

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

**BUDGET & FINANCE COMMITTEE**

APRIL 20, 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 March 16

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

**MINUTES ACCEPTED**

3. Financial Statements

A. Purchasing Review for 3Q 2026. This report was reviewed by the Purchasing subcommittee: Atwood, Dennis, Ford, B Gregory, and Gulley. No major concerns were raised.

**Motion by Gulley to accept as presented; second by Ford**

**PURCHASING ACCEPTED**

B. Trustee Cash Balance Statement – March 2026

**Motion by Ford to accept as presented; second by B Gregory**

**TRUSTEE BALANCE ACCEPTED**

C. Financial Summaries – March 2026

Committee reviewed revenue and expense summaries for each fund. Guideline for the ninth month is 75.0% of budget.

Committee requested a definition for Fees in Lieu of Salary revenue line items 45510-45610. FILS refers to filing or recording fees collected by certain county officials - such as the County Clerk, Trustee, Register of Deeds, Sheriff, and court clerks - that are remitted to the county and recorded as revenue, rather than being retained by the officials, who are compensated on a fixed salary basis. These fees help offset operating costs for the offices.

Committee also requested an explanation on the Maintenance of Effort for the Highway Fund. *Attached to these minutes.*

**Motion to accept Financial Statements as presented by Overman; second by Atwood**

**MOTION CARRIED**

4. Budget Amendments

**FUND 101 – GENERAL FUND**

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101-13GR	Senior Center Nutrition Program & Renovations	\$	35,000
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Renovations \$20,000: Pulling from reserve account to update the kitchen area as part of upcoming nutrition program to provide meals for the area senior citizens. Remaining reserve balance after BA: \$35,045 Nutrition Program \$10,000: Using donation from Enbridge to initiate nutrition program for area senior citizens

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101-14GR	Library Technology Grant		3,400
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Technology Grant from the TN State Library and Archives. 50/50 match. County match pulling from Library reserves. After BA, remaining reserve amount \$32,719. Funding to purchase 2 desktop computers w/ monitors and software.

101-15G	Homeland Security Grant & Rescue Squad Grant	23,316
Homeland Security Grant Program. No match. Funding equipment for EMA. Rescue Squad Grant awarded for Radios and Pagers. No match		
101-16G	Brownfields Grant - Assessment	100,000
Appropriating Brownfields Assessment Grant - no match Assessing 2 properties: Train Depot & PEDS Building		
101-17	Adjustment Entries	74,510
End of year adjustments to line items.		

**FUND 111 – URBAN SERVICES**

111-02	Adjustment Entries	\$ 17,068
End of year adjustments to line items		

**Motion by Ford to recommend all budget amendments to the full Commission; second by J Gregory** **MOTION CARRIED**

5. Discussion Items

- A. **Emergency Tower Funding** Sheriff asking to appropriate the funding in FY2026. C Gregory noted the expense would not go out until fiscal year 27. Bid scheduled to go out May 2026. Once a better estimate of the expense comes forward, committee can appropriate the funding.

Bellar received documentation for a TACN network that would like to lease property on Morrison Street or space on the existing tower. Lease agreement is negotiable for a 45 year term. This would increase service for Highway Patrol, TBI, and TCI. Bellar is still going over the information and will reach out to the Sheriff and EMS Director to see what is needed by their departments.

- B. **Budget FY2027** Local Revenues for Fund 141 General Purpose Schools was reviewed and recommended for the Board of Education.

**Motion to approve by Overman; second by Atwood** **MOTION CARRIED**

Budget Hearings will be held in the Courthouse in May. Full Schedule to be sent at a later date. May 4, 5, 7, 12, 13, and 14. Regular meeting on May 18 to review monthly reports and finalize budget items.

6. Public Comments - none

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

Meeting adjourned at 6:48

Next meeting scheduled for May 18 at 6pm

*Minutes presented by  
Amy Thomas, CCFO*

# Highways MOE

Reference Number: CTAS-725

County highway departments are also required to meet a "maintenance of effort" for local revenues according to T.C.A. § 67-3-901(d). It states a county shall be eligible to receive those revenues to be distributed directly to it from the tax increases imposed by Acts 1985, Ch. 419, Acts 1985, Ch. 454, effective 1985, and Acts 2017, Ch. 181, only if it appropriates and allocates funds for road purposes from local revenue sources in an amount not less than the average of the five preceding fiscal years, except bond issues and federal revenue sharing proceeds shall be excluded from the five year average computation. If a county fails to appropriate at least such average amount for road purposes, then the amount of "gas tax" revenue that would otherwise be allocable to a county would be reduced by the amount of the decrease below the five year average.

Highway certification form.

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**Source URL:** <https://www.ctas.tennessee.edu/eli/highways-moe>

# Highway Certification Form

## Highway Certification Form

### Highway Certification Form

Reference Number: CTAS-2096

#### Example County Highway Certification Worksheet

\*Enter amounts for accounts in which you received revenue. Enter ZERO (0) for accounts in which you did not.

