

# 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

AUGUST 18, 2025 | 6:00 PM | TC COURTHOUSE

## AGENDA

1. Open Meeting
2. Review Minutes of July 21
3. Financial Statements
  - A. Trustee Cash Balance Statement – July 2025
  - B. Financial Summaries – July 2025
4. Budget Amendments

FUND 101 – GENERAL SERVICES

101-01G	Grants   Enbridge: Senior Center & Rescue	\$	81,669
	Grants   State Fire Marshall: Rescue		
	Grants   GNRC Senior Center		
101-02I	Insurance Recovery: Sheriff		7,973

FUND 116 – SOLID WASTE SERVICES

116-01I	Insurance Recovery: Conv Center		4,414
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FUND 118 – AMBULANCE SERVICES

118-01I	Insurance Recovery: Ambulance		1,684
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5. Discussion Items
  - A. Other
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

**BUDGET & FINANCE COMMITTEE**

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

**MINUTES**

Members Present: 8/8

Landon Gulley, Chair

Bubba Gregory, Vice Chair

Beverly Atwood

Will Dennis

Chris Gregory

Jerry Ford

Lesley Overman

Amy Thomas (*nvm*)

Others Present: Sheriff Ray Russell, Commissioner Linda Bruce, Commissioner Lonnie Taylor (virtually), and Branden Bellar (virtually)

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

Committee reviewed minutes of the June 16 meeting and all budget hearings.

**Motion by C Gregory to accept all minutes as presented; second by Atwood.**

**MINUTES ACCEPTED**

**Purchasing Report 4<sup>th</sup> Quarter FY 2025** – The five person subcommittee reviewed purchases over \$5,000 to a single vendor. A question was raised over the 4<sup>th</sup> quarter amount to Smith County Landfill. The \$60,297 amount includes expenses April-June for County and Urban dumps at the landfill. The increase is due to an uptick in items thrown away. The tipping fee increase went into effect on July 1 and does not have an impact on the 4<sup>th</sup> quarter amounts.

**Motion by Atwood to accept all minutes as presented; second by B Gregory.**

**MINUTES ACCEPTED**

*J Ford abstained from voting due to arriving at the end of the discussion.*

**Financial Statements – June 2025**

Committee reviewed the June 2025 Trustee Trial Balance and Financial Statements. The Financial Statements are not final numbers as revenues and invoices are still being received for end of year processing. A final report will be supplied at a later meeting. Committee was reminded that revenues and expenditure percentages are skewed by grants that are still in progress.

**Fund 101** - Concerns were noted on sales tax receipts. Gulley stated other counties have noted lower revenues. HTC is still meeting or exceeding budget amounts. Purchases online also come back to the County.

**Fund 111** – Committee asked about the decrease in 40390 Wholesale Liquor Tax. This is the Beverage Wholesale Tax that wholesalers are responsible for paying. Revenue is a month behind, and final numbers were not available at the time of the meeting.

**Fund 116** – Tipping Fee increase will be in effect as of July 1 at \$50/ton.

**Fund 118** – Gulley advised the Committee to keep an eye on the use of the Part Time Employee line item throughout the year. Department should be using this funding to keep overtime down.

**Fund 121** – It was stressed that this fund is purely a pass-through fund, and the County does not profit from these transactions. Ms. Thomas went over the monthly process. CoreCivic bills the County for the inmate daily board, the County in turn sends the report to the Department of Corrections (TDOC), TDOC processes the report and sends funding to the County, County sends the funding to CoreCivic. There is no time to earn interest on the funding.

No other concerns were noted about the remaining funds.

