

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**BUDGET & FINANCE COMMITTEE**

Chris Gregory, *Chair*  
Bubba Gregory, *Vice Chair\**  
Amy Thomas, *Secretary (NVM)*

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

Jeff Gregory  
Landon Gulley\*  
Lesley Overman

*\*Purchasing SubCommittee*

MARCH 16, 2026 | 6:00 PM | TC COURTHOUSE

**AGENDA**

1. Open Meeting
2. Review Minutes of February 17
3. Financial Statements
  - A. Trustee Cash Balance Statement – February 2026
  - B. Financial Summaries – February 2026
4. Budget Amendments

**FUND 141 – GENERAL PURPOSE SCHOOLS**

141-14 (30)	Bonus Payout	\$	62,091
141-15 (37)	JSMS Classroom Transition		40,000
141-16 (39)	"Grade A" Program Funding		303,571

5. Discussion Items
  - A. LPRF Grant Funding - Resolution
  - B. Emergency Tower Funding
  - C. Other
6. Public Comments
7. Adjourn



HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

**BUDGET & FINANCE COMMITTEE**

FEBRUARY 17, 2026 | 6:00 PM | TC COURTHOUSE

**MINUTES**

**Members Present: 9/9**

Chris Gregory, Chair

Beverly Atwood

Jeff Gregory

Bubba Gregory, Vice Chair

Will Dennis

Landon Gulley

Amy Thomas, Secretary

Jerry Ford

Lesley Overman

Others in attendance: County Attorney Branden Bellar, Mayor Jack McCall, Sheriff Ray Russell

1. The meeting was called to order at 6:00pm by C Gregory with all members present.

2. Review Minutes of January 20

**Motion by Ford to accept minutes as presented; second by Dennis**

**MINUTES ACCEPTED**

3. Financial Statements

A. Trustee Cash Balance Statement – January 2026

Financial Summaries – January 2026

Committee reviewed revenue and expense summaries for each fund. Guideline for the seventh month is 58.3% of budget.

No major concerns were raised.

Fund 121 – Gulley cautioned the committee that the revenues and expenditures from Fund 121 do show on the County’s audit and state files even though it is a true pass through account and the County has no control or access over these funds.

**Motion to accept Financial Statements as presented by Ford; second by J Gregory**

**MOTION CARRIED**

4. Budget Amendments

**FUND 101 – GENERAL SERVICES**

101-111	Insurance Recovery – Sheriff	\$	10,300
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Insurance Recovery on 1995 Bronco from November 2025 incident. Claimed as total loss; appropriating to Workhouse vehicle line item. Sheriff Russell made note that he had purchased this vehicle for \$3,500 several years ago.

101-12F	Medical Insurance Premiums		33,210
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Adjusting medical insurance line items for amount covered by the County. County covers the Limited PPO Employee only insurance premium. The premiums increased January 2026 from \$627 to \$676. This increase was not known at the time of budget preparations. This amount also includes new hires and new enrollments from the annual open enrollment held in October.

**FUND 118 - AMBULANCE**

118-04	EMS Billing Services	\$	18,900
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Billing clerk retired in December 2025. Chief Batey solicited bids from 3 entities. Based on his recommendation, services were transferred to EMS Management & Consultants. Fee are 5% of net collections which averages to \$2,250 a month.

**FUND 141 – GENERAL PURPOSE SCHOOLS**

141-13 (29) TISA appropriations	\$ 202,801
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Revenue from TN Investment in Student Achievement (TISA) being appropriated to replace a chiller.

**Motion by Atwood to recommend all budget amendments to the full Commission; second by Gulley** **MOTION CARRIED**

5. Discussion Items

A. **CD Investment** At the January 2026 meeting, this Committee voted to invest \$2,000,000 of Fund 171 into CDs. Ms. Thomas spoke with Trustee Cindy Carman and came back to the Committee for further instruction. Carman gave 3 options of investment: 6 months at 4%, 12 months at 3.95%, and 24 months at 3.75%. The Committee can move the full amount into one or split the amount amongst different time frames. Dennis advised to do a laddering method and invest a percentage in all time frames.

**Motion by Dennis to invest 25% into 6 months, 25% into 12 months, and 50% into 24 months with the interest from all going back into Fund 171; second by Gulley.** **MOTION CARRIED**

B. **Wheel Tax** Continuing discussion from previous meeting. Gulley advised to wait until numbers are received from the Mayor’s office on the Jail project. All agreed.