I. Calculate Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018*	Total	II. Fiscal Year Appropriation	2018-2019
40110 Current Property Tax	615,300	626,127	630,826	636,074	651,735	3,160,062	40110 Current Property Tax	650,421
40115 Discount on Property Taxes					0		040115 Discount on Property Taxes	0
40120 Trustee's Collections - Prior Year	31,400	27,944	33,243	25,942	24,333	142,902	40120 Trustee's Collections - Prior Year	32,00
40125 Trustee's Collections - Bankruptcy			41		0		4140125 Trustee's Collections - Bankruptcy	50
40130 Circuit/Clerk & Master Collections - Prior Years	19,634	16,956	22,314	10,006	8,088	76,998	40130 Circuit/Clerk & Master Collections - Prior Years	22,000
40140 Interest and Penalty	14,382	13,610	17,953	9,644	7,700	63,289	40140 Interest and Penalty	19,000
40150 Pick-up Taxes					0		040150 Pick-up Taxes	0
40161 Payments in Lieu of Taxes - T.V.A.	222	222	194	194	194	1,024	40161 Payments in Lieu of Taxes - T.V.A.	222
40162 Payments in Lieu of Taxes - Local Utilities	188	104	163	165	174	794	40162 Payments in Lieu of Taxes - Local Utilities	100
40163 Payments in Lieu of Taxes - Other	3,887	3,963	3,736	3,939	1,799	17,324	40163 Payments in Lieu of Taxes - Other	3,900
40210 Local Option Sales Tax					0		040210 Local Option Sales Tax	0
40220 Hotel/Motel Tax					0		040220 Hotel/Motel Tax	0
40240 Wheel Tax	114,367	114,356	114,059	116,633	105,688	565,103	40240 Wheel Tax	125,000
40250 Litigation Tax - General					0		040250 Litigation Tax - General	0
40260 Litigation Tax - Special Purpose					0		040260 Litigation Tax - Special Purpose	0
40270 Business Tax					0		040270 Business Tax	0
40280 Mineral Severance Tax	36,622	56,145	58,297	59,544	33,682	244,290	40280 Mineral Severance Tax	69,000
40285 Adequate Facilities/Development Tax					0		040285 Adequate Facilities/Development Tax	0
40290 Other County Local Option Taxes					0		040290 Other County Local Option Taxes	0
40320 Bank Excise Tax	7,158	6,973	3,387	344	91	17,953	40320 Bank Excise Tax	3,300
40330 Wholesale Beer Tax					0		040330 Wholesale Beer Tax	0
40331 Beer Privilege Tax					0		040331 Beer Privilege Tax	0
40340 Coal Severance Tax					0		040340 Coal Severance Tax	0
40350 Interstate Telecommunications Tax					0		040350 Interstate Telecommunications Tax	0
44110 Investment Income					0		044110 Investment Income	0
44990 Other Local Revenues					0		044990 Other Local Revenues	0
<b>Total Local Revenue</b>	<b>843,200</b>	<b>866,400</b>	<b>884,213</b>	<b>862,485</b>	<b>833,569</b>	<b>4,289,86</b>		<b>924,993</b>
							<b>Five-Year Average</b>	<b>857,973</b>

Average = Total of 5 years total local revenue divided by 5

\*estimate if audit figures are unavailable

**Example County Tennessee**

July 11, 2018  
 COUNTY TECHNICAL ASSISTANCE SERVICE  
 226 ANNE DALLAS DUDLEY BOULEVARD, SUITE 400 NASHVILLE, TENNESSEE 37219-1804  
 EXAMPLE COUNTY, TENNESSEE HIGHWAY FUND LOCAL REVENUES CERTIFICATION FOR FY 2018-2019

Description	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	5 Year Average	Budget 2018-2019
Current Property Tax	615,300	626,127	630,826	636,074	651,735	3,160,062	650,421
Trustee's Collections - Prior Year	31,440	27,944	33,243	25,942	24,333	142,902	32,000
Trustee's Collections - Bankruptcy			41		0	41	50
Circuit/Clerk & Master Collections - Prior Years	19,634	16,956	22,314	10,006	8,088	76,998	22,000
Interest and Penalty	14,382	13,610	17,953	9,644	7,700	63,289	19,000
Payments in Lieu of Taxes - T.V.A.	222	222	194	194	194	1,026	222
Payments in Lieu of Taxes - Local							
Utilities	188	104	163	165	174	794	100
Payments in Lieu of Taxes - Other	3,887	3,963	3,736	3,939	1,799	17,324	3,900
Wheel Tax	114,367	114,356	114,059	116,633	105,688	565,103	125,000
Mineral Severance Tax	36,622	56,145	58,297	59,544	33,682	244,290	69,000
Bank Excise Tax	7,158	6,973	3,387	344	91	17,953	3,3008
Interstate Telecommunications Tax					85	85	0
<b>Total Local Revenue</b>	<b>843,200</b>	<b>866,400</b>	<b>884,213</b>	<b>862,485</b>	<b>833,569</b>	<b>4,289,867</b>	<b>924,993</b>

Average = Total of 5 years total local revenue divided by 5

**Five-Year Average 857,973**

THE UNDERSIGNED OFFICIALS OF EXAMPLE COUNTY, TN DO HEREBY CERTIFY THAT \$924,993 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2018-2019 LOCAL REVENUE SOURCES AS COMPARED TO \$857,973 THAT REPRESENTS THE AVERAGE OF THE MOST RECENT 5 YEARS OF LOCAL REVENUE SOURCES ALLOCATED AND RECEIVED FOR EXAMPLE COUNTY HIGHWAY PURPOSES, PURSUANT TO TENNESSEE CODE ANNOTATED 67-3-901.

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NAME, COUNTY MAYOR

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NAME, HWY CHIEF ADMIN OFF

**Source URL:** <https://www.ctas.tennessee.edu/eli/highway-certification-form>