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

**STATEMENTS ACCEPTED**

**Public Comments** – None presented

**Adjourn** – Motion to adjourn by Atwood, second by C Gregory

*Meeting adjourned at 6:34pm*

**TROUSDALE COUNTY TRUSTEE**  
**TRIAL BALANCE**  
**July 31, 2025**

ACCT FUNC	DESCRIPTION	INT RATE	Beginning Fiscal Year Balance	YTD Debits	YTD Credits	Ending Balance	
999-11120	CASH ON HAND		11,307.60	1,509,723.46	1,516,931.86	4,099.20	
999-11130-201	CD 1ST NATIONAL BANK	4.40%	1,000,000.00	-	-	1,000,000.00	
999-11130-202	CD 1ST NATIONAL BANK	4.50%	500,000.00	-	-	500,000.00	
999-11130-203	CD 1ST NATIONAL BANK 5492	4.40%	604,000.00	-	-	604,000.00	
999-11130-204	CD 1ST NATIONAL BANK 5492	5.10%	400,000.00	-	-	400,000.00	
999-11130-205	CD 1ST NATIONAL BANK ROAD SUPER	5.10%	25,000.00	-	-	25,000.00	
999-11130-206	CD 1ST NATIONAL BANK ROAD SUPER	5.10%	625,000.00	-	-	625,000.00	
999-11130-21	1ST NATIONAL BANK 8120777		7,894,094.74	5,966,892.74	6,926,094.31	6,934,893.17	FUNDS 101, 151, OTHERS
999-11130-210	CD 1ST NATIONAL BANK 7871		940,000.00	-	-	940,000.00	
999-11130-22	1ST NATIONAL BANK PAYROLL TAXES		52,151.58	217,764.72	255,318.69	14,597.61	
999-11130-23	1ST NATIONAL BANK OTHER AGENC		26,231.41	61,856.60	1,488.75	86,599.26	
999-11130-30	WILSON BANK & TRUST 0551		5,537,704.31	1,576,598.40	3,233,942.20	3,880,360.51	FUNDS 111, 116, 118, ETC
999-11130-304	CD WBT CD#139582	4.50%	150,000.00	-	-	150,000.00	
999-11130-306	CD WBT CD#291943	4.50%	550,000.00	-	-	550,000.00	
999-11130-31	WBT-HEALTH INSURANCE		-	256,186.92	256,186.92	-	
999-11130-32	WBT-RETIREMENT		3,056.08	278,250.29	273,596.88	7,709.49	
999-11130-33	WBT CCA CORECIVIC		-	11,221,371.56	5,782,542.16	5,438,829.40	CORECIVIC - TTCC
999-11410	ACCOUNTS RECEIVABLE		850.12	1,834.93	2,685.05	-	
999-14310	UNDISTRIBUTED WARRANTS		-	10,288,411.41	10,288,411.41	-	
	<b>TOTAL ASSETS</b>		<b>18,319,395.84</b>	<b>31,378,891.03</b>	<b>28,537,198.23</b>	<b>21,161,088.64</b>	
						<b>Cash Balance</b>	
						<b>- NOT FUND BALANCE -</b>	
995-21500-101	COUNTY GENERAL		3,191,858.62	1,425,426.84	457,491.45	2,223,923.23	-101 COUNTY GENERAL
999-21500-111	URBAN SERVICE FUND		1,750,930.95	70,828.11	95,131.89	1,775,234.73	-111 URBAN SERVICE
999-21500-116	SOLID WASTE		813,996.94	83,060.55	27,452.88	758,389.27	-116 SOLID WASTE
999-21500-118	HARTS/TROUS COUNTY AMBUL		781,057.24	130,558.66	56,230.57	706,729.15	-118 AMBULANCE
999-21500-121	SPECIAL PURPOSE		-	5,782,542.16	11,221,371.56	5,438,829.40	-121 CORECIVIC - TTCC
999-21500-122	TROUSDALE COUNTY DRUG		130,078.82	6.61	660.72	130,732.93	-122 COUNTY DRUG
999-21500-127	AMER RESQ FUND - GENERAL		119,042.31	0.81	80.91	119,122.41	-127 ARPA - GENERAL
999-21500-128	AMER RESQ FUND - URBAN		558,967.59	3.80	380.06	559,343.85	-128 ARPA - URBAN
999-21500-131	COUNTY HIGHWAY		2,112,506.26	305,445.17	257,242.47	2,064,303.56	-131 COUNTY HIGHWAY
999-21500-141	PUBLIC SCHOOL		6,676,077.74	2,362,528.99	704,651.72	5,018,200.47	-141 PUBLIC SCHOOL
999-21500-142	SCHOOL FEDERAL PROJECTS		132,531.10	76,920.92	47,497.76	103,107.94	-142 SCHOOL FED PROJ
999-21500-143	CENTRAL CAFETERIA		160,463.87	52,949.01	89,182.36	196,697.22	-143 CENTRAL CAFETERIA
999-21500-151	DEBT SERVICE		706,970.42	23,746.77	26,807.98	710,031.63	-151 DEBT SERVICE
999-21500-171	GENERAL CAPITAL PROJECT		683,768.67	35.00	3,500.00	687,233.67	-171 CAPITAL PROJECTS
999-21500-362	OTHER AGENCY-DA		26,201.37	1,488.88	61,856.60	86,569.09	
999-21500-363	15th JD DRUG TASK FORCE		357,653.41	20,942.60	23,882.87	360,593.68	-363 DTF
999-21500-364	DISTRICT ATTORNEY GENERA		43,527.25	2,724.79	1,990.72	42,793.18	
999-21500-920	UNEMPLOYMENT-DUE TO STAT		-	-	976.21	976.21	
999-21500-921	PAYROLL TAXES		52,151.58	255,318.69	217,764.72	14,597.61	
999-21500-922	METRO GOVT INSURANCE		-	80,323.00	80,323.00	-	
999-21500-923	RETIREMENT CONTRIBUTIONS		8,583.90	273,596.88	272,486.79	7,473.81	
999-21500-931	TEACHER INSURANCE		13,027.80	175,863.92	319,041.72	156,205.60	
999-22200	OTHER DEFERRED REVENUE		-	-	-	-	
999-28310	UNDISTRIBUTED TAXES		-	2,248.00	2,248.00	-	
999-29900	FEE/COMMISSION ACCOUNT		-	7,587.57	7,587.57	-	
	<b>TOTAL LIABILITIES</b>		<b>18,319,395.84</b>	<b>11,134,147.73</b>	<b>13,975,840.53</b>	<b>21,161,088.64</b>	
	TOTAL COUNTY TRUSTEE			42,513,038.76	42,513,038.76	-	