6. Public Comments – No public comments

7. **Adjourn – Motion by Atwood, second by Gulley**

Meeting adjourned at 6:47pm

Next meeting scheduled for March 16 at 6pm

*Minutes presented by  
Amy Thomas, CCFO*

**TROUSDALE COUNTY TRUSTEE**  
**TRIAL BALANCE**  
**February 28, 2026**

ACCT FUNC	DESCRIPTION	INT RATE	DUE	Beginning Balance	YTD Debits	YTD Credits	Ending Balance	
999-11120	CASH ON HAND			11,307.60	19,972,690.39	19,547,606.34	436,391.65	
999-11130-201	CD FNB 27122	4.40%	3/18/2026	1,000,000.00	-	-	1,000,000.00	
999-11130-202	CD FNB 27506	4.50%	4/19/2026	500,000.00	-	-	500,000.00	
999-11130-203	CD FNB 26926	4.40%	3/26/2026	604,000.00	-	-	604,000.00	
999-11130-204	CD FNB 26930	4.50%	8/25/2026	400,000.00	-	-	400,000.00	
999-11130-205	CD FNB 26928 ROAD SUPER	4.50%	8/30/2026	25,000.00	-	-	25,000.00	
999-11130-206	CD FNB 27554	4.50%	8/25/2026	600,000.00	-	-	600,000.00	
999-11130-207	CD FNB 36642	4.50%	5/20/2026	25,000.00	-	-	25,000.00	
999-11130-208	CD FNB 53259	4.00%	1/14/2027	-	150,000.00	-	150,000.00	
999-11130-209	CD FNB 53214	4.00%	1/7/2027	-	550,000.00	-	550,000.00	
999-11130-21	FNB xxx0777			7,894,094.74	13,474,057.03	13,832,623.82	7,535,527.95	FUNDS 101, 151, OTHERS
999-11130-210	CD FNB 112490	4.40%	5/25/2026	940,000.00	-	-	940,000.00	
999-11130-212	CD FNB 41235	4.00%	8/23/2026	-	500,000.00	-	500,000.00	CD - CAPITAL PROJ
999-11130-213	CD FNB 53432	3.95%	2/23/2027	-	500,000.00	-	500,000.00	CD - CAPITAL PROJ
999-11130-22	FNB PAYROLL TAXES			52,151.58	2,410,652.19	2,462,803.77	-	
999-11130-23	FNB OTHER AGENC			26,231.41	71,995.75	19,816.15	78,411.01	
999-11130-30	WBT xxxx1678			5,537,704.31	28,340,713.63	27,257,016.09	6,621,401.85	FUNDS 111, 116, 118, ETC
995-11130-302	CD WBT CD#673129	3.75%	2/23/2028	-	1,000,000.00	-	1,000,000.00	CD - CAPITAL PROJ
999-11130-304	CD WBT CD#139582		TERMED	150,000.00	-	150,000.00	-	
999-11130-306	CD WBT CD#291943		TERMED	550,000.00	-	550,000.00	-	
999-11130-31	WBT-HEALTH INSURANCE			-	2,066,303.01	2,066,303.01	-	
999-11130-32	WBT-RETIREMENT			3,056.08	1,481,683.73	1,416,575.39	68,164.42	
999-11130-33	WBT CCA CORECIVIC			-	40,318,329.76	40,318,329.76	-	CORECIVIC - TTCC
999-11410	ACCOUNTS RECEIVABLE			850.12	458,439.44	391,568.56	67,721.00	
999-14310	UNDISTRIBUTED WARRANTS			-	66,662,048.29	66,662,048.29	-	
	<b>TOTAL ASSETS</b>			<b>18,319,395.84</b>	<b>177,956,913.22</b>	<b>174,674,691.18</b>	<b>21,601,617.88</b>	
							<b>Cash Balance</b>	
							<b>- NOT FUND BALANCE -</b>	
995-21500-101	COUNTY GENERAL			3,191,858.62	8,322,634.02	8,744,443.59	3,613,668.19	-101 COUNTY GENERAL
999-21500-111	URBAN SERVICE FUND			1,750,930.95	900,097.56	1,240,650.35	2,091,483.74	-111 URBAN SERVICE
999-21500-116	SOLID WASTE			813,996.94	604,511.41	727,673.13	937,158.66	-116 SOLID WASTE
999-21500-118	HARTS/TROUSDALE COUNTY AMBUL			781,057.24	1,001,670.46	1,275,455.97	1,054,842.75	-118 AMBULANCE
999-21500-121	SPECIAL PURPOSE			-	40,318,329.76	40,318,329.76	-	-121 CORECIVIC - TTCC
999-21500-122	TROUSDALE COUNTY DRUG			130,078.82	905.19	42,471.21	171,644.84	-122 COUNTY DRUG
999-21500-127	AMER RESQ FUND - GENERAL			119,042.31	12,006.59	612.61	107,648.33	-127 ARPA - GENERAL
999-21500-128	AMER RESQ FUND - URBAN			558,967.59	88,580.92	2,745.91	473,132.58	-128 ARPA - URBAN
999-21500-131	COUNTY HIGHWAY			2,112,506.26	1,147,357.98	1,592,347.86	2,557,496.14	-131 COUNTY HIGHWAY
999-21500-141	PUBLIC SCHOOL			6,676,077.74	12,930,607.20	12,863,480.53	6,608,951.07	-141 PUBLIC SCHOOL
999-21500-142	SCHOOL FEDERAL PROJECTS			132,531.10	504,115.58	450,064.10	78,479.62	-142 SCHOOL FED PROJ
999-21500-143	CENTRAL CAFETERIA			160,463.87	827,457.64	750,212.34	83,218.57	-143 CENTRAL CAFETERIA
999-21500-151	DEBT SERVICE			706,970.42	489,060.23	757,275.40	975,185.59	-151 DEBT SERVICE
999-21500-171	GENERAL CAPITAL PROJECT			683,768.67	15,108.28	1,635,828.00	2,304,488.39	-171 CAPITAL PROJECTS
999-21500-362	OTHER AGENCY-DA			26,201.37	19,924.33	72,102.41	78,379.45	
999-21500-363	15th JD DRUG TASK FORCE			357,653.41	121,842.52	105,181.40	340,992.29	-363 DTF
999-21500-364	DISTRICT ATTORNEY GENERAL			43,527.25	18,399.24	22,813.65	47,941.66	
999-21500-920	UNEMPLOYMENT-DUE TO STAT			-	1,783.74	1,783.74	-	
999-21500-921	PAYROLL TAXES			52,151.58	2,462,803.77	2,410,652.19	-	
999-21500-922	METRO GOVT INSURANCE			-	632,842.12	632,842.12	-	
999-21500-923	RETIREMENT CONTRIBUTIONS			8,583.90	1,416,575.39	1,475,861.73	67,870.24	
999-21500-931	TEACHER INSURANCE			13,027.80	1,433,460.89	1,429,468.86	9,035.77	
999-22200-999	OTHER DEFERRED REVENUE			-	1,896.10	1,896.10	-	
999-28310	UNDISTRIBUTED TAXES			-	142,010.93	142,010.93	-	
999-29900	FEE/COMMISSION ACCOUNT			-	245,833.03	245,833.03	-	
	<b>TOTAL LIABILITIES</b>			<b>18,319,395.84</b>	<b>73,659,814.88</b>	<b>76,942,036.92</b>	<b>21,601,617.88</b>	
	TOTAL COUNTY TRUSTEE				251,616,728.10	251,616,728.10	-	

# COMPARISON

## FEBRUARY 2025 / FEBRUARY 2026

	<b>Property Tax</b>		<b>Revenues</b>		<b>Expenses</b>	
	<i>Feb 25</i>	<b>Feb 26</b>	<i>Feb 25</i>	<b>Feb 26</b>	<i>Feb 25</i>	<b>Feb 26</b>
101	102.1%	<b>102.7%</b>	63.7%	<b>64.0%</b>	46.1%	<b>52.5%</b>
111	98.3%	<b>100.6%</b>	24.4%	<b>27.9%</b>	23.5%	<b>19.8%</b>
116	102.2%	<b>102.7%</b>	86.4%	<b>85.8%</b>	44.8%	<b>49.8%</b>
118	102.2%	<b>102.6%</b>	86.7%	<b>78.2%</b>	60.6%	<b>60.1%</b>
151	102.1%	<b>102.6%</b>	76.6%	<b>73.6%</b>	43.5%	<b>43.2%</b>
131	101.8%	<b>102.7%</b>	40.0%	<b>35.0%</b>	28.0%	<b>21.2%</b>
141	101.8%	<b>102.7%</b>	40.0%	<b>80.4%</b>		<b>60.6%</b>

8th Month | 66.7%

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

8th Month | 66.7%  
Elected Officials | 65.4%  
Employees | 61.5%

**101 General Fund**

**YearToDate**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				<i>Actual/Budget</i>
40110	Current Property Tax	3,480,987	3,573,369	102.7%
40115	Discount On Property Tax	(52,215)	(48,480)	92.8%
40120	Trustee's Collections - Prior Year	80,000	60,653	75.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	16,933	84.7%
40140	Interest And Penalty	10,000	7,753	77.5%
40161	Payments In Lieu Of Taxes - TVA <i>(quarterly beg Nov)</i>	35,000	18,341	52.4%
40210	Local Option Sales Tax <i>Runs two months behind</i>	1,300,000	918,147	70.6%
40220	Hotel/Motel Tax	3,000	2,272	75.7%
40230	Local Amusement Tax	500	403	80.6%
40250	Litigation Tax - General	30,000	16,176	53.9%
40260	Litigation Tax - Special Purpose	50,000	47,694	95.4%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	6,699	11.2%
40275	Mixed Drink Tax	9,000	5,176	57.5%
40285	Adequate Facilities/Development Tax	350,000	57,703	16.5%
40290	Other County Local Option Taxes <i>(June)</i>	9,000	-	-
40320	Bank Excise Tax	60,000	-	-
40330	Wholesale Beer Tax	150,000	85,721	57.1%
41140	Cable TV Franchise <i>(Jan / June)</i>	5,000	2,226	44.5%
41520	Building Permits	160,000	125,023	78.1%
41590	Other Permits	100	-	-
42110	Fines	400	784	196.1%
42120	Officers Costs	1,500	1,107	73.8%
42190	Data Entry Fee Circuit Court	500	286	57.2%
42310	Fines	10,000	2,486	24.9%
42320	Officers Costs	25,000	19,556	78.2%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	1,810	72.4%
42380	DUI Treatment Fines	2,000	909	45.5%
42390	Data Entry Fee - General Sessions	6,000	4,077	67.9%
42391	Courtroom Security Fee	25,000	16,876	67.5%
42410	Fines	100	499	498.8%
42420	Officers Costs	500	333	66.5%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee - Juvenile Court	50	17	34.2%
42520	Officers Costs	850	449	52.8%
42530	Data Entry - Chancery Court	800	246	30.8%
42810	Fines	500	-	-
42990	Other Fines, Forfeitures, and Penalties	-	19	-
43140	Zoning Studies	6,000	11,000	183.3%
43190	General Service Charges - <i>Patrol Services</i>	-	8,324	-
43320	Planning Fees	600	-	-
43350	Copy Fees	250	446	178.3%
43370	Telephone Commissions	30,000	5,387	18.0%
43383	Title and Registration Fees	9,000	4,830	53.7%
43392	Data Processing Fee -Register	4,000	2,374	59.4%

