

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

SEPTEMBER 15, 2025 | 6:00 PM | TC COURTHOUSE

AGENDA

1. Open Meeting
2. Review Minutes of August 18
3. Financial Statements
 - A. Trustee Cash Balance Statement – August 2025
 - B. Financial Summaries – August 2025

4. Budget Amendments

FUND 101 – GENERAL SERVICES

101-03I	Insurance Recovery: Sheriff	\$	902
101-04P	Purchase Orders FY25		62,837

FUND 111 – URBAN SERVICES

111-01P	Purchase Orders FY25	\$	15,123
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FUND 116 – SOLID WASTE SERVICES

116-02P	Purchase Orders FY25	\$	785
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FUND 128 – SPECIAL FUND (ARP)

128-02P	Purchase Orders FY25	\$	12,615
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FUND 131 – HIGHWAY DEPARTMENT

131-01	State Aid Programs	\$	564,088
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FUND 141 – GENERAL PURPOSE SCHOOLS

141-01 (1)	Education Freedom Act – Teacher Bonuses	\$	223,782
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5. Discussion Items
 - A. Other
6. Public Comments
7. Adjourn

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

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

MINUTES

Members Present: 7/7

Landon Gulley, Chair

Will Dennis

Lesley Overman

Bubba Gregory, Vice Chair

Chris Gregory

Amy Thomas (nvm)

Beverly Atwood

Jerry Ford

The meeting was called to order at 6:00pm by Chairman Gulley with all members present. Mayor McCall was also in attendance.

Committee reviewed minutes of the July 21 meeting.

Motion by Ford to accept minutes as presented; second by W Dennis. MINUTES ACCEPTED

Financial Statements – July 2025

Committee reviewed the Trustee’s Cash Balance Report and the Financial Statements for all funds. No major concerns were noted. It was noted that the CDs listed on the Trustee Trial Balance are for any one specific fund or project. The Trustee will invest portions of cash on hand to accrue interest for the County.

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

Budget Amendments

FUND 101 – GENERAL SERVICES

101-01G	Grants Enbridge: Senior Center & Rescue	\$	81,669
	Grants State Fire Marshall: Rescue		
	Grants GNRC Senior Center		

Grants awarded in FY25, but not funded until July 2025. Moving appropriations into the current budget. Includes:

- Enbridge funding to the Senior Center & Rescue
- State Fire Marshall Grant to Rescue
- GNRC funding to the Senior Center

Motion to recommend 101-01G to Commission by Atwood; second by C Gregory MOTION CARRIED

FUND 101 – GENERAL SERVICES

101-02I	Insurance Recovery: Sheriff		7,973
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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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Several incidents involving department vehicles.

Motion to recommend Insurance Recoveries to Commission by C Gregory; second by Ford MOTION CARRIED

Discussion Items

A. **Purchase of Land \$70,000**

Mayor presented Resolution 2025-13-831 to purchase land on Front Street that adjoins the Ward School Association property. His vision is to create a recreational nature trail connecting the historic Ward School with Downtown. Asking price is \$70,000, plus any additional fees of the purchase. A decision needs to be made on funding the purchase.

