

BUDGET & FINANCE COMMITTEE

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

*Beverly Atwood**
*Will Dennis**
*Jerry Ford**

Chris Gregory
Lesley Overman

**Purchasing SubCommittee*

JULY 21 2025 | 6:00 PM | TC COURTHOUSE

AGENDA

1. Open Meeting
2. Review Minutes of June 16 and Budget Hearings
3. Purchasing Report – 4Q 2025
4. Financial Statements
 - A. Trustee Cash Balance Statement – June 2025
 - B. Financial Summaries – June 2025
5. Discussion Items
 - A. Other
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

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

MINUTES

Members Present: 6/7

Landon Gulley, Chair
Bubba Gregory, Vice Chair
Beverly Atwood

Will Dennis
Chris Gregory
Jerry Ford

Lesley Overman
Amy Thomas

Others Present: Branden Bellar, Commissioner David Thomas, Commissioner, Shane Burton, Sheriff Ray Russell, Mayor Jack McCall, Ken Buckmaster, and members of the Sheriff Department.

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

Agenda was set with no additions by Ford; seconded by C Gregory.

AGENDA SET

Committee reviewed minutes of the May 19 meeting.

Motion by Overman to accept minutes as presented; second by J Ford.

MINUTES ACCEPTED

Financial Statements – May 2025

Committee reviewed the May 2025 statements that included the Trustee’s cash balance and a summary of each fund. Gulley reminded the overall percentages shown are skewed by grant funding. Ending amounts without the grant funding are shown at the end of the revenue and expense columns.

Fund 121 CoreCivic pass through funding. Though the County receives no profit or benefit from this funding it does factor into our financial statements. This fund is truly a pass through where TTCC bills the County, the County bills the State, the State pays the County, the County pays TTCC. No funds are kept and no commission is made from these monies.

Fund 171 Capital Projects. May is the first month to show the new process of the Impact Fee or Adequate Facilities Tax. County collected \$10,500 in May.

No other fund had any notes or concerns from the Committee

Motion by B Gregory to accept financial statements as presented; second by C Gregory.

STATEMENTS ACCEPTED

Budget Amendments

FUND 101 – GENERAL SERVICES

Table with 4 columns: Item ID, Description, Amount, Total. Rows include 101-24 End of year clean up (\$ 9,854) and 101-25 Grants: Enbridge – Fire (11,800).

FUND 111 – URBAN SERVICES

Table with 4 columns: Item ID, Description, Amount, Total. Row includes 111-05 End of year clean up (\$ 500).

FUND 116 – SOLID WASTE SERVICES

Table with 4 columns: Item ID, Description, Amount, Total. Row includes 116-02 End of year clean up (\$ 5,275).

FUND 118 – AMBULANCE SERVICES

Table with 4 columns: Item ID, Description, Amount, Total. Row includes 118-02 End of year clean up (\$ 7,000).

FUND 131 – HIGHWAY

Table with 4 columns: Item ID, Description, Amount, Total. Row includes 131-03 Appropriate Revenue & End of Year Clean Up (\$ 25,568).

FUND 151 – DEBT SERVICES

Table with 4 columns: Item ID, Description, Amount, Total. Row includes 151-01 End of year clean up (\$ 2,000).

FUND 141 – GENERAL PURPOSE SCHOOLS

Table with 4 columns: Item ID, Description, Amount, Total. Rows include 141-15 Credit Recovery Staff (\$ 2,877), 141-16 Summer Learning Camp (182,050), 141-17 TISA: ACT payments (17,000), and 141-18 TISA: Special Edu tuition (10,375).

**Motion to recommend all budget amendments to Commission by Ford; second by Dennis
MOTION CARRIED**

Discussion Items

- A. **Budget FY26.** A motion was made at the June 10 Budget Hearing to provide a flat \$3,000 to all employees and increase the General tax levy to 2.07. Since that meeting numbers of the estimated Fiscal Year 2025 were provided to the Committee to show a comparison of EMS salaries to other counties. The fiscal year covers July-June. Gulley noted that the HTC numbers are above the other counties and that our EMS could be considered competitive. Atwood opined that some positions should be salaried in the future and should not be increased at this time based on the numbers presented. Gulley would like to look into this though and double check the threshold. It was understood that the numbers from surrounding counties included overtime compensation, but that was not confirmed during the meeting. Currently HTC is budgeted on 96 overtime hours a month or 1152 overtime hours a year.

Overman requested to amend the previous motion of the \$3,000 increase. Bellar said the motion could be amended if the parties who made the motion and the second agreed to rescind the action. After consideration, Ford rescinded his motion and Gulley rescinded his second. This opened the floor to discussion on salaries.

Dennis pointed out that for EMS, there are 14 holidays that are paid at a 24hr rate which could result in 16 hours of overtime depending on what they worked during that holiday period. That is a benefit to the employees that is not available elsewhere. Averages out to about \$4,000. The same though can be applied to the Sheriff department for those who work 12 hour shifts.

Overman motioned to set increases at 10% for Sheriff employees, \$1.50/hr for other departments, and no increase to EMS; second by Atwood.

MOTION FAILED

2-YES | Atwood, Overman

5-NO | B Gregory, C Gregory, Dennis, Ford, Gulley

Gulley motioned to set increases at \$2/hr for Sheriff employees, \$1.50/hr for other departments, and no increase to EMS medical staff; second by B Gregory

MOTION PASSED

4-YES | B Gregory, Dennis, Ford, Gulley

3-NO | Atwood, Overman | C Gregory abstained

Ford motioned to set the General Tax Levy at 2.0900 to cover the increased cost of salaries; seconded by Gulley.

MOTION PASSED

4-YES | B Gregory, Dennis, Ford, Gulley

3-NO | Atwood, Overman, C Gregory

Public Comments – None presented

Adjourn – Motion to adjourn by B Gregory, second by C Gregory

Meeting adjourned at 6:55pm

Minutes submitted by Amy Thomas, CCFO

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

MAY 12, 2025 | 6:00 PM | TC COMMUNITY CENTER

MINUTES

Members Present: 7/7

Landon Gulley, Chair

Chris Gregory

Amy Thomas (*nvm*)

Bubba Gregory, Vice Chair

Jerry Ford

Will Dennis

Lesley Overman

Members Absent: Beverly Atwood

Others in attendance: Mark Beeler, Kris Stafford, Kathy Atwood, Lonnie Taylor, Terri Taylor

Meeting was called to order at 6pm by Commissioner Gulley.

Committee reviewed Property Tax revenue estimates and increase options of 10%, 25%, 38%, and 50%. Also provided was a breakdown on the effect of a tax increase on property owners.

C Gregory noted that the Sheriff and EMS have requested a 10% increase in salaries. He believes the Committee should go through the budget and then decide what salary increases can be considered. Gulley advised the Committee to look through the budget and see what can be considered with expenses at the current rate and to keep in mind salary increases are perpetual.

Committee reviewed the proposed ending fund balances for all budgets. Gulley noted that this is the scenario if we were to earn and spend every cent budgeted. Dennis noted his concerns for the proposed fund balances. He continued that we must take care of our people, the County, and the employees. We cannot make everyone happy. A property tax increase is not a popular action. Surrounding counties pay 9.75% in sales tax while Trousdale still sits at 9.25%. However our residents will continue to go spend money in the other counties. Gulley stated a sales tax increase would amount to around \$350,000. Dennis continued that a Wheel Tax is in other counties. HTC needs to bring this revenue source back to the table if we are going to compete with other counties on salaries and benefits. Gulley agreed to these points. Sales Tax must be passed by referendum; a wheel tax can be passed by Commission.

Commissioner Taylor asked if we have enough in the fund balance to make it through to February when property taxes are due. Ford offered that the discount on the property tax was implemented to encourage the residents to pay early to keep the cash flow up during the winter months. In the past, the County had to borrow money to fund payroll.

Gulley refocused the Committee on the budget at hand.

FUND 151 DEBT SERVICE

No additional debt is being taken this year. Committee may look later in the year on paying off an existing debt if circumstances allow.

Motion to approve Fund 151 Debt Service in its entirety by Overman; seconded by Dennis

FUND 151 IS RECOMMENDED

FUND 101 GENERAL SERVICE FUND

51220 Beer Board – No concerns

Motion to approve 51220 Beer Board by Overman; seconded by B Gregory.

51220 RECOMMENDED

51400 County Attorney – No concerns

Motion to approve 51400 County Attorney by Overman; seconded by C Gregory
51400 RECOMMENDED

51910 County Archives – a \$2,000 increase is requested for a computer.

Motion to approve 51910 County Archives by C Gregory; seconded by B Gregory
51910 RECOMMENDED

52600 Data Processing – C Gregory asked to move #307 Communications to \$60,000

Motion to approve 52600 Data Processing with change by C Gregory; seconded by Overman
52600 RECOMMENDED

58190 Community Development – This function is mainly comprised of grants. The Broadband Ready Communities Grant, CDBG for the Backpack Program, and the THDA HOME Grant Program are the major players. The Industrial Development Board requested \$10,000 for a feasibility study concerning the Hwy 141 expansion, however, it was noted that TCEA may be able to fund this request. If the request comes back to the County, we can reevaluate at that time.