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

8th Month | 66.7%  
Elected Officials | 65.4%  
Employees | 61.5%

**101 General Fund**

**YearToDate**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
43394	Data Processing Fee - Sheriff	150	87	58.3%
43395	Sexual Offender Registration Fee	1,650	300	18.2%
43396	Data Processing Fee - County Clerk	1,500	836	55.7%
43399	Vehicle Insurance Coverage and	2,000	1,780	89.0%
44110	Investment Income	300,000	220,946	73.6%
44120	Lease/Rentals	20,000	13,206	66.0%
44131	Commissary Sales	5,000	13,893	277.9%
44135	Sale Of Gasoline	15,000	10,442	69.6%
44150	Animal Shelter Adoptions	-	200	
44170	Miscellaneous Refunds	-	159	
44530	Sale of Equipment	-	26	
44570	Animal Shelter Donations	-	444	
44990	Other Local Revenues <i>- Community Center Rental, Parks Rentals, Pool</i>	34,000	20,709	60.9%
45510	County Clerk	120,000	58,581	48.8%
45520	Circuit Court Clerk	25,000	15,645	62.6%
45540	General Sessions Court Clerk	110,000	50,068	45.5%
45550	Clerk And Master	30,000	14,331	47.8%
45580	Register	65,000	40,984	63.1%
45590	Sheriff	9,000	4,635	51.5%
45610	Trustee	250,000	245,352	98.1%
46110	Juvenile Services Program <i>Dec / June</i>	9,000	4,500	50.0%
46140	Aging Programs / Senior Center Grants	39,500	31,266	79.2%
46190	Other General Government Grants <i>- BroadbandReady \$100,000</i>	100,000	6,010	6.0%
46210	Law Enforcement Training Programs	-	-	
46220	Drug Control Grants <i>- Reimb for DTF Director Salary</i>	-	25,000	
46290	Other Public Safety Grants <i>SRO Grant, Mental Health Transport</i>	286,400	239,805	83.7%
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants <i>- Spay/Neuter Grant</i>	1,000	185	18.5%
46430	Litter Program	65,860	-	-
46830	Beer Tax	19,000	9,804	51.6%
46835	Vehicle Certificate Of Title	6,000	3,371	56.2%
46852	State Revenue Sharing	15,000	11,032	73.5%
46855	State Shared Sports Gaming Privilege	25,000	20,119	80.5%
46915	Contracted Prisoner Board	204,000	66,953	32.8%
46960	Registrar's Salary Supplement	15,164	7,582	50.0%
46990	Other State Revenues <i>(Soil Conservation Reimb)</i>	22,500	12,896	57.3%
47180	Community Development Grants <i>- HOME Grant, CDBG-CV</i>	1,288,106	-	-
47235	Homeland Security Grants <i>- Emergency Performance Grant</i>	4,780	4,780	100.0%

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

8th Month | 66.7%  
Elected Officials | 65.4%  
Employees | 61.5%

**101 General Fund**

**YearToDate**

Account	Description	Budget	Actual	% of Budget
47406	American Rescue Plan Act Grant <i>- Health Department Renovation</i>	613,023	-	
47620	Police Service (Lake Area)	7,000	3,744	53.5%
47715	Tax Credit Bond Rebate (QSCB program)	115,000	57,672	50.1%
48130	Contributions <i>Library Fines &amp; Donations</i>	-	1,792	-
48140	Contracted Services	5,000	2,610	52.2%
48610	Donations <i>Senior Center Fund Raising</i>	10,000	7,325	73.2%
48990	Other Revenues <i>Fire Dept TNRMT Grant (FY25)</i>	24,569	24,569	100.0%
48991	Opioid Settlement Funds - Past Remediation	-	9,937	
49700	Insurance Recovery	20,656	21,656	104.8%
<b>Total Revenues</b>		<b>9,780,080</b>	<b>6,262,850</b>	<b>64.04%</b>
<b>Revenues w/o Grant line items</b>		<b>7,352,622</b>	<b>5,951,736</b>	<b>80.95%</b>

**Expenditures**

51100	County Commission	91,505	38,140	41.7%
51220	Beer Board	1,791	270	15.1%
51300	County Mayor/Executive	451,961	271,269	60.0%
51400	County Attorney	52,000	21,833	42.0%
51500	Election Commission	176,197	89,369	50.7%
51600	Register Of Deeds	181,406	107,282	59.1%
51720	Planning	209,333	113,386	54.2%
51800	County Buildings	393,099	207,543	52.8%
51910	Preservation Of Records	7,650	3,434	44.9%
52300	Property Assessor's Office	183,214	113,394	61.9%
52400	County Trustee's Office	204,912	135,436	66.1%
52500	County Clerk's Office	232,013	138,718	59.8%
52600	Data Processing	130,000	87,620	67.4%
53100	Circuit Court	253,581	154,743	61.0%
53300	General Sessions Court	153,501	95,227	62.0%
53400	Chancery Court	172,857	110,905	64.2%
53700	Judicial Commissioners	50,056	31,860	63.6%
53920	Courtroom Security	152,322	19,090	12.5%
54110	Sheriff's Department	2,255,354	1,384,826	61.4%
54120	Special Patrols: School Resource Officers	260,723	154,455	59.2%
54150	Drug Enforcement	88,070	55,649	63.2%
54160	Administration Of The Sexual Offender	4,400	300	6.8%
54210	Jail	1,703,079	921,058	54.1%
54220	Workhouse	208,772	135,988	65.1%
54240	Juvenile Services	60,577	34,757	57.4%
54310	Fire Prevention And Control	194,217	112,903	58.1%
54420	Rescue Squad	131,926	88,732	67.3%

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

8th Month | 66.7%  
Elected Officials | 65.4%  
Employees | 61.5%

**101 General Fund**

**YearToDate**

Account	Description	Budget	Actual	% of Budget
54490	Other Emergency Management	103,267	57,636	55.8%
54610	County Coroner/Medical Examiner	23,200	5,025	21.7%
55110	Local Health Center	32,600	10,090	31.0%
55120	Animal Shelter	61,003	33,125	54.3%
55170	Alcohol And Drug Programs	73,980	68,445	92.5%
55720	Litter Grant	55,240	22,882	41.4%
56100	Senior Citizens Center	91,149	58,776	64.5%
56300	Senior Citizens Assistance	71,683	46,385	64.7%
56500	Libraries	175,759	101,842	57.9%
56700	Parks And Fair Boards	367,676	131,466	35.8%
57100	Agricultural Extension Service	92,830	42,691	46.0%
57500	Soil Conservation	61,453	44,015	71.6%
	<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	75,040	5.4%
58300	Veteran's Services	21,865	12,727	58.2%
58400	Other Charges <i>insurance premiums, workers comp (Reimb in Dec),</i> <i>fuel charges</i>	514,900	427,639	83.1%
58600	Employee Benefits - <i>unemployment</i>	15,000	43	0.3%
58900	Miscellaneous <i>Includes contributions to non profits</i> <i>Dues &amp; Memberships</i>	50,000	50,032	100.1%
91140	Capital Project   Health Dept Remodel	703,775	410,873	58.4%
99100	Transfers Out - <i>QSCB Interest (151)</i>	122,316	88,956	72.7%
<b>Total Expenditures</b>		<b>12,030,818</b>	<b>6,315,878</b>	<b>52.5%</b>
<b>Expenditures w/o Grant line items</b>		<b>9,886,337</b>	<b>5,777,865</b>	<b>58.4%</b>

