

The Union County Commission met in Regular Meeting at 7:00 P.M. on Monday, September 25, 2023 at Union County Courthouse. The Honorable Jason Bailey, County Chairman, Presiding. A quorum being present, Union County Commission was duly opened at 7:00 P.M.

The Agenda for September 25, 2023 is as follows:

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Announcements: (if any)
6. Approve List for Public Comments
7. Public Comments
8. Elect County Commission Chairperson
9. Elect County Commission Vice-Chairperson
10. Approve Minutes of –August 28, 2023 Regular Meeting
11. Approve Notaries: (if any)
12. County Mayor’s Report – Mayor Jason Bailey
13. Approve/Disapprove County Boards and Committees for FY 2023-2024
14. County Sheriff’s Report – Sheriff Breeding
15. Union County Planning Commission Annual Report
16. Union County Audit Committee Report
17. Budget Committee
18. Melissa Brown, Director of Finance
  - a. Monthly Finance Report – August 2023
  - b. Budget Amendments & Transfers
  - c. Approve/Disapprove Surplus
  - d. Contracts
19. Community Reports
  - a. Fire Chiefs Association
  - b. Constable Association
20. Old Business
  - a. Building Code Amendments Resolution - County Building Inspector Marjorie Tinker
  - b. Tax Relief Resolution (\$100.00 to those that qualify for tax relief)
  - c. Wheel Tax Amendment Start Date
21. New Business
22. Addendums: (if any)
23. Adjourn

1. County Commission was duly opened by Sheriff Billy Breeding.
2. **Invocation** by Commissioner Greg Dyer.
3. **Pledge of Allegiance** was led by Commissioner Danny Cooke.
4. **Roll Call** by Amy England, Union County Chief Deputy Clerk. **Commissioners Present:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker.

**Commissioners Absent:** Dawn Flatford, Sidney Jessee, Jr. and Eddie Simpson.

5. **Announcements:**

- a. Union County Health Department has flu shots available.
- b. Union County Opry's next show is October 14, 2023
- c. Sharps Chapel Fall Festival September 30, 2023

6. **Approve List for Public Comments**

Rebecca Lock, Glenda Cooke and Dudley Cunningham were approved to speak.

7. **Public Comments:**

- a. Rebecca Lock from the 7<sup>th</sup> District spoke on the impacts of adopting the International Building Codes.
- b. Glenda Cooke from the 4<sup>th</sup> District promoted the Heritage Festival on October 7<sup>th</sup> and the Historical Society's Pancake Breakfast.
- c. Dudley Cunningham from the 5<sup>th</sup> District spoke about Shelly Drive in Sharps Chapel not being paved.

8. **Elect County Commission Chairperson**

Commissioner Gerald Simmons nominated Mayor Jason Bailey for County Commission Chairperson. Presiding Chairman Jason Bailey called three (3) times for other nominations for County Commission Chairperson. There being no other nominations, Presiding Chairman Jason Bailey called for nominations to cease and asked for a motion to elect.

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Mike Boles** to elect Mayor Jason Bailey by acclamation, as County Commission Chairperson.

Presiding Chairman Jason Bailey Called for an **Aye Vote. Motion Carried.**

9. **Elect County Commission Vice-Chairperson**

Commissioner Cheryl Walker nominated Commissioner Sidney Jessee, Jr. for County Commission Vice-Chairperson. Commissioner Angela Conner-Murphy nominated Commissioner Greg Dyer for County Commission Vice-Chairperson. Chairman Jason Bailey called three (3) times for other nominations for County Commission Vice-Chairperson. There being no other nominations, Chairman Jason Bailey called for nominations to cease and to have a roll call vote.

**Commissioners Voting for Sidney Jessee, Jr. for County Commission Vice Chairperson:** Mike Boles, Danny Cooke, Bill Cox, Linda Effler, R.L. Jones, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. Nomination to elect Sidney Jessee, Jr. for County Commission Vice-Chairperson **passed**.

**Commissioners Voting for Greg Dyer for County Commission Vice-Chairperson:** Lynn Beeler, Angela Conner-Murphy, Greg Dyer and Larry Lay. Nomination to elect Greg Dyer for County Commission Vice-Chairperson **failed**.