# Comparison

## JULY 2024 / JULY 2025

	<b>Property Tax</b>		<b>Revenues</b>		<b>Expenses</b>	
	<u>Jul 24</u>	<u>Jul 25</u>	<u>Jul 24</u>	<u>Jul 25</u>	<u>Jul 24</u>	<u>Jul 25</u>
101	0.0%	<b>0.0%</b>	1.2%	<b>1.0%</b>	8.5%	<b>10.6%</b>
111	0.0%	<b>0.0%</b>	0.3%	<b>0.1%</b>	2.5%	<b>0.9%</b>
116	0.0%	<b>0.0%</b>	0.3%	<b>1.0%</b>	13.5%	<b>2.9%</b>
118	0.0%	<b>0.0%</b>	0.1%	<b>0.3%</b>	4.8%	<b>4.6%</b>
151	0.0%	<b>0.0%</b>	80.3%	<b>2.9%</b>	81.5%	<b>13.9%</b>
131	0.0%	<b>0.0%</b>	0.0%	<b>0.0%</b>	4.7%	<b>0.0%</b>
141	0.0%	<b>0.0%</b>	0.0%	<b>2.5%</b>		

# Hartsville / Trousdale Co Government

## Summary Financial Statement

**July 2025**

**101 General Fund**

1<sup>st</sup> Month | 8.33%

**YearToDate**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				<i>Actual/Budget</i>
40110	Current Property Tax	3,480,987	-	-
40115	Discount On Property Tax	(52,215)	-	-
40120	Trustee's Collections - Prior Year	80,000	9,667	12.1%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	-	-
40140	Interest And Penalty	10,000	718	7.2%
40161	Payments In Lieu Of Taxes - TVA <i>(quarterly beg Nov)</i>	35,000	-	-
40210	Local Option Sales Tax <i>Runs two months behind</i>	1,300,000	-	-
40220	Hotel/Motel Tax	3,000	-	-
40230	Local Amusement Tax	500	-	-
40250	Litigation Tax - General	30,000	-	-
40260	Litigation Tax - Special Purpose	50,000	-	-
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	-	-
40275	Mixed Drink Tax	9,000	-	-
40285	Adequate Facilities/Development Tax	350,000	1,500	0.4%
40290	Other County Local Option Taxes <i>(June)</i>	9,000	-	-
40320	Bank Excise Tax	60,000	-	-
40330	Wholesale Beer Tax	150,000	-	-
41140	Cable TV Franchise <i>(Jan / June)</i>	5,000	-	-
41520	Building Permits	160,000	11,531	7.2%
41590	Other Permits	100	-	-
42110	Fines	400	-	-
42120	Officers Costs	1,500	-	-
42190	Data Entry Fee Circuit Court	500	-	-
42310	Fines	10,000	-	-
42320	Officers Costs	25,000	-	-
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	-	-
42380	DUI Treatment Fines	2,000	-	-
42390	Data Entry Fee - General Sessions	6,000	-	-
42391	Courtroom Security Fee	25,000	-	-
42410	Fines	100	-	-
42420	Officers Costs	500	-	-
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	-	-
42520	Officers Costs	850	-	-
42530	Data Entry - Chancery Court	800	-	-
42810	Fines	500	-	-
43140	Zoning Studies	6,000	350	5.8%
43320	Planning Fees	600	-	-
43350	Copy Fees	250	-	-
43370	Telephone Commissions	30,000	-	-
43383	Title and Registration Fees	9,000	-	-
43392	Data Processing Fee -Register	4,000	-	-
43394	Data Processing Fee - Sheriff	150	-	-
43395	Sexual Offender Registration Fee-	1,650	-	-
43396	Data Processing Fee - County Clerk	1,500	-	-
43399	Vehicle Insurance Coverage and	2,000	-	-

