

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*

MAY 18, 2026 | 5:30 PM | TC COURTHOUSE

AGENDA

1. Open Meeting
2. Review Minutes of April 20
3. Budget FY27
 - A. Review Minutes of Budget Hearings
 - B. Final Review of
 - Fund 143 School Cafeteria
 - Fund 171 Capital Projects
 - Fund Balances
 - Proposed Tax Rates
 - FY27 Budget Ordinances
4. Financial Statements
 - A. Trustee Cash Balance Statement – April 2026
 - B. Financial Summaries – April 2026
5. Budget Amendments

FUND 101 – GENERAL FUND			
101-17G	Law Enforcement Training Grant	\$	14,400
FUND 111 – URBAN SERVICES			
111-03G	Law Enforcement Training Grant	\$	2,400
FUND 118 – AMBULANCE SERVICES			
118-05	Adjustment Entries	\$	60,000
6. Discussion Items
 - A. Other
7. Public Comments
8. Adjourn

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

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

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.

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	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	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	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	0	040210 Local Option Sales Tax	0
40220 Hotel/Motel Tax					0	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	0	040250 Litigation Tax - General	0
40260 Litigation Tax - Special Purpose					0	0	040260 Litigation Tax - Special Purpose	0
40270 Business Tax					0	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	0	040285 Adequate Facilities/Development Tax	0
40290 Other County Local Option Taxes					0	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	0	040330 Wholesale Beer Tax	0
40331 Beer Privilege Tax					0	0	040331 Beer Privilege Tax	0
40340 Coal Severance Tax					0	0	040340 Coal Severance Tax	0
40350 Interstate Telecommunications Tax					0	0	040350 Interstate Telecommunications Tax	0
44110 Investment Income					0	0	044110 Investment Income	0
44990 Other Local Revenues					0	0	044990 Other Local Revenues	0
Total Local Revenue	843,200	866,400	884,213	862,485	833,569	4,289,86		924,993
							Five-Year Average	857,973

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
Total Local Revenue	843,200	866,400	884,213	862,485	833,569	4,289,867	924,993
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.

NAME, COUNTY MAYOR

NAME, HWY CHIEF ADMIN OFF

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

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2027

MAY 4, 2026 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 8/9

Chris Gregory, Chair

Bubba Gregory, Vice Chair

Amy Thomas (*nvm*)

Will Dennis

Jerry Ford

Jeff Gregory

Landon Gulley

Lesley Overman

Members Absent: Beverly Atwood

Commissioners in attendance: Tommy Belcher, Shane Burton, Linda Bruce, Judy Kerr, David Nollner, David Thomas, Steve Whittaker

Others in attendance: Betty Burch, Lisa Steva, Jay Gregory

Meeting was called to order at 6pm by C Gregory.

Committee reviewed Property Tax revenue estimates and a breakdown on the effect of a tax increase on property owners. A fund balance summary was also reviewed. It was noted that Fund 121 – a pass-through fund for Trousdale Turner Correction Center – is shown on County financials, but the County does not retain any of this funding. Funds 127 and 128 contain remaining ARPA funding and is being proposed to close these funds in FY27 and disburse to Fund 101 General and Fund 171 Capital Projects.

FUND 151 DEBT SERVICE

No additional debt is being taken this year. Initial proposal is to move 10¢ of the property tax rate to General Fund 101 from Debt Service 151. Committee did not want to move this rate.

Motion by Gulley to keep Fund 151 at a 0.1480 rate; second by Ford

MOTION CARRIES

All debt is financed on fixed rates. The Qualified School Construction Bond (QSCB) will be paid off June 30, 2027. These funds were used for improvements at the schools in 2009-11.

Fund Balance updated to reflect \$776,631.

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

FUND 151 RECOMMENDED

FUND 121 SPECIAL FUND – TTCC

This fund is a pass-through for the TN Dept of Corrections and CoreCivic.

Motion to approve Fund 121 Special Fund by Gulley; seconded by Overman.

FUND 121 RECOMMENDED

FUND 101 GENERAL SERVICE FUND

51220 Beer Board – No concerns

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

51220 RECOMMENDED

51400 County Attorney – No concerns

Motion to approve 51400 County Attorney by Gulley; seconded by Overman

51400 RECOMMENDED

51910 County Archives

Motion to approve 51910 County Archives by Gulley; seconded by B Gregory

51910 RECOMMENDED

54610 Coroner

Motion to approve 54610 Coroner by Overman; seconded by Ford

54610 RECOMMENDED

58190 Community Development – This function is mainly comprised of grants. The Broadband Ready Communities Grant and the THDA HOME Grant Program are the major players.

Motion to approve 58190 Community Development by Overman; seconded by Gulley.

58190 RECOMMENDED

58400 Other Charges – This holds several miscellaneous expenses such as shared office supplies, fuel expenses, shared postal expenses, and the premiums for Liability and Workers' Compensation Insurances. The Trustee Commission also resides in this function. The Trustee by statute collects 1% from various revenues from all funds and this amount is funded back to the General Fund. It was noted that line 336 and 425 contains expenses related to the repairs and maintenance of the County fuel pump. Issue has been taken up by the Public Works Committee and is in early stages of researching the problem and solution.

Motion to approve 58400 Other Charges by Gulley; seconded by Ford

58400 RECOMMENDED

58600 Employee Benefits – This is for unemployment claims and is the only line item in the function.

Motion to approve 58600 Employee Benefits by Gulley; seconded by Ford **58600 RECOMMENDED**

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

Motion to approve 58900 Miscellaneous by Ford; seconded by Overman.

58900 RECOMMENDED

Hearing concluded at 7:26pm Overman, Gulley

ADJOURNED

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2027

MAY 5, 2026 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 8/9

Chris Gregory, Chair

Bubba Gregory, Vice Chair

Amy Thomas (*nvm*)

Will Dennis

Jerry Ford

Jeff Gregory

Landon Gulley

Lesley Overman

Members Absent: Beverly Atwood

Commissioners in attendance: Tommy Belcher, Shane Burton, Linda Bruce, Judy Kerr, David Nollner, David Thomas,

Others in attendance: Sheriff Ray Russell, Mayor Jack McCall, Betty Burch, Jay Gregory

Meeting was called to order at 6pm by C Gregory.

Committee received handouts:

- Sheriff Revenue and Expense Summary, Sheriff Staff Hourly Rates
- FY27 Budget Notes, Major Expense Listing, Fund 101 Function Comparison to FY26 Budget

Mayor, A Thomas, and C Gregory had met with CTAS Consultant Wes Robertson Tuesday morning to review the budget and gain insight. It was suggested to look at Fund 141 Sales Tax and Property Tax appropriations and possibly move pennies around while maintaining the MOE. Committee is to review and consider this move over the course of the hearings.

SHERIFF DEPARTMENTS

FUND 101 GENERAL SERVICES

53920 Courtroom Security – Discussion was over requested staffing in the department. Sheriff would like to keep it at 3 part time and 1 full time.

Motion to approve 53920 Courtroom Security by Overman; seconded by Gulley.

53920 RECOMMENDED

54110 Sheriff – Sheriff is requesting 2 vehicles out of Fund 101. Gulley asked if this could be taken from Fund 122 County Drug Fund. Thomas will research this possibility. Lengthy discussion had over Insurance benefit contributions. Committee was in agreement to not offer bonuses/supplements to those who elect to not take the benefit. Committee elected to change the following:

- Line 106 Deputies fund 16 staff positions at \$942,000
- Line 188 Bonus strike from budget (all functions)
- Line 431 Law Enforcement Supplies to \$8,500.
- Line 718 Motor Vehicles to fund 1 vehicle from Fund 101.