**Sidney Jessee, Jr.** was elected as **County Commission Vice-Chairman** by majority vote.

10. **Approve Minutes**

A **Motion** was made by **R.L. Jones** and **Seconded** by **Greg Dyer** to approve the **Minutes of August 28, 2023 Regular Meeting** as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

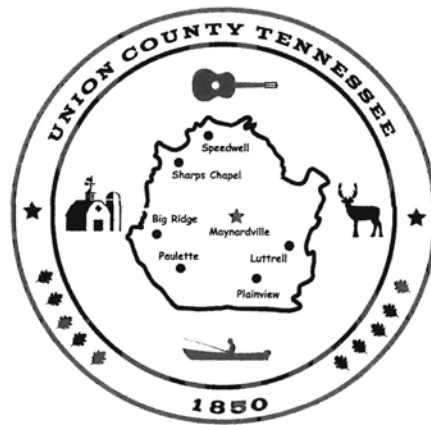
11. **Approve Notaries**

A **Motion** was made by **Cheryl Walker** and **Seconded** by **Bill Cox** to approve the following **Notaries:** David Bratcher, Rebecca Cooper, Elizabeth Ann Brinkley and Stacey Michelle Phillips.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

12. **County Mayor's Report – Mayor Jason Bailey**

# Mayor's Report



## September, 2023

# Union County Government

## Public Meetings

### October, 2023

<u>Date</u>	<u>Board/Committee</u>	<u>Location/Time</u>
2	911 Board	Small Courtroom/6:00pm
17	Budget Committee	Large Courtroom/6:00pm
23	Planning Commission	Small Courtroom/6:00pm
23	County Commission	Large Courtroom/7:00pm

**\*Unless otherwise noted, all meetings are held at the Union County Courthouse.**

## Mayor's Report

### September, 2023

#### Grants

##### Active: (Mayor's Office)

- Safe Routes to School (Luttrell Elementary/TDOT)  
Marsha Blackburn and Tim Burchett are assisting with HUD to finalize this grant
- Local Government Grant (State of TN-DAG FY22) - \$341,394
- American Rescue Plan Act (Federal Government) - \$3.8 Million
- ARPA TDEC- Water and Sewer (Federal Government) - \$4.4 Million
- GIVE Grant (State of TN) - \$1,000,000  
Purchase equipment for TCAT in Union County
- State of TN Appropriations Committee- \$9,000,000  
Funding from the State of TN for a TCAT/Walters State campus near UCHS
- Appalachian Regional Commission (ARC-Federal Government)- \$80,000  
Study for additional boat ramp, public swimming, public pier, and additional parking at Big Ridge State Park (Blue Mud)
- TN Risk Management (county insurance provider)- \$2,500  
Sidewalk Repair at the Courthouse, No Local Match Required
- TN Dept of Health (Immunization Program)- \$274,500  
No Local Match Required
- FARM Grant (TN Dept of Ag)- \$1,000,000  
Completion of Heritage Park- Match Funded from Hotel/Motel Tax
- TN Commission on Aging and Disability FY24- \$8,000  
Upgrades and Additional Activities for UC Senior Center
- CDBG Food Insecurity- \$77,000  
Purchase Senior Center Bus, No Local Match Required
- 3-Star Grant (State of TN)- \$50,000  
Purchase Supplies for UCHS Culinary Program, No Local Match Required

**Potential:**

- Tourism Enhancement Grant- \$100,000  
Complete “Music Wall of Fame” at Heritage Park  
Local Match of \$10,000 funded by the UC Chamber of Commerce
  
- CDBG- \$600,000  
Construct two new EMS facilities in Maynardville and Sharps Chapel  
Local Match of \$72,000 (12%) from ARPA Funds  
Local Capital Projects Contribution of \$190,000  
Total Possible Funding: \$862,000

**County Buildings / Property**

- Paulette Building- Election Commission Request to Expand Parking
  - Requesting Budget of \$50,000 to Complete Project
- Veterans Wall- Update/Maintenance Complete
  - Veterans Service Officer D Jay Taylor has Resigned
- Chamber Building is being used for the Jail Food Pantry
- New County Signs on the way

**Capital Project Bids Out or In Process (Completely Funded by Grants)**

- Speedwell and Big Ridge Community Centers  
(funds are allocated in ARPA, searching for property)