**Hartsville/Trousdale Co Government**  
**Statement of Expenditures Summary**  
**FEBRUARY 2026**

8th Month | 66.7%  
 Elected Officials | 65.4%  
 Employees | 61.5%

		<b>Amended Budget</b>	<b>MTD Expenditures</b>	<b>YTD Expenditures</b>	<b>Remaining Balance</b>	<b>% EXP</b>
<b>53920</b>	<b>Courtroom Security</b>					
106	Deputy(les)	121,972.00	3,207.01	17,425.62	104,546.38	14.3%
187	Overtime Pay	3,000.00	-	-	3,000.00	0.0%
201	Social Security	7,749.00	198.83	1,305.88	6,443.12	16.9%
204	State Retirement	3,400.00	-	53.01	3,346.99	1.6%
207	Medical Insurance	7,638.00	-	-	7,638.00	0.0%
212	Employer Medicare	1,813.00	46.50	305.38	1,507.62	16.8%
<b>Total</b>	<b>53920 Courtroom Security</b>	<b>145,572.00</b>	<b>3,452.34</b>	<b>19,089.89</b>	<b>126,482.11</b>	<b>13.1%</b>
<b>54110</b>	<b>Sheriff's Department</b>					
101	Sheriff / Elected Official	97,471.00	7,497.76	63,730.96	33,740.04	65.4%
106	Deputy(les)	954,303.00	66,474.63	522,288.35	432,014.65	54.7%
148	Dispatchers/Radio Operators	215,000.00	13,720.76	122,725.81	92,274.19	57.1%
162	Clerical Personnel	45,410.00	3,591.04	29,295.87	16,114.13	64.5%
187	Overtime Pay	180,000.00	13,995.22	137,535.48	42,464.52	76.4%
201	Social Security	92,515.00	6,202.43	51,776.40	40,738.60	56.0%
204	State Retirement	91,769.00	6,222.10	50,861.23	40,907.77	55.4%
207	Medical Insurance	183,312.00	14,175.00	104,121.00	79,191.00	56.8%
212	Employer Medicare	21,637.00	1,465.88	12,680.94	8,956.06	58.6%
<b>Total</b>	<b>54110 Sheriff's Department</b>	<b>1,881,417.00</b>	<b>134,144.82</b>	<b>1,095,016.04</b>	<b>786,400.96</b>	<b>58.2%</b>
<b>54120</b>	<b>School Resource Officers</b>					
140	Salary Supplements	-	-	-	-	
170	School Resource Officer	175,000.00	13,322.51	107,125.52	67,874.48	61.2%
187	Overtime Pay	20,000.00	-	10,567.82	9,432.18	52.8%
201	Social Security	12,090.00	957.29	7,345.00	4,745.00	60.8%
204	State Retirement	11,993.00	816.67	7,214.64	4,778.36	60.2%
207	Medical Insurance	22,914.00	2,700.00	12,924.00	9,990.00	56.4%
212	Employer Medicare	2,828.00	223.87	1,717.78	1,110.22	60.7%
<b>Total</b>	<b>54120 School Resource Officers</b>	<b>244,825.00</b>	<b>18,020.34</b>	<b>146,894.76</b>	<b>97,930.24</b>	<b>60.0%</b>
<b>54150</b>	<b>Drug Enforcement</b>					
106	Deputy(les)	66,190.00	9,424.94	38,979.44	27,210.56	58.9%
187	Overtime Pay	1,500.00	896.31	110.99	1,389.01	7.4%
201	Social Security	4,197.00	633.29	2,742.54	1,454.46	65.3%
204	State Retirement	4,163.00	632.60	2,678.57	1,484.43	64.3%
207	Medical Insurance	7,638.00	675.00	5,112.00	2,526.00	66.9%
212	Employer Medicare	982.00	148.10	641.40	340.60	65.3%
<b>Total</b>	<b>54150 Drug Enforcement</b>	<b>84,670.00</b>	<b>12,410.24</b>	<b>50,264.94</b>	<b>34,405.06</b>	<b>59.4%</b>
<b>54210</b>	<b>Jail</b>					
160	Guards	877,000.00	58,060.50	470,273.12	406,726.88	53.6%
162	Clerical Personnel	46,950.00	4,151.04	31,038.72	15,911.28	66.1%
187	Overtime Pay	80,000.00	7,397.48	59,671.06	20,328.94	74.6%
201	Social Security	62,245.00	4,202.42	33,992.46	28,252.54	54.6%
204	State Retirement	61,743.00	3,667.63	28,511.72	33,231.28	46.2%
207	Medical Insurance	152,760.00	10,800.00	70,921.00	81,839.00	46.4%
212	Employer Medicare	14,557.00	982.80	7,949.84	6,607.16	54.6%
<b>Total</b>	<b>54210 Jail</b>	<b>1,295,255.00</b>	<b>89,261.87</b>	<b>702,357.92</b>	<b>592,897.08</b>	<b>54.2%</b>
<b>54220</b>	<b>Workhouse</b>					
160	Guards	90,615.00	6,370.40	51,194.00	39,421.00	56.5%
187	Overtime Pay	2,000.00	-	194.58	1,805.42	9.7%
201	Social Security	5,742.00	376.69	3,056.70	2,685.30	53.2%
204	State Retirement	5,696.00	390.50	3,150.11	2,545.89	55.3%
207	Medical Insurance	15,276.00	1,350.00	10,224.00	5,052.00	66.9%
212	Employer Medicare	1,343.00	88.08	714.85	628.15	53.2%
<b>Total</b>	<b>54220 Workhouse</b>	<b>120,672.00</b>	<b>8,575.67</b>	<b>68,534.24</b>	<b>52,137.76</b>	<b>56.8%</b>

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

**February 2026**

8th Month | 66.7%  
 Elected Officials | 65.4%  
 Employees | 61.5%

**111 Urban Services**

**Year-To-Date**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
40110	Current Property Tax	532,179	535,388	100.6%
40115	Discount On Property Tax	(7,983)	(6,574)	82.4%
40120	Trustee's Collections - Prior Year	12,955	13,723	105.9%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	4,054	81.1%
40140	Interest And Penalty	2,000	1,800	90.0%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	55,000	27,614	50.2%
41140	Cable TV Franchise <i>(March)</i>	15,000	-	-
41520	Building Permits	75,000	23,980	32.0%
43107	Residential Waste Collection Charge	273,000	181,603	66.5%
44130	Sale Of Materials And Supplies	500	700	140.0%
46490	Other Public Works: <i>MultiModal Grant</i>	607,767	63,315	
46840	Alcoholic Beverage Tax	28,000	22,044	78.7%
46970	State Shared Sales Tax - Cities	300,000	208,937	69.6%
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	19,607	1.0%
<b>Total Revenues</b>		<b>3,933,418</b>	<b>1,096,190</b>	<b>27.9%</b>
<b>Revenue w/o Grant line items</b>		<b>1,325,651</b>	<b>1,013,268</b>	<b>76.4%</b>