# Hartsville / Trousdale Co Government

## Summary Financial Statement

July 2025

**101 General Fund**

1<sup>st</sup> Month | 8.33%

**YearToDate**

Account	Description	Budget	Actual	% of Budget
44110	Investment Income	300,000	20,952	7.0%
44120	Lease/Rentals	20,000	3,076	15.4%
44131	Commissary Sales	5,000	-	-
44135	Sale Of Gasoline	15,000	-	-
44150	Animal Shelter Adoptions			
44170	Miscellaneous Refunds	-	72	
44530	Sale of Equipment	-	26	
44570	Animal Shelter Donations	-	250	
44990	Other Local Revenues	34,000	9,546	28.1%
	<i>- Community Center Rental. Parks Rentals. Pool</i>			
45510	County Clerk	120,000	-	-
45520	Circuit Court Clerk	25,000	-	-
45540	General Sessions Court Clerk	110,000	-	-
45550	Clerk And Master	30,000	-	-
45580	Register	65,000	-	-
45590	Sheriff	9,000	-	-
45610	Trustee	250,000	7,565	3.0%
46110	Juvenile Services Program <i>Dec / June</i>	9,000	-	-
46140	Aging Programs / Senior Center Grants	34,500	-	-
46190	Other General Government Grants	100,000	-	-
	<i>- Three-Star Grant \$45,005</i>			
	<i>- BroadbandReady \$100,000</i>			
46290	Other Public Safety Grants	225,000	-	-
	<i>SRO Grant, Mental Health Transport</i>			
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants	1,000	-	-
	<i>includes Park Grant and Spay/Neuter Grant</i>			
46430	Litter Program	65,860	-	-
46830	Beer Tax	19,000	-	-
46835	Vehicle Certificate Of Title	6,000	-	-
46852	State Revenue Sharing	15,000	-	-
46855	State Shared Sports Gaming Privilege	25,000	-	-
46915	Contracted Prisoner Board	204,000	-	-
46960	Registrar's Salary Supplement	15,164	-	-
46990	Other State Revenues <i>(Soil Conservation Reimb)</i>	22,500	-	-
47180	Community Development Grants	1,288,106	-	-
	<i>- CDBG (Home Reno). HOME Grant</i>			
47306	CARES Act	241,423	-	-
	<i>- Health Department Renovation</i>			
47406	American Rescue Plan Act Grant	371,600	-	-
	<i>- Health Department Renovation</i>			
47620	Police Service (Lake Area)	7,000	-	-
47715	Tax Credit Bond Rebate <i>(QSCB program)</i>	115,000	-	-
48130	Contributions	-	183	-
	<i>Library Fines &amp; Donations</i>			
48140	Contracted Services	5,000	-	-
48610	Donations	10,000	1,359	13.6%
	<i>Senior Center Fund Raising</i>			

# Hartsville / Trousdale Co Government

## Summary Financial Statement

July 2025

**101 General Fund**

1<sup>st</sup> Month | 8.33%

**YearToDate**

Account	Description	Budget	Actual	% of Budget
48990	Other Revenues <i>Fire Dept TNRMT Grant</i>	-	24,569	
49700	Insurance Recovery	-	7,973	
<b>Total Revenues</b>		<b>9,663,675</b>	<b>99,337</b>	<b>1.03%</b>
<b>Revenues w/o Grant line items</b>		<b>7,327,186</b>	<b>74,768</b>	<b>1.02%</b>