Motion to approve minus the IDB request by B Gregory; seconded by Overman.
58190 RECOMMENDED

57500 Soil Conservation – The department has asked for a 3.5% increase for the positions within their function. This includes a soil technician and an office manager. The office manager is included in the 316 contribution line item as part of the annual contribution to the Soil Conservation Program.

Motion to approve by C Gregory; seconded by Ford
57500 RECOMMENDED

58300 Veteran Services Officer – No increases requested of this department

Motion to approve by Overman; seconded by C Gregory.
58300 RECOMMENDED

58400 Other Charges – This holds several miscellaneous expenses such as shared office supplies, fuel expenses, shared postal expenses, and the premiums for Liability and Workers' Compensation Insurances. The Trustee Commission also resides in this function. The Trustee by statute collects 1% from various revenues from all funds and this amount is funded back to the General Fund.

Motion to approve by Overman; seconded by Dennis
58400 RECOMMENDED

58600 Employee Benefits – This is for unemployment claims and is the only line item in the function. Ms. Thomas stated that it is more than likely overestimated, but that is because there is no other line to cover if it goes over.

Motion to approve by Overman; seconded by B Gregory
58600 RECOMMENDED

58900 Miscellaneous – This function holds the County's annual non-profit contributions and County dues and memberships to different organizations. The non-profits include Chamber of Commerce, HATS, Fix Trousdale, Arts Council, TC Fair Board, and the Help Center.

Motion to approve by Overman; seconded by B Gregory.
58900 RECOMMENDED
Commissioner C Gregory abstained due to his position on the Help Center Board.

90000 Capital Projects – With the Playground in final stages of completion, the only capital project showing is the renovations at the Health Department. This project is funded by state ARPA funds from the Health Department and ELC state funds. However, the ELC funding has been pulled by the federal government. The state officials have stated that they will provide funding to cover the loss of ELC funds.

The Committee would like to see the letter from the State Health Department and have postponed this function until May 22.

54610 County Coroner – No proposed increases.

Motion to approve by Overman; seconded by C Gregory.

FUND 111 – URBAN SERVICES

Committee reviewed revenue estimates. Asked if the waste collection included the proposed \$5 increase; at this time it does not, but can be recalculated at a later time if needed and the budget amended.

Motion to approve revenues by C Gregory; seconded by B Gregory

111 REVENUES RECOMMENDED

56700 Parks – C Gregory asked about proposed projects of renovating the swimming pool and resurfacing the walking track. Ms. Thomas was not aware of these projects, but funding would depend on what funds the Commission wishes to use for these projects whether it be Fund 101, Fund 111, or even the current balance of the ARPA funds. Committee will continue to discuss this on May 14 when they review the public works budgets.

56900 Other Recreation – Function includes Christmas decorations and July 4th fireworks program

Motion to approve by Overman; seconded by B Gregory

56900 RECOMMENDED

58400 Other Charges – This function holds the expenses for street lights in the urban district as well as the insurance premiums for liability and workers' compensation. It also has the contingent line for traffic signals should those need maintenance or be replaced.

Motion to approve by Overman; seconded by C Gregory.

58400 RECOMMENDED

58600 Employee Benefits – This holds the retirement contributions for past city workers. This was a benefit in place at the time of their employment.

Motion to approve by Overman; seconded by B Gregory

58600 RECOMMENDED

62000 Highway and Bridge Maintenance – This is annually funded with \$100,000 for the Highway department to use to repair and maintain roads in the urban district.

Motion to approve by Overman; seconded by Ford.

62000 RECOMMENDED

90000 Capital Projects – There are three projects listed for Urban Services: sidewalks, renovation of Ward School under the CCF grant, and the Broadway sidewalk under the MMAG funding.

Motion to approve by Overman; seconded by Dennis

90000 RECOMMENDED

C Gregory voiced opposition

Gulley encouraged the Committee to have an idea of where they wanted the County to go, review the numbers, and look for sources of revenue.

Hearings concluded at 7:31pm Overman, C Gregory

ADJOURNED

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

MAY 13, 2025 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 7/7

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Will Dennis

Chris Gregory

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

Members Absent: Beverly Atwood

Others in attendance: Multiple elected officials and department heads

Meeting was called to order at 6pm by Commissioner Gulley.

Tonight's focus is on the 101 General Services Departments which includes the fee offices of County Clerk, County Trustee, Register of Deeds, Property Assessor, and the Courts.

51100 Commission – C Gregory suggested to eliminate or waive the Commissioners' increase that is tied to the Mayor's salary and reduce the salary items to reflect this action.

Motion to approve with changes by C Gregory; seconded by Dennis 51100 RECOMMENDED

51300 Mayor – Mayor McCall is out of town and not able to represent his budget. Committee asked what responsibilities the listed part time position has. Thomas explained that this position would be for the Mayor's assistant. The person hired would oversee the Mayor's calendar, answer phones, light office work, etc. Thomas has not been able to post or interview due to her current workload. B Gregory suggested this position be shared with the County Trustee as that office is also requesting part time assistance during the busy months of the tax season.

The consultants line item is for grant writers depending on the different projects needing funding.

Motion to approve 51300 with the elimination of the 169 Part Time position and increase 317 Data Processing to \$50,000 by C Gregory; seconded by Ford. 51300 RECOMMENDED

51600 Register of Deeds – no increase requests

Motion to approve by Overman; seconded by Ford 51600 RECOMMENDED

51720 Planning | Codes – Committee noted the high rate of overtime usage for the department. Currently the department has 1 employee. The Building Official recently hired a second employee and this should alleviate the overtime expenses. C Gregory suggested moving the Building Official position to salary at \$61,000. The contract with GNRC Planning Services was terminated by the Mayor at the recommendation of the Planning Commission. The new consultant is RCS Consulting. They are the planning consultants for several other counties.

Motion by C Gregory to approve with the following changes; seconded by Overman:

105 - \$61,000

162 - \$35,000

187 - \$5,000

399 - REMOVE

51720 RECOMMENDED

52300 Property Assessor – Requesting a part time position of 8 hours a week and increasing the deputy position by 7.7% due to longevity.

Motion by B Gregory to remove the 169 part time position and increase the deputy position by 2.5%; seconded by Ford **52300 RECOMMENDED**

52400 Trustee – Requesting a part time position and increasing the deputy by 7.7% due to longevity.

Motion by C Gregory to adjust deputy by 2.5% and set the 169 part time position at 8,000 to be shared with Mayor’s office; seconded by Ford. **52400 RECOMMENDED**

52500 County Clerk – no increases

Motion by C Gregory to approve; seconded by Ford **52500 RECOMMENDED**

County Clerk Rita Crowder addressed the Committee and asked for them to consider a decent cost of living adjustment. Employees work hard and should be recognized for their efforts.

53100 Circuit Court – No increases. K Taylor stated that the 317 line item needed to stay as budgeted as it is a contingency should anything happen to her equipment or systems.

Motion by Dennis to approve; seconded by B Gregory. **53100 RECOMMENDED**

53300 General Sessions – Judge Linville requested few increases with the juvenile services and needs a new robe.

Motion by B Gregory to approve; seconded by C Gregory **53300 RECOMMENDED**

53400 Chancery Court Clerk – No increase

Motion by Overmen to approve; seconded by Ford **53400 RECOMMENDED**

53700 Judicial Commissioners – increase to monthly salary as recommended by Judge Linville

Motion by B Gregory to approve; seconded by Overman **53700 RECOMMENDED**

Committee took a recess at 7:14pm; resumed at 7:21pm

54240 Juvenile Services – No Increase

Motion by B Gregory to approve; seconded by Dennis **54240 RECOMMENDED**

55110 Health Department – No Increase

Motion to approve by Overman; seconded by C Gregory **55110 RECOMMENDED**

55720 Litter Program – No Increase, funded by state grant. Will always be 44,200.

Motion to approve by C Gregory; seconded by Overman **55720 RECOMMENDED**

56100 Adult Activities and 56300 Senior Center – Additional expenses funded by the Senior Center Reserves

Motion to approve by Overman; seconded by B Gregory **56100 & 56300 RECOMMENDED**

56500 Library – Staff is not using the medical insurance. To keep with maintenance of effort, funding from medical insurance was moved to 432 books and media.

Motion to approve by C Gregory; seconded by Overman **56500 RECOMMENDED**

57100 UT Agriculture Extension – fully staffed with higher certifications. C Gregory asked about the fair contribution. Evitts explained that this was from when the Ag Ext ran the fair, but would like to continue using their budget to contribute to on behalf of UT.

Evitts also explained the change of how benefits are paid. The salaries and benefits in the budget are the County’s portion. UT has begun listing the benefits in a lump sum instead of separating out. According

to Thomas this change began April 2025 and a budget amendment is being presented at the regular May meeting.