**Other (attachments)**

- Grant Status Report from ETDD
- Resurfacing Projects from TDOT
- RV Resolution from Grainger County

**Questions or Concerns?**

# Attachments

## September, 2023

## Active Projects and Grants in Union County and Municipalities

September, 2023

Jurisdiction	Program	Project Description	Status	Notes	ETDD Contract
Union County	Transportation	SR 61 from North David Dr. to Tater Valley Rd.	Preliminary Engineering (PE Design) is underway	Realignment	Don Brown
	Transportation	SR 61 from north of Archer Rd. to south of Jimi Town Rd. (Phase 2)	Preliminary Engineering (PE Design) is underway	Miscellaneous safety improvements	Don Brown
	CDBG	Fire Truck	Closeout phase		Mitch Loomis
	ARC	Big Ridge State Park Master Plan	Pre-planning phase	Engineer has completed initial draft	Ginger Stout
	ARP	Funding for various county needs as selected by County Commission	Ongoing		Tim Hendrick Mitch Loomis
	TDEC ARP	Water projects for two utilities	Procurement phase	Procurement documents being compiled	Mark Moeller
	CDBG-CV Food Insecurity	Equipment for Office of Aging	Grant awarded		Tim Hendrick Mitch Loomis
Maynardville	Planning	Planning services ongoing		Meeting date changed to 2nd Monday of each month.	Jordan Rockwell
Plainview	Planning	Drafted Ordinance to set minimum dwelling size at 400 sq ft and ban using RVs as dwellings	On PC Agenda		Jordan Rockwell
Luttrell					



### STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION

LONG RANGE PLANNING DIVISION  
SUITE 900, JAMES K. POLK BUILDING  
505 DEADERICK STREET  
NASHVILLE, TENNESSEE 37243-1402  
(615) 741-3421

**BUTCH ELEY**  
COMMISSIONER

**BILL LEE**  
GOVERNOR

September 22, 2023

Dear Mayor,

TDOT has released the FY2024 list for resurfacing projects across the state. To be more transparent, TDOT keeps local communities up to date about planned road improvements by communicating directly with those jurisdictions and publishing the list on TDOT's website: <https://www.tn.gov/tdot/maintenance/pavement-office/future-paving-projects.html>.

This list is based on the condition of the roadway, budget, and coordination with other projects in the future so TDOT can maintain the network in the most cost-effective, efficient manner. If there are any scheduling conflicts with these projects (i.e. utility waterline installation), please notify TDOT as soon as possible to coordinate project scheduling.

Below you will find a table and map of the project(s) in your community. We are reaching out to ascertain if you have striping changes or other coordination requests along these routes. Existing curb ramps will be updated along the state route (if applicable) for ADA compliance; we will also consider requests for crosswalk striping, bike lanes, or other potential alterations to the current configuration. If you expect to complete any utility work on any of the routes listed, please let us know at your earliest convenience to avoid costly repairs.

If you have any adjustments or changes that you want to discuss, we would like requests as soon as possible but no later than November 1, 2023, for these projects. Please reach out to Region I, Resurfacing Coordinator, Randy Busler at [Randy.Busler@tn.gov](mailto:Randy.Busler@tn.gov). Please forward this correspondence to anyone you feel needs to be informed about the resurfacing projects.

Sincerely,

Ronda Sawyer  
Office of Community Transportation, Region 1

ECC:

Randy Busler  
Troy Ebert  
Don Brown

County/City	Route	Description	BLM	ELM	Length (Miles)	Type of Work
Union / Maynardville	SR-144	From SR-33 to SR-170	5.03	7.65	2.62	411TLD Overlay @ 85 lb/sy
Union	SR-170	From Anderson County line to near SR-144	0	5.86	5.86	411TLD Overlay @ 85 lb/sy



Union County Commission went into **recess** at 7:30 P.M. and was reconvened at 7:42 P.M.

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Danny Cooke** to apply for a \$600,000 CDBG Grant to construct two new EMS facilities in Maynardville and Sharps Chapel.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

A **Motion** was made by **Gerald Simmons** to fund the parking lot expansion at the Paulette Community Building. After further discussion, Commissioners Simmons **withdrew** the motion.