**Ford motioned to fund the purchase from Fund 128 Special Funds; second by Dennis
MOTION CARRIED**

Public Comments – None presented

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

Meeting adjourned at 6:38pm

Minutes submitted by Amy Thomas, CCFO

TROUSDALE COUNTY TRUSTEE
TRIAL BALANCE
August 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	2,982,782.12	2,834,350.61	159,739.11	
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	5.10%	600,000.00	-	-	600,000.00	
999-11130- 207	CD 1ST NATIONAL BANK HWY DEPT	5.10%	25,000.00	-	-	25,000.00	
999-11130- 21	1ST NATIONAL BANK xxx0777		7,894,094.74	6,493,542.22	7,688,527.07	6,699,109.89	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	443,434.87	495,586.45	-	
999-11130- 23	1ST NATIONAL BANK OTHER AGENC		26,231.41	61,878.93	13,030.00	75,080.34	
999-11130- 30	WILSON BANK & TRUST 0551		5,537,704.31	3,766,387.89	5,656,087.35	3,648,004.85	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		-	514,240.91	514,240.91	-	
999-11130- 32	WBT-RETIREMENT		3,056.08	443,912.39	380,576.04	66,392.43	
999-11130- 33	WBT CCA CORECIVIC		-	11,221,371.56	11,221,371.56	-	CORECIVIC - TTCC
999-11410	ACCOUNTS RECEIVABLE		850.12	6,860.20	6,925.52	784.80	
999-14310	UNDISTRIBUTED WARRANTS		-	18,701,862.73	18,701,862.73	-	
	TOTAL ASSETS		18,319,395.84	44,636,273.82	47,512,558.24	15,443,111.42	
						Cash Balance	
						- NOT FUND BALANCE -	
995-21500- 101	COUNTY GENERAL		3,191,858.62	2,239,881.73	1,048,310.02	2,000,286.91	-101 COUNTY GENERAL
999-21500- 111	URBAN SERVICE FUND		1,750,930.95	124,332.79	201,596.68	1,828,194.84	-111 URBAN SERVICE
999-21500- 116	SOLID WASTE		813,996.94	132,119.18	63,357.10	745,234.86	-116 SOLID WASTE
999-21500- 118	HARTS/TROUS COUNTY AMBUL		781,057.24	197,421.73	104,959.58	688,595.09	-118 AMBULANCE
999-21500- 121	SPECIAL PURPOSE		-	11,221,371.56	11,221,371.56	-	-121 CORECIVIC - TTCC
999-21500- 122	TROUSDALE COUNTY DRUG		130,078.82	11.08	1,107.22	131,174.96	-122 COUNTY DRUG
999-21500- 127	AMER RESQ FUND - GENERAL		119,042.31	1.62	161.82	119,202.51	-127 ARPA - GENERAL
999-21500- 128	AMER RESQ FUND - URBAN		558,967.59	7.60	760.12	559,720.11	-128 ARPA - URBAN
999-21500- 131	COUNTY HIGHWAY		2,112,506.26	395,289.21	418,714.06	2,135,931.11	-131 COUNTY HIGHWAY
999-21500- 141	PUBLIC SCHOOL		6,676,077.74	3,946,914.73	2,124,307.43	4,853,470.44	-141 PUBLIC SCHOOL
999-21500- 142	SCHOOL FEDERAL PROJECTS		132,531.10	130,866.69	99,305.20	100,969.61	-142 SCHOOL FED PROJ
999-21500- 143	CENTRAL CAFETERIA		160,463.87	124,782.69	90,021.73	125,702.91	-143 CENTRAL CAFETERIA
999-21500- 151	DEBT SERVICE		706,970.42	236,600.42	135,960.73	606,330.73	-151 DEBT SERVICE
999-21500- 171	GENERAL CAPITAL PROJECT		683,768.67	182.50	318,250.00	1,001,836.17	-171 CAPITAL PROJECTS
999-21500- 362	OTHER AGENCY-DA		26,201.37	13,030.35	61,878.93	75,049.95	
999-21500- 363	15th JD DRUG TASK FORCE		357,653.41	31,264.42	33,887.39	360,276.38	-363 DTF
999-21500- 364	DISTRICT ATTONERY GENERA		43,527.25	8,030.32	6,326.42	41,823.35	
999-21500- 920	UNEMPLOYMENT-DUE TO STAT		-	976.21	976.21	-	
999-21500- 921	PAYROLL TAXES		52,151.58	495,586.45	443,434.87	-	
999-21500- 922	METRO GOVT INSURANCE		-	158,792.00	158,792.00	-	
999-21500- 923	RETIREMENT CONTRIBUTIONS		8,583.90	380,576.04	438,140.38	66,148.24	
999-21500- 931	TEACHER INSURANCE		13,027.80	355,448.91	345,584.36	3,163.25	
999-22200	OTHER DEFERRED REVENUE		-	-	-	-	
999-28310	UNDISTRIBUTED TAXES		-	2,248.00	2,248.00	-	
999-29900	FEE/COMMISSION ACCOUNT		-	16,306.16	16,306.16	-	
	TOTAL LIABILITIES		18,319,395.84	20,212,042.39	17,335,757.97	15,443,111.42	
	TOTAL COUNTY TRUSTEE			64,848,316.21	64,848,316.21	-	

Comparison AUGUST 2024 / AUGUST 2025

	Property Tax		Revenues		Expenses	
	<u>Aug 24</u>	<u>Aug 25</u>	<u>Aug 24</u>	<u>Aug 25</u>	<u>Aug 24</u>	<u>Aug 25</u>
101	0.0%	0.0%	3.3%	2.8%	14.8%	14.5%
111	0.0%	0.0%	3.9%	2.0%	5.7%	4.2%
116	0.0%	0.0%	3.0%	4.2%	7.9%	10.6%
118	0.0%	0.0%	4.4%	0.6%	10.7%	10.9%
151	0.0%	0.0%	2.0%	3.3%	15.2%	15.4%
131	0.0%	0.0%	5.3%	5.7%	6.7%	6.1%
141	0.0%	0.0%	5.3%	9.2%	6.7%	

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

2nd Month | 16.67%
Elected Officials | 16.67%
Employees | 11.54%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
Revenues				<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	16,732	20.9%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	2,677	13.4%
40140	Interest And Penalty	10,000	1,353	13.5%
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	2,974	0.2%
40220	Hotel/Motel Tax	3,000	326	10.9%
40230	Local Amusement Tax	500	141	28.1%
40250	Litigation Tax - General	30,000	2,636	8.8%
40260	Litigation Tax - Special Purpose	50,000	7,644	15.3%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	-	-
40275	Mixed Drink Tax	9,000	662	7.4%
40285	Adequate Facilities/Development Tax	350,000	9,500	2.7%
40290	Other County Local Option Taxes <i>(June)</i>	9,000	-	-
40320	Bank Excise Tax	60,000	-	-
40330	Wholesale Beer Tax	150,000	10,132	6.8%
41140	Cable TV Franchise <i>(Jan / June)</i>	5,000	-	-
41520	Building Permits	160,000	18,670	11.7%
41590	Other Permits	100	-	-
42110	Fines	400	-	-
42120	Officers Costs	1,500	-	-
42190	Data Entry Fee Circuit Court	500	24	4.8%
42310	Fines	10,000	542	5.4%
42320	Officers Costs	25,000	3,802	15.2%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	361	14.4%
42380	DUI Treatment Fines	2,000	95	4.8%
42390	Data Entry Fee - General Sessions	6,000	611	10.2%
42391	Courtroom Security Fee	25,000	2,580	10.3%
42410	Fines	100	48	47.5%
42420	Officers Costs	500	71	14.3%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	4	7.6%
42520	Officers Costs	850	105	12.3%
42530	Data Entry - Chancery Court	800	20	2.5%
42810	Fines	500	-	-
43140	Zoning Studies	6,000	2,250	37.5%
43190	General Service Charges	-	3,250	
43320	Planning Fees	600	-	-
43350	Copy Fees	250	5	1.9%
43370	Telephone Commissions	30,000	908	3.0%
43383	Title and Registration Fees	9,000	813	9.0%
43392	Data Processing Fee -Register	4,000	272	6.8%
43394	Data Processing Fee - Sheriff	150	17	11.4%