**Expenditures**

54110	Sheriff's Department	752,732	462,032	61.4%
54310	Fire Prevention And Control	15,000	1,930	12.9%
55731	Waste Pickup	386,389	143,659	37.2%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks , Christmas Decorations</i>	27,000	6,678	24.7%
58400	Other Charges	173,000	123,492	71.4%
58600	Employee Benefits	5,000	2,000	40.0%
62000	Highway And Bridge Maintenance	100,000	1,399	1.4%
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	99,435	4.2%
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	665,002	47,175	7.1%
<b>Total Expenditures</b>		<b>4,481,123</b>	<b>887,800</b>	<b>19.8%</b>
<b>Expenditures w/o Grant line items</b>		<b>1,459,121</b>	<b>741,189</b>	<b>50.8%</b>

**Hartsville/Trousdale Co Government**  
**Statement of Expenditures Summary**  
**FEBRUARY 2026**

8th Month | 66.7%  
 Elected Officials | 65.4%  
 Employees | 61.5%

	<b>Amended Budget</b>	<b>MTD Expenditures</b>	<b>YTD Expenditures</b>	<b>Remaining Balance</b>	<b>% EXP</b>
					8th Month   66.7% Elected Officials   65.4% Employees   61.5%
<b>54110 Sheriff's Department</b>					
106 Deputy(les)	271,000.00	21,240.80	167,484.06	103,515.94	61.8%
148 Dispatchers/Radio Operators	127,500.00	10,128.32	77,079.44	50,420.56	60.5%
187 Overtime Pay	50,000.00	3,907.26	41,279.11	8,720.89	82.6%
201 Social Security	27,807.00	2,222.41	17,769.68	10,037.32	63.9%
204 State Retirement	34,583.00	2,127.84	17,472.43	17,110.57	50.5%
207 Medical Insurance	53,466.00	3,375.00	31,484.00	21,982.00	58.9%
212 Employer Medicare	6,503.00	504.45	4,121.54	2,381.46	63.4%
<b>Total 54110 Sheriff's Department</b>	<b>570,859.00</b>	<b>43,506.08</b>	<b>356,690.26</b>	<b>214,168.74</b>	<b>62.5%</b>

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

**February 2026**

8th Month | 66.7%  
 Elected Officials | 65.4%  
 Employees | 61.5%

**116 Solid Waste / Sanitation**

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	463,437	475,816	102.7%
40115	Discount On Property Tax	(6,025)	(6,454)	107.1%
40120	Trustee's Collections - Prior Year	10,000	7,535	75.3%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	2,103	42.1%
40140	Interest And Penalty	2,000	963	48.2%
40270	Business Tax	8,000	892	11.1%
43106	Commercial And Industrl Waste Coll	270,000	174,682	64.7%
43108	Convenience Waste Centers Coll <i>(Mattress Fee)</i>	-	3,460	
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	40,000	17,806	44.5%
44560	Damages Recovered from Individuals	-	1,490	
46990	Other State Revenues	5,000	5,280	105.6%
49700	Insurance Recovery	4,414	4,414	100.0%
<b>Total Revenues</b>		<b>801,826</b>	<b>687,987</b>	<b>85.8%</b>

**Expenditures**

55732	Convenience Centers	758,348	417,848	55.1%
55751	Recycling Center	96,656	25,117	26.0%
55759	Other Waste Disposal	300,000	128,647	42.9%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	1,000	3.0%
58400	Other Charges	45,000	41,177	91.5%
<b>Total Expenditures</b>		<b>1,233,004</b>	<b>613,788</b>	<b>49.8%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

8th Month | 66.7%  
Elected Officials | 65.4%  
Employees | 61.5%

**118 Ambulance Service**

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	795,472	816,259	102.6%
40115	Discount On Property Tax	(10,341)	(11,079)	107.1%
40120	Trustee's Collections - Prior Year	15,000	15,772	105.1%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000	4,403	220.2%
40140	Interest And Penalty	3,000	2,016	67.2%
40270	Business Tax	12,000	1,531	12.8%
43120	Patient Charges <i>runs two months behind</i>	550,000	236,696	43.0%
44110	Investment Income	-	119	
44170	Miscellaneous Refunds	-	250	
48990	Other Revenue <i>(TNRMT Safety Grant)</i>	10,329	10,329	100.0%
49700	Insurance Recovery	4,504	4,504	
<b>Total Revenues</b>		<b>1,381,964</b>	<b>1,080,799</b>	<b>78.2%</b>

**Expenditures**

55130	Ambulance/Emergency Medical	1,467,039	881,742	60.1%
<b>Total Expenditures</b>		<b>1,467,039</b>	<b>881,742</b>	<b>60.1%</b>

**BREAKDOWN ON NEXT PAGE**

Hartsville/Trousdale Co Government  
 Statement of Expenditures Summary by Obj by Fund  
 February 2026

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
<b>50000</b>	<b>General Government</b>								
<b>55000</b>	<b>Public Health And Welfare</b>								
<b>55130</b>	<b>Ambulance/Emergency Medical Services</b>								
131	Medical Personnel	(410,000.00)	0.00	(410,000.00)	31,900.68	286,739.86	0.00	(123,260.14)	69.94%
140	Salary Supplements	(36,000.00)	0.00	(36,000.00)	0.00	30,000.00	0.00	(6,000.00)	83.33%
162	Clerical Personnel	(42,400.00)	18,900.00	(23,500.00)	4,993.10	23,482.87	0.00	(17.13)	99.93%
169	Part-Time Personnel	(50,000.00)	0.00	(50,000.00)	4,352.24	7,452.66	0.00	(42,547.34)	14.91%
187	Overtime Pay	(365,000.00)	0.00	(365,000.00)	25,381.05	217,421.68	0.00	(147,578.32)	59.57%
201	Social Security	(56,011.00)	0.00	(56,011.00)	4,017.29	33,888.15	0.00	(22,122.85)	60.50%
204	State Retirement	(52,484.00)	0.00	(52,484.00)	3,726.37	32,445.59	0.00	(20,038.41)	61.82%
207	Medical Insurance	(106,932.00)	0.00	(106,932.00)	6,750.00	57,438.00	0.00	(49,494.00)	53.71%
212	Employer Medicare	(13,099.00)	0.00	(13,099.00)	939.55	7,925.47	0.00	(5,173.53)	60.50%
306	Bank Charges	(800.00)	0.00	(800.00)	71.87	559.01	0.00	(240.99)	69.88%
307	Communication	(7,000.00)	0.00	(7,000.00)	136.45	2,737.19	0.00	(4,262.81)	39.10%
312	Contracts With Private Agencies	(15,000.00)	0.00	(15,000.00)	160.50	7,044.50	0.00	(7,955.50)	46.96%
317	Data Processing Services	(900.00)	(18,900.00)	(19,800.00)	1,220.26	1,747.57	0.00	(18,052.43)	8.83%
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)	115.00	521.00	29.00	(450.00)	55.00%
330	Lease/SBITA Payments	0.00	0.00	0.00	0.00	832.00	0.00	832.00	100.00%
333	Licenses	(2,500.00)	0.00	(2,500.00)	0.00	248.00	0.00	(2,252.00)	9.92%
335	Maintenance And Repair Services-Buildir	(4,000.00)	0.00	(4,000.00)	0.00	464.13	0.00	(3,535.87)	11.60%
336	Maintenance And Repair Services-Equipr	(2,500.00)	0.00	(2,500.00)	0.00	1,143.24	4,845.80	3,489.04	239.56%
337	Maintenance And Repair Services-Office	(500.00)	0.00	(500.00)	0.00	0.00	500.00	0.00	100.00%
338	Maintenance And Repair Services-Vehick	(20,000.00)	(4,504.00)	(24,504.00)	5,011.84	20,130.51	4,480.40	106.91	100.44%
347	Pest Control	(480.00)	0.00	(480.00)	0.00	180.00	0.00	(300.00)	37.50%
348	Postal Charges	(1,500.00)	0.00	(1,500.00)	0.00	363.55	0.00	(1,136.45)	24.24%
349	Printing, Stationery And Forms	(300.00)	0.00	(300.00)	0.00	592.64	0.00	292.64	197.55%
351	Rentals	(10,000.00)	0.00	(10,000.00)	656.28	4,205.87	0.00	(5,794.13)	42.06%
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)	164.97	1,157.18	0.00	(4,842.82)	19.29%
410	Custodial Supplies	(2,000.00)	0.00	(2,000.00)	0.00	1,924.79	86.94	11.73	100.59%
413	Drugs And Medical Supplies	(65,000.00)	0.00	(65,000.00)	0.00	23,589.47	11,632.61	(29,777.92)	54.19%
415	Electricity	(6,750.00)	0.00	(6,750.00)	1,003.69	3,700.84	0.00	(3,049.16)	54.83%
422	Food Supplies	0.00	0.00	0.00	0.00	254.98	0.00	254.98	100.00%
425	Gasoline	(20,000.00)	0.00	(20,000.00)	1,055.00	8,314.61	0.00	(11,685.39)	41.57%