Motion to approve by B Gregory; seconded by Dennis

57100 RECOMMENDED

51500 Election – No increases. No elections in FY2026.

Motion by Overman to approve; seconded by C Gregory

51500 RECOMMENDED

Hearings concluded at 7:46pm C Gregory, Dennis

ADJOURNED

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

MAY 14, 2025 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 7/7

Landon Gulley, Chair

Will Dennis

Amy Thomas (*nvm*)

Bubba Gregory, Vice Chair

Chris Gregory

Beverly Atwood

Jerry Ford

Members Absent: Lesley Overman

Others in attendance: Cliff Sallee

Meeting was called to order at 6pm by Commissioner Gulley.

Tonight's focus is the departments of Public Works which include County Buildings, Parks, Solid Waste Services, and Residential Trash Services.

Fund 101 – County General

51800 Buildings – Inquiries were made on line item 707 Building Improvements. Several projects are scheduled for the coming year that involves completing the Planning office suite, Trustee's suite, flooring in the Archives building, and several air units will need to be replaced. Will also be replacing light fixtures with LEDs throughout the County Buildings

Motion by B Gregory to approve; seconded by C Gregory

51800 RECOMMENDED

55120 Animal Shelter – Sallee asked to move the Overtime (187) line item to \$1,500 to cover hours over the weekend and at nights. The current attendant has cleaned the place up and running very efficiently; animals are moving through to loving homes.

Motion by C Gregory to approve with adjustment; seconded by Atwood

55120 RECOMMENDED

56700 Parks – Gulley asked about projects discussed in the Parks & Recreation Committee such as resurfacing the walking track and the pool renovations. Sallee said he needed to put those ideas off for a year and possibly apply for grant funding. His staff is overloaded with projects at this time. As far as the pool, Sallee does not have firm numbers at this time, but the pool does need attention before the next season. C Gregory asked if there were open positions as some salary lines were not fully used; Sallee has not been fully staffed all year and has a handful of new hires.

Motion by B Gregory to approve; seconded by Atwood

56700 RECOMMENDED

Fund 111 – Urban Services

55731 Waste Pick Up – B Gregory asked if he was fully staffed in this area; Sallee has a couple of openings and some may be filled through the Workforce program. Gulley noted that tipping fees at Smith County have moved from \$37/ton to \$50/ton; asks to increase line 359 Disposal Fees to \$70,000.

Motion by Atwood to approve with adjustments; seconded by Ford

55731 RECOMMENDED

Fund 116 – Solid Waste

Revenues – C Gregory asked if 43106 should be adjusted due to dumpster fees increasing; Gulley advised to shoot low on Revenues.

55732 Convenience Center – Adjustments have been made to some position rates due to added responsibilities; other salary line items have been "padded" to cover holidays and weekends adequately.

Sallee noted that line 733 Solid Waste Equipment was to purchase 10 dumpsters that need to be replaced.

Motion by Atwood to approve; seconded by B Gregory

55732 RECOMMENDED

55751 Recycling – Major request is for a Bobcat at the Recycling building for \$39,000. Sallee said he was looking at grants to cover the bobcat expense and it can be removed at this time until he can get more information. Line item 336 Equipment Repairs and Maintenance is high due to refurbishing bailers over the year; has two other pieces of equipment that will attention the coming year.

Motion by C Gregory to approve with adjustments; seconded by Ford

55751 RECOMMENDED

Remaining functions were reviewed.

Motion by C Gregory to approve 116 in its entirety; seconded by Atwood

FUND 116 RECOMMENDED

Hearings concluded at 6:44PM Atwood, Ford

ADJOURNED

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

MAY 20, 2025 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 6/7

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Beverly Atwood

Chris Gregory

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

Members Absent: Will Dennis

Others in attendance: Clint Satterfield, John Kerr, Angie Williams, members of the Board of Education, coaching staff of the middle and high schools

Meeting was called to order at 6pm by Commissioner Gulley.

Tonight's focus is Fund 141 General Purpose Schools.

Fund 141 – General Purpose Schools

Proposed Revenues include an estimated 2¢ addition to Property Taxes. C Gregory referenced the revenues set in March 2025 by the Budget & Finance Committee and it was noted the amount at .4914 of the tax rate should be \$1,636,333. C Gregory proposed to set the Property Tax amount back to the Committee amount. Satterfield stated that the recurring revenue is needed to fund the coach supplements. A handout of the breakdown was supplied to the Committee. The rates for the supplements have been approved by the Board of Education.

Kerr addressed the Committee and opined that the Schools has the same issues as other department in losing quality staff to other counties. The Board felt the need to raise supplements after 13 years. R Atwood stated the schools were behind of what other counties pay. Atwood asked for each coach present to stand and state their sport(s).

Ford asked about the 46000 category in the Revenues and why the proposed amounts are less; Williams noted that grants received this year may not be available next year, this includes the Grade A funding that is being received in May and the ISM grant funding for vocational programs.

C Gregory agreed the coaches need recognition, however, the Committee is trying to find funding in all departments and cannot support the 2¢ increase that is being requested. Gulley noted that the increase to the volunteer fire and rescue groups from the previous night (May 19) would also equal about 2¢.

Motion by L Overman to approve 141 as presented; seconded by Atwood

FUND 141 RECOMMENDED

C Gregory abstained w/o cause

Hearings concluded at 6:49PM Ford, Gregory

ADJOURNED

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

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

MINUTES

Members Present: 6/7

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Beverly Atwood

Chris Gregory

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

Members Absent: Will Dennis

Others in attendance: Mayor Jack McCall, Sheriff Ray Russell, Comm. Jeff Gregory, Comm. Brian Crook, several sheriff employees.

Meeting was called to order at 6pm by Commissioner Gulley.

Tonight's focus is the Sheriff Department

Fund 101 General Services

53920 Courtroom Security – Gulley reiterated that there is no salary increase presented in the current budget. Russell confirmed all positions in this function are filled. Staff includes 1 Fulltime and 3 Part-time positions. Part-time positions may only work a certain number of hours. Hours depend on caseload; this can be affected by events at TTCC. Change 187 Overtime to \$3,000.

Motion by B Gregory to approve 53920 with change; seconded by Ford

53920 Courtroom Security Recommended

54110 Sheriff Department (Patrol/Dispatch) – Russell stated that he is removing a position to make the total amount of deputy positions 16. This decreases the 106 line item to \$880,256. Line 187 Overtime is moved to \$80,000. Overtime is used to cover vacant positions; currently at 3 vacancies. C Gregory asked about line item 431 Law Enforcement supplies; move to \$20,000. In line item 471, the License Plate Reader (LPR) system is budgeted for Flock Services. It has an upfront cost of \$37,500 with a \$30,000 annual cost. Roughly \$5,000 per camera to run each year. Line item 524 Staff Development contains funding for academy and other required training. The state has paid for the academy for 2 years; Sheriff is unsure if that program will continue. Change line item 524 to \$7,500. Line item 716 hold Law Enforcement Equipment including the Taser Program for deputies, Body Cameras, equipment for patrol vehicles; move line item to \$30,000. Line item 718 Motor Vehicles, Sheriff originally requested 2 patrol vehicles but withdrew this request.

C Gregory requested to open discussion on salaries. Gulley stated he wishes to go through budget before discussing salaries. It is acknowledged that the Sheriff has asked for a 10% increase for all of his positions; this roughly equals 8.2¢ on the tax rate. A significant portion has been cut from the Sheriff's function to offset that amount but want to see the whole picture before moving forward with the salary discussion.

Motion by Ford to approve 54110 with change; seconded by B Gregory

54110 Sheriff (Patrol/Dispatch) Recommended

54210 Jail – Per Sheriff, there is one vacancy in the jail staffing. Guards begin at 16.69/hour; Smith County pays \$2 more an hour. Food Costs are always increasing.

Motion by Atwood to approve 54210 as presented; seconded by Overman

54210 Jail Recommended

54220 Workhouse – New truck is requested at \$60,000. Amount could be partially covered by an upcoming grant through TDOT to pick up state roads in the county. When grant is in place with executed contract, a budget amendment will be presented.

Motion by Ford to approve 54220 as presented; seconded by Gulley

54220 Workhouse Recommended

55170 Alcohol and Drug Programs – Status Quo budget; same annually.

Motion by C Gregory to approve 55170 as presented; seconded by Ford

55170 Alcohol & Drug Programs Recommended

Fund 111 Urban Services

54110 Sheriff (Patrol/Dispatch) – Line item 106 holds 5 positions; 1 Chief, 4 deputies. Russell would like to remove 1 deputy position for a total of 4 positions in this line item. Line item 187 moves to \$50,000. All positions are filled in 148 Dispatchers. Line item 716 Law Enforcement Equipment contains body cameras at \$18,000, replacement for other equipment as needed. Move Line item 716 to \$30,000.

Motion by Ford to approve 54110 with changes; seconded by Gulley

54110 Sheriff (Patrol/Dispatch) Recommended

Fund 122 County Drug Control

54150 Drug Control – Status quo budget overseen by Sheriff Russell. This contains funds from seizures and confiscations. Currently have over 50 cars to sell/auction.