Motion to approve 54110 Sheriff as amended and pending insurance figures by Overman; seconded by Dennis

54110 RECOMMENDED

54120 School Resource Officers

Motion to approve 54120 School Resource Officers by Gulley; seconded by Dennis

54120 RECOMMENDED

54150 Drug Enforcement

Motion to approve 54150 Drug Enforcement by Gulley; seconded by B Gregory

54150 RECOMMENDED

54160 Sexual Offender Registry.

Motion to approve 54160 Sexual Offender Registry by C Gregory; seconded by Overman.

54160 RECOMMENDED

54210 Jail – Sheriff informed Committee that the generator at the Jail has finally given out. He is going through Cummins and received a quote for \$40,000. This will need to go on the current fiscal year and be replaced as soon as possible due to it being the main backup power source for their systems. Gulley asked if this could also be purchased from the Fund 122 funds. Thomas added to her list to research.

Motion to approve 54210 Jail by Gulley; seconded by Overman

54210 RECOMMENDED

54220 Workhouse.

Motion to approve 54220 Workhouse by Overman; seconded by B Gregory 54220 RECOMMENDED

55170 Alcohol and Drug Programs

Motion to approve 55170 Alcohol and Drug Programs by Overman; seconded by Gulley

55170 RECOMMENDED

FUND 111 URBAN SERVICES

54110 Sheriff – Sheriff requesting to add back a position to increase current staff from 4 to 5.

Motion to approve 54110 Sheriff – US by Overman; seconded by Gulley.

54110-US RECOMMENDED

FUND 122 COUNTY DRUG FUND

Motion to postpone Fund 122 County Drug Fund until more information is provided on requested purchases by Gulley; seconded by Overman.

MOTION CARRIED

Hearing concluded at 7:17pm Overman, Dennis

ADJOURNED

HARTSVILLE/TROUSDALE COUNTY METROPOLITAN GOVERNMENT

BUDGET & FINANCE COMMITTEE

BUDGET HEARINGS FY2027

MAY 7, 2026 | 6:00 PM | TC COURTHOUSE

MINUTES

Members Present: 6/9

Chris Gregory, Chair

Bubba Gregory, Vice Chair

Amy Thomas (*nvm*)

Jerry Ford

Jeff Gregory

Lesley Overman

Members Absent: Beverly Atwood, Will Dennis, Landon Gulley,

Commissioners in attendance: Tommy Belcher, Linda Bruce, Judy Kerr, David Nollner, David Thomas, Steve Whittaker

Others in attendance: Mayor Jack McCall, Betty Burch, Kim Taylor, Jason Evitts, Megan Lee, Rosalie Myhan, John Kerr

Meeting was called to order at 6pm by C Gregory.

Committee received handouts:

- Fund 171 Capital Projects
- Insurance proposal update and Fund 122 County Drug CTAS opinion

FUND 101 GENERAL SERVICES

53100 Circuit Court – Expecting several jury cases this summer and fall

Motion to approve 53100 Circuit Court by Overman; seconded by B Gregory.

53100 RECOMMENDED

53300 General Sessions – Judge salary set by Administration of the Courts

Motion to approve 53300 General Sessions by Overman; seconded by B Gregory

53300 RECOMMENDED

53400 Chancery Court

Motion to approve 53400 Chancery Court by Overman; seconded by J Gregory

53400 RECOMMENDED

53700 Judicial Commissioners

Motion to approve 53700 Judicial Commissioners by B Gregory; seconded by Overman

53700 RECOMMENDED

57100 UT Agriculture Extension Offices

Motion to approve 57100 UT Ag Ext by Overman; seconded by J Gregory

57100 RECOMMENDED

56500 Library

Motion to approve 56500 Library by Overman; seconded by J Ford

56500 RECOMMENDED

51720 Planning

- Salary changes due to certification.
- Requesting a plat scanner to add to the office. Commissioner Thomas asked if a service was available instead of equipment. Myhan implied several of the older plats are delicate and she would not want them moved offsite. Recent documents requests needed plats from 1950s and there is nothing on file. Myhan would like to digitize these files to keep accurate records.

Motion to approve 51720 Planning by Ford; seconded by J Gregory

51720 RECOMMENDED

51100 Commission

- No increase to Commission pay for FY27 → \$45,000
- Reduce in-service/training → \$1,000
CTAS offers free training.

Motion to approve 51100 Commission as amended by Overman; seconded by B Gregory

51100 RECOMMENDED

51300 Mayor

- Reduce line 308 Consultants to \$15,000

Motion to approve 51300 Mayor as amended by Overman; seconded by B Gregory

51300 RECOMMENDED

51500 Election – several increased lines due to an election year.

- Reduce 336 Maintenance and Repair of Equipment → \$15,000
- Reduce 435 Office Supplies → \$1,000

Motion to approve 51500 Election as amended by Overman; seconded by J Ford

51500 RECOMMENDED

51600 Register of Deeds

Motion to approve 51600 Register of Deeds by B Gregory; seconded by Overman

51600 RECOMMENDED

52300 Property Assessor

- Reduce 399 Contracted Services → \$5,000

Motion to approve 52300 Property Assessor as amended Overman; seconded by B Gregory

52300 RECOMMENDED

52400 Trustee

Motion to approve 52400 Trustee by Overman; seconded by Ford

52400 RECOMMENDED

52500 County Clerk

Motion to approve 52500 County Clerk by Overman; seconded by B Gregory

52500 RECOMMENDED

52600 Data Processing

- New Position | Part-time IT Coordinator. Needed for County to oversee network operations, audio/video systems, phones, and be on site for incidents

Motion to approve 52600 Data Processing by Overman; seconded by B Gregory

52600 RECOMMENDED

54240 Juvenile Services

Motion to approve 54240 Juvenile Services by Overman; seconded by J Gregory

54240 RECOMMENDED

55110 Health Department

Motion to approve 55110 Health Department by Overman; seconded by B Gregory
55110 RECOMMENDED

55720 Sanitation Education / Litter Grant

Motion to approve 55720 Litter Grant by Overman; seconded by Ford
55720 RECOMMENDED

56100 Senior Center - AA

Motion to approve 56100 Senior Center AA by Overman; seconded by J Gregory
56100 RECOMMENDED

56300 Senior Center

Motion to approve 56300 Senior Center by Overman; seconded by J Gregory
56300 RECOMMENDED

57500 Soil Conservation

Motion to approve 57500 Soil Conservation by Overman; seconded by B Gregory
57500 RECOMMENDED

58300 Veteran Services

Motion to approve 58300 Veteran Services by Overman; seconded by B Gregory
58300 RECOMMENDED

90000 Capital Projects (General Fund)

- Ward Nature Trail on Front Street. Funded by a ThreeStar Grant \$75,000 and America 250 Grant \$18,500 → \$93,500
- Walking Track renovation at the County Park. Funded by remaining ARPA funds → \$124,000

Motion to approve 90000 Capital Projects by Overman; seconded by J Gregory
90000 RECOMMENDED

SPECIAL FUNDS – ARPA

FUND 127 - GENERAL

Propose to disburse funds to specified projects and the remaining balance to Fund 171 Capital Projects to offset the needed Emergency Tower in the Gravel Hill area.