**Expenditures**

51100	County Commission	91,505	10,396	11.4%
51220	Beer Board	1,791	-	-
51300	County Mayor/Executive	449,361	61,439	13.7%
51400	County Attorney	52,000	-	-
51500	Election Commission	175,261	21,700	12.4%
51600	Register Of Deeds	177,906	13,489	7.6%
51720	Planning	206,847	20,874	10.1%
51800	County Buildings	356,912	20,207	5.7%
51910	Preservation Of Records	7,650	750	9.8%
52300	Property Assessor's Office	181,464	13,828	7.6%
52400	County Trustee's Office	194,651	27,644	14.2%
52500	County Clerk's Office	212,371	21,251	10.0%
52600	Data Processing	130,000	12,202	9.4%
53100	Circuit Court	250,981	26,723	10.6%
53300	General Sessions Court	152,601	10,844	7.1%
53400	Chancery Court	170,357	20,363	12.0%
53700	Judicial Commissioners	50,056	3,816	7.6%
53920	Courtroom Security	152,322	9,723	6.4%
54110	Sheriff's Department	2,222,817	201,679	9.1%
54120	Special Patrols: School Resource Officers	259,825	17,392	6.7%
54150	Drug Enforcement	87,170	11,858	13.6%
54160	Administration Of The Sexual Offender	4,400	-	-
54210	Jail	1,685,615	120,260	7.1%
54220	Workhouse	196,672	8,749	4.4%
54240	Juvenile Services	59,677	4,046	6.8%
54310	Fire Prevention And Control	194,217	4,694	2.4%
54420	Rescue Squad	69,826	29,234	41.9%
54490	Other Emergency Management	98,487	6,876	7.0%
54610	County Coroner/Medical Examiner	23,200	-	-
55110	Local Health Center	32,600	1,273	3.9%
55120	Animal Shelter	61,003	3,225	5.3%
55170	Alcohol And Drug Programs	8,980	-	-
55720	Litter Grant	47,220	2,491	5.3%
56100	Senior Citizens Center	87,649	6,732	7.7%
56300	Senior Citizens Assistance	52,114	3,654	7.0%
56500	Libraries	173,959	9,945	5.7%
56700	Parks And Fair Boards	367,042	29,860	8.1%
57100	Agricultural Extension Service	92,130	-	-

Hartsville / Trousdale Co Government

Summary Financial Statement

July 2025

101 General Fund

1<sup>st</sup> Month | 8.33%

YearToDate

Account	Description	Budget	Actual	% of Budget
57500	Soil Conservation <i>includes annual contribution</i>	60,553	3,251	5.4%
58190	Other Economic And Community <i>Broadband Ready Grant \$100,000 CDBG-CV Grant (Food Insecurity) \$478,106 HOME Grant \$811,000</i>	1,388,606	-	-
58300	Veteran's Services	21,865	2,567	11.7%
58400	Other Charges <i>insurance premiums, workers comp (Reimb in Dec), fuel charges</i>	514,400	458,532	89.1%
58600	Employee Benefits - <i>unemployment</i>	15,000	-	-
58900	Miscellaneous <i>includes contributions to non profits</i>	50,000	1,133	2.3%
91140	Capital Project   Health Dept Remodel	703,775	-	-
99100	Transfers Out - <i>QSCB Interest (151)</i>	122,316	22,239	18.2%
<b>Total Expenditures</b>		<b>11,715,154</b>	<b>1,244,939</b>	<b>10.6%</b>
<b>Expenditures w/o Grant line items</b>		<b>9,622,773</b>	<b>1,244,939</b>	<b>12.9%</b>

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

**July 2025**

**111 Urban Services**

1<sup>st</sup> Month | 8.33%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	532,179	-	-
40115	Discount On Property Tax	(7,983)	-	-
40120	Trustee's Collections - Prior Year	12,955	710	5.5%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	-	-
40140	Interest And Penalty	2,000	53	2.7%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	55,000	-	-
41140	Cable TV Franchise <i>(March)</i>	15,000	-	-
41520	Building Permits	75,000	2,106	2.8%
43107	Residential Waste Collection Charge	273,000	-	-
44130	Sale Of Materials And Supplies	500	200	40.0%
46210	Law Enforcement Training Programs	-	-	#DIV/0!
46490	Other Public Works: MultiModal Grant	607,767	-	-
46840	Alcoholic Beverage Tax	28,000	-	-
46970	State Shared Sales Tax - Cities	300,000	-	-
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	-	-
<b>Total Revenues</b>		<b>3,933,418</b>	<b>3,069</b>	<b>0.1%</b>
<b>Revenue w/o Grant line items</b>		<b>1,325,651</b>	<b>3,069</b>	<b>0.2%</b>
<b>Expenditures</b>				
54110	Sheriff's Department	737,609	23,196	3.1%
54310	Fire Prevention And Control	15,000	-	-
55731	Waste Pickup	386,389	8,825	2.3%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks, Christmas Decorations</i>	27,000	-	-
58400	Other Charges	173,000	1,256	0.7%
58600	Employee Benefits	5,000	250	5.0%
62000	Highway And Bridge Maintenance	100,000	-	-
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	4,500	0.2%
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	665,002	-	-
<b>Total Expenditures</b>		<b>4,466,000</b>	<b>38,027</b>	<b>0.9%</b>
<b>Expenditures w/o Grant line items</b>		<b>1,443,998</b>	<b>33,527</b>	<b>2.3%</b>