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

2nd Month | 16.67%
Elected Officials | 16.67%
Employees | 11.54%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
43395	Sexual Offender Registration Fee-	1,650	-	-
43396	Data Processing Fee - County Clerk	1,500	539	35.9%
43399	Vehicle Insurance Coverage and	2,000	395	19.8%
44110	Investment Income	300,000	66,780	22.3%
44120	Lease/Rentals	20,000	3,126	15.6%
44131	Commissary Sales	5,000	6,301	126.0%
44135	Sale Of Gasoline	15,000	1,396	9.3%
44150	Animal Shelter Adoptions	-	100	
44170	Miscellaneous Refunds	-	72	
44530	Sale of Equipment	-	26	
44570	Animal Shelter Donations	-	250	
44990	Other Local Revenues <i>- Community Center Rental. Parks Rentals. Pool</i>	34,000	12,050	35.4%
45510	County Clerk	120,000	8,773	7.3%
45520	Circuit Court Clerk	25,000	1,126	4.5%
45540	General Sessions Court Clerk	110,000	7,945	7.2%
45550	Clerk And Master	30,000	1,720	5.7%
45580	Register	65,000	4,388	6.8%
45590	Sheriff	9,000	1,149	12.8%
45610	Trustee	250,000	16,284	6.5%
46110	Juvenile Services Program <i>Dec / June</i>	9,000	-	-
46140	Aging Programs / Senior Center Grants	39,500	-	-
46190	Other General Government Grants <i>- Three-Star Grant \$45,005</i> <i>- BroadbandReady \$100,000</i>	100,000	-	-
46290	Other Public Safety Grants <i>SRO Grant, Mental Health Transport</i>	277,100	-	-
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants <i>includes Park Grant and Spay/Neuter Grant</i>	1,000	-	-
46430	Litter Program	65,860	-	-
46830	Beer Tax	19,000	-	-
46835	Vehicle Certificate Of Title	6,000	488	8.1%
46852	State Revenue Sharing	15,000	1,493	10.0%
46855	State Shared Sports Gaming Privilege	25,000	5,825	23.3%
46915	Contracted Prisoner Board	204,000	-	-
46960	Registrar's Salary Supplement	15,164	-	-
46990	Other State Revenues (<i>Soil Conservation Reimb</i>)	22,500	266	1.2%
47180	Community Development Grants <i>- HOME Grant. Broadband. CDBG-CV</i>	1,288,106	-	-
47306	CARES Act <i>- Health Department Renovation</i>	241,423	-	-
47406	American Rescue Plan Act Grant <i>- Health Department Renovation</i>	371,600	-	-
47620	Police Service (Lake Area)	7,000	1,656	23.7%
47715	Tax Credit Bond Rebate (<i>QSCB program</i>)	115,000	-	-

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

2nd Month | 16.67%
Elected Officials | 16.67%
Employees | 11.54%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
48130	Contributions <i>Library Fines & Donations</i>	-	352	-
48140	Contracted Services	5,000	-	-
48610	Donations <i>Senior Center Fund Raising</i>	10,000	2,454	24.5%
48990	Other Revenues <i>Fire Dept TNRMT Grant</i>	24,569	24,569	100.0%
48991	Opioid Settlement Funds - Past Remediation	-	9,937	
49700	Insurance Recovery	7,973	7,973	
Total Revenues		9,753,317	276,656	2.84%
Revenues w/o Grant line items		7,335,159	252,087	3.44%