13. Approve/Disapprove County Boards and Committees for FY 2023-2024

**Union County Government  
County Boards FY24**

<b>Beer Board</b>  Meets when an application is presented.	Marty Smith	Chair
	Stanley Boles	
	Darrell Dyer	
	Paul Hill	
	Vickie Riffey	

<b>District Soil Conservation Board</b> Meets the second Tuesday of each month.	Harold Brantley	
	David Coppock	
	Debbie Corum	
	Cody Haynes	
	Allen Padgett	

<b>Equalization Board</b>  Meets annually the first week of June.	Coleen Beeler	
	William Cunningham	
	Randy Merritt	
	Richard Phillips	
	Mary Wigginton	

<b>Industrial Development Board</b>  Meets quarterly or when necessary.	Ashley Mike	District 1
	Cheryl Walker	District 2
	Kenny Moore	District 3
	Danny Cooke	District 4
	Eddie Simpson	District 5
	Linda Effler	District 6
	Angela Conner-Murphy	District 7

Approved by the Union County Commission on September 25, 2023

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<b>Keep Union County Beautiful Board</b>  Meets the third Monday of each month.	Tammie Carter	Chair, Director
	Nicole Brown	Secretary
	Jennifer Rugg	
	Ann Russell	
	Martin Shafer	
	Randy Turner	
	Alyshia Victoria	

<b>Library Board</b>  Meets the second Monday of each month.	Sidney Jessee, Jr.	Chair
	Ty Blakely	
	Chip Brown	
	Ann Dyer	
	Caleb Dyer	
	Lauren Effler	
	Wendy Wood	

<b>Parks and Recreation Board</b>  Meets quarterly or when necessary.	Ashley Mike	District 1
	Angela Conner-Murphy	District 7
	Stephanie Walker	UCPS/District 5
	Candace Corum	Paulette Community
	Chris Cooper	Big Ridge Community

<b>Records Management Board</b>  Meets quarterly or when necessary.	Betty Bullen	Chair
	Candy Booker	AOE, Vice-Chair
	Gina Gilbert	Trustee, Secretary
	Pam Ailor	County Clerk
	Ann Russell	Register of Deeds
	Bonnie Peters	Historian
	Linda Effler	Commissioner

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<b>Solid Waste Board</b>  Meets semi-annually or when necessary.	RL Jones	Chair, District 6
	Cheryl Walker	Vice-Chair, District 2
	Jim George	Secretary
	Mike Boles	District 1
	Bill Cox	District 3
	Danny Cooke	District 4
	Greg Dyer	District 5
	Lynn Beeler	District 7
	Phil Ruth	Private Citizen

<b>911 Board</b>  Meets quarterly.	Trevor Dykes	Chair
	Wayne Cole	Secretary
	Billy Breeding	
	Brittney Crawford	
	RL Jones	
	Billy Raley	
	Andrew Reed	
	Stacy Rhodes	
	Cheryl Walker	

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## Union County Government County Committees FY24

<b>Agriculture Extension Committee</b>  Meets the second Monday of each month.	Tina Garcia	
	Tammie Hill	
	Sidney Jessee, Jr.	
	Trevor Jones	
	Jake McCollough	
	Kenny Moore	
	Gerald Simmons	

<b>Audit Committee</b> Meets annually when the county audit is received.	Sidney Jessee, Jr.	Chair
	Gail Corum	Secretary
	Jennifer Garren	CPA

<b>Budget Committee</b>  Meets the third Tuesday of each month.	Gerald Simmons	District 1
	Cheryl Walker	District 2
	Kenny Moore	District 3
	Dawn Flatford	District 4
	Greg Dyer	District 5
	Larry Lay	District 6
	Angela Conner-Murphy	District 7

<b>Council on Aging</b>  Meets the third Wednesday of each month.	Randy Turner	Chair
	Gail Corum	Secretary
	Linda Irick	
	Ronnie Irick	
	Martin Shafer	
	Aloma Stimmell	

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<b>Delinquent Tax Committee</b>  Meets when necessary.	Ashley Mike	District 1
	Bill Cox	District 3
	Eddie Simpson	District 5
	Larry Lay	District 6
	Lynn Beeler	District 7

<b>EMS Committee</b>  Meets quarterly.	Linda Effler	District 6
	Dawn Flatford	District 4
	Jerry Lawson	Luttrell Mayor
	Richard Phillips	Plainview Vice Mayor
	Eddie Simpson	District 5