Motion by C Gregory to approve Fund 122 as presented; seconded by Atwood

Fund 122 County Drug Control Recommended

Miscellaneous Discussion

C Gregory reopened the discussion on salary considerations. He stated that the Sheriff has reduced his overall budgets by \$202,000 in 101 and may be able to offer a 7.5% increase without “hurt” to the County. Gulley would like to consider a flat rate instead of a percentage.

Commissioner Brian Crook requested to speak; Comm. Crook is also a Sheriff Deputy for the County. Crook has been with the department for almost 5 years and states his rate is “not much to live on”. Hosing has increased; Cost of living has also increased. Committee should not compare jobs with other positions. Other departments should come forward to fight for their employees just as the Sheriff is doing for his staff. Certified officers are putting their lives on the line every day. Crook continued that the 10% increase is the bare minimum. B Gregory asked if Crook was for raising taxes. Crook answered that he is against taxation without cause; this is raising taxes to cover services needed in the County. If the County doesn’t believe in funding the services, then they don’t need the service.

Deputy Travis Blair also spoke to the Committee. He stated that he has been with the department for over 7.5 years and has seen little increase in compensation. Trousdale starts deputies around \$21/hour while Sumner starts at \$33/hr – why wouldn’t others go somewhere else? Gulley suggested that Trousdale’s workload was a lighter load compared to other counties or municipalities. Blair answered that the same issues and per capita still exist.

Russell stated he is having a hard time getting anyone to come work for him due to the low pay. Also stated that no one wants to be an officer anymore. Gulley agreed and reiterated that surrounding counties do pay more than what Trousdale is about to offer. Russell also opined that insurance needs to be reviewed, and the County should contribute more to the employee premiums. Gulley agreed that insurance should be reassessed.

C Gregory offered that he is comfortable adjusting one department over others. Russell added that a tax increase going towards law enforcement would be more favorable.

Crook asked the Committee on fund balances and why the County isn't using the full amount. It was explained that the fund balances allow the County to provide a balanced budget. Several items make up the fund balances including reserved items that can only be spent on specific items. It was not a savings account to be spent at will. Fund balances are also kept for contingencies. It is a "rule of thumb" to keep 3 months of expenses in a fund.

Russell added to help more on securing the 10% salary increase, he will remove another deputy position from 101 if the 10% was approved.

Ford voiced that reinstating the wheel tax could help. Gulley replied that a wheel tax should not be set up to provide for perpetual recurring expenses. We are currently looking at a 9¢ increase to spread amongst the funds. The Board of Education moved to have every teacher at a minimum \$50K/yr and the minimum salary for non-certifieds at \$16/hr. Russell interjected that the requested 10% for law enforcement would still be under other counties but would make the positions more palatable.

Hearings concluded at 7:54PM Ford, Overman

ADJOURNED

BUDGET HEARING MINUTES FOR MAY, 22, 2025

Meeting Date: May 22, 2025, 6 p.m., Trousdale County Courthouse

Present: Landon Gulley, Jerry Ford, Bubba Gregory, Chris Gregory, Lesley Overman

Absent: Beverly Atwood, Will Dennis, Amy Thomas

Others Present: Road Superintendent Bill Scruggs, Heather Bay, EMS Director Matt Batey, County Mayor Jack McCall

Chairman Landon Gulley called the meeting to order.

Water Board - budget presented by Heather Bay, chairman of Water Board. Revenues of \$4,846,272, expenses of \$4,774,573, surplus of \$71,698, fund balance of \$6,316,572. New statement provided to committee had estimates for 2024-25. No rate hikes planned, Water Board will match whatever raises county provides for its staff. If county does varying levels of raises, WB will reassess. Bay noted WB budgets at 100% of revenue rather than 92% required of county. Water Dept. has 15 full-time employees, plus 4 clerical full-time, 1 part-time, is fully staffed except for general manager (interim in place currently). Questions noted about increases in testing, depreciation; Bay noted more testing required and number of new vehicles purchased in recent years. Dept. has 53 pieces of equipment in all, including 17 vehicles. Question asked about water sales; department sells at wholesale rate.

Motion to approve by C.Gregory, second by B.Gregory. Motion approved.

Highway - Superintendent Bill Scruggs presented budget. Revenues of \$2,829,680, expenses of \$3,490,354, ending fund balance of \$747,563. Questions noted on truck driver positions, increase of \$100K over two years but most positions currently unfilled. Similar issue with laborers, only one on staff at present. Summer hiring of local youths has ended because of costs in physicals/drug testing and limited work availability make it not worth doing.

Motion to approve by B.Gregory, second by C.Gregory. Motion approved.

Rescue Squad - EMS Director Matt Batey presented budget of \$57,626. Gulley recommended increase of per diem line item to accommodate resolution supporting \$50 per call, changing line item from \$20K to \$33,400, total change to \$71,026.

Motion to approve with recommended change by C.Gregory, second by Overman. Motion approved.

Other Emergency Management - Batey presented budget of \$94,448. No questions from committee.

Motion to approve by Overman, second by Ford. Motion approved.

118 - Ambulance Service - Batey presented budget of revenues, \$1,393,161, expenses of \$1,629,294, ending fund balance of \$551,217. Gulley noted 118 costs 0.2468 cents or 12.42% of county budget. Pay scale email noted by committee, with three battalion chiefs over \$80K. Batey said should not be so high in future because of less need for those to work overtime. Committee asked if any local agencies are salary based rather than hourly, Batey stated he was unaware of any and such a model would likely deter potential employees from coming to TC. Revenue question raised on patient charges; Batey noted Medicare/Medicaid cannot be balance billed per law, that TC does negotiate with private insurance. TC rates are comparable to nearby, per Batey, and raising rates would likely increase writeoffs.

Questions raised on line item 399 - contracted services. Stericycle required every two years so increase required; 413 - drugs & medical supplies, committee recommended cutting from \$75K to \$65K; 131 - medical personnel, committee recommended cut to \$40K; 718 - vehicles, committee asked about removing \$190K for remounted ambulance. Gulley suggested next negotiation with CoreCivic, asking them to purchase and staff ambulance because of number of prison calls. Ford asked about ARPA for ambulance, Gulley stated only \$500K roughly of ARPA left so not good idea. Batey said of three ambulances, one is new, other two have over 200,000 miles and one of those recently had transmission replaced. If ambulance removed from budget, maintenance vehicle line item will likely increase during the budget year.

Motion to approve with changing 131 to \$410,000, 413 to \$65,000, 718 to \$0 by Ford, second by Gulley. Motion approved with C.Gregory voting no.

Public comment: Gulley asked how EMT wages compare locally. Batey said Macon starts paramedics at 89K to 99K, Sumner at 67K with increase planned, Wilson at \$77K, Smith unknown.

Meeting scheduled for Wednesday, May 28 at 6 p.m. canceled, next meeting likely first week of June but not scheduled yet.

Motion to adjourn by Overman, second by Ford. Motion approved.

Minutes presented by Chris Gregory.

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

JUNE 3, 2025 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 5/7

Landon Gulley, Chair

Beverly Atwood

Will Dennis

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

Members Absent: T Bubba Gregory, Chris Gregory

Others in attendance: Sheriff Ray Russell, Commissioner Linda Bruce

Meeting was called to order at 6pm by Commissioner Gulley.

Gulley gave an overview of the Budget process thus far. The Committee has gone through all budgets. Salary numbers are status quo with the few exceptions of adjustments and anticipated per diems for the volunteer groups. Tonight's discussion will focus on salaries.

A report of updated fund balances was given to the Committee to show where each proposed ending fund balance may be.

Gulley added that salaries have not gone beyond a 3% increase in the last 5 years, but have been able to offer CoLA increases.

Discussion turned to the volunteer groups. A resolution is in front of the Commission this month to recommend the per diem increase. Ford stated that the groups should consider tier pay where there is a different rate for a call vs training or maintenance. Gulley asked if there were different codes when a call comes across the radios. Sheriff answered that the person first on scene assess the incident and can send back to dispatch what teams are needed.

Via phone call, Beeler stated that Fire trains twice a month and has an average of 20 members show; Rescue is once a month with around 22 members. Between December 2024 and April 2025, there have been 49 calls that were not training. Number of volunteers that responded was not know at this time. Overman pointed out that it was around \$20,000 on an \$11 million budget.

Gulley brought the discussion back to employees. There are currently 151 positions with 134 filled as of this meeting. Gulley asked the Committee if there are departments that deserve a larger increase than others. There are three full time employees that are making less than \$13/hr.

Ford stated that the County has increased salaries five years in a row and gave a bonus from ARPA funds on top of a cost of living adjustment (COLA).

Gulley continued that schools were raising their certified staff to a minimum of \$50,000. This move was mandated by the state. Two cents of property taxes need to be added to Fund 141 Schools to assist in the coaches' supplements as presented at a previous budget hearing.