Expenditures

51100	County Commission	91,505	6,671	7.3%
51220	Beer Board	1,791	73	4.0%
51300	County Mayor/Executive	449,361	84,575	18.8%
51400	County Attorney	52,000	2,850	5.5%
51500	Election Commission	175,261	29,343	16.7%
51600	Register Of Deeds	177,906	25,386	14.3%
51720	Planning	206,847	28,961	14.0%
51800	County Buildings	356,912	40,388	11.3%
51910	Preservation Of Records	7,650	550	7.2%
52300	Property Assessor's Office	181,464	25,445	14.0%
52400	County Trustee's Office	194,651	38,904	20.0%
52500	County Clerk's Office	212,371	34,951	16.5%
52600	Data Processing	130,000	17,907	13.8%
53100	Circuit Court	250,981	40,648	16.2%
53300	General Sessions Court	152,601	22,049	14.4%
53400	Chancery Court	170,357	31,253	18.3%
53700	Judicial Commissioners	50,056	7,799	15.6%
53920	Courtroom Security	152,322	13,148	8.6%
54110	Sheriff's Department	2,230,790	300,900	13.5%
54120	Special Patrols: School Resource Officers	259,825	26,142	10.1%
54150	Drug Enforcement	87,170	9,686	11.1%
54160	Administration Of The Sexual Offender	4,400	-	-
54210	Jail	1,685,615	179,174	10.6%
54220	Workhouse	196,672	14,208	7.2%
54240	Juvenile Services	59,677	8,190	13.7%
54310	Fire Prevention And Control	194,217	6,781	3.5%
54420	Rescue Squad	131,926	30,569	23.2%
54490	Other Emergency Management	98,487	10,722	10.9%
54610	County Coroner/Medical Examiner	23,200	3,100	13.4%
55110	Local Health Center	32,600	2,346	7.2%
55120	Animal Shelter	61,003	6,239	10.2%

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

2nd Month | 16.67%
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101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
55170	Alcohol And Drug Programs	8,980	-	-
55720	Litter Grant	47,220	4,431	9.4%
56100	Senior Citizens Center	87,649	11,827	13.5%
56300	Senior Citizens Assistance	71,683	20,816	29.0%
56500	Libraries	173,959	20,773	11.9%
56700	Parks And Fair Boards	367,042	50,529	13.8%
57100	Agricultural Extension Service	92,130	-	-
57500	Soil Conservation	60,553	5,450	9.0%
	<i>includes annual contribution</i>			
58190	Other Economic And Community <i>Broadband Ready Grant \$100,000</i> <i>CDBG-CV Grant (Food Insecurity) \$478,106</i> <i>HOME Grant \$811,000</i>	1,388,606	-	-
58300	Veteran's Services	21,865	3,280	15.0%
58400	Other Charges <i>insurance premiums, workers comp (Reimb in Dec),</i> <i>fuel charges</i>	514,400	475,327	92.4%
58600	Employee Benefits - <i>unemployment</i>	15,000	-	-
58900	Miscellaneous <i>includes contributions to non profits</i>	50,000	42,633	85.3%
91140	Capital Project Health Dept Remodel	703,775	-	-
99100	Transfers Out - <i>QSCB Interest (151)</i>	122,316	22,239	18.2%
Total Expenditures		11,804,796	1,706,262	14.5%
Expenditures w/o Grant line items		9,712,415	1,706,262	17.6%

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

2nd Month | 16.67%
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111 Urban Services

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	532,179	-	-
40115	Discount On Property Tax	(7,983)	-	-
40120	Trustee's Collections - Prior Year	12,955	4,185	32.3%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	489	9.8%
40140	Interest And Penalty	2,000	366	18.3%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	55,000	5,465	9.9%
41140	Cable TV Franchise <i>(March)</i>	15,000	-	-
41520	Building Permits	75,000	4,246	5.7%
43107	Residential Waste Collection Charge	273,000	26,009	9.5%
44130	Sale Of Materials And Supplies	500	400	80.0%
46210	Law Enforcement Training Programs	-	-	#DIV/0!
46490	Other Public Works: MultiModal Grant	607,767	-	
46840	Alcoholic Beverage Tax	28,000	7,300	26.1%
46970	State Shared Sales Tax - Cities	300,000	30,217	10.1%
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	-	
Total Revenues		3,933,418	78,677	2.0%
Revenue w/o Grant line items		1,325,651	78,677	5.9%
Expenditures				
54110	Sheriff's Department	737,609	131,346	17.8%
54310	Fire Prevention And Control	15,000	30	0.2%
55731	Waste Pickup	386,389	29,603	7.7%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks, Christmas Decorations</i>	27,000	5,798	21.5%
58400	Other Charges	173,000	7,320	4.2%
58600	Employee Benefits	5,000	500	10.0%
62000	Highway And Bridge Maintenance	100,000	-	-
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	15,132	0.6%
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	665,002	-	-
Total Expenditures		4,466,000	189,729	4.2%
Expenditures w/o Grant line items		1,443,998	174,596	12.1%

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

2nd Month | 16.67%
 Elected Officials | 16.67%
 Employees | 11.54%

116 Solid Waste / Sanitation

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	463,437	-	-
40115	Discount On Property Tax	(6,025)	-	-
40120	Trustee's Collections - Prior Year	10,000	2,079	20.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	333	6.7%
40140	Interest And Penalty	2,000	168	8.4%
40270	Business Tax	8,000	-	-
43106	Commercial And Industrl Waste Coll	270,000	17,842	6.6%
43108	Convenience Waste Centers Coll <i>(Mattress Fee)</i>	-	900	
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	40,000	4,767	11.9%
44560	Damages Recovered from Individuals	-	1,490	
46990	Other State Revenues	5,000	1,557	31.1%
49700	Insurance Recovery	4,414	4,414	100.0%
Total Revenues		801,826	33,549	4.2%

Expenditures

55732	Convenience Centers	713,348	100,998	14.2%
55751	Recycling Center	95,871	8,923	9.3%
55759	Other Waste Disposal	300,000	14,934	5.0%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	-	-
58400	Other Charges	45,000	597	1.3%
Total Expenditures		1,187,219	125,453	10.6%