<b>Ethics Committee</b>  Meets when necessary.	Sidney Jessee, Jr.	District 2
	Bill Cox	District 3
	Dawn Flatford	District 4
	Lynn Beeler	District 7
	Charlie Hamilton	Private Citizen

<b>Financial Management Committee</b>  Meets quarterly.	Jason Bailey	Mayor- Chair
	Greg Clay	Director of Schools
	David Cox	Supervisor of Roads
	Sidney Jessee, Jr.	Commissioner
	Dawn Flatford	Commissioner
	Gerald Simmons	Commissioner
	David Coppock	School Board

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<b>Jail Committee</b>  Meets quarterly or when necessary.	Billy Breeding	Sheriff
	Travis Patterson	Judge
	Mike Boles	Commissioner
	Sidney Jessee, Jr.	Commissioner- Chair
	Greg Dyer	Commissioner
	Kenny Moore	Commissioner
	Danny Cooke	Commissioner

<b>Local Emergency Planning Committee (LEPC)</b>  Meets semi-annually.	Jason Bailey	Mayor
	Billy Breeding	Sheriff
	Thomas McCormack	City of Maynardville
	Robbie Corum	Private Citizen
	David Cox	Road Supervisor
	Keith Montgomery	BR Park Ranger
	Andrew Reed	EMS/EMA

<b>Planning Commission</b>  Meets the fourth Monday of each month.  <b>Dwight Dyer, County Planner</b>	RL Jones	Chair
	Debbie Cox	Secretary
	Harold Brantley	District 5 Citizen
	Issac Collins	District 1 Citizen
	Greg Corum	District 6 Citizen
	Dawn Flatford	District 4 Commissioner
	Paul Hill	District 1 Citizen
	VACANT	District 3 Citizen
	Stanley Patterson	District 6 Citizen
	Cheryl Walker	District 2 Commissioner

Approved by the Union County Commission on September 25, 2023

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A **Motion** was made by **Ashley Mike** and **Seconded** by **Larry Lay** to approve the County Boards and Committees for FY 2023-2024 as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

14. **County Sheriff's Report – Sheriff Breeding**

**Sheriff's Report – August 2023**

<b>Total Calls for Service:</b>	<b>682</b>
<b>Accidents with Injury:</b>	<b>10</b>
<b>Accidents with Non-Injury:</b>	<b>31</b>
<b>Current Jail Population:</b>	<b>82</b>

15. **Union County Planning Commission Annual Report**

UNION COUNTY PLANNING COMMISSION  
MONDAY, AUGUST 28, 2023  
YEARLY REPORT (PER DWIGHT DYER)

JULY 1, 2022 to JUNE 30, 2023

The county has approved:

55- (2) Lots

4 - Major Subdivisions

## 16. Union County Audit Committee Report

Union County Audit Committee

August 25, 2023

To The Honorable Union County Commission,

This letter is to inform you of the discharge of our duties as the Union County Audit Committee as required by our charter.

As part of these duties we have examined the financial statements of Union County based on the independent auditor's report and our review and they appear to be fairly presented.

Based on our assessment, the independent auditors of the county appear to be independent of county management and professionally competent.

Based on this committee's review and observations, the only noted weakness in the county's finances are that the Register of Deeds did not file the state and county collections reports and pay the state and county collections in compliance with state statute. This office had not reconciled their bank statements with their general ledger and they had not reviewed their software audit.

Per legislative auditor, Amy Sosville, CPA, these findings all occurred with the previous Register of Deeds. The current Register of Deeds, Ann Russell, has worked with Amy to resolve these issues and Amy feels that these have or will be corrected and will not be a finding in the audit for fiscal year ending 06/30/23.

Sincerely,  
The Union County Audit Committee

Sidney Jessee, Jr., Chairperson  
Jennifer Garren, Committee Member  
Gail Corum, Committee Member

Attachments:  
Audit Committee Meeting Minutes from May 22, 2023  
Summary of Audit Findings for fiscal year ended 06/30/22

**Union County Audit Committee  
Meeting Minutes  
May 22, 2023 at 9:00 a.m.  
Office of Gail Corum**

Present:  
Sidney Jessee, Jr., Committee Chairman  
Jennifer Garren, Committee Member  
Gail Corum, Committee Member  
Mayor Jason Bailey  
Missy Brown, Finance Director  
Amy Sosville, Legislative Auditor

Chairman Sidney Jessee called the meeting to order.