Motion by Atwood to move 2¢ from Fund 118 Ambulance property tax portion to Fund 141 General Purpose School; seconded by Ford

MOTION APPROVED

Ford stated that Insurances are going up each year and the Commission is giving cost of living adjustments.

The Sheriff has asked for a 10% increase for his department. Should the Commission approved this request, he will give up two patrol positions to help fund the request. Ford asked if he would come back in time to ask for those positions back. Russell said he wouldn't come back in months, but maybe in a year or two, those positions would be needed again. Gulley asked if all of the Sheriff's employees

deserved the same increase. Sheriff said that a cook/guard in the jail does just as much as a patrol officer. Guards assist in transports between hospitals and inmate care. Previously employees have received cost adjustments, but insurance premiums continue to increase above the County's increases.

Gulley restated that wage study and salary schedule was not included in the current budget. In 2019, there was a 50¢ per hour across all employees. This year, schools had to increase to meet the mandated 50,000 minimum for teachers. He asked what the will of the Committee was - \$ increase or % based?

Starting salaries have changed over the years. A \$ increase would aid the starting number and assist the lower paid employees, but a % increase would distribute funding more evenly across employees.

Comments from the members included possible \$1/hr for all, funding increases with a wheel tax, and bringing the discussion back to the sales tax increase.

The wheel tax is considered the most "fair tax" since it would affect most of the community. However, Gulley felt this would be better suited for capitol outlay; but agrees the revenue does need to be brought back.

Overman made a motion to adjourn adding that she would like the members to consider a 10¢ increase and what they would like to increase employees; second by Atwood.

Meeting adjourned at 7:20pm. Next meeting scheduled for June 10 at 6pm.

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2026

JUNE 10, 2025 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 6/7

Landon Gulley, Chair

T Bubba Gregory, Vice Chair

Beverly Atwood

Chris Gregory

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

Members Absent: Will Dennis

Others in attendance: Mayor McCall, Sheriff Ray Russell, Clerk Rita Crowder, Chief Wayland Cothron, Commissioner Mark Presley, Commissioner Linda Bruce, Commissioner David Nollner, Chief Matt Batey, Ken Buckmaster, County Employees, Sheriff Employees, EMS employees, Rescue members, and members of the public.

Meeting was called to order at 6pm by Commissioner Gulley.

The budget has been reviewed and reviewed minus employee salaries. Tonight's discussions will focus on wages. The penny value has been certified at \$36,529 for General and \$8,594 for Urban Services.

A report was compiled of the projected gross salaries of EMS medical staff for this fiscal year and included a comparison of salaries with Sumner and Smith counties.

The Committee was provided options to consider. Some departments may get different amounts. Gulley supported "Option 3" which listed \$1/hr for EMS, \$2/hr for Sheriff, and \$1.50/hr for all others. This would roughly be a 8.78¢ increase on the tax rate. Another option would be \$4,000 for Sheriff employees and \$3,000 for all others.

Russell stated that employees should be raised the same as their elected official. Whatever the state increases the elected officials, the employees should be increased at the same rate. Most officials received a 3.4% increase this year. Gulley asked if that is what the Sheriff is proposing for this year. Russell said he wanted the 10% this year to adjust his employees, but to implement the other the following years. Gulley reiterated that Option 3 would be the most "fair".

B Gregory used his job as an example where each position had a range. He knew what he would make when he accepted the position and he knows what the position will top out at. Anything beyond that would be considered as bonuses or adjustments.

As it stands, the pay scale needs to be readdressed. Will need a property tax increase to support any wage increase. Russell added that the wage study was done and implemented three years ago. Went by it the first year, but haven't fully abided by it since. The cost of living adjustments and longevity was built into the schedule.

Overman asked Sheriff Russell if a 10% was granted this year will he be happy next year? Sheriff answered, "no". Overman was inclined to give EMS 50¢/hr, Sheriff 10%, and all others \$1.50/hr. Gulley said the 10% would be less than the \$2/hr option.

Gulley stepped down from the Chair; B Gregory assumed the Chair.

Gulley made the motion to give the following increase to employee salary; second by B Gregory:

- \$1/hr to EMS
- \$2/hr to Sheriff
- \$1.50/hr to all other employees

MOTION FAILED

2 YES, 4 NO

C Gregory stated that EMS asked for 10% as well. Agrees that the two departments are important and need to keep it equitable. Gulley offered that Chief Batey felt that the \$1/hr is fair to his department. Batey approached the committee and said it was not discussed and asked for his department to be treated the same as the Sheriff’s. Gulley referred to emails between the two; Batey did not recall the correspondence.

Ford stated that for four years in a row that we’ve given raises. Now the burden is falling on the tax payers. It’s a bad situation. Sales and Property Taxes are all we have; highly suggests implementing the Wheel Tax back into the revenue streams. Gulley reminded the committee that this option was not available for consideration at this time.

Motion by Ford to give \$3,000 flat increase to all employees; seconded by Gulley

MOTION APPROVED

5 YES, 1 NO, 1 ABSENT

Roll Call Vote:

**Atwood – Yes
C Gregory – Yes**

**B Gregory – Yes
Gulley – Yes**

**Ford – Yes
Overman - No**

Chief Cothron approached committee for clarification of the passed action. Gulley stated that the approved action was a flat number of \$3,000 for each employee and not a rate increase. Payroll staff would need to calculate the hour rate equivalent for each employee.

Gulley recommended a tax increase of about 8¢, raising the 1.9877 rate to \$2.06 to cover this funding.

Motion by Ford to set the General Tax Rate at 2.07; seconded by Gulley

MOTION APPROVED

5 YES, 1 NO, 1 ABSENT

Chief Batey stated that EMS overtime is scheduled at 824 hours per year.

Gulley stated his appreciation for al county employees.

Atwood charged the Mayor to consider pay ranges for all positions with starting rates and top out rates. Overman as Chair of the Personnel Committee will consider this proposal.

Motion by B Gregory to adjourn; seconded by C Gregory.

Meeting adjourned at 6:48pm

**HARTSVILLE/TROUSDALE COUNTY GOVERNMENT
PURCHASING | APRIL - JUNE 2025**

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

Vendor	1Q July - Sept	2Q Oct - Dec	3Q Jan - Mar	4Q Apr - June	GL Acct	Description	Notes	Contracted
Artis Networks, Inc.	15,486	15,486	24,711	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 Techology Support Ambulance: Technology Support	<i>Installation of equipment in Sheriff Patrol Vehicles</i>	YES <i>2007</i>
Blankenship Collision Center		12,208	2,098	38,027	101-54110 101-54310	Sheriff: Repairs to Vehicles Fire: Repairs to 2022 Brush Truck (finally)	<i>Insurance Recovery</i>	
Business Information Systems	5,532	-	634	182	101-52500	Clerk: Annual Software Package		YES
Communications International	6,738	7,551	849	11,531	101-54110 101-54310	Sheriff: Repair to Radios, Installation of Equip Fire: Radios		
Cummins Sales	-	-	-	5,528	101-54110 101-54210	Sheriff: Generator Maintenance Jail: Generator Maintenance		
Dean Oil Company	16,625	35,240	17,346	43,346	101-58400	Fuel - Reimb by funds and businesses		
Houghton Facility Services	10,432	10,432	10,623	10,623	101-51800	Custodial Services for County Buildings: Administration, Senior Center, Justice Center, Ag Ext/Election, Courthouse, Sheriff Patrol Station		YES <i>2022</i>
Institutional Wholesale / US FOODS	7,810	17,828	11,743	12,075	101-54210	Jail: Inmate Food Supplies Jail: Custodial Supplies	<i>Changed name to US Foods</i>	
Kimbro Oil Company	55,743	35,847	54,115	16,908	101-58400	Fuel - Reimb by funds and businesses 1 of 3 Vendors for Fuel. BiWeekly bid sent out.		
Kimley Horn	6,000	61,550	4,000	14,440	101-91150 111-91200	1Q Engineer Services for Park Grant 2Q Engineer Services for MMAG Sidewalks 3Q Engineer Services for MMAG Sidewalks 4Q Engineer Services for MMAG Sidewalks		YES
Municipal Equipment	-	-	-	384,590	111-55731	Side Loader Trash Truck		
North American Rescue				9,200	101-54490	EMA: Simulators for Training		
Safe Industries				30,082	101-54310	Fire: Pump Test & Maintenance Fire: Equip Brush #12 Fire: Turn Out Gear Fire: Equipment, Generator		
Smith County Solid Waste	19,916	37,408	33,867	60,297	116-55759	Solid Waste Disposal	<i>1Q - Amount covers 1 month as most bills run 2 months behind</i>	YES <i>1998</i>
S&W Contracting	-	83,828	-	16,417	111-58400	Traffic Light System @ Andrews Maintenance for system & Broadway/Old Halltown		
Tri-County Electric	41,806	50,214	54,070	58,877	101-51800	County Electricity		<i>Utility</i>
Tri-County EMC Fiber	6,540	6,540	6,627	6,627	101-52600	County Fiber/Broadband Services		YES <i>2013</i>