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

2nd Month | 16.67%
 Elected Officials | 16.67%
 Employees | 11.54%

118 Ambulance Service

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	795,472	-	-
40115	Discount On Property Tax	(10,341)	-	-
40120	Trustee's Collections - Prior Year	15,000	4,351	29.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000	696	34.8%
40140	Interest And Penalty	3,000	352	11.7%
40270	Business Tax	12,000	-	-
43120	Patient Charges	550,000	1,387	0.3%
44110	Investment Income	-	18	
44170	Miscellaneous Refunds	-	250	
49700	Insurance Recovery	1,684	1,684	
Total Revenues		1,368,815	8,737	0.6%
Expenditures				
55130	Ambulance/Emergency Medical	1,452,206	157,774	10.9%
Total Expenditures		1,452,206	157,774	10.9%

BREAKDOWN ON NEXT PAGE

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 August 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	(410,000.00)	0.00	(410,000.00)	35,305.54	52,370.96	0.00	(357,629.04)	12.77%
140	Salary Supplements	(36,000.00)	0.00	(36,000.00)	0.00	0.00	0.00	(36,000.00)	0.00%
162	Clerical Personnel	(42,400.00)	0.00	(42,400.00)	2,780.41	4,172.81	0.00	(38,227.19)	9.84%
169	Part-Time Personnel	(50,000.00)	0.00	(50,000.00)	1,001.56	1,001.56	0.00	(48,998.44)	2.00%
187	Overtime Pay	(365,000.00)	0.00	(365,000.00)	20,612.78	37,072.79	0.00	(327,927.21)	10.16%
201	Social Security	(56,011.00)	0.00	(56,011.00)	3,537.55	5,595.11	0.00	(50,415.89)	9.99%
204	State Retirement	(52,484.00)	0.00	(52,484.00)	3,157.13	5,051.80	0.00	(47,432.20)	9.63%
207	Medical Insurance	(106,932.00)	0.00	(106,932.00)	6,897.00	14,421.00	0.00	(92,511.00)	13.49%
212	Employer Medicare	(13,099.00)	0.00	(13,099.00)	827.35	1,308.54	0.00	(11,790.46)	9.99%
306	Bank Charges	(800.00)	0.00	(800.00)	20.35	53.74	0.00	(746.26)	6.72%
307	Communication	(7,000.00)	0.00	(7,000.00)	348.57	485.02	0.00	(6,514.98)	6.93%
312	Contracts With Private Agencies	(15,000.00)	0.00	(15,000.00)	960.50	1,921.00	0.00	(13,079.00)	12.81%
317	Data Processing Services	(900.00)	0.00	(900.00)	75.33	150.66	0.00	(749.34)	16.74%
320	Dues And Memberships	(500.00)	0.00	(500.00)	2,339.65	2,674.65	0.00	2,174.65	534.93%
322	Evaluation And Testing	(1,000.00)	0.00	(1,000.00)	0.00	0.00	58.00	(942.00)	5.80%
330	Lease/SBITA Payments	0.00	0.00	0.00	8.00	297.00	0.00	297.00	100.00%
333	Licenses	(2,500.00)	0.00	(2,500.00)	0.00	0.00	0.00	(2,500.00)	0.00%
335	Maintenance And Repair Services-Buildir	(4,000.00)	0.00	(4,000.00)	0.00	0.00	0.00	(4,000.00)	0.00%
336	Maintenance And Repair Services-Equipr	(2,500.00)	0.00	(2,500.00)	69.00	69.00	0.00	(2,431.00)	2.76%
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)	(1,684.00)	(21,684.00)	133.87	133.87	8,949.57	(12,600.56)	41.89%
347	Pest Control	(480.00)	0.00	(480.00)	0.00	0.00	0.00	(480.00)	0.00%
348	Postal Charges	(1,500.00)	0.00	(1,500.00)	0.00	0.00	0.00	(1,500.00)	0.00%
349	Printing, Stationery And Forms	(300.00)	0.00	(300.00)	0.00	284.61	0.00	(15.39)	94.87%
351	Rentals	(10,000.00)	0.00	(10,000.00)	390.40	390.40	0.00	(9,609.60)	3.90%
353	Towing Services	(250.00)	0.00	(250.00)	0.00	0.00	0.00	(250.00)	0.00%
355	Travel	(500.00)	0.00	(500.00)	0.00	0.00	0.00	(500.00)	0.00%
399	Other Contracted Services	(6,000.00)	0.00	(6,000.00)	165.67	251.35	0.00	(5,748.65)	4.19%
410	Custodial Supplies	(2,000.00)	0.00	(2,000.00)	717.80	717.80	126.33	(1,155.87)	42.21%
413	Drugs And Medical Supplies	(65,000.00)	0.00	(65,000.00)	2,153.00	11,917.52	3,720.10	(49,362.38)	24.06%
415	Electricity	(6,750.00)	0.00	(6,750.00)	752.03	752.03	0.00	(5,997.97)	11.14%
425	Gasoline	(20,000.00)	0.00	(20,000.00)	1,480.10	1,480.10	0.00	(18,519.90)	7.40%
434	Natural Gas	(5,000.00)	0.00	(5,000.00)	55.21	55.21	0.00	(4,944.79)	1.10%