A motion was made by Gail Corum and seconded by Jennifer Garren to elect Sidney Jessee, Jr. as chairman of committee. The motion passed by majority vote.

A motion was made by Jennifer Garren and seconded by Sidney Jessee to elect Gail Corum as secretary of committee. The motion passed by majority vote.

A motion was made by Jennifer Garren and seconded by Sidney Jessee to approve the minutes from the last meeting. The motion was passed by majority vote.

Amy Sosville, CPA, Legislative Auditor, presented the audit report to the committee. The audit for FYE ending 6/30/22 resulted in three findings all of which were in the Office of Register of Deeds. The state and county collections were not reported and paid in compliance with state statute. The office had accounting deficiencies due to the bank statements not being reconciled with the general ledger and some payments made to the county and the state were not accurately posted to the accounting records. The office also did not review software audit logs.

Amy stated that all of these findings were with the previous Register of Deeds. The current Register of Deeds, Ann Russell is now current on county filing fees being sent to the state. Amy is currently working with Ann on correcting and reconciling bank statements to the general ledger and Ann has reviewed the software audit. In Amy's opinion all of these findings will be corrected this year and she is not anticipating any findings regarding these issues for the audit for FYE 6/30/23.

Amy stated that the auditors were able to obtain all documentation needed to complete the audit from county management. The auditors did not encounter any resistance from county management with regards to their records requests. The records were submitted promptly and without delays. The auditors believe that the financial statements are being fairly stated and materially reflect the financial operations of the County. The auditors felt that they had sufficient time to perform their audit

adequately. The auditors state that their opinion of the county's financial statements is unmodified.

Amy was asked by the committee if she had any concerns or issues that she felt needed to be addressed by the audit committee. Amy stated that she had none. The committee members were then asked if they had any concerns that they felt needed to be addressed that had not already been discussed. The members of the committee had none.

A motion was made by Gail Corum and seconded by Jennifer Garren to adjourn.

Sidney Jesse, Jr., Committee Chairman  
Gail Corum, Committee Secretary

### *Summary of Audit Findings*

Annual Financial Report  
Union County, Tennessee  
For the Year Ended June 30, 2022

#### *Scope*

We have audited the basic financial statements of Union County as of and for the year ended June 30, 2022.

#### *Results*

Our report on Union County's financial statements is unmodified.

Our audit resulted in three findings and recommendations, which we have reviewed with Union County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

#### *Findings*

The following are summaries of the audit findings:

#### **OFFICE OF REGISTER OF DEEDS**

- ◆ State and county collections were not reported and paid in compliance with state statute.
- ◆ The office had accounting deficiencies.
- ◆ The office did not review software audit logs.



**PART II, FINDINGS RELATING TO THE FINANCIAL STATEMENTS**

Findings and recommendations, as a result of our audit, are presented below. We reviewed these findings and recommendations with management to provide an opportunity for their response. Written responses for all findings are paraphrased and presented following each finding and recommendation. Management's corrective action plans whether related to the financial statements or federal awards, are presented separately in the Management's Corrective Action Plan in the Single Audit Section of this report. Findings relating specifically to the audit of federal awards, if any, are separately presented under Part III, Findings and Questioned Costs for Federal Awards.

**OFFICE OF REGISTER OF DEEDS**

**FINDING 2022-001 STATE AND COUNTY COLLECTIONS WERE NOT REPORTED AND PAID IN COMPLIANCE WITH STATE STATUTE**  
(Noncompliance Under *Government Auditing Standards*)

State realty transfer and mortgage tax collections due to the State of Tennessee and fees due to Union County were not reported and paid to the state or county in compliance with Section 67-4-213, *Tennessee Code Annotated*. This statute requires that all state and county funds be reported and paid to the state and the county by the 15th day of the month following collection. The register paid July 2021 through January 2022 taxes to the state in February 2022. February 2022 taxes were paid to the state in April 2022. The register paid July 2021 through November 2021 fees to the county in March 2022, and December 2021 through February 2022 fees to the county in April 2022. As a result of the delinquent reporting, the state assessed the register interest totaling \$8,286.84 and penalties totaling \$2,552.89. Combined with the interest assessed in the prior year, interest and penalties for fiscal years 2021 and 2022 totaled \$12,404.93. The register paid these interest and penalty assessments from the fee and commission account of the office. Fee collections for the month of July 2022 were paid to the county on September 2, 2022. This deficiency resulted from a lack of management oversight, and failure to correct the finding reflected in the prior year audit report.

