote</i>
First Reading:	2m _____	YES ___ NO ___ Abstain ___ Absent ___
	1M _____	<i>Electronic Vote</i>
Second Reading:	2m _____	YES ___ NO ___ Abstain ___ Absent ___
	1M _____	<i>Electronic Vote</i>
Third Reading:	2m _____	YES ___ NO ___ Abstain ___ Absent ___

Approved:

Attest:

Lonnie Taylor, Commission Chair

Rita Crowder, County Clerk