- Hold \$75,000 to use for the 2026 Local Parks and Recreation Grant to renovate the tennis/pickleball courts and the Basketball courts
- Move remaining balance estimated at \$25,736 to Fund 171 for Tower

FUND 128 – URBAN

- Move \$124,000 to Fund 101 for the county park walking track
- Move remaining balance estimated at \$380,469 to Fund 171 for Tower

Motion to approve Fund 127 and Fund 128 as presented by Overman; seconded by J Gregory
SPECIAL FUNDS 127 & FUND 128 RECOMMENDED

FUND 111 - URBAN SERVICES

56900 Other Social

- Reduce 499 → \$10,000

Motion to approve 56900 Other Social as amended by Overman; seconded by B Gregory
56900 RECOMMENDED

58400 Other Charges

Motion to approve 58400 Other Charges by Overman; seconded by J Gregory

58400 RECOMMENDED

58600 Employee Benefits

Motion to approve 58600 Veteran Services by Overman; seconded by C Gregory

58600 RECOMMENDED

62000 Highway and Bridge Maintenance

Motion to approve 62000 Highway Maintenance by Overman; seconded by J Ford

62000 RECOMMENDED

90000 Capital Projects

- Ward School Renovations | Funded by ECD Connected Communities \$2,250,000
- Sidewalk maintenance and construction \$40,000
- Broadway Sidewalks | Funded by TDOT Multimodal Access Grant \$620,000

Motion to approve 90000 Capital Projects by Overman; seconded by J Ford

90000 RECOMMENDED

Adjourn 7:16pm

Motion by Overman; second by Ford

Hartsville/Trousdale County, Tennessee
Statement of Proposed Operations
171 - Capital Projects Fund
For Fiscal Year Ending June 30, 2027

Statement xx

ACCOUNT NUMBER		ACTUAL 2024-2025	ESTIMATED 2025-2026	PROPOSED 2026-2027	
40000	LOCAL TAXES				
40200	COUNTY LOCAL OPTION TAXES				
171 - 40285	Adequate Facilities / Development Tax	24,500	1,430,828	300,000	<i>FY26 Enbridge Solar Farm</i>
	Total County Local Option Taxes	24,500	1,430,828	300,000	
43000	CHARGES FOR CURRENT SERVICES				
171 - 43190	Other	300,000	300,000	300,000	<i>CoreCivic Administration Fees</i>
	Total Current Services	300,000	300,000	300,000	
44000	OTHER LOCAL REVENUES				
171 - 44110	Investment Income	-	12,374	72,000	<i>interest from CDs</i>
	Total Other Local Revenues	-	12,374	72,000	
	TOTAL REVENUES	324,500	1,743,202	672,000	
58000	OTHER GENERAL GOVERNMENT				
58400	OTHER CHARGES				
171 - 58400-510	Trustee Commission	245	14,832	7,392	<i>1% commission on revenues</i>
	Total Other Charges	245	14,832	7,392	
90000	CAPITAL PROJECTS				
91120	ADMINISTRATION OF JUSTICE PROJECTS				
	JAIL / JUSTICE CENTER				
171 - 91120-399-JAIL	Other Contracted Services	10,000	-	10,000	<i>Jail - Engineering, Professional Services</i>
171 - 91120-715-JAIL	Land	139,459			
	EMERGENCY TOWER				
171 - 91120-706-TOWER	Building Construction		1,750	450,000	<i>Tower - Engineering, Professional Services</i>
91130	PUBLIC SAFETY PROJECTS				
171 - 91130-706	Building Construction		-	150,000	<i>Fire Dept - Garage Building</i>
	Total Capital Projects	149,459	1,750	610,000	
	TOTAL EXPENDITURES	149,704	16,582	617,392	
	TOTAL REVENUES	\$ 324,500	\$ 1,743,202	\$ 672,000	
	TOTAL EXPENDITURES	149,704	16,582	617,392	
	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	174,796	1,726,620	54,608	
	OTHER FINANCING SOURCES				
171 - 49800	Transfers In - Transfer from Other Funds	-	-	406,205	<i>From ARPA</i>
171 - 99100-590	Transfers Out - Transfers to Other Fund	-	-	(600,000)	<i>to Fund 101</i>
	Total Other Financing Sources	-	-	(193,795)	
	NET CHANGE IN FUND BALANCE	174,796	1,726,620	(139,187)	
	FUND BALANCE JULY 1	808,973	983,769	2,710,389	
	FUND BALANCE JUNE 30	983,769	2,710,389	2,571,202	

Hartsville/Trousdale County, Tennessee
Summary Statement of Proposed Operations
For Fiscal Year Ending June 30, 2027

Statement A

Fund	Estimated Beginning Fund Balance 7/1/2026	Estimated Revenue	Other Financing Sources	Transfers from Other Funds	Total Estimated Available Funds	Estimated Expenditures	Transfers to other Funds	Total Appropriations	Estimated Ending Fund Balance 6/30/2027	Net Change Excess / (Deficiency)
101 General Services	\$ 2,539,198	\$ 8,787,082	\$ -	\$ 724,000	\$ 12,050,279	\$ 10,881,411	\$ 122,316	\$ 11,003,727	\$ 1,046,552	\$ (1,492,645)
116 Solid Waste / Sanitation	643,296	869,274	-	-	1,512,570	1,227,792	-	1,227,792	284,777	(358,518)
118 Ambulance Service	703,465	1,080,185	-	-	1,783,650	1,428,268	-	1,428,268	355,382	(348,083)
121 Special Fund - CCA/CoreCivic	-	77,091,816	-	-	77,091,816	77,091,816	-	77,091,816	-	-
122 Drug Control	174,227	16,000	-	-	190,227	31,250	-	31,250	158,977	(15,250)
127 American Rescue Plan - Gen	100,736	-	-	-	100,736	100,736	-	100,736	0	(100,736)
128 American Rescue Plan - US	504,469	-	-	-	504,469	504,469	-	504,469	-	(504,469)
131 Highway / Public Works	1,540,188	3,500,427	-	-	5,040,615	4,384,437	-	4,384,437	656,178	(884,010)
141 General Purpose School	4,756,481	15,348,585	-	-	20,105,066	16,978,953	125,000	17,103,953	3,001,113	(1,755,368)
143 School Food Service	56,838	1,200,448	-	125,000	1,382,286	1,375,743	-	1,375,743	6,543	(50,295)
151 General Debt Service	766,550	749,218	133,428	-	1,649,196	872,565	-	872,565	776,631	10,081
	\$ 11,785,448	\$ 108,643,035	\$ 133,428	\$ 849,000	\$ 121,410,911	\$ 114,877,440	\$ 247,316	\$ 115,124,756	\$ 6,286,155	

Enterprise Funds

Water & Sewer Utility District	\$ 6,053,965	\$ 4,846,271	\$ -	\$ -	\$ 10,900,236	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 6,197,680	143,715
	\$ 6,053,965	\$ 4,846,271	\$ -	\$ -	\$ 10,900,236	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 6,197,680	

Fund	Estimated Beginning Cash Balance 7/1/2026	Estimated Revenue	Other Financing Sources	Transfers from Other Funds	Total Estimated Receipts	Estimated Expenditures	Transfers to other Funds	Total Appropriations	Estimated Ending Cash Balance 6/30/2027	Ending Cash as a % of Expenditures
101 General Services	\$ 3,191,859	\$ 8,787,082	\$ -	\$ 724,000	\$ 12,702,940	\$ 10,881,411	\$ 122,316	\$ 11,003,727	\$ 1,699,214	15.4%
116 Solid Waste / Sanitation	813,997	869,274	-	-	1,683,271	1,227,792	-	1,227,792	455,479	37.1%
118 Ambulance Service	781,057	1,080,185	-	-	1,861,242	1,428,268	-	1,428,268	432,975	30.3%
121 Special Fund - CCA/CoreCivic	-	77,091,816	-	-	77,091,816	77,091,816	-	77,091,816	-	0.0%
122 Drug Control	130,079	16,000	-	-	146,079	31,250	-	31,250	114,829	367.5%
127 American Rescue Plan - Gen	119,042	-	-	-	119,042	100,736	-	100,736	18,306	18.2%
128 American Rescue Plan - US	558,968	-	-	-	558,968	504,469	-	504,469	54,498	10.8%
131 Highway / Public Works	2,112,506	3,500,427	-	-	5,612,933	4,384,437	-	4,384,437	1,228,496	28.0%
141 General Purpose School	6,676,078	15,348,585	-	-	22,024,663	16,978,953	125,000	17,103,953	4,920,710	28.8%
143 School Food Service	56,838	1,200,448	-	125,000	1,382,286	1,375,743	-	1,375,743	6,543	0.5%
151 General Debt Service	706,970	749,218	133,428	-	1,589,617	872,565	-	872,565	717,052	82.2%
	\$ 15,147,394	\$ 108,643,035	\$ 133,428	\$ 849,000	\$ 124,772,857	\$ 114,877,440	\$ 247,316	\$ 115,124,756	\$ 9,648,101	

Enterprise Funds

Water & Sewer Utility District	\$ 5,502,984	\$ 4,846,271	\$ -	\$ -	\$ 10,349,255	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 5,646,699	120.1%
	\$ 5,502,984	\$ 4,846,271	\$ -	\$ -	\$ 10,349,255	\$ 4,702,556	\$ -	\$ 4,702,556	\$ 5,646,699	

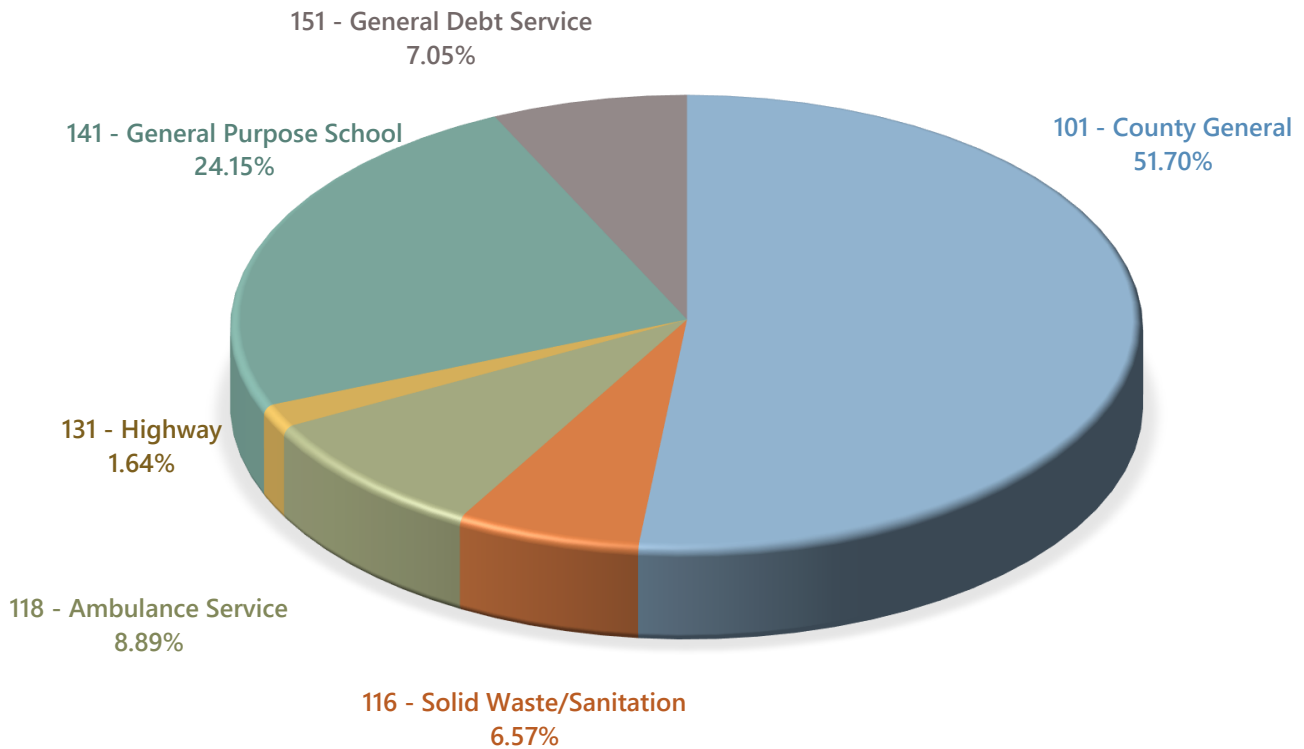
**Statement of Estimated Revenue from Current Property Taxes
2026 Assessments Based Upon Estimated Assessed Valuation**

\$ 378,948,134

Fund	2026 Tax Rate	% of Tax Rate	Amount of Tax Levy	Reserve for Delinquency	Net Estimated Collection of Taxes
101 - County General	\$ 1.0858	51.70%	\$ 4,114,619	\$ 329,170	\$ 3,785,449
116 - Solid Waste/Sanitation	0.1379	6.57%	522,569	41,806	480,764
118 - Ambulance Service	0.1867	8.89%	707,496	56,600	650,896
131 - Highway	0.0345	1.64%	130,737	10,459	120,278
141 - General Purpose School	0.5071	24.15%	1,921,646	153,732	1,767,914
151 - General Debt Service	0.1480	7.05%	560,843	44,867	515,976
Total	\$ 2.1000		\$ 7,957,911	\$ 636,633	\$ 7,321,278

General Fund -1¢ = \$ 37,895

2026 TAX LEVY RATIO FOR COUNTY GENERAL SERVICES



TROUSDALE COUNTY TRUSTEE
TRIAL BALANCE
April 30, 2026

ACCT FUNC	DECRPTION	INT RATE	DUE	Beginning Balance	YTD Debits	YTD Credits	Ending Balance	
999-11120	CASH ON HAND			11,307.60	22,852,178.77	22,748,246.59	115,239.78	
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	15,110,574.96	15,681,664.89	7,323,004.81	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	2,994,848.88	2,960,350.58	86,649.88	
999-11130-23	FNB OTHER AGENC			26,231.41	72,034.42	19,816.15	78,449.68	
999-11130-30	WBT xxx1678			5,537,704.31	33,280,558.05	31,980,890.50	6,837,371.86	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			-	2,607,196.85	2,607,196.85	-	
999-11130-32	WBT-RETIREMENT			3,056.08	1,714,896.41	1,704,627.05	13,325.44	
999-11130-33	WBT CCA CORECIVIC			-	50,322,658.60	50,322,658.60	-	CORECIVIC - TTCC
999-11410	ACCOUNTS RECEIVABLE			850.12	507,610.54	507,663.66	797.00	
999-14310	UNDISTRIBUTED WARRANTS			-	82,801,944.67	82,801,944.67	-	
	TOTAL ASSETS			18,319,395.84	214,964,502.15	212,035,059.54	21,248,838.45	
							Cash Balance	
							- NOT FUND BALANCE -	
995-21500-101	COUNTY GENERAL			3,191,858.62	10,208,699.22	10,410,479.68	3,393,639.08	-101 COUNTY GENERAL
999-21500-111	URBAN SERVICE FUND			1,750,930.95	1,107,650.14	1,406,676.61	2,049,957.42	-111 URBAN SERVICE
999-21500-116	SOLID WASTE			813,996.94	858,530.20	813,937.40	769,404.14	-116 SOLID WASTE
999-21500-118	HARTS/TROUS COUNTY AMBUL			781,057.24	1,289,689.92	1,379,825.73	871,193.05	-118 AMBULANCE
999-21500-121	SPECIAL PURPOSE			-	50,322,658.60	50,322,658.60	-	-121 CORECIVIC - TTCC
999-21500-122	TROUSDALE COUNTY DRUG			130,078.82	921.34	44,085.26	173,242.74	-122 COUNTY DRUG
999-21500-127	AMER RESQ FUND - GENERAL			119,042.31	16,293.99	752.79	103,501.11	-127 ARPA - GENERAL
999-21500-128	AMER RESQ FUND - URBAN			558,967.59	125,936.82	3,336.00	436,366.77	-128 ARPA - URBAN
999-21500-131	COUNTY HIGHWAY			2,112,506.26	1,458,223.92	1,892,633.64	2,546,915.98	-131 COUNTY HIGHWAY
999-21500-141	PUBLIC SCHOOL			6,676,077.74	15,700,552.73	15,581,239.21	6,556,764.22	-141 PUBLIC SCHOOL
999-21500-142	SCHOOL FEDERAL PROJECTS			132,531.10	673,903.48	637,112.41	95,740.03	-142 SCHOOL FED PROJ
999-21500-143	CENTRAL CAFETERIA			160,463.87	1,051,349.29	975,086.37	84,200.95	-143 CENTRAL CAFETERIA
999-21500-151	DEBT SERVICE			706,970.42	528,681.61	958,665.64	1,136,954.45	-151 DEBT SERVICE
999-21500-171	GENERAL CAPITAL PROJECT			683,768.67	15,582.02	1,683,201.83	2,351,388.48	-171 CAPITAL PROJECTS
999-21500-362	OTHER AGENCY-DA			26,201.37	19,924.71	72,141.08	78,417.74	
999-21500-363	15th JD DRUG TASK FORCE			357,653.41	150,024.69	124,468.61	332,097.33	-363 DTF
999-21500-364	DISTRICT ATTORNEY GENERA			43,527.25	21,690.76	29,513.47	51,349.96	
999-21500-920	UNEMPLOYMENT-DUE TO STAT			-	3,979.81	3,979.81	-	
999-21500-921	PAYROLL TAXES			52,151.58	2,960,350.58	3,053,783.59	145,584.59	
999-21500-922	METRO GOVT INSURANCE			-	803,554.12	803,554.12	-	
999-21500-923	RETIREMENT CONTRIBUTIONS			8,583.90	1,704,627.05	1,759,059.56	63,016.41	
999-21500-931	TEACHER INSURANCE			13,027.80	1,803,642.73	1,799,718.93	9,104.00	
999-22200-999	OTHER DEFERRED REVENUE			-	4,731.56	4,731.56	-	
999-28310	UNDISTRIBUTED TAXES			-	142,547.48	142,547.48	-	
999-29900	FEE/COMMISSION ACCOUNT			-	269,090.33	269,090.33	-	
	TOTAL LIABILITIES			18,319,395.84	91,242,837.10	94,172,279.71	21,248,838.45	
	TOTAL COUNTY TRUSTEE				306,207,339.25	306,207,339.25	-	

COMPARISON

APRIL 2025 / APRIL 2026

	Property Tax		Revenues		Expenses	
	<u>Apr 25</u>	<u>Apr 26</u>	<u>Apr 25</u>	<u>Apr 26</u>	<u>Apr 25</u>	<u>Apr 26</u>
101	104.5%	105.3%	73.0%	76.1%	58.4%	64.1%
111	102.3%	104.8%	28.4%	32.0%	27.2%	23.7%
116	104.5%	105.3%	98.0%	97.9%	56.0%	63.6%
118	104.5%	105.3%	95.1%	84.8%	73.7%	72.6%
151	104.5%	105.3%	84.3%	98.1%	49.2%	48.9%
131	104.4%	105.3%	49.2%	42.8%	37.5%	28.0%
141	104.4%	105.4%	49.2%	95.1%		72.2%

10th Month | 83.3%

Hartsville / Trousdale Co Government
Summary Financial Statement
April 2026

10th Month | 83.3%
Elected Officials | 80.8%
Employees | 76.9%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
Revenues				<i>Actual/Budget</i>
40110	Current Property Tax	3,480,987	3,666,218	105.3%
40115	Discount On Property Tax	52,215	48,480	92.8%
40120	Trustee's Collections Prior Year	80,000	77,241	96.6%
40130	Cir Clk/Clk & Master CollectionsPr Yr	20,000	20,570	102.9%
40140	Interest And Penalty	10,000	12,266	122.7%
40161	Payments In Lieu Of Taxes TVA (quarterly beg Nov)	35,000	27,511	78.6%
40210	Local Option Sales Tax <i>Runs two months behind</i>	1,300,000	1,149,370	88.4%
40220	Hotel/Motel Tax	3,000	2,693	89.8%
40230	Local Amusement Tax	500	403	80.6%
40250	Litigation Tax General	30,000	21,550	71.8%
40260	Litigation Tax Special Purpose	50,000	63,010	126.0%
40270	Business Tax <i>(due date April 15, deposited in May)</i>	60,000	21,282	35.5%
40275	Mixed Drink Tax	9,000	6,500	72.2%
40285	Adequate Facilities/Development Tax	350,000	72,703	20.8%
40290	Other County Local Option Taxes <i>(June)</i>	9,000	-	-
40320	Bank Excise Tax	60,000	111,998	186.7%
40330	Wholesale Beer Tax	150,000	105,129	70.1%
41140	Cable TV Franchise <i>(Jan / June)</i>	5,000	2,226	44.5%
41520	Building Permits	160,000	153,748	96.1%
41590	Other Permits	100	-	-
42110	Fines	400	784	196.1%
42120	Officers Costs	1,500	1,440	96.0%
42190	Data Entry Fee Circuit Court	500	433	86.6%
42310	Fines	10,000	5,498	55.0%
42320	Officers Costs	25,000	25,982	103.9%
42330	Games And Fish Fines	100	-	-
42350	Jail Fees	2,500	2,522	100.9%
42380	DUI Treatment Fines	2,000	1,337	66.8%
42390	Data Entry Fee General Sessions	6,000	5,946	99.1%
42391	Courtroom Security Fee	25,000	22,632	90.5%
42410	Fines	100	594	593.8%
42420	Officers Costs	500	451	90.3%
42480	Juvenile Court: DUI Treatment Fines	1,500	-	-
42490	Data Entry Fee Juvenile Court	50	27	53.2%
42520	Officers Costs	850	575	67.6%
42530	Data Entry Chancery Court	800	373	46.6%
42810	Fines	500	-	-
42990	Other Fines, Forfeitures, and Penalties	-	29	
43140	Zoning Studies	6,000	11,600	193.3%
43190	General Service Charges Patrol Services	-	13,976	
43320	Planning Fees	600	-	-
43350	Copy Fees	250	608	243.4%
43370	Telephone Commissions	30,000	6,672	22.2%
43383	Title and Registration Fees	9,000	6,291	69.9%
43392	Data Processing Fee Register	4,000	3,208	80.2%

Hartsville / Trousdale Co Government
Summary Financial Statement
April 2026

10th Month | 83.3%
Elected Officials | 80.8%
Employees | 76.9%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
43394	Data Processing Fee Sheriff	150	110	73.5%
43395	Sexual Offender Registration Fee	1,650	1,200	72.7%
43396	Data Processing Fee County Clerk	1,500	1,031	68.7%
43399	Vehicle Insurance Coverage and	2,000	2,310	115.5%
44110	Investment Income	300,000	262,549	87.5%
44120	Lease/Rentals	20,000	17,845	89.2%
44131	Commissary Sales	5,000	13,893	277.9%
44135	Sale Of Gasoline	15,000	15,164	101.1%
44150	Animal Shelter Adoptions	-	200	
44170	Miscellaneous Refunds	-	159	
44530	Sale of Equipment	-	26	
44570	Animal Shelter Donations	-	554	
44990	Other Local Revenues	34,000	25,374	74.6%
	Community Center Rental, Parks Rentals, Pool			
45510	County Clerk	120,000	75,913	63.3%
45520	Circuit Court Clerk	25,000	21,824	87.3%
45540	General Sessions Court Clerk	110,000	65,093	59.2%
45550	Clerk And Master	30,000	19,941	66.5%
45580	Register	65,000	54,208	83.4%
45590	Sheriff	9,000	6,041	67.1%
45610	Trustee	250,000	268,595	107.4%
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	198,300	24,510	12.4%
	BroadbandReady \$100,000			
46210	Law Enforcement Training Programs	-	14,400	
46220	Drug Control Grants	-	25,000	
	Reimb for DTF Director Salary			
46290	Other Public Safety Grants	300,400	237,305	79.0%
	<i>SRO Grant, Mental Health Transport</i>			
46310	Health Department Programs	7,700	-	-
46390	Other Health And Welfare Grants	1,000	1,100	110.0%
	Spay/Neuter Grant			
46430	Litter Program	65,860	-	-
46830	Beer Tax	19,000	18,046	95.0%
46835	Vehicle Certificate Of Title	6,000	4,313	71.9%
46845	Opioid Settlement Funds	-	31,702	
46852	State Revenue Sharing	15,000	14,111	94.1%
46855	State Shared Sports Gaming Privilege	25,000	20,119	80.5%
46915	Contracted Prisoner Board	204,000	86,551	42.4%
46960	Registrar's Salary Supplement	15,164	11,373	75.0%
46990	Other State Revenues (<i>Soil Conservation Reimb</i>)	22,500	13,668	60.7%
47180	Community Development Grants	1,288,106	-	-
	HOME Grant, CDBGCV			
47235	Homeland Security Grants	14,096	4,780	33.9%
	Emergency Performance Grant			

Hartsville / Trousdale Co Government
Summary Financial Statement
April 2026

10th Month | 83.3%
Elected Officials | 80.8%
Employees | 76.9%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
47406	American Rescue Plan Act Grant Health Department Renovation	613,023	348,287	56.8%
47620	Police Service (Lake Area)	7,000	3,744	53.5%
47715	Tax Credit Bond Rebate (QSCB program)	115,000	115,910	100.8%
48130	Contributions <i>Library Fines & Donations</i>	-	2,213	-
48140	Contracted Services	5,000	2,610	52.2%
48610	Donations <i>Senior Center Fund Raising</i>	10,000	10,125	101.2%
48990	Other Revenues Fire Dept TNRMT Grant (FY25) \$10,000 Senior Center Enbridge grants \$24,569	34,569	34,569	100.0%
48991	Opioid Settlement Funds Past Remediation	-	9,937	
49700	Insurance Recovery	20,656	22,232	107.6%
Total Revenues		10,016,126	7,618,274	76.1%
Revenues w/o Grant line items		7,466,368	6,936,738	92.9%

Expenditures

51100	County Commission	91,505	52,850	57.8%
51220	Beer Board	1,791	299	16.7%
51300	County Mayor/Executive	451,961	330,638	73.2%
51400	County Attorney	52,000	28,147	54.1%
51500	Election Commission	176,197	111,251	63.1%
51600	Register Of Deeds	181,406	133,741	73.7%
51720	Planning	210,472	141,794	67.4%
51800	County Buildings	393,099	262,829	66.9%
51910	Preservation Of Records	7,650	4,988	65.2%
52300	Property Assessor's Office	183,214	139,221	76.0%
52400	County Trustee's Office	204,912	162,795	79.4%
52500	County Clerk's Office	232,013	174,270	75.1%
52600	Data Processing	130,000	97,589	75.1%
53100	Circuit Court	253,581	190,383	75.1%
53300	General Sessions Court	153,501	117,816	76.8%
53400	Chancery Court	172,857	134,822	78.0%
53700	Judicial Commissioners	50,056	39,949	79.8%
53920	Courtroom Security	95,397	26,609	27.9%
54110	Sheriff's Department	2,312,279	1,747,756	75.6%
54120	Special Patrols: School Resource Officers	260,723	197,531	75.8%
54150	Drug Enforcement	88,070	62,765	71.3%
54160	Administration Of The Sexual Offender	4,400	1,200	27.3%
54210	Jail	1,703,079	1,161,976	68.2%
54220	Workhouse	208,772	155,619	74.5%
54240	Juvenile Services	60,577	43,481	71.8%
54310	Fire Prevention And Control	194,217	128,562	66.2%

Hartsville / Trousdale Co Government
Summary Financial Statement
April 2026

10th Month | 83.3%
Elected Officials | 80.8%
Employees | 76.9%

101 General Fund

YearToDate

Account	Description	Budget	Actual	% of Budget
54420	Rescue Squad	145,926	92,298	63.3%
54490	Other Emergency Management	112,583	87,246	77.5%
54610	County Coroner/Medical Examiner	23,200	10,550	45.5%
55110	Local Health Center	32,600	26,081	80.0%
55120	Animal Shelter	61,003	42,852	70.2%
55170	Alcohol And Drug Programs	73,980	68,433	92.5%
55720	Litter Grant	55,240	30,733	55.6%
56100	Senior Citizens Center	103,285	74,250	71.9%
56300	Senior Citizens Assistance	101,683	54,309	53.4%
56500	Libraries	175,759	134,713	76.6%
56700	Parks And Fair Boards	367,676	158,108	43.0%
57100	Agricultural Extension Service	92,830	43,826	47.2%
57500	Soil Conservation	61,453	50,959	82.9%
	<i>includes annual contribution</i>			
58190	Other Economic And Community	1,488,606	284,503	19.1%
	<i>Broadband Ready Grant \$100,000</i>			
	<i>CDBGCV Grant (Food Insecurity) \$478,106</i>			
	<i>HOME Grant \$811,000</i>			
58300	Veteran's Services	21,865	14,589	66.7%
58400	Other Charges	514,900	439,405	85.3%
	<i>insurance premiums, workers comp (Reimb in Dec),</i>			
	<i>fuel charges</i>			
58600	Employee Benefits unemployment	1,692	693	41.0%
58900	Miscellaneous	50,033	50,032	100.0%
	<i>Includes contributions to non profits</i>			
	<i>Dues & Memberships</i>			
91140	Capital Project Health Dept Remodel	703,775	398,271	56.6%
99100	Transfers Out QSCB Interest (151)	122,316	100,076	81.8%
Total Expenditures		12,184,134	7,810,810	64.1%
Expenditures w/o Grant line items		9,991,753	7,128,035	71.3%

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

10th Month | 83.3%
 Elected Officials | 80.8%
 Employees | 76.9%

111 Urban Services

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	532,179	557,570	104.8%
40115	Discount On Property Tax	(7,983)	(6,574)	82.4%
40120	Trustee's Collections - Prior Year	12,955	17,854	137.8%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	4,272	85.4%
40140	Interest And Penalty	2,000	2,843	142.2%
40290	Other County Local Option Taxes <i>(May)</i>	35,000	-	-
40390	Other Statutory Local Taxes	55,000	33,727	61.3%
41140	Cable TV Franchise <i>(March)</i>	15,000	11,136	74.2%
41520	Building Permits	75,000	32,325	43.1%
43107	Residential Waste Collection Charge	273,000	234,525	85.9%
44130	Sale Of Materials And Supplies	500	800	160.0%
46210	Law Enforcement Training Programs	-	2,400	
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	261,707	87.2%
46980	Other State Grants <i>(CCF-Ward School)</i>	2,000,000	19,607	1.0%
Total Revenues		3,933,418	1,257,552	32.0%
Revenue w/o Grant line items		1,325,651	1,174,629	88.6%
Expenditures				
54110	Sheriff's Department	752,732	553,970	73.6%
54310	Fire Prevention And Control	15,000	2,108	14.1%
55731	Waste Pickup	386,389	170,034	44.0%
56900	Other Social, Cultural And Recreational <i>July 4th Fireworks, Christmas Decorations</i>	27,000	6,678	24.7%
58400	Other Charges <i>Electricity (Parking Lots, Streets), Insurance Premiums</i>	173,000	134,134	77.5%
58600	Employee Benefits	5,000	2,500	50.0%
62000	Highway And Bridge Maintenance	100,000	1,399	1.4%
91150	Social, Cultural And Recreation <i>(Sidewalks, CCF-Ward)</i>	2,357,000	145,487	6.2%
91200	Highway & Street Capital Projects <i>(MMAG - Broadway Sidewalk)</i>	665,002	47,175	7.1%
Total Expenditures		4,481,123	1,063,483	23.7%
Expenditures w/o Grant line items		1,459,121	870,822	59.7%

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

10th Month | 83.3%
 Elected Officials | 80.8%
 Employees | 76.9%

116 Solid Waste / Sanitation

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	463,437	488,178	105.3%
40115	Discount On Property Tax	(6,025)	6,454	-107.1%
40120	Trustee's Collections - Prior Year	10,000	9,595	96.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,000	2,555	51.1%
40140	Interest And Penalty	2,000	1,535	76.8%
40270	Business Tax	8,000	2,833	35.4%
43106	Commercial And Industrl Waste Coll	270,000	229,545	85.0%
43108	Convenience Waste Centers Coll <i>(Mattress Fee)</i>	-	5,340	
44145	Sale Of Recycled Materials <i>(scrap metal, cardboard)</i>	40,000	27,517	68.8%
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%
Total Revenues		801,826	784,736	97.9%

Expenditures

55732	Convenience Centers	758,348	542,306	71.5%
55751	Recycling Center	96,656	27,615	28.6%
55759	Other Waste Disposal	300,000	172,542	57.5%
55770	Postclosure Care Costs <i>(Landfill)</i>	33,000	1,350	4.1%
58400	Other Charges	45,000	39,770	88.4%
	Insurance Premiums			
Total Expenditures		1,233,004	783,583	63.6%

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

10th Month | 83.3%
 Elected Officials | 80.8%
 Employees | 76.9%

118 Ambulance Service

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	795,472	837,476	105.3%
40115	Discount On Property Tax	(10,341)	(11,079)	107.1%
40120	Trustee's Collections - Prior Year	15,000	20,085	133.9%
40130	Cir Clk/Clk & Master Collections-Pr Yr	2,000	5,349	267.4%
40140	Interest And Penalty	3,000	3,149	105.0%
40270	Business Tax	12,000	4,863	40.5%
43120	Patient Charges <i>runs two months behind</i>	550,000	296,564	53.9%
44110	Investment Income	-	139	
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	
Total Revenues		1,381,964	1,171,630	84.8%

Expenditures

55130	Ambulance/Emergency Medical	1,467,039	1,065,425	72.6%
Total Expenditures		1,467,039	1,065,425	72.6%

BREAKDOWN ON NEXT PAGE

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

121 Special Fund / CCA / CoreCivic

10th Month | 83.3%

Pass-thru account

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
46915	Contracted Prisoner Board	73,814,300	39,101,287	53.0%
Total Revenues		73,814,300	39,101,287	53.0%
Expenditures				
54900	Other Public Safety	73,814,300	39,101,287	53.0%
Total Expenditures		73,814,300	39,101,287	53.0%

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

122 County Drug
Sheriff's Fund

10th Month | 83.3%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
42340	Drug Control Fines	5,000	3,543	70.9%
42865	Drug Task Force Forfeitures And	8,000	-	-
42910	Proceeds From Confiscated Property	3,000	39,882	1329.4%
Total Revenues		16,000	43,425	271.4%
Expenditures				
54150	Drug Enforcement	76,250	921	1.2%
Total Expenditures		76,250	921	1.2%

Hartsville / Trousdale Co Government
 Summary Financial Statement

April 2026

127 American Rescue Funding

10th Month | 83.3%

Year-To-Date

Account	Description	Approved	Actual	% of Budget	Notes
Revenues					
44110	Investment Income	1,000	753	75.3%	
Total Revenues		1,000	753	75.3%	
Expenditures					
55130	Ambulance	22,835	19,211	84.1%	<i>EMT Education</i>
58400	Other Charges	10	8	75.1%	<i>Trustee Commission</i>
Total Expenditures		22,845	19,219	84.1%	

Hartsville / Trousdale Co Government

Summary Financial Statement

April 2026

128 American Rescue Funding

10th Month | 83.3%

Account	Description	Year-To-Date		Notes
		Approved	Actual	
Revenues				
44110	Investment Income	6,000	3,336	55.6%
Total Revenues		6,000	3,336	55.6%
Expenditures				
51800	County Buildings	12,620	-	- <i>Generator - Admin Bldg</i>
56700	Parks and Fair Boards	180,645	55,680	30.8% <i>Parks / Playground</i>
58110	Tourism	1,339	-	- <i>Remaining Tourism</i>
58400	Other Charges	60	33	55.6% <i>Trustee Commission</i>
91190	Other Gen Projects	75,000	70,223	93.6% <i>Purchase Land</i>
Total Expenditures		269,664	125,937	46.7%

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

151 Debt Service

10th Month | 83.3%

Account	Description	Year-To-Date		
		Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	497,380	523,709	105.3%
40115	Discount On Property Tax	(6,466)	(6,926)	107.1%
40120	Trustee's Collections Prior Year	10,000	12,045	120.4%
40130	Cir Clk/Clk & Master CollectionsPr Yr	3,000	3,208	106.9%
40140	Interest And Penalty	1,500	1,896	126.4%
40266	Litigation Tax Jail Or Workhouse	25,000	21,496	86.0%
40270	Business Tax	8,000	3,041	38.0%
44110	Investment Income - <i>includes interest from CD investment</i>	30,000	20,374	67.9%
48130	Contributions <i>from schools QSCB Principal</i>	159,450	159,450	100.0%
49800	Transfers In <i>from 101 - QSCB Interest</i>	133,428	106,481	79.8%
Total Revenues		861,292	844,773	98.1%

Expenditures

82110	General Government: Principal	84,376	-	-
	<i>CJC - May</i>	84,376	-	0.0%
82130	Education: Principal	468,267	208,403	44.5%
	<i>EESI - May</i>	127,624	-	0.0%
	<i>JSMS - May</i>	106,000	-	0.0%
	<i>QSCB - Monthly</i>	157,432	131,193	83.3%
	<i>TCES - July</i>	77,211	77,210	100.0%
82210	General Government: Interest	46,785	23,391	50.0%
	<i>CJC 4.12% fixed Nov / May</i>	46,785	23,391	50.0%
82230	Education: Interest (EESI, QSCB, JSMS)	238,553	174,679	73.2%
	<i>EESI 4.12% fixed Nov / May</i>	70,762	35,381	50.0%
	<i>JSMS 2.77% fixed Nov / May</i>	12,495	6,246	50.0%
	<i>QSCB - Monthly</i>	122,316	100,076	81.8%
	<i>TCES 4.19% fixed Aug / Feb</i>	32,980	32,976	100.0%
82310	General Government: Fees (<i>Trustee Commission</i>)	17,500	11,091	63.4%
	<i>Trustee's Commission</i>	17,500	11,091	63.4%
82330	Education: Fees (QSCB)	2,020	1,682	83.3%
	<i>QSCB - Service Fees</i>	2,020	1,682	83.3%
Total Expenditures		857,501	419,247	48.9%

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

171 Capital Projects Fund

10th Month | 83.3%

**unbudgeted fund*

Year-To-Date

Account	Description	Year-To-Date
Revenues		
40285	Adequate Facilities / Development Tax <i>- Enbridge Solar Array 1,201,078 (NOV)</i>	1,370,828
44110	Investment Income CD Investments	12,374
43190	Other General Service Charges <i>CoreCivic Admin Fee</i>	300,000
Total Revenues		- 1,683,202

Expenditures		Beginning Balance	683,769
58400	Trustee Commission <i>(1% of qualified revenues)</i>		13,832
91130	Public Safety Projects <i>(Engineer Expenses - Gravel Hill Tower)</i>		1,750
Total Expenditures		-	15,582

Estimated Ending Balance **2,351,389**

Hartsville / Trousdale Co Government
Summary Financial Statement

April 2026

131 Highway Fund

10th Month | 83.3%

Year-To-Date

Account	Description	Budget	Actual	% of Budget
Revenues				
40110	Current Property Tax	115,943	122,138	105.3%
40115	Discount On Property Tax	-	(1,616)	-
40120	Trustee's Collections - Prior Year	3,000	2,808	93.6%
40130	Cir Clk/Clk & Master Collections-Pr Yr	1,500	873	58.2%
40140	Interest And Penalty	600	442	73.7%
40270	Business Tax	1,500	736	49.1%
44110	Investment Income	1,800	1,879	104.4%
46410	Bridge Program	950,000	-	-
46420	State Aid Program	855,688	-	-
46920	Gas and Motor Fuel Tax	1,727,595	1,399,153	-
46925	Hybrid/Electric Vehicle Registration	16,800	21,522	128.1%
46930	Petroleum Special Tax	12,000	9,484	79.0%
49700	Insurance Recovery	-	19,919	-
Total Revenues		3,686,426	1,577,338	42.8%
Expenditures				
61000	Administration	235,275	187,380	79.6%
62000	Highway and Bridge Maintenance	1,410,942	618,085	43.8%
63100	Operation and Maintenance of Equipment	245,380	169,511	69.1%
65000	Other Charges	84,444	74,950	88.8%
66000	Employee Benefits	123,313	81,365	66.0%
68000	Capital Outlay	2,246,688	86,934	3.9%
Total Expenditures		4,346,042	1,218,225	28.0%

Hartsville / Trousdale Co Government
Summary Financial Statement
April 2026

141 General Purpose School

10th Month | 83.3%

Account	Description	Year-To-Date		% of Budget
		Original Budget	Actual	
Revenues				
40110	Current Property Tax	1,703,988	1,795,350	105.4%
40115	Discount On Property Tax	(21,965)	(23,735)	108.1%
40120	Trustee's Collections - Prior Year	40,000	39,991	100.0%
40130	Cir Clk/Clk & Master Collections-Pr Yr	20,000	12,430	62.2%
40140	Interest And Penalty	6,000	6,315	105.2%
40161	Payments In Lieu of Taxes TVA	200,000	219,658	109.8%
40210	Local Option Sales Tax	1,100,000	1,622,622	147.5%
40270	Business Tax	25,000	10,821	43.3%
40275	Mixed Drink Tax	7,000	7,324	104.6%
41110	Marriage Licenses	500	694	138.7%
43511	Tuition - Regular Day	60,000	43,790	73.0%
43517	Tuition - Other	16,000	12,920	80.8%
43570	Receipts from Individual Schools	10,000	13,527	135.3%
44120	Lease/Rentals	12,000	9,755	81.3%
44145	Sale of Recycled Materials	-	185	-
44170	Miscellaneous Refunds	5,000	10,695	213.9%
44560	Damages Recovered from Individuals	-	150	-
44570	Contributions & Gifts	33,130	27,213	82.1%
46510	TN Investment in Student Achievement (TISA)	11,169,694	10,114,101	90.5%
46513	TISA - On Behalf Payments	15,000	-	-
46515	Early Childhood Education	104,430	65,036	62.3%
46590	Other State Education Funds	812,640	761,819	93.7%
46596	Parental Leave	50,000	11,387	22.8%
46610	Career Ladder Program	4,500	3,900	86.7%
46790	Other Vocational	265,339	84,450	31.8%
46980	Other State Grants	28,279	21,011	-
46990	Other State Revenues	-	-	-
47143	Special Education Grants	-	23,888	-
49700	Insurance Recovery	18,700	25,629	-
Total Revenues		15,685,235	14,920,926	95.1%

Expenditures

71100	Regular Instruction Prog - Instruction	7,547,555	5,073,075	67.2%
71150	Alternative Instruction Prog - Instruction	155,119	92,658	59.7%
71200	Special Education Prog - Instruction	1,217,893	785,424	64.5%
71300	Vocational Education Prog - Instruction	697,047	438,755	62.9%
72110	Attendance	43,940	40,038	91.1%
72120	Health Services	443,976	297,991	67.1%
72130	Other Student Support	300,681	180,797	60.1%
72210	Regular Instruction Prog - Support Services	597,505	424,541	71.1%
72220	Special Education Prog - Support Services	109,401	87,127	79.6%
72230	Vocational Education Prog - Support Services	31,861	21,240	66.7%
72250	Technology	276,057	226,770	82.1%
72310	Board of Education	228,196	194,084	85.1%
72320	Director of Schools	302,308	201,453	66.6%
72410	Office of the Principal	998,200	700,662	70.2%
72510	Fiscal Services	200,712	158,100	78.8%
72610	Operation of Plant	1,148,470	865,663	75.4%
72620	Maintenance of Plant	510,288	410,564	80.5%
72710	Transportation	979,301	640,460	65.4%
73300	Community Services	128,338	96,548	75.2%
73400	Early Childhood Education	204,529	135,396	66.2%
76100	Regular Capital Outlay (JMS Roof Project)	2,772,696	2,473,510	89.2%
82130	Education - Principal on Debt	360,300	340,959	94.6%
82230	Education - Interest on Debt	48,400	47,076	97.3%
Total Expenditures		19,302,774	13,932,890	72.2%

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

101-18G LE TRAINING

**| BUDGET AMENDMENT
2026-101-18G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
101-46210	Law Enforcement Training Program	\$ 14,400	
101-54110-140	Sheriff: Salary Supplement		\$ 11,200
101-54120-140	SRO: Salary Supplement		2,400
101-54150-140	Drug Enf: Salary Supplement		800

Purpose: *End of year adjustments to line items.*

Budget Amendment Total	\$ 14,400	\$ 14,400
	<u><u> </u></u>	<u><u> </u></u>

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-101-18G approved by Commission on _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

111-03G LE TRAINING

**| BUDGET AMENDMENT
2026-111-03G**

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
111-46210	Law Enforcement Training Programs	\$ 2,400	
111-54110-140	Sheriff: Salary Supplement		\$ 2,400

Purpose: *End of year adjustments to line items.*

Budget Amendment Total	\$ 2,400	\$ 2,400
-------------------------------	-----------------	-----------------

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-111-03G *approved by Commission on* _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK

HARTSVILLE/TROUSDALE COUNTY GOVERNMENT

118-05 YE ADJUSTMENTS

| BUDGET AMENDMENT

2026-118-05

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

		<u>DEBIT:</u>	<u>CREDIT:</u>
118-39000	Unassigned Fund Balance	\$ 30,000	
118-55130-169	EMS: Part Time Staff	30,000	
118-55130-131	EMS: Medical Staff		60,000

Purpose: Funding Medical Staff line item 131 due to vacation pay outs, overlapping old/new employees.

Budget Amendment Total	\$ 60,000	\$ 60,000
-------------------------------	------------------	------------------

As recommended by the Budget & Finance Committee _____

Motion to approve: _____

Electronic Vote

Second: _____ Yes _____ No _____ Absent _____

Budget Amendment 2026-118-05 **approved by Commission on** _____

APPROVED:

ATTEST:

LONNIE TAYLOR
COMMISSION CHAIRMAN

RITA CROWDER
COUNTY CLERK