**RECOMMENDATION**

The office should pay all tax and fee collections due the state and the county no later than 15 days after the end of the month in which the funds were collected as required by state statute.

**MANAGEMENT'S RESPONSE -- FORMER REGISTER OF DEEDS MARY BETH KITTS**

Do not agree with audit or auditor.

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**FINDING 2022-002 THE OFFICE HAD ACCOUNTING DEFICIENCIES**  
(Internal Control -- Significant Deficiency Under *Government Auditing Standards*)

The following deficiencies were noted during our examination of the office's accounting records.

- A. Bank statements were not reconciled with the general ledger. Auditors reconciling the bank account during audit fieldwork identified unposted transactions and posting errors discussed below totaling \$805.65, which had accumulated and remained uncorrected over a two year period. Sound business practices dictate that bank statements should be reconciled with the general ledger monthly, and any differences should be identified and corrected promptly. This deficiency can be attributed to a lack of management oversight, inadequate maintenance of accounting records, and failure to correct the finding reflected in the prior year audit report.
- B. Some payments made to the county and the state were not accurately posted to the accounting records. Our review of bank statements revealed that the dollar amounts on nine checks made payable to the county or the state were recorded in the accounting records for different amounts than the actual checks were written. The register stated in the prior year that such differences were necessary to pay the late payment assessments noted in finding 2022-001. This deficiency can be attributed to the register's lack of understanding of accounting principles necessary to correctly account for payment of the interest assessments due to the state, and failure to correct the finding reflected in the prior year audit report.

**RECOMMENDATION**

Bank statements should be reconciled with the general ledger monthly, and any differences discovered should be corrected promptly. Payments made to the state and the county should be correctly recorded in the accounting system.

**MANAGEMENT'S RESPONSE -- FORMER REGISTER OF DEEDS MARY BETH KITTS**

Do not agree with audit or auditor.

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FINDING 2022-003

**THE OFFICE DID NOT REVIEW SOFTWARE AUDIT LOGS**  
(Internal Control – Significant Deficiency Under *Government Auditing Standards*)

The software application used by the office generated logs that displayed changes and deletions made by users. Because these logs provided the only audit trail of these changes and deletions, they should be routinely reviewed for inappropriate activity. Although the official was aware of the importance of these logs, they were not routinely reviewed. This deficiency was the result of a lack of management oversight. When the importance of this report was brought to management's attention again in March 2022, the review process was resumed. Procedures for reviewing the report are currently in place.

**RECOMMENDATION**

Management should implement a regular, documented review of the software audit logs as a means of strengthening internal controls. Any unusual transactions should be investigated.

**MANAGEMENT'S RESPONSE – CURRENT REGISTER OF DEEDS ANN RUSSELL**

For the finding regarding the software audit logs, I concur with the finding and have put procedures in place to make sure the audit logs are reviewed for any unusual items at least every month.

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**PART III, FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

There were no findings and questioned costs related to federal awards for the year ended June 30, 2022.

**Union County, Tennessee**  
**Management's Corrective Action Plan**  
**For the Year Ended June 30, 2022**

We reviewed the financial statement and federal award findings and recommendations with management to provide an opportunity for their response as required by the auditee requirements within Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Management's corrective action plans for all financial statement findings and federal award findings are presented in this section and have been indexed below. The corrective action plans were prepared by management and have been presented as they were submitted.