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

**July 2025**

**116 Solid Waste / Sanitation**

1<sup>st</sup> Month | 8.33%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	463,437	-	-
40115	Discount On Property Tax	(6,025)	-	-
40120	Trustee's Collections - Prior Year	10,000	1,201	12.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	-	-
40140	Interest And Penalty	2,000	89	4.5%
40270	Business Tax	8,000	-	-
43106	Commercial And Industrl Waste Coll	270,000	1,911	0.7%
43108	Convenience Waste Centers Coll <i>(Mattress Fee)</i>	-	540	
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	40,000	2,922	7.3%
44560	Damages Recovered from Individuals	-	1,490	
46990	Other State Revenues	5,000	-	-
<b>Total Revenues</b>		<b>797,412</b>	<b>8,153</b>	<b>1.0%</b>

**Expenditures**

55732	Convenience Centers	708,934	31,004	4.4%
55751	Recycling Center	95,871	2,738	2.9%
55759	Other Waste Disposal	300,000	-	-
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	-	-
58400	Other Charges	45,000	273	0.6%
<b>Total Expenditures</b>		<b>1,182,805</b>	<b>34,015</b>	<b>2.9%</b>

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

**July 2025**

**118 Ambulance Service**

1<sup>st</sup> Month | 8.33%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	795,472	-	-
40115	Discount On Property Tax	(10,341)	-	-
40120	Trustee's Collections - Prior Year	15,000	2,514	16.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000	-	-
40140	Interest And Penalty	3,000	187	6.2%
40270	Business Tax	12,000	-	-
43120	Patient Charges	550,000	230	0.0%
44110	Investment Income	-	1,684	
44170	Miscellaneous Refunds	-	-	
49700	Insurance Recovery	-	-	
<b>Total Revenues</b>		<b>1,367,131</b>	<b>4,615</b>	<b>0.3%</b>

**Expenditures**

55130	Ambulance/Emergency Medical	1,452,206	66,355	4.6%
<b>Total Expenditures</b>		<b>1,452,206</b>	<b>66,355</b>	<b>4.6%</b>

***BREAKDOWN ON NEXT PAGE***

Hartsville / Trousdale Co Government

Summary Financial Statement

July 2025

**121 Special Fund / CCA / CoreCivic**

1st Month | 8.33%

*Pass-thru account*

**Year-To-Date**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
46915	Contracted Prisoner Board	73,814,300	-	-
<b>Total Revenues</b>		<b>73,814,300</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>				
54900	Other Public Safety	73,814,300	-	-
<b>Total Expenditures</b>		<b>73,814,300</b>	<b>-</b>	<b>0.0%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**July 2025**

**122 County Drug**  
*Sheriff's Fund*

1st Month | 8.33%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
42340	Drug Control Fines	5,000	-	-
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	-	-
<b>Total Revenues</b>		<b>16,000</b>	<b>-</b>	<b>0.0%</b>
<b>Expenditures</b>				
54150	Drug Enforcement	76,250	7	0.0%
<b>Total Expenditures</b>		<b>76,250</b>	<b>7</b>	<b>0.0%</b>

Hartsville / Trousdale Co Government

Summary Financial Statement

July 2025

**127 American Rescue Funding**

1st Month | 8.33%

Year-To-Date

Account	Description	Approved	Actual	% of Budget	Notes
<b>Revenues</b>					
44110	Investment Income	1,000	81	8.1%	
<b>Total Revenues</b>		<b>1,000</b>	<b>81</b>	<b>8.1%</b>	
<b>Expenditures</b>					
55130	Ambulance	22,835	-	-	<i>EMT Education</i>
58400	Other Charges	10	1	8.1%	<i>Trustee Commission</i>
<b>Total Expenditures</b>		<b>22,845</b>	<b>1</b>	<b>0.0%</b>	