Hartsville/Trousdale Co Government
 Statement of Expenditures Summary by Obj by Fund
 August 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	110.60	0.00	(889.40)	11.06%
451	Uniforms	(7,500.00)	0.00	(7,500.00)	0.00	0.00	403.00	(7,097.00)	5.37%
454	Water And Sewer	(2,500.00)	0.00	(2,500.00)	0.00	0.00	0.00	(2,500.00)	0.00%
471	Software	(8,000.00)	0.00	(8,000.00)	0.00	0.00	0.00	(8,000.00)	0.00%
499	Other Supplies And Materials	(600.00)	0.00	(600.00)	0.00	0.00	0.00	(600.00)	0.00%
506	Liability Insurance	(25,000.00)	0.00	(25,000.00)	0.00	0.00	0.00	(25,000.00)	0.00%
510	Trustee's Commission	(30,000.00)	0.00	(30,000.00)	504.82	1,077.29	0.00	(28,922.71)	3.59%
513	Workman's Compensation Insurance	(50,000.00)	0.00	(50,000.00)	0.00	0.00	0.00	(50,000.00)	0.00%
524	In Service/Staff Developement	(5,000.00)	0.00	(5,000.00)	425.65	425.65	275.00	(4,299.35)	14.01%
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	0.00	0.00	(1,000.00)	0.00%
711	Furniture And Fixtures	(1,000.00)	0.00	(1,000.00)	0.00	0.00	0.00	(1,000.00)	0.00%
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	(1,452,206.00)	(1,684.00)	(1,453,890.00)	84,719.27	144,242.07	13,532.00	(1,296,115.93)	10.85%
Total 55000	Public Health And Welfare	(1,452,206.00)	(1,684.00)	(1,453,890.00)	84,719.27	144,242.07	13,532.00	(1,296,115.93)	10.85%
Total 50000	General Government	(1,452,206.00)	(1,684.00)	(1,453,890.00)	84,719.27	144,242.07	13,532.00	(1,296,115.93)	10.85%
Total For Fund:	118	(1,452,206.00)	(1,684.00)	(1,453,890.00)	84,719.27	144,242.07	13,532.00	(1,296,115.93)	10.85%

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

121 Special Fund / CCA / CoreCivic
Pass-thru account

2nd Month | 16.67%

Year-To-Date

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

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

122 County Drug
Sheriff's Fund

2nd Month | 16.67%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	447	8.9%
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	-	-
Total Revenues		16,000	447	2.8%
Expenditures				
54150	Drug Enforcement	76,250	11	0.0%
Total Expenditures		76,250	11	0.0%

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

127 American Rescue Funding

2nd Month | 16.67%

		Year-To-Date			
Account	Description	Approved	Actual	% of Budget	Notes
Revenues					
44110	Investment Income	1,000	162	16.2%	
Total Revenues		1,000	162	16.2%	
Expenditures					
55130	Ambulance	22,835	-	-	<i>EMT Education</i>
58400	Other Charges	10	2	16.2%	<i>Trustee Commission</i>
Total Expenditures		22,845	2	0.0%	

Hartsville / Trousdale Co Government
Summary Financial Statement
August 2025

128 American Rescue Funding

2nd Month | 16.67%

Account	Description	Year-To-Date		Notes
		Approved	Actual	
Revenues				
44110	Investment Income	6,000	760	12.7%
Total Revenues		6,000	760	12.7%
Expenditures				
51800	County Buildings	17,000	16,847	99.1% <i>Generator - Admin Bldg</i>
56700	Parks and Fair Boards	180,645	-	- <i>Parks / Playground</i>
58110	Tourism	1,339	-	- <i>Remaining Tourism</i>
58400	Other Charges	60	8	12.7% <i>Trustee Commission</i>
Total Expenditures		199,044	16,854	8.5%

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

151 Debt Service

2nd Month | 16.67%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	497,380	-	-
40115	Discount On Property Tax	(6,466)	-	-
40120	Trustee's Collections Prior Year	10,000	2,609	26.1%
40130	Cir Clk/Clk & Master CollectionsPr Yr	3,000	417	13.9%
40140	Interest And Penalty	1,500	211	14.1%
40266	Litigation Tax Jail Or Workhouse	25,000	2,526	10.1%
40270	Business Tax	8,000	-	-
44110	Investment Income - <i>includes interest from CD investment</i>	30,000	725	2.4%
48130	Contributions	159,450	-	-
49800	Transfers In	133,428	22,239	16.7%
Total Revenues		861,292	28,728	3.3%