TROUSDALE COUNTY TRUSTEE

TRIAL BALANCE

June 30, 2025

ACCT FUNC	DESCRIPTION	INT RATE	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance		
999-11120	CASH ON HAND		193,578.10	22,585,498.11	22,767,768.61	11,307.60		
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	25,000.00	-	625,000.00		
999-11130-21	1ST NATIONAL BANK 8120777		8,453,323.86	11,353,177.11	11,912,406.23	7,894,094.74		
999-11130-210	CD 1ST NATIONAL BANK 7871	4.75%	940,000.00	-	-	940,000.00		
999-11130-22	1ST NATIONAL BANK PAYROLL TAXES		-	4,507,319.36	4,455,167.78	52,151.58		
999-11130-23	1ST NATIONAL BANK OTHER AGENC		101,437.30	60,247.43	135,453.32	26,231.41		
999-11130-30	WILSON BANK & TRUST 0551		6,597,861.70	28,153,336.31	29,213,493.70	5,537,704.31		
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)		-	2,971,029.41	2,971,029.41	-		
999-11130-32	WBT/HARTS/TROUS RETIREME		12,778.22	1,860,235.33	1,869,957.47	3,056.08		
999-11130-33	WBT CCA CORECIVIC		4,643,134.18	64,223,144.80	68,866,278.98	-		
999-11410	ACCOUNTS RECEIVABLE		815.14	444,028.30	443,993.32	850.12		
999-14310	UNDISTRIBUTED WARRANTS		-	107,402,627.25	107,402,627.25	-		
	TOTAL ASSETS		25,796,928.50	243,585,643.41	251,063,176.07	18,319,395.84		
								Cash Balance
								- NOT FUND BALANCE -
995-21500-101	COUNTY GENERAL		4,292,019.12	11,806,727.66	10,706,567.16	3,191,858.62	-101	COUNTY GENERAL
999-21500-111	URBAN SERVICE FUND		2,024,499.85	1,651,092.74	1,377,523.84	1,750,930.95	-111	URBAN SERVICE
999-21500-116	SOLID WASTE		823,492.01	792,325.25	782,830.18	813,996.94	-116	SOLID WASTE
999-21500-118	HARTS/TROUS COUNTY AMBUL		707,611.21	1,366,785.51	1,440,231.54	781,057.24	-118	AMBULANCE
999-21500-121	SPECIAL PURPOSE		4,643,134.18	68,866,278.98	64,223,144.80	-	-121	CORECIVIC - TTCC
999-21500-122	TROUSDALE COUNTY DRUG		120,299.55	98.78	9,878.05	130,078.82	-122	COUNTY DRUG
999-21500-127	AMER RESQ FUND - GENERAL		242,893.16	125,112.62	1,261.77	119,042.31	-127	ARPA - GENERAL
999-21500-128	AMER RESQ FUND - URBAN		944,431.17	390,550.52	5,086.94	558,967.59	-128	ARPA - URBAN
999-21500-131	COUNTY HIGHWAY		1,517,120.08	2,141,327.70	2,736,713.88	2,112,506.26	-131	COUNTY HIGHWAY
999-21500-141	PUBLIC SCHOOL		8,109,367.96	17,234,973.37	15,801,683.15	6,676,077.74	-141	PUBLIC SCHOOL
999-21500-142	SCHOOL FEDERAL PROJECTS		88,614.08	1,245,850.67	1,289,767.69	132,531.10	-142	SCHOOL FED PROJ
999-21500-143	CENTRAL CAFETERIA		553,606.70	1,369,215.55	976,072.72	160,463.87	-143	CENTRAL CAFETERIA
999-21500-151	DEBT SERVICE		663,364.80	963,408.37	1,007,013.99	706,970.42	-151	DEBT SERVICE
999-21500-171	GENERAL CAPITAL PROJECT		508,973.03	150,259.99	325,055.63	683,768.67	-171	CAPITAL PROJECTS
999-21500-362	OTHER AGENCY-DA		101,409.74	135,455.80	60,247.43	26,201.37		
999-21500-363	15th JD DRUG TASK FORCE		350,258.56	144,050.13	151,444.98	357,653.41	-363	DTF
999-21500-364	DISTRICT ATTORNEY GENERA		29,964.52	13,736.22	27,298.95	43,527.25		
999-21500-920	UNEMPLOYMENT-DUE TO STAT		-	3,897.12	3,897.12	-		
999-21500-921	PAYROLL TAXES		48,642.51	4,327,816.18	4,331,325.25	52,151.58		
999-21500-922	METRO GOVT INSURANCE		-	907,946.83	907,946.83	-		
999-21500-923	RETIREMENT CONTRIBUTIONS		12,608.13	1,997,309.07	1,993,284.84	8,583.90		
999-21500-931	TEACHER INSURANCE		14,618.14	2,063,082.58	2,061,492.24	13,027.80		
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		-	247,210.38	247,210.38	-		
	TOTAL LIABILITIES		25,796,928.50	118,071,537.24	110,594,004.58	18,319,395.84		
	TOTAL COUNTY TRUSTEE			361,657,180.65	361,657,180.65	-		

Comparison JUNE 2024 / JUNE 2025

	Property Tax		Revenues		Expenses	
	<u>Jun 24</u>	<u>Jun 25</u>	<u>Jun 24</u>	<u>Jun 25</u>	<u>Jun 24</u>	<u>Jun 25</u>
101	106.1%	104.8%	84.9%	79.4%	70.4%	70.9%
111	104.3%	102.6%	66.2%	32.8%	53.3%	31.8%
116	106.8%	104.8%	101.5%	107.1%	73.1%	70.0%
118	106.7%	104.8%	101.5%	102.6%	77.1%	90.1%
151	106.6%	104.8%	101.3%	106.5%	92.3%	99.0%
131	100.6%	100.6%	59.3%	54.2%	47.7%	41.5%
141	100.6%	104.8%	59.3%	103.8%		

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2025

12th Month | 100.0%
Elected Officials | 100.0%
Employees | 100.0%

101 General Fund

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

YearToDate

Account	Description	Budget	Actual	% of Budget
Revenues				<i>Actual/Budget</i>
40110	Current Property Tax	3,088,249	3,235,202	104.8%
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	17,461	43.7%
40140	Interest And Penalty	10,000	12,837	128.4%
40161	Payments In Lieu Of Taxes - TVA <i>(quarterly beg Nov)</i>	35,000	33,093	94.6%
40163	Payments In Lieu Of Taxes - Other <i>(Corp of Eng)</i>	-	10,530	
40210	Local Option Sales Tax <i>Runs two months behind</i>	1,000,000	958,055	95.8%
40220	Hotel/Motel Tax	3,000	3,665	122.2%
40230	Local Amusement Tax	100	544	543.7%
40250	Litigation Tax - General	30,000	22,336	74.5%
40260	Litigation Tax - Special Purpose	85,000	65,160	76.7%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	66,966	111.6%
40275	Mixed Drink Tax	8,000	9,045	113.1%
40285	Adequate Facilities/Development Tax	170,000	221,078	130.0%
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	133,285	88.9%
41140	Cable TV Franchise <i>(Jan / June)</i>	6,000	2,262	37.7%
41520	Building Permits	140,000	177,683	126.9%
41590	Other Permits	100	-	-
42110	Fines	200	713	356.3%
42120	Officers Costs	1,500	1,072	71.4%
42190	Data Entry Fee Circuit Court	500	347	69.5%
42310	Fines	10,000	7,752	77.5%
42320	Officers Costs	25,000	28,636	114.5%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	3,205	128.2%
42380	DUI Treatment Fines	2,000	2,228	111.4%
42390	Data Entry Fee - General Sessions	6,000	6,044	100.7%
42391	Courtroom Security Fee	25,000	22,699	90.8%
42410	Fines	100	475	475.0%
42420	Officers Costs	500	404	80.8%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	29	57.0%
42520	Officers Costs	850	606	71.2%
42530	Data Entry - Chancery Court	800	496	62.0%
42810	Fines	500	551	110.2%
42910	Proceeds from Confiscated Property	-	11,836	-
42990	Other Fines, Forfeitures, and Penalties	-	223	-
43140	Zoning Studies	4,000	12,650	316.3%
43190	Other General Service Charges	-	480	
43194	Service Charges	-	900	
43320	Planning Fees	600	500	83.3%