Hartsville / Trousdale Co Government

Summary Financial Statement

July 2025

**128 American Rescue Funding**

1st Month | 8.33%

Account	Description	Year-To-Date		Notes
		Approved	Actual	
<b>Revenues</b>				
44110	Investment Income	6,000	380	6.3%
<b>Total Revenues</b>		<b>6,000</b>	<b>380</b>	<b>6.3%</b>
<b>Expenditures</b>				
51800	County Buildings	17,000	16,847	99.1% <i>Generator - Admin Bldg</i>
56700	Parks and Fair Boards	180,645	-	- <i>LPRF Padding</i>
58110	Tourism	1,339	-	- <i>Remaining Tourism</i>
58400	Other Charges	60	4	6.3% <i>Trustee Commission</i>
<b>Total Expenditures</b>		<b>199,044</b>	<b>16,851</b>	<b>8.5%</b>

# Hartsville / Trousdale Co Government

## Summary Financial Statement

July 2025

### 151 Debt Service

1st Month | 8.33%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	497,380	-	-
40115	Discount On Property Tax	(6,466)	-	-
40120	Trustee's Collections Prior Year	10,000	1,508	15.1%
40130	Cir Clk/Clk & Master CollectionsPr Yr	3,000	-	-
40140	Interest And Penalty	1,500	112	7.5%
40266	Litigation Tax Jail Or Workhouse	25,000	-	-
40270	Business Tax	8,000	-	-
44110	Investment Income - <i>includes interest from CD investment</i>	30,000	722	2.4%
48130	Contributions	159,450	-	-
49800	Transfers In	133,428	22,239	16.7%
<b>Total Revenues</b>		<b>861,292</b>	<b>24,581</b>	<b>2.9%</b>

### Expenditures

82110	General Government: Principal	84,376	-	-
	<i>CJC - May</i>	<i>84,376</i>	<i>-</i>	<i>0.0%</i>
82130	Education: Principal	468,267	90,330	19.3%
	<i>EESI - May</i>	<i>127,624</i>	<i>-</i>	<i>0.0%</i>
	<i>JSMS - May</i>	<i>106,000</i>	<i>-</i>	<i>0.0%</i>
	<i>QSCB - Monthly</i>	<i>157,432</i>	<i>13,119</i>	<i>8.3%</i>
	<i>TCES - July/Jan</i>	<i>77,211</i>	<i>77,210</i>	<i>100.0%</i>
82210	General Government: Interest	46,785	-	-
	<i>CJC 4.12% fixed Nov/May</i>	<i>46,785</i>	<i>-</i>	<i>0.0%</i>
82230	Education: Interest (EESI, QSCB, JSMS)	238,553	28,417	11.9%
	<i>EESI 4.12% fixed Nov/May</i>	<i>70,762</i>	<i>-</i>	<i>0.0%</i>
	<i>JSMS 2.77% fixed Nov / May</i>	<i>12,495</i>	<i>-</i>	<i>0.0%</i>
	<i>QSCB - Monthly</i>	<i>122,316</i>	<i>11,120</i>	<i>9.1%</i>
	<i>TCES 4.19% fixed July/Jan</i>	<i>32,980</i>	<i>17,297</i>	<i>52.4%</i>
82310	General Government: Fees ( <i>Trustee Commission</i> )	17,500	-	-
	<i>Trustee's Commission</i>	<i>17,500</i>	<i>-</i>	<i>0.0%</i>
	<i>Other Debt Service</i>	<i>-</i>	<i>-</i>	<i>#DIV/0!</i>
82330	Education: Fees (EESI, QSCB)	2,020	168	8.3%
	<i>QSCB - Service Fees</i>	<i>2,020</i>	<i>168</i>	<i>8.3%</i>
<b>Total Expenditures</b>		<b>857,501</b>	<b>118,914</b>	<b>13.9%</b>