Expenditures

82110	General Government: Principal	84,376	-	-
	<i>CJC - May</i>	84,376	-	0.0%
82130	Education: Principal	468,267	103,449	22.1%
	<i>EESI - May</i>	127,624	-	0.0%
	<i>JSMS - May</i>	106,000	-	0.0%
	<i>QSCB - Monthly</i>	157,432	26,239	16.7%
	<i>TCES - July/Jan</i>	77,211	77,210	100.0%
82210	General Government: Interest	46,785	-	-
	<i>CJC 4.12% fixed Nov/May</i>	46,785	-	0.0%
82230	Education: Interest (EESI, QSCB, JSMS)	238,553	28,417	11.9%
	<i>EESI 4.12% fixed Nov/May</i>	70,762	-	0.0%
	<i>JSMS 2.77% fixed Nov / May</i>	12,495	-	0.0%
	<i>QSCB - Monthly</i>	122,316	11,120	9.1%
	<i>TCES 4.19% fixed July/Jan</i>	32,980	17,297	52.4%
82310	General Government: Fees (<i>Trustee Commission</i>)	17,500	115	0.7%
	<i>Trustee's Commission</i>	17,500	115	0.7%
	<i>Other Debt Service</i>	-	-	#DIV/0!
82330	Education: Fees (EESI, QSCB)	2,020	336	16.7%
	<i>QSCB - Service Fees</i>	2,020	336	16.7%
Total Expenditures		857,501	132,317	15.4%

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

171 Capital Projects Fund

2nd Month | 16.67%

**unbudgeted fund*

Year-To-Date

Account	Description		
Revenues			
40285	Adequate Facilities / Development Tax		18,250
43190	Other General Service Charges		300,000
	<i>CoreCivic Admin Fee</i>		
Total Revenues		-	318,250
Expenditures			
		<i>Beginning Balance</i>	683,769
58400	Trustee Commission		183
Total Expenditures		-	183
		<i>Estimated Ending Balance</i>	1,001,837

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

131 Highway Fund

2nd Month | 16.67%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	115,943	-	-
40115	Discount On Property Tax	-	-	-
40120	Trustee's Collections - Prior Year	3,000	608	20.3%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500	222	14.8%
40140	Interest And Penalty	600	49	8.2%
40270	Business Tax	1,500	27	1.8%
44110	Investment Income	1,800	403	22.4%
44170	Misc Refunds	-	-	-
44560	Damages Recovered	-	-	-
46410	Bridge Program	950,000	-	-
46420	State Aid Program	-	-	-
46920	Gas and Motor Fuel Tax	1,727,595	157,472	-
46925	Hybrid/Electric Vehicle Registration	16,800	2,256	13.4%
46930	Petroleum Special Tax	12,000	1,054	8.8%
Total Revenues		2,830,738	162,092	5.7%

Expenditures

61000	Administration	235,275	47,254	20.1%
62000	Highway and Bridge Maintenance	1,410,942	73,873	5.2%
63100	Operation and Maintenance of Equipment	245,380	17,508	7.1%
65000	Other Charges	84,444	57,122	67.6%
66000	Employee Benefits	123,313	15,938	12.9%
68000	Capital Outlay	1,391,000	-	-
Total Expenditures		3,490,354	211,695	6.1%

Hartsville / Trousdale Co Government
Summary Financial Statement

August 2025

141 General Purpose School

2nd Month | 16.67%

		Year-To-Date		
Account	Description	Original Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	1,703,988	-	-
40115	Discount On Property Tax	(21,965)	-	-
40120	Trustee's Collections - Prior Year	40,000	8,663	21.7%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	3,166	15.8%
40140	Interest And Penalty	6,000	700	11.7%
40161	Payments In Lieu of Taxes TVA	200,000	-	-
40210	Local Option Sales Tax	1,100,000	-	-
40270	Business Tax	25,000	401	1.6%
40275	Mixed Drink Tax	7,000	1,486	21.2%
41110	Marriage Licenses	500	124	24.7%
43511	Tuition - Regular Day	60,000	16,300	27.2%
43517	Tuition - Other	16,000	290	1.8%
43570	Receipts from Individual Schools	10,000	369	3.7%
43990	Other Charges for Services	-	-	-
44120	Lease/Rentals	12,000	-	-
44145	sale of Recycled Materials	-	185	-
44170	Miscellaneous Refunds	5,000	289	5.8%
44530	Sale of Equipment	-	-	-
44560	Damages Recovered from Individuals	-	-	-
44570	Contributions & Gifts	6,000	15	0.2%
46510	TN Investment in Student Achievement (TISA)	10,966,893	1,101,256	10.0%
46513	TISA - On Behalf Payments	15,000	-	-
46515	Early Childhood Education	101,000	-	-
46590	Other State Education Funds	285,287	241,197	84.5%
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	-	-	-
Total Revenues		14,876,003	1,374,441	9.2%

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-031 INSURANCE RECOVERY

**| BUDGET AMENDMENT
2026-101-031**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-49700	Insurance Recovery	\$ 902	
101-54110-338	Sheriff: Vehicle Repair		\$ 902

Purpose: *Insurance Claims from incident on September 3.
Vehicle Damage*

<i>Budget Amendment Total</i>	<u>\$ 902</u>	<u>\$ 902</u>
--------------------------------------	----------------------	----------------------

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-101-031 ***approved by Commission on*** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-04P PURCHASE ORDERS FY25