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2025

12th Month | 100.0%
Elected Officials | 100.0%
Employees | 100.0%

101 General Fund

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

YearToDate

Account	Description	Budget	Actual	% of Budget
43350	Copy Fees	250	270	108.1%
43370	Telephone Commissions	30,000	23,758	79.2%
43383	Title and Registration Fees	8,500	8,142	95.8%
43392	Data Processing Fee -Register	4,000	3,604	90.1%
43394	Data Processing Fee - Sheriff	150	65	43.1%
43395	Sexual Offender Registration Fee-	1,800	1,500	83.3%
43396	Data Processing Fee - County Clerk	1,500	1,380	92.0%
43399	Vehicle Insurance Coverage and	800	2,825	353.1%
44110	Investment Income	200,000	339,828	169.9%
44120	Lease/Rentals	16,900	21,278	125.9%
44131	Commissary Sales	5,000	17,158	343.2%
44135	Sale Of Gasoline	15,000	12,831	85.5%
44150	Animal Shelter Adoptions	-	1,245	
44170	Miscellaneous Refunds	-	474	
44180	Expenditure Credits	-	-	
44560	Damages Recovered from Individuals	-	4,941	
44570	Animal Shelter Donations	-	877	
44990	Other Local Revenues <i>- Community Center Rental, Parks Rentals, Pool</i>	34,000	41,773	122.9%
45510	County Clerk	130,000	109,767	84.4%
45520	Circuit Court Clerk	15,000	20,286	135.2%
45540	General Sessions Court Clerk	90,000	73,622	81.8%
45550	Clerk And Master	25,000	20,098	80.4%
45580	Register	60,000	62,956	104.9%
45590	Sheriff	8,000	8,805	110.1%
45610	Trustee	230,000	245,249	106.6%
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 <i>- Three-Star Grant \$45,005</i> <i>- BroadbandReady \$100,000</i>	168,005	28,676	17.1%
46210	Law Enforcement Training Programs	34,531	29,600	85.7%
46290	Other Public Safety Grants <i>SRO Grant, Mental Health Transport</i>	312,100	288,100	92.3%
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants <i>includes Park Grant and Spay/Neuter Grant</i>	104,897	138,077	131.6%
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	5,332	88.9%
46845	Opioid Settlement Funds - Current	-	50,235	-
46852	State Revenue Sharing -	20,000	17,960	89.8%
46855	State Shared Sports Gaming Privilege	20,000	25,380	126.9%
46870	Emergency Hospital - Prisoners	-	86	
46915	Contracted Prisoner Board	204,000	167,731	82.2%

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2025

12th Month | 100.0%
Elected Officials | 100.0%
Employees | 100.0%

101 General Fund

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

YearToDate

Account	Description	Budget	Actual	% of Budget
46960	Registrar's Salary Supplement	15,164	11,373	75.0%
46990	Other State Revenues <i>(Soil Conservation Reimb)</i>	22,500	16,409	72.9%
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	9,204	167.3%
47715	Tax Credit Bond Rebate <i>(QSCB program)</i>	115,000	115,843	100.7%
47990	Other Direct Federal Revenue	-	400	
48130	Contributions <i>Library Fines & Donations</i>	-	4,298	-
48140	Contracted Services	5,000	5,040	100.8%
48610	Donations <i>Senior Center Fund Raisina</i>	10,000	10,026	100.3%
48990	Other Revenues <i>Fire Dept TNRMT Grant</i>	18,550	18,550	100.0%
48991	Opioid Settlement Funds - <i>Past Remediation</i>	-	16,809	-
49700	Insurance Recovery	9,823	9,822	100.0%
49800	Transfers In - <i>Health Dept Reno (ARPA 127)</i>	123,900	123,900	100.0%
Total Revenues		9,314,266	7,395,139	79.4%
Revenues w/o Grant line items		6,483,911	6,747,755	104.1%

Expenditures

51100	County Commission	115,885	80,023	69.1%
51220	Beer Board	1,791	537	30.0%
51300	County Mayor/Executive	450,941	388,198	86.1%
51400	County Attorney	82,000	24,618	30.0%
51500	Election Commission	178,460	149,811	83.9%
51600	Register Of Deeds	169,583	155,807	91.9%
51720	Planning	232,922	156,301	67.1%
51800	County Buildings	371,091	296,771	80.0%
51910	Preservation Of Records	13,150	4,237	32.2%
52300	Property Assessor's Office	174,344	166,300	95.4%
52400	County Trustee's Office	187,514	174,988	93.3%
52500	County Clerk's Office	212,712	208,874	98.2%
52600	Data Processing	140,036	110,421	78.9%
53100	Circuit Court	238,112	226,582	95.2%
53300	General Sessions Court	145,827	143,570	98.5%
53400	Chancery Court	162,508	156,145	96.1%
53700	Judicial Commissioners	48,765	46,654	95.7%
53920	Courtroom Security	170,809	107,545	63.0%

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2025

12th Month | 100.0%
Elected Officials | 100.0%
Employees | 100.0%

101 General Fund

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

YearToDate

Account	Description	Budget	Actual	% of Budget
54110	Sheriff's Department	2,122,315	1,911,267	90.1%
54120	Special Patrols: School Resource Officers	238,861	219,424	91.9%
54150	Drug Enforcement	83,976	81,675	97.3%
54160	Administration Of The Sexual Offender	4,400	2,152	48.9%
54210	Jail	1,648,823	1,307,719	79.3%
54220	Workhouse	129,108	98,686	76.4%
54240	Juvenile Services	57,053	52,454	91.9%
54310	Fire Prevention And Control	471,617	399,864	84.8%
54420	Rescue Squad	98,526	37,635	38.2%
54490	Other Emergency Management	117,890	106,152	90.0%
54610	County Coroner/Medical Examiner	39,000	21,790	55.9%
55110	Local Health Center	32,600	25,233	77.4%
55120	Animal Shelter	65,360	24,847	38.0%
55170	Alcohol And Drug Programs	83,980	75,000	89.3%
55720	Litter Grant	49,200	46,628	94.8%
56100	Senior Citizens Center	85,881	79,515	92.6%
56300	Senior Citizens Assistance	72,862	56,413	77.4%
56500	Libraries	166,663	153,830	92.3%
56700	Parks And Fair Boards	355,367	229,928	64.7%
57100	Agricultural Extension Service	79,673	56,918	71.4%
57500	Soil Conservation	59,018	46,811	79.3%
	<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	205,110	13.0%
58300	Veteran's Services	20,831	17,732	85.1%
58400	Other Charges <i>insurance premiums, workers comp (Reimb in Dec),</i> <i>fuel charges</i>	459,800	400,389	87.1%
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		12,870,028	9,121,935	70.9%
Expenditures w/o Grant line items		9,824,070	8,231,165	83.8%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

12th Month | 100.0%
 Elected Officials | 100.0%
 Employees | 100.0%

111 Urban Services

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	503,420	516,441	102.6%
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	3,367	168.3%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	70,000	38,450	54.9%
41140	Cable TV Franchise <i>(March)</i>	21,000	12,929	61.6%
41520	Building Permits	65,000	125,700	193.4%
43107	Residential Waste Collection Charge	260,000	224,286	86.3%
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	312,766	125.1%
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	-	
Total Revenues		3,938,788	1,289,979	32.8%
Revenue w/o Grant line items		1,258,886	1,289,979	102.5%

Expenditures

54110	Sheriff's Department	768,466	609,973	79.4%
54310	Fire Prevention And Control	12,500	10,789	86.3%
55731	Waste Pickup	743,145	580,536	78.1%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks, Christmas Decorations</i>	51,500	38,320	74.4%
58400	Other Charges	252,500	226,628	89.8%
58600	Employee Benefits	3,200	3,000	93.8%
62000	Highway And Bridge Maintenance	100,000	3,313	3.3%
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	34,286	1.5%
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	744,902	91,990	12.3%
Total Expenditures		5,033,213	1,598,835	31.8%
Expenditures w/o Grant line items		1,931,311	1,472,560	76.2%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

12th Month | 100.0%
 Elected Officials | 100.0%
 Employees | 100.0%

116 Solid Waste / Sanitation

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	383,631	401,882	104.8%
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	2,184	43.7%
40140	Interest And Penalty	2,000	1,604	80.2%
40270	Business Tax	8,000	8,319	104.0%
43106	Commercial And Industrl Waste Coll	250,000	259,895	104.0%
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	35,000	58,356	166.7%
46990	Other State Revenues	5,000	5,935	118.7%
Total Revenues		693,644	742,838	107.1%

Expenditures

55732	Convenience Centers	606,324	443,953	73.2%
55751	Recycling Center	79,691	79,917	100.3%
55759	Other Waste Disposal	300,000	181,257	60.4%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	1,893	5.7%
58400	Other Charges	47,000	39,431	83.9%
Total Expenditures		1,066,015	746,451	70.0%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

12th Month | 100.0%
 Elected Officials | 100.0%
 Employees | 100.0%

118 Ambulance Service

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	803,055	841,261	104.8%
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	4,567	91.3%
40140	Interest And Penalty	3,000	3,356	111.9%
40270	Business Tax	9,500	17,414	183.3%
43120	Patient Charges	500,000	481,083	96.2%
44110	Investment Income	-	202	
44170	Miscellaneous Refunds	-	128	
49700	Insurance Recovery	-	632	
Total Revenues		1,324,555	1,358,387	102.6%