Template Name: Matt: EMS  
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Hartsville/Trousdale Co Government  
 Statement of Expenditures Summary by Obj by Fund  
 February 2026

User:  
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 Page 2 of 2

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
<b>50000</b>	<b>General Government</b>								
<b>55000</b>	<b>Public Health And Welfare</b>								
<b>55130</b>	<b>Ambulance/Emergency Medical Services</b>								
434	Natural Gas	(5,000.00)	0.00	(5,000.00)	760.33	2,003.93	0.00	(2,996.07)	40.08%
435	Office Supplies	(1,000.00)	0.00	(1,000.00)	35.97	369.81	0.00	(630.19)	36.98%
451	Uniforms	(7,500.00)	0.00	(7,500.00)	65.00	7,016.92	525.78	42.70	100.57%
454	Water And Sewer	(2,500.00)	0.00	(2,500.00)	206.77	827.52	0.00	(1,672.48)	33.10%
471	Software	(8,000.00)	0.00	(8,000.00)	0.00	4,759.61	0.00	(3,240.39)	59.50%
499	Other Supplies And Materials	(600.00)	0.00	(600.00)	0.00	405.32	0.00	(194.68)	67.55%
506	Liability Insurance	(25,000.00)	0.00	(25,000.00)	0.00	18,362.31	0.00	(6,637.69)	73.45%
510	Trustee's Commission	(30,000.00)	0.00	(30,000.00)	3,437.23	20,122.04	0.00	(9,877.96)	67.07%
513	Workman's Compensation Insurance	(50,000.00)	0.00	(50,000.00)	0.00	35,899.16	0.00	(14,100.84)	71.80%
524	In Service/Staff Development	(5,000.00)	0.00	(5,000.00)	(10,715.00)	(7,650.70)	275.00	(12,375.70)	-147.51%
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	355.57	0.00	(644.43)	35.56%
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%
735	Health Equipment	0.00	(10,329.00)	(10,329.00)	0.00	0.00	0.00	(10,329.00)	0.00%
<b>Total 55130</b>	<b>Ambulance/Emergency</b>	<b>(1,452,206.00)</b>	<b>(14,833.00)</b>	<b>(1,467,039.00)</b>	<b>85,446.44</b>	<b>859,366.85</b>	<b>22,375.53</b>	<b>(585,296.62)</b>	<b>60.10%</b>
<b>Total 55000</b>	<b>Public Health And Welfare</b>	<b>(1,452,206.00)</b>	<b>(14,833.00)</b>	<b>(1,467,039.00)</b>	<b>85,446.44</b>	<b>859,366.85</b>	<b>22,375.53</b>	<b>(585,296.62)</b>	<b>60.10%</b>
<b>Total 50000</b>	<b>General Government</b>	<b>(1,452,206.00)</b>	<b>(14,833.00)</b>	<b>(1,467,039.00)</b>	<b>85,446.44</b>	<b>859,366.85</b>	<b>22,375.53</b>	<b>(585,296.62)</b>	<b>60.10%</b>
<b>Total For Fund:</b>	<b>118</b>	<b>(1,452,206.00)</b>	<b>(14,833.00)</b>	<b>(1,467,039.00)</b>	<b>85,446.44</b>	<b>859,366.85</b>	<b>22,375.53</b>	<b>(585,296.62)</b>	<b>60.10%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

**121 Special Fund / CCA / CoreCivic**  
*Pass-thru account*

8th Month | 66.7%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
46915	Contracted Prisoner Board	73,814,300	29,096,958	39.4%
<b>Total Revenues</b>		<b>73,814,300</b>	<b>29,096,958</b>	<b>39.4%</b>

<b>Expenditures</b>				
54900	Other Public Safety	73,814,300	29,096,958	39.4%
<b>Total Expenditures</b>		<b>73,814,300</b>	<b>29,096,958</b>	<b>39.4%</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

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

8th Month | 66.7%

**Year-To-Date**

<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
<b>Revenues</b>				
42340	Drug Control Fines	5,000	1,928	38.6%
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	39,882	1329.4%
<b>Total Revenues</b>		<b>16,000</b>	<b>41,810</b>	<b>261.3%</b>
<b>Expenditures</b>				
54150	Drug Enforcement	76,250	905	1.2%
<b>Total Expenditures</b>		<b>76,250</b>	<b>905</b>	<b>1.2%</b>

Hartsville / Trousdale Co Government

Summary Financial Statement

February 2026

**127 American Rescue Funding**

8th Month | 66.7%

Year-To-Date

Account	Description	Approved	Actual	% of Budget	Notes
<b>Revenues</b>					
44110	Investment Income	1,000	613	61.3%	
<b>Total Revenues</b>		<b>1,000</b>	<b>613</b>	<b>61.3%</b>	
<b>Expenditures</b>					
55130	Ambulance	22,835	12,000	52.6%	<i>EMT Education</i>
58400	Other Charges	10	6	61.1%	<i>Trustee Commission</i>
<b>Total Expenditures</b>		<b>22,845</b>	<b>12,007</b>	<b>52.6%</b>	

**Hartsville / Trousdale Co Government**

Summary Financial Statement

February 2026

**128 American Rescue Funding**

8th Month | 66.7%

Account	Description	Year-To-Date		Notes
		Approved	Actual	
<b>Revenues</b>				
44110	Investment Income	6,000	2,746	45.8%
<b>Total Revenues</b>		<b>6,000</b>	<b>2,746</b>	<b>45.8%</b>
<b>Expenditures</b>				
51800	County Buildings	12,620	-	- <i>Generator - Admin Bldg</i>
56700	Parks and Fair Boards	180,645	40,740	22.6% <i>Parks / Playground</i>
58110	Tourism	1,339	-	- <i>Remaining Tourism</i>
58400	Other Charges	60	27	45.8% <i>Trustee Commission</i>
91190	Other Gen Projects	75,000	70,223	93.6% <i>Purchase Land</i>
<b>Total Expenditures</b>		<b>269,664</b>	<b>110,991</b>	<b>41.2%</b>