**| BUDGET AMENDMENT
2026-101-04P**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-39000	Reserved - Encumbrances	\$ 62,837	
101-51500-435	Election: Office Supplies		\$ 936
101-51720-338	Planning: Vehicle Maintenance		500
101-51720-432	Planning: Books/Media		1,526
101-51800-335	County Buildings: Building Repair/Mainten		3,559
101-51800-410	County Buildings: Custodial Supplies		1,071
101-51800-707	County Buildings: Building Improvements		923
101-51800-724	County Buildings: Site Development		5,500
101-51800-790	County Buildings: Other Equipment		4,234
101-52500-317	County Clerk: Data Processing		11,492
101-54110-336	Sheriff: Equipment Repair/Maintenance		2,976
101-54110-338	Sheriff: Vehicle Repair/Maintenance		1,205
101-54110-724	Sheriff: Site Development		10,000
101-54120-451	SRO: Uniforms		898
101-54210-422	Jail: Food Items		6,374
101-54210-719	Jail: Office Equipment		1,790
101-55720-499	Litter: Other Supplies		8,020
101-56700-422-POOL	Parks & Rec: Food Items - Pool		634
101-57100-710	UT Ag Ext: Equipment		700
101-58400-336	Other Charges: Equipment Repairs/Maintenance (Fuel System)		500

Purpose: Remaining Purchase Orders from FY2025

Budget Amendment Total

\$ 62,837

\$ 62,837

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-101-04P approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

111-01P PURCHASE ORDERS FY25

**| BUDGET AMENDMENT
2026-111-01P**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
111-39000	Reserved - Encumbrances	\$ 15,123	
101-54110-716	Sheriff: Law Enforcement Equipment		\$ 15,123

Purpose: *Remaining Purchase Orders from FY25*

Budget Amendment Total	\$ 15,123	\$ 15,123
-------------------------------	------------------	------------------

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-111-01P *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

116-02P PURCHASE ORDERS FY25

**| BUDGET AMENDMENT
2026-111-01P**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
116-39000	Reserved - Encumbrances	\$ 785	
116-55751-338	Recycling: Vehicle Maintenance/Repairs		\$ 785

Purpose: *Remaining Purchase Orders from FY25*

Budget Amendment Total	\$ 785	\$ 785
-------------------------------	---------------	---------------

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-111-01P *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

128-02P FY25 PO

| BUDGET AMENDMENT
2026-128-02P

Request is hereby made to amend **Fund 128 Special Funds (ARP)** budget as follows:

		<u>DEBIT:</u>	<u>CREDIT:</u>
128-39000	Reserved - Encumbrances	\$ 12,620	
128-51800-790	County Buildings: Other Equipment		\$ 12,620

Purpose: Carryover Purchase Order from FY25
Generator for Administration Building. Remaining Balance on PO \$12,620

Budget Amendment Total	\$ 12,620	\$ 12,620
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-128-02P approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

131-01 STATE AID PROGRAMS

| BUDGET AMENDMENT

2026-131-01

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
131-46420-SCARD	State Aid Program - Scanty Branch Road	\$ 438,354	
131-46420-DCRRD	State Aid Program - Dixon Creek Road	125,734	
131-68000-726-SCARD	Capital Outlay - SAP - Scanty Branch Road		\$ 438,354
131-68000-726-DCRRD	Capital Outlay - SAP - Dixon Creek Road		125,734

Purpose: Add State Aid Projects

Budget Amendment Total	\$ 564,088	\$ 564,088
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As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-131-01 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

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

DEBIT	46590-BONUS	Other State Education Funds	223,781.60
DEBIT TOTALS			223,781.60

CREDIT	71100	Regular Instruction Program	
	188 BONUS	Bonus Payments	148,000.00
	201 BONUS	Social Security	9,176.00
	204 BONUS	State Retirement	11,446.60
	212 BONUS	Employer Medicare	2,146.00
	71150	Alternative Education Program	
	188 BONUS	Bonus Payments	2,000.00
	201 BONUS	Social Security	124.00
	204 BONUS	State Retirement	180.00
	212 BONUS	Employer Medicare	29.00
	71200	Special Education Program	
	188 BONUS	Bonus Payments	26,000.00
	201 BONUS	Social Security	1,612.00
	204 BONUS	State Retirement	1,887.80
	212 BONUS	Employer Medicare	377.00
	71300	Vocational Education Program	
	188 BONUS	Bonus Payments	6,000.00
	201 BONUS	Social Security	372.00
	204 BONUS	State Retirement	540.00
	212 BONUS	Employer Medicare	87.00
	72130	Other Student Support Services	
	188 BONUS	Bonus Payments	2,000.00
	201 BONUS	Social Security	124.00
	204 BONUS	State Retirement	115.40
	212 BONUS	Employer Medicare	29.00
	72210	Regular Instruction Support Services	
	188 BONUS	Bonus Payments	6,000.00
	201 BONUS	Social Security	372.00
	204 BONUS	State Retirement	475.40
	212 BONUS	Employer Medicare	87.00
	73400	Early Childhood Education Program	
	188 BONUS	Bonus Payments	4,000.00
	201 BONUS	Social Security	248.00
	204 BONUS	State Retirement	295.40
	212 BONUS	Employer Medicare	58.00
CREDIT TOTALS			223,781.60

Purpose: 141-71100 Regular Instruction Program - Revenue in the amount of \$223,781.60 from TN Department of Education to pay for the one time Education Freedom Act Teacher Bonuses.

Budget Amendment Total \$ 223,781.60

As recommended by the Board of Education August 21, 2025
As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-141-01 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK