

The Union County Commission met in Special Called Meeting at 7:00 P.M. on Monday, June 6, 2022 at the Union County Courthouse. The Honorable Gary England, County Vice-Chairman, Presiding. A quorum being present, Union County Commission was duly opened at 7:00 P.M.

The Agenda for June 6, 2022 is as follows:

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Discuss FY23 Certified Tax Rate
6. Adjourn

1. County Commission was duly opened by Deputy Martin Nicley.
2. Invocation by Commissioner Danny Cooke.
3. Pledge of Allegiance was led by Commissioner Dawn Flatford.
4. Roll Call by Pam Ailor, Union County Clerk. **Commissioners Present:** Jeffrey Brantley, Danny Cooke, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker.

Commissioners Absent: Jeffrey Chesney and Joyce Meltabarger.

5. Discuss FY23 Certified Tax Rate

Melissa Brown, Director of Finance presented tax levy considerations for FY23. Director Brown recommended a tax rate of 1.8 to keep from moving funds out of Fund Balance to balance the budget.

Tax Levy Considerations

FY22 TAX LEVY					State Rate at same Percentage Distribution					
FUND	FY22 LEVY	FY22 VOP	Revenue by Fund	% of Levy	FUND	1.5826	FY23 VOP	Revenue by Fund	Change in Revenue	FY22 LEVY %
101	0.9775	\$ 32,445	\$ 3,171,504	0.45680	101	0.7229	\$ 43,759	\$ 3,163,464	\$ (8,040)	0.4568
118	0.1331	\$ 32,445	\$ 431,844	0.06220	118	0.0984	\$ 43,759	\$ 430,749	\$ (1,095)	0.0622
131	0.0888	\$ 32,445	\$ 288,112	0.04150	131	0.0657	\$ 43,759	\$ 287,382	\$ (730)	0.0415
141	0.7096	\$ 32,445	\$ 2,302,301	0.33160	141	0.5248	\$ 43,759	\$ 2,296,465	\$ (5,837)	0.3316
151	0.0715	\$ 32,445	\$ 231,982	0.03341	151	0.0529	\$ 43,759	\$ 231,394	\$ (588)	0.0334
171	0.1594	\$ 32,445	\$ 517,174	0.07449	171	0.1179	\$ 43,759	\$ 515,863	\$ (1,311)	0.0745
FY22	2.1399		\$ 6,942,917	1.00000	State Rate	1.5826		\$ 6,925,316	\$ (17,601)	1.0000

Proposed Rate of 1.80 with same Percentage Distribution					Proposed Rate of 1.80 with Redistribution of Levy					% Change	
FUND	1.8	FY23 VOP	Revenue by Fund	Change in Revenue	FUND	1.8	FY23 VOP	Revenue by Fund	Change in Revenue vs FY22	FY23 LEVY %	% Change
101	0.8222	\$ 43,759	\$ 3,598,026	\$ 426,521	101	0.8950	\$ 43,759	\$ 3,916,592	\$ 745,088	0.4972	0.0405
118	0.1120	\$ 43,759	\$ 489,920	\$ 58,077	118	0.1354	\$ 43,759	\$ 592,317	\$ 160,473	0.0752	0.0130
131	0.0747	\$ 43,759	\$ 326,859	\$ 38,747	131	0.0766	\$ 43,759	\$ 335,195	\$ 47,083	0.0426	0.0011
141	0.5969	\$ 43,759	\$ 2,611,927	\$ 309,626	141	0.5188	\$ 43,759	\$ 2,270,222	\$ (32,079)	0.2882	-0.0434
151	0.0601	\$ 43,759	\$ 263,180	\$ 31,198	151	0.0523	\$ 43,759	\$ 228,860	\$ (3,122)	0.0291	-0.0044
171	0.1341	\$ 43,759	\$ 586,727	\$ 69,552	171	0.1219	\$ 43,759	\$ 533,341	\$ 16,166	0.0677	-0.0068
Rate	1.8000		\$ 7,876,639	\$ 933,722	Rate	1.8000		\$ 7,876,526	\$ 933,609	1.0000	0.0000

**FISCAL YEAR 2023 BUDGET
BUDGET REQUEST IMPACT ON FUND BALANCE**

SUBMITTED TO
UNION COUNTY COMMISSION
Monday, May 23, 2022

Impact to FY23 Budget

Benefit Cost Changes

Originally estimated insurance increase at 10%, Insurance came in at 5%. TCRS rate reduced 5.06% to 4%

Pay Increase

Per Resolution: County employees are given a raise of 5.9% based on Calendar Year 2021 Cost of Living Adjustment

Scale	5.90%	5% Official
	\$ 119,591	\$ 150,461
		46,439

Insurance Increase

Per Resolution: County employees contribute 30% to employee health and 40% to all dependent health insurance coverage
Currently, we are calculating a 5% increase in insurance cost based on Medical Loss Ratio for last 24 months

Insurance Increase	\$ 22,029
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Additional Significant Requested Increases

- 51100 Commission-Increased commission monthly payment from \$293.83 to \$500 per month **(42,811)**
- 51500 Election Commission-Large county and Federal Election **(71,970)**
- 51900 Other General Administration-New email service and budgeting for Information Technician(IT) **(70,680)**
- 54610 Agriculture(UT Extension)- Increase in wages **(4995)** and increase in lease due to move **(12,600)**
- 54610 County Coroner-Coroner Contract increased **(8,000)**

FUND	DESCRIPTION	FY21 FUND BALANCE	FY22 ESTIMATED FUND BALANCE	FY22 FUND BALANCE INCREASE/DECREASE	FY 23 ESTIMATED FUND BALANCE	FY23 BUDGET REQUEST EXPENDITURE	FY 23 ESTIMATED CHANGE TO FUND BALANCE	MAXIMUM FUND BALANCE PER FUND POLICY	AVAILABLE FUND BALANCE TO MOVE PER FUND BALANCE POLICY	Page Number
101	GENERAL	\$ 5,219,126	\$ 5,658,865	\$ 439,739	\$ 4,876,069	\$ 9,018,443	\$ (782,796)	\$ 4,058,299	\$ 817,770	1
118	EMS	\$ 702,310	\$ 691,486	\$ (10,824)	\$ 418,089	\$ 1,858,829	\$ (273,397)	N/A		32
122	DRUG	\$ 86,252	\$ 101,117	\$ 14,865	\$ 83,785	\$ 57,700	\$ (17,332)	N/A		37
131	HWY	\$ 735,282	\$ 787,438	\$ 52,156	\$ 387,438	\$ 3,261,686	\$ (400,000)	\$ 489,253	\$ (101,815)	40
141	GENERAL	\$ 7,958,180	\$ 13,174,177	\$ 5,215,997	\$ 14,532,741	\$ 27,767,283	\$ 1,358,564	\$ 4,627,881	\$ 3,330,300	47
142	FEDERAL PROGRAMS	\$ 312,899	\$ 1,012,899	\$ 700,000	\$ 1,012,899	\$ 2,829,949	\$ -	N/A		63
143	FOOD SERVICE	\$ 743,107	\$ 869,608	\$ 126,501	\$ 717,183	\$ 2,058,005	\$ (152,425)	N/A		83
145	TNVA	\$ -	\$ -	\$ -	\$ -	\$ 20,363,295	\$ -	N/A		92
151	DEBT	\$ 2,008,829	\$ 2,306,247	\$ 297,418	\$ 2,474,349	\$ 852,887	\$ 168,102	\$ 852,887	\$ 1,155,942	95
171	CAPITAL	\$ 951,572	\$ 1,261,879	\$ 310,307	\$ 611,540	\$ 2,197,916	\$ (650,339)	N/A		98
172	INDUSTRIAL	\$ 61,184	\$ 51,481	\$ (9,703)	\$ 51,481	\$ -	\$ -	N/A		103
177	CAPITAL	\$ 7,372,996	\$ 7,314,621	\$ (58,375)	\$ 7,164,621	\$ 150,000	\$ (150,000)	N/A		106

RECOMMENDATIONS:

- Per Fund balance policy, the prior year fund balance is reviewed. If fund balance is greater than the optimal fund balance, the value should be used for capital expenses and
- Recommend using available funds above fund balance policy to balance budget and move additional available funds to capital projects
- Recommend adding additional property tax to Fund 131 Highway in order to cover FY23 pay increases which increases their MOE.
- Recommend reducing Chamber of Commerce Hotel/Motel percentage from 80% to 60% which allocates the Chamber \$69,752 for FY23
- Recommend instituting scale and rescind using COLA for employee increases.

Fund Summary

FY23 Budget Summaries_5_23_Commission.xlsx

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MOTION #1

A **Motion** was made by **Jeffrey Brantley** and **Seconded** by **Sidney Jessee, Jr.** to set the tax levy at the lowest recommended state rate of 1.5826.

County Vice-Chairman Gary England Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Danny Cooke, Bill Cox, Gary England, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, and Cheryl Walker. **Commissioners Voting Against:** Earl Cox, Kenny Hill, Janet Holloway, Debra Keck, Larry Lay, and Beck Munsey. **Commissioners Passing:** None. **Motion Failed.**

MOTION #2

A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Jeffrey Brantley** to set the tax levy at 1.5827.

County Vice-Chairman Gary England Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Danny Cooke, Bill Cox, Gary England, Dawn Flatford, Kenny Hill, Sidney Jessee, Jr., and Cheryl Walker. **Commissioners Voting Against:** Earl Cox, Janet Holloway, R.L. Jones, Debra Keck, Larry Lay, and Becky Munsey. **Commissioners Passing:** None. **Motion Failed.**

MOTION #3

A **Motion** was made by **Becky Munsey** and **Seconded** by **Debra Keck** to set the tax levy at 1.8.

County Vice-Chairman Gary England Called for a Roll Call Vote. **Commissioners Voting For:** Kenny Hill, Janet Holloway, R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** Jeffrey Brantley, Danny Cooke, Bill Cox, Earl Cox, Gary England, Dawn Flatford, and Sidney Jessee, Jr. **Commissioners Passing:** None. **Motion Failed.**

6. A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Debra Keck** to **Adjourn**.

County Vice-Chairman Gary England Called for a Roll Call Vote. **Commissioners Voting For:** Jeffrey Brantley, Danny Cooke, Bill Cox, Earl Cox, Gary England, Dawn Flatford, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Debra Keck, Larry Lay, Becky Munsey, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None.
Motion Carried.

Union County Commission's Special Called Meeting **Adjourned at 7:46 P.M.**