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

**February 2026**

**151 Debt Service**

8th Month | 66.7%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	497,380	510,442	102.6%
40115	Discount On Property Tax	(6,466)	(6,926)	107.1%
40120	Trustee's Collections Prior Year	10,000	9,458	94.6%
40130	Cir Clk/Clk & Master CollectionsPr Yr	3,000	2,640	88.0%
40140	Interest And Penalty	1,500	1,209	80.6%
40266	Litigation Tax Jail Or Workhouse	25,000	16,331	65.3%
40270	Business Tax	8,000	957	12.0%
44110	Investment Income - <i>includes interest from CD investment</i>	30,000	10,713	35.7%
48130	Contributions <i>from schools QSCB Principal</i>	159,450	-	-
49800	Transfers In <i>from 101 - QSCB Interest</i>	133,428	88,956	66.7%
<b>Total Revenues</b>		<b>861,292</b>	<b>633,781</b>	<b>73.6%</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	182,165	38.9%
	<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>104,954</i>	<i>66.7%</i>
	<i>TCES - July</i>	<i>77,211</i>	<i>77,210</i>	<i>100.0%</i>
82210	General Government: Interest	46,785	23,391	50.0%
	<i>CJC 4.12% fixed Nov / May</i>	<i>46,785</i>	<i>23,391</i>	<i>50.0%</i>
82230	Education: Interest (EESI, QSCB, JSMS)	238,553	152,440	63.9%
	<i>EESI 4.12% fixed Nov / May</i>	<i>70,762</i>	<i>35,381</i>	<i>50.0%</i>
	<i>JSMS 2.77% fixed Nov / May</i>	<i>12,495</i>	<i>6,246</i>	<i>50.0%</i>
	<i>QSCB - Monthly</i>	<i>122,316</i>	<i>77,837</i>	<i>63.6%</i>
	<i>TCES 4.19% fixed Aug / Feb</i>	<i>32,980</i>	<i>32,976</i>	<i>100.0%</i>
82310	General Government: Fees ( <i>Trustee Commission</i> )	17,500	10,682	61.0%
	<i>Trustee's Commission</i>	<i>17,500</i>	<i>10,682</i>	<i>61.0%</i>
82330	Education: Fees (QSCB)	2,020	1,346	66.6%
	<i>QSCB - Service Fees</i>	<i>2,020</i>	<i>1,346</i>	<i>66.6%</i>
<b>Total Expenditures</b>		<b>857,501</b>	<b>370,024</b>	<b>43.2%</b>

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

**February 2026**

8th Month | 66.7%

**171 Capital Projects Fund**

*\*unbudgeted fund*

**Year-To-Date**

Account	Description	Year-To-Date
<b>Revenues</b>		
40285	Adequate Facilities / Development Tax <i>- Enbridge Solar Array 1,201,078 (NOV)</i>	1,335,828
43190	Other General Service Charges <i>CoreCivic Admin Fee</i>	300,000
<b>Total Revenues</b>		<b>- 1,635,828</b>
<b>Expenditures</b>		
		<b>Beginning Balance 683,769</b>
58400	Trustee Commission (1% of qualified revenues)	13,358
91130	Public Safety Projects (Engineer Expenses - Gravel Hill Tower)	1,750
<b>Total Expenditures</b>		<b>- 15,108</b>
		<b>Estimated Ending Balance 2,304,489</b>

**Hartsville / Trousdale Co Government**  
**Summary Financial Statement**  
**February 2026**

**131 Highway Fund**

8th Month | 66.7%

**Year-To-Date**

Account	Description	Budget	Actual	% of Budget
<b>Revenues</b>				
40110	Current Property Tax	115,943	119,045	102.7%
40115	Discount On Property Tax	-	(1,616)	-
40120	Trustee's Collections - Prior Year	3,000	2,205	73.5%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500	740	49.4%
40140	Interest And Penalty	600	282	47.0%
40270	Business Tax	1,500	250	16.7%
44110	Investment Income	1,800	1,519	84.4%
46410	Bridge Program	950,000	-	-
46420	State Aid Program	855,688	-	-
46920	Gas and Motor Fuel Tax	1,727,595	1,125,314	-
46925	Hybrid/Electric Vehicle Registration	16,800	16,529	98.4%
46930	Petroleum Special Tax	12,000	7,376	61.5%
49700	Insurance Recovery	-	19,919	
<b>Total Revenues</b>		<b>3,686,426</b>	<b>1,291,565</b>	<b>35.0%</b>

**Expenditures**

61000	Administration	235,275	146,178	62.1%
62000	Highway and Bridge Maintenance	1,410,942	500,847	35.5%
63100	Operation and Maintenance of Equipment	245,380	114,887	46.8%
65000	Other Charges	84,444	73,460	87.0%
66000	Employee Benefits	123,313	64,615	52.4%
68000	Capital Outlay	2,246,688	21,525	1.0%
<b>Total Expenditures</b>		<b>4,346,042</b>	<b>921,513</b>	<b>21.2%</b>

Hartsville / Trousdale Co Government

Summary Financial Statement

February 2026

141 General Purpose School

8th Month | 66.7%

Account	Description	Year-To-Date		% of Budget
		Original Budget	Actual	
<b>Revenues</b>				
40110	Current Property Tax	1,703,988	1,749,894	102.7%
40115	Discount On Property Tax	(21,965)	(23,735)	108.1%
40120	Trustee's Collections - Prior Year	40,000	31,403	78.5%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	10,547	52.7%
40140	Interest And Penalty	6,000	4,014	66.9%
40161	Payments In Lieu of Taxes TVA	200,000	146,439	73.2%
40210	Local Option Sales Tax	1,100,000	1,363,263	123.9%
40270	Business Tax	25,000	3,681	14.7%
40275	Mixed Drink Tax	7,000	5,999	85.7%
41110	Marriage Licenses	500	618	123.5%
43511	Tuition - Regular Day	60,000	36,390	60.6%
43517	Tuition - Other	16,000	9,440	59.0%
43570	Receipts from Individual Schools	10,000	5,671	56.7%
44120	Lease/Rentals	12,000	6,996	58.3%
44145	Sale of Recycled Materials	-	185	-
44170	Miscellaneous Refunds	5,000	8,090	161.8%
44560	Damages Recovered from Individuals	-	150	-
44570	Contributions & Gifts	33,130	27,213	82.1%
46510	TN Investment in Student Achievement (TISA)	10,966,893	7,911,590	72.1%
46513	TISA - On Behalf Payments	15,000	-	-
46515	Early Childhood Education	104,430	51,001	48.8%
46590	Other State Education Funds	509,068	711,422	139.7%
46596	Parental Leave	50,000	-	-
46610	Career Ladder Program	4,500	1,698	37.7%
46790	Other Vocational	265,339	76,501	28.8%
46980	Other State Grants	28,279	21,011	-
46990	Other State Revenues	-	-	-
47143	Special Education Grants	-	25,184	-
49700	Insurance Recovery	18,700	21,733	-
<b>Total Revenues</b>		<b>15,178,862</b>	<b>12,206,398</b>	<b>80.4%</b>

Expenditures

71100	Regular Instruction Prog - Instruction	7,574,562	4,256,843	56.2%
71150	Alternative Instruction Prog - Instruction	153,888	75,559	49.1%
71200	Special Education Prog - Instruction	1,200,248	656,519	54.7%
71300	Vocational Education Prog - Instruction	695,945	325,434	46.8%
72110	Attendance	43,940	37,328	85.0%
72120	Health Services	417,876	242,536	58.0%
72130	Other Student Support	288,173	149,962	52.0%
72210	Regular Instruction Prog - Support Services	570,319	363,717	63.8%
72220	Special Education Prog - Support Services	102,201	74,423	72.8%
72230	Vocational Education Prog - Support Services	31,861	17,258	54.2%
72250	Technology	276,057	197,621	71.6%
72310	Board of Education	228,196	171,500	75.2%
72320	Director of Schools	302,308	171,386	56.7%
72410	Office of the Principal	1,031,085	586,464	56.9%
72510	Fiscal Services	197,952	136,792	69.1%
72610	Operation of Plant	1,148,470	725,339	63.2%
72620	Maintenance of Plant	379,188	375,275	99.0%
72710	Transportation	906,301	507,267	56.0%
73300	Community Services	128,338	74,432	58.0%
73400	Early Childhood Education	204,529	111,018	54.3%
76100	Regular Capital Outlay (JSMS Roof Project)	2,506,264	1,922,891	76.7%
82130	Education - Principal on Debt	360,300	162,366	45.1%
82230	Education - Interest on Debt	48,400	39,864	82.4%
<b>Total Expenditures</b>		<b>18,796,402</b>	<b>11,381,796</b>	<b>60.6%</b>