Expenditures

55130	Ambulance/Emergency Medical	1,463,986	1,319,438	90.1%
Total Expenditures		1,463,986	1,319,438	90.1%

BREAKDOWN ON NEXT PAGE

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 June 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)	(17,000.00)	(455,000.00)	50,498.06	446,615.98	0.00	(8,384.02)	98.16%
162	Clerical Personnel	(40,266.00)	0.00	(40,266.00)	3,653.28	37,637.28	0.00	(2,628.72)	93.47%
169	Part-Time Personnel	(60,000.00)	17,000.00	(43,000.00)	1,447.80	10,299.00	0.00	(32,701.00)	23.95%
187	Overtime Pay	(390,000.00)	0.00	(390,000.00)	42,203.82	360,125.11	0.00	(29,874.89)	92.34%
201	Social Security	(57,552.00)	0.00	(57,552.00)	5,741.70	50,559.03	0.00	(6,992.97)	87.85%
204	State Retirement	(53,398.00)	0.00	(53,398.00)	5,442.33	48,095.04	0.00	(5,302.96)	90.07%
207	Medical Insurance	(106,680.00)	0.00	(106,680.00)	7,524.00	89,584.56	0.00	(17,095.44)	83.98%
212	Employer Medicare	(13,460.00)	0.00	(13,460.00)	1,342.82	11,824.29	0.00	(1,635.71)	87.85%
306	Bank Charges	(800.00)	0.00	(800.00)	65.81	761.16	0.00	(38.84)	95.15%
307	Communication	(7,000.00)	0.00	(7,000.00)	560.65	5,059.83	0.00	(1,940.17)	72.28%
312	Contracts With Private Agencies	(18,000.00)	0.00	(18,000.00)	960.50	11,686.50	0.00	(6,313.50)	64.93%
317	Data Processing Services	(800.00)	0.00	(800.00)	75.33	870.48	0.00	70.48	108.81%
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	0.00	1,652.15	210.14%
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)	6,495.14	40,913.38	0.00	20,913.38	204.57%
347	Pest Control	(480.00)	0.00	(480.00)	45.00	415.00	0.00	(65.00)	86.46%
348	Postal Charges	(1,000.00)	0.00	(1,000.00)	0.00	732.55	294.55	27.10	102.71%
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)	618.97	7,966.95	0.00	3,466.95	177.04%
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)	462.74	2,177.01	0.00	(822.99)	72.57%
410	Custodial Supplies	(2,000.00)	0.00	(2,000.00)	85.28	1,425.13	0.00	(574.87)	71.26%
413	Drugs And Medical Supplies	(50,000.00)	0.00	(50,000.00)	0.00	47,757.33	489.58	(1,753.09)	96.49%
415	Electricity	(6,500.00)	0.00	(6,500.00)	561.07	5,643.43	0.00	(856.57)	86.82%
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)	1,122.14	12,386.52	0.00	(12,613.48)	49.55%
434	Natural Gas	(5,000.00)	0.00	(5,000.00)	80.96	3,475.81	0.00	(1,524.19)	69.52%

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 June 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)	0.00	662.81	23.50	(313.69)	68.63%
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	6,514.69	0.00	(985.31)	86.86%
454	Water And Sewer	(2,500.00)	0.00	(2,500.00)	303.70	1,258.56	0.00	(1,241.44)	50.34%
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)	417.43	22,742.19	0.00	(12,257.81)	64.98%
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)	129,708.53	1,318,630.73	807.63	(144,547.64)	90.13%
Total	55000 Public Health And Welfare	(1,463,986.00)	0.00	(1,463,986.00)	129,708.53	1,318,630.73	807.63	(144,547.64)	90.13%
Total	50000 General Government	(1,463,986.00)	0.00	(1,463,986.00)	129,708.53	1,318,630.73	807.63	(144,547.64)	90.13%
Total For Fund:	118	(1,463,986.00)	0.00	(1,463,986.00)	129,708.53	1,318,630.73	807.63	(144,547.64)	90.13%

Hartsville / Trousdale Co Government

Summary Financial Statement

June 2025

121 Special Fund / CCA / CoreCivic

12th Month | 100

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

<i>Pass-thru account</i>		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	59,615,543	83.6%
Total Expenditures		71,313,000	59,615,543	83.6%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

122 County Drug

12th Month | 100.0%

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Sheriff's Fund

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	9,109	182.2%
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	-	-
Total Revenues		16,000	9,109	56.9%
Expenditures				
54150	Drug Enforcement	76,250	99	0.1%
Total Expenditures		76,250	99	0.1%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

127 American Rescue Funding

12th Month | 100.0%

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Year-To-Date

Account	Description	Approved	Actual	% of Budget	Notes
Revenues					
44110	Investment Income	7,500	1,262	16.8%	
Total Revenues		7,500	1,262	16.8%	
Expenditures					
55130	Ambulance	23,188	1,200	5.2%	<i>EMT Education</i>
58400	Other Charges	75	13	16.8%	<i>Trustee Commission</i>
91140	Public Health Projects	123,900	123,900	100.0%	<i>Health Dept Renovations</i>
Total Expenditures		147,163	125,113	85.0%	

Hartsville / Trousdale Co Government
Summary Financial Statement
June 2025

128 American Rescue Funding

12th Month | 100.0%

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

		Year-To-Date			
Account	Description	Approved	Actual		Notes
Revenues					
44110	Investment Income	10,500	5,087	48.4%	
Total Revenues		10,500	5,087	48.4%	
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	51	48.5%	<i>Trustee Commission</i>
Total Expenditures		302,518	101,451	33.5%	

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

151 Debt Service

12th Month | 100.0%

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	481,573	504,483	104.8%
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	2,735	54.7%
40140	Interest And Penalty	1,500	2,010	134.0%
40266	Litigation Tax Jail Or Workhouse	25,000	22,034	88.1%
40270	Business Tax	5,000	10,443	208.9%
44110	Investment Income - <i>includes interest from CD investment</i>	15,000	58,311	388.7%
48130	Contributions	159,450	159,450	100.0%
49800	Transfers In	133,428	117,668	88.2%
Total Revenues		828,727	882,952	106.5%

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	459,414	100.4%
	<i>EESI - May</i>	<i>124,614</i>	<i>124,614</i>	<i>100.0%</i>
	<i>JSMS - May</i>	<i>103,000</i>	<i>103,000</i>	<i>100.0%</i>
	<i>QSCB - Monthly</i>	<i>157,432</i>	<i>157,431</i>	<i>100.0%</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	249,708	100.0%
	<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>122,315</i>	<i>100.0%</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	11,055	56.7%
	<i>Trustee's Commission</i>	<i>17,500</i>	<i>11,055</i>	<i>63.2%</i>
	<i>Other Debt Service</i>	<i>2,000</i>	<i>-</i>	<i>0.0%</i>
82330	Education: Fees (EESI, QSCB)	4,020	2,018	50.2%
	<i>QSCB - Service Fees</i>	<i>2,020</i>	<i>2,018</i>	<i>99.9%</i>
Total Expenditures		863,234	854,757	99.0%

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

171 Capital Projects Fund

12th Month | 100.0%

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

**unbudgeted fund*

Year-To-Date

Account	Description	Year-To-Date
Revenues		
40285	Adequate Facilities / Development Tax	24,500
43190	Other General Service Charges	300,000
	<i>CoreCivic Admin Fee</i>	
Total Revenues		324,500

Expenditures	<i>Beginning Balance</i>	508,973
58400	Trustee Commission	245
91120	Administration of Justice Projects - Jail	
	<i>9/4/2024 Randall Barnett - Option to Purchase - E Main</i>	10,000
	<i>9/27/2024 Donoho, Taylor & Taylor - Purchase of Land - E Main - includes fees</i>	139,459
Total Expenditures		149,704

Estimated Ending Balance **683,769**

Hartsville / Trousdale Co Government
Summary Financial Statement

June 2025

141 General Purpose School

12th Month | 100.0%

NOT FINAL | PRE-YEAR END NUMBERS | PAYABLES/RECEIVABLES STILL PENDING

Account	Description	Year-To-Date		
		Original Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,598,945	1,675,939	104.8%
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	9,638	38.6%
40140	Interest And Penalty	6,000	6,563	109.4%
40161	Payments In Lieu of Taxes TVA	200,000	263,373	131.7%
40210	Local Option Sales Tax	980,000	1,192,449	121.7%
40270	Business Tax	25,000	9,208	36.8%
40275	Mixed Drink Tax	5,000	9,002	180.0%
41110	Marriage Licenses	500	931	186.2%
43511	Tuition - Regular Day	60,000	56,500	94.2%
43517	Tuition - Other	18,000	15,720	87.3%
43570	Receipts from Individual Schools	10,000	10,592	105.9%
43990	Other Charges for Services	-	-	-
44120	Lease/Rentals	12,700	9,959	78.4%
44145	sale of Recycled Materials		74	
44170	Miscellaneous Refunds	12,000	36,914	307.6%
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	10,396,381	99.7%
46515	Early Childhood Education	100,000	79,612	79.6%
46590	Other State Education Funds	274,153	772,554	281.8%
46596	Parental Leave	-	51,977	-
46610	Career Ladder Program	5,000	3,415	68.3%
46790	Other Vocational	649,578	359,891	55.4%
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	15,059,251	103.8%