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

**July 2025**

**141 General Purpose School**

1st Month | 8.33%

		<b>Year-To-Date</b>		
<b>Account</b>	<b>Description</b>	<b>Original Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
40110	Current Property Tax	1,703,988	-	-
40115	Discount On Property Tax	(21,965)	-	-
40120	Trustee's Collections - Prior Year	40,000	5,005	12.5%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	1,780	8.9%
40140	Interest And Penalty	6,000	371	6.2%
40161	Payments In Lieu of Taxes TVA	200,000	-	-
40210	Local Option Sales Tax	1,100,000	128,594	11.7%
40270	Business Tax	25,000	401	1.6%
40275	Mixed Drink Tax	7,000	824	11.8%
41110	Marriage Licenses	500	86	17.1%
43511	Tuition - Regular Day	60,000	7,500	12.5%
43517	Tuition - Other	16,000	-	-
43570	Receipts from Individual Schools	10,000	288	2.9%
43990	Other Charges for Services	-	-	-
44120	Lease/Rentals	12,000	-	-
44145	sale of Recycled Materials	-	-	-
44170	Miscellaneous Refunds	5,000	64	1.3%
44530	Sale of Equipment	-	-	-
44560	Damages Recovered from Individuals	-	-	-
44570	Contributions & Gifts	6,000	-	-
46510	TN Investment in Student Achievement (TISA)	10,966,893	-	-
46513	TISA - On Behalf Payments	15,000	-	-
46515	Early Childhood Education	101,000	-	-
46590	Other State Education Funds	285,287	223,782	78.4%
46596	Parental Leave	50,000	-	-
46610	Career Ladder Program	4,500	-	-
46790	Other Vocational	263,800	-	-
46980	Other State Grants	-	-	-
46990	Other State Revenues	-	-	-
47143	Special Education Grants	-	-	-
49700	Insurance Recovery	-	-	-
<b>Total Revenues</b>		<b>14,876,003</b>	<b>368,695</b>	<b>2.5%</b>

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-01G ENBRIDGE GRANTS**

**| BUDGET AMENDMENT  
2026-101-01G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-48990	Other Revenue Sources	\$ 24,569	
101-56300-707	Senior Center: Building Improvements		\$ 14,569
101-54420-790	Rescue: Other Equipment		10,000
101-46290-RESCU	Public Safety Grants - Rescue	52,100	
101-54420-790	Rescue: Other Equipment		52,100
101-46140	Aging Programs	\$ 5,000	
101-56300-707	Senior Center: Building Improvements		\$ 5,000

**Purpose:** *Enbridge Grants received July 2025 \$24,569*  
*State Fire Marshall Grant to Rescue for Rescue Gear, Gloves, Lifejackets, wet suits \$52,100*  
*- originally approved April 2025, no expenses occurred in FY2025*  
*GNRC Aging Programs - Senior Center Funding \$5,000*

<b>Budget Amendment Total</b>	<b>\$ 81,669</b>	<b>\$ 81,669</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

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

**Electronic Vote**

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

**Budget Amendment** 2026-101-01G *approved by Commission on* \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
LONNIE TAYLOR  
COMMISSION CHAIRMAN

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**101-021 INSURANCE RECOVERY**

**| BUDGET AMENDMENT  
2026-101-021**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-49700	Insurance Recovery	\$ 7,973	
101-54110-338	Sheriff: Vehicle Repair		\$ 7,973

**Purpose:** *Insurance Claims from incident on July 14.  
Vehicle pursuit.*

<b>Budget Amendment Total</b>	<b>\$ 7,973</b>	<b>\$ 7,973</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

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

Second: \_\_\_\_\_

**Electronic Vote**

Yes \_\_\_\_\_ No \_\_\_\_\_ Absent \_\_\_\_\_

**Budget Amendment** 2026-101-021 **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
LONNIE TAYLOR  
COMMISSION CHAIRMAN

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**116-011 INSURANCE RECOVERY**

**| BUDGET AMENDMENT  
2026-116-011**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
116-49700	Insurance Recovery	\$ 4,414	
116-55732-338	Covenience Center: Vehicle Repair		\$ 4,414

**Purpose:** *Insurance Claims from incident on July 24*

<b>Budget Amendment Total</b>	<b>\$ 4,414</b>	<b>\$ 4,414</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

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

**Electronic Vote**

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

**Budget Amendment** 2026-116-011 *approved by Commission on* \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
LONNIE TAYLOR  
COMMISSION CHAIRMAN

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**118-011 INSURANCE RECOVERY**

**| BUDGET AMENDMENT  
2026-118-011**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
118-49700	Insurance Recovery	\$ 1,684	
118-55130-338	Ambulance Services: Vehicle Repair		\$ 1,684

**Purpose:** *Insurance Claims from incident on June 20  
Repairs and funding received in July*

<b>Budget Amendment Total</b>	<b>\$ 1,684</b>	<b>\$ 1,684</b>
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As recommended by the Budget & Finance Committee \_\_\_\_\_

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

**Electronic Vote**

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

**Budget Amendment** 2026-118-011 **approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
LONNIE TAYLOR  
COMMISSION CHAIRMAN

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