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**141-14 Annual Bonuses**

**| BUDGET AMENDMENT**

(30)

**2026-141-14**

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

<b>DEBIT</b>	<b>71100 Regular Instruction Program</b>		
	185 Educational Incentive-Other County		29,206.62
	<b>72410 Office of the Principal</b>		
	185 Educational Incentive-Other County		32,884.80
<b>DEBIT TOTALS</b>			<b>62,091.42</b>
<hr/>			
<b>CREDIT</b>	<b>71150 Alternative Instruction Program</b>		
	185 Educational Incentive-Other County		1,231.00
	<b>71200 Special Education Program</b>		17,645.00
	185 Educational Incentive-Other County		
	<b>71300 Vocational Education Program</b>		9,647.00
	185 Educational Incentive-Other County		
	<b>72130 Other Student Support</b>		3,208.00
	185 Educational Incentive-Other County		
	<b>72210 Regular Instruction Support</b>		23,160.50
	185 Educational Incentive-Other County		
	<b>72220 Special Education Program</b>		7,199.92
	185 Educational Incentive-Other County		
<b>CREDIT TOTALS</b>			<b>62,091.42</b>

**Purpose: 141-71100 Regular Instruction Program & 72410 Office of the Principal** - For strategic compensation bonus payout in the amount of \$62,091.42

**Budget Amendment Total** **\$ 62,091.42**

As recommended by the Board of Education February 19, 2026  
 As recommended by the Budget & Finance Committee \_\_\_\_\_

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

**Electronic Vote**

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

**Budget Amendment 2026-141-14 approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

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

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**141-15 JSMS Classroom**

**| BUDGET AMENDMENT**

(37)

**2026-141-15**

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

<b>DEBIT</b>	<b>71300</b>	<b>Vocational Education Program</b>	
	429-ISM	Instructional Supplies & Materials	40,000.00
<b>DEBIT TOTALS</b>			<b>40,000.00</b>
<b>CREDIT</b>	<b>76100</b>	<b>Regular Capital Outlay</b>	
	707-ISM	Building Improvement	40,000.00
<b>CREDIT TOTALS</b>			<b>40,000.00</b>

**Purpose: 141-71300 Vocational Education Program** - Conversion of an existing JSMS science lab to a classroom in the amount of \$40,000.00

**Budget Amendment Total**

**\$ 40,000.00**

As recommended by the Board of Education February 19, 2026

As recommended by the Budget & Finance Committee \_\_\_\_\_

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

**Electronic Vote**

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

**Budget Amendment 2026-141-15 approved by Commission on** \_\_\_\_\_

**APPROVED:**

**ATTEST:**

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

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

**141-16 GRADE A PROGRAM**

**| BUDGET AMENDMENT**

(39) **2026-141-16**

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

<b>DEBIT</b>	<b>46590</b>	<b>Other State Education Funds</b>	303571.43
<hr/>			
	<b>DEBIT TOTALS</b>		<b>303,571.43</b>
<hr/>			
<b>CREDIT</b>	<b>71100</b>	<b>Regular Instruction Program</b>	
	188	Bonus Payments	2,000.00
	210	Unemployment Compensation	50.00
	449	Textbooks	150.00
	<b>71300</b>	<b>Vocational Education Programs</b>	
	116	Teachers	27,500.00
	201	Social Security	1,315.00
	204	State Retirement	2,325.00
	212	Employer Medicare	315.00
	<b>72120</b>	<b>Health Services</b>	
	207	Medical Insurance	26,100.00
	<b>72130</b>	<b>Other Student Support</b>	
	123	Guidance Counselor	7,800.00
	207	Medical Insurance	1,500.00
	<b>72210</b>	<b>Regular Instruction Support Services</b>	
	129	Librarians	4,025.00
	<b>72510</b>	<b>Fiscal Services</b>	
	399	Other Contracted Services	2,760.00
	<b>72620</b>	<b>Maintenance of Plant</b>	
	335	Maintenance & Repair services - buildings	30,000.00
	599	Other Charges	1,100.00
	<b>72710</b>	<b>Transportation Services</b>	
	207	Medical Insurance	18,000.00
	338	Maintenance & Repair services - Vehicles	20,000.00
	<b>76100</b>	<b>Regular Capital Outlay</b>	
	707	Building Improvements	142,631.43
	711	Furniture & Fixtures	16,000.00
<hr/>			
	<b>CREDIT TOTALS</b>		<b>303,571.43</b>
<hr/>			

**Purpose:** 141-46590 Other State Education Funds - Revenue from "Grade A" funding from TDOE in the amount of \$303,571.43

**Budget Amendment Total** **\$ 303,571.43**

As recommended by the Board of Education February 19, 2026  
 As recommended by the Budget & Finance Committee \_\_\_\_\_

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

**Electronic Vote**

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

**Budget Amendment** 2026-141-16 approved by Commission on \_\_\_\_\_

**APPROVED:**

**ATTEST:**

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

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

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

**RESOLUTION #2026-xx-xxx**

**A RESOLUTION SUPPORTING AND APPROVING THE SUBMISSION OF  
THE LOCAL PARKS AND RECREATION FUNDING GRANT APPLICATION  
TO THE TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION**

**WHEREAS**, the Tennessee Department of Environment and Conservation (TDEC) has the responsibility for the administration of the Local Parks and Recreation Funding (LPRF) to assist local governments in the acquisition, development, and improvement of public parks and recreational facilities; and

**WHEREAS**, Hartsville/Trousdale County Government, acting by and through the Hartsville/Trousdale County Commission, proposes to apply for the 2026 LPRF funding for the purpose of improvements to the County swimming pool and park facilities; and

**WHEREAS**, the LPRF grant program requires a local match contribution from the applying local government; and

**WHEREAS**, Hartsville/Trousdale County Government will provide local financial support in conjunction with the LPRF program.

**NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND HARTSVILLE/TROUSDALE COUNTY COMMISSION**, as follows:

**SECTION 1.** Mayor Jack McCall is hereby authorized to execute and submit an application with appropriate assurances to the State of Tennessee, Department of Environment and Conservation requesting funds from the 2026 Local Parks and Recreation Funding program.

**SECTION 2.** Hartsville/Trousdale County Government will be responsible for the 50% local match, not to exceed \$1,300,000, toward the project to be provided in full by the \_\_\_\_\_ funds and will be responsible for the future maintenance of the improvements.

**SECTION 3.** This Resolution takes effect immediately upon its passage and approval, the public welfare requiring it.

Recommended by the Parks and Recreation Committee March 5, 2026

Recommended by the Budget and Finance Committee \_\_\_\_\_

**Motion** \_\_\_\_\_

Motion made by: \_\_\_\_\_

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

**ELECTRONIC VOTE**

YES \_\_\_\_\_ NO \_\_\_\_\_ ABSENT \_\_\_\_\_

**APPROVED:**

**ATTEST:**

\_\_\_\_\_  
**Lonnie Taylor**  
Commission Chair

\_\_\_\_\_  
**Rita Crowder**  
County Clerk