Finding Number	Title of Finding	Corrective Action Plan Page Number
<b>OFFICE OF REGISTER OF DEEDS - CURRENT REGISTER OF DEEDS - ANN RUSSELL</b>		
2022-001	State and county collections were not reported and paid in compliance with state statute.	215
2022-002	The office had accounting deficiencies.	215
2022-003	The office did not review software audit logs.	217

Union County, Tennessee Office Of The  
**REGISTER OF DEEDS**  
 Ann Russell, Registrar



Corrective Action Plan

**FINDING:** STATE AND COUNTY COLLECTIONS WERE NOT REPORTED AND PAID IN COMPLIANCE WITH STATE STATUTE

**Response and Corrective Action Plan Prepared by:**  
 Ann Russell, Register of Deeds

**Person Responsible for Implementing the Corrective Action:**  
 Ann Russell, Register of Deeds

**Anticipated Completion Date of Corrective Action:**  
 9-13-2022

**Repeat Finding:**  
 Yes

**Reason Corrective Action was Not Taken in the Prior Year:**  
 Former Register of Deeds, Mary Beth Kitts, was sick.

**Planned Corrective Action:**  
 I have signed up to file the reports electronically. I will ensure that reports get filed in a timely manner.

**FINDING:** THE OFFICE HAD ACCOUNTING DEFICIENCIES

**Response and Corrective Action Plan Prepared by:**  
 Ann Russell, Register of Deeds

**Person Responsible for Implementing the Corrective Action:**  
 Ann Russell, Register of Deeds

**Anticipated Completion Date of Corrective Action:**  
 9-13-2022

**Repeat Finding:**  
 Yes

**Reason Corrective Action was Not Taken in the Prior Year:**



Former Register of Deeds, Mary Beth Kitts, was sick.

**Planned Corrective Action:**

I will ensure that bank statements are reconciled timely and payments are posted correctly to the accounting system.

Signature:



*Union County Register of Deeds  
Ann Russell, Register*

Corrective Action Plan

**FINDING:** THE OFFICE DID NOT REVIEW SOFTWARE AUDIT LOGS

**Response and Corrective Action Plan Prepared by:**  
Ann Russell, Register of Deeds

**Person Responsible for Implementing the Corrective Action:**  
Ann Russell, Register of Deeds

**Anticipated Completion Date of Corrective Action:**  
March 2022

**Repeat Finding:**  
No

**Planned Corrective Action:**  
The previous Register of Deeds and I have resumed reviewing the audit logs as part of the month end process. Any unusual items will be investigated and disposed of.

Signature: \_\_\_\_\_

17. **Budget Committee**

The Budget Committee did not present any items to be voted upon in open meeting on September 25, 2023.

18. **Melissa Brown, Director of Finance**

a. **Monthly Finance Report – August 2023**

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024	101- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission		Ending Balance
						Transfer		
Aug-22	101-General	\$ 4,855,152.49	\$ 754.05	\$ 369,476.70	\$ 1,039,269.85	\$ 2,668.89		\$ 4,183,444.50
Sep-22	101-General	\$ 4,183,444.50	\$ 1,369.02	\$ 445,167.62	\$ 657,331.71	\$ 5,479.59		\$ 3,967,169.84
Oct-22	101-General	\$ 3,967,169.84	\$ 1,700.23	\$ 687,084.74	\$ 583,322.17	\$ 10,455.92		\$ 4,062,176.72
Nov-22	101-General	\$ 4,062,176.72	\$ (37.00)	\$ <b>954,358.91</b>	\$ 637,285.93	\$ 9,634.43		\$ 4,269,578.27
Dec-22	101-General	\$ 4,369,578.27	\$ 795.68	\$ 1,358,723.77	\$ 931,450.69	\$ 23,439.61		\$ 4,774,207.42
Jan-23	101-General	\$ 4,774,207.42	\$ (700.57)	\$ 1,318,840.51	\$ 617,161.04	\$ 13,148.88		\$ 5,462,037.44
Feb-23	101-General	\$ 5,462,037.44	\$ (2,452.06)	\$ 1,500,176.17	\$ 647,842.64	\$ 24,696.94		\$ 6,287,221.97
Mar-23	101-General	\$ 6,287,221.97	\$ 984.79	\$ 484,309.91	\$ 889,502.34	\$ 6,081.70		\$ 5,876,932.63
Apr-23	101-General	\$ 5,876,932.63	\$ 544.35	\$ 932,538.05	\$ 601,712.73	\$ 9,038.06		\$ 6,199,264.24
May-23	101-General	\$ 6,199,264.24	\$ (299.22)	\$ 401,138.16	\$ 819,154.85	\$ 4,123.87		\$ 5,776,824.46
Jun-23	101-General	\$ 5,776,824.46	\$ 700.00	\$ 710,186.14	\$ 717,540.33	\$ 6,078.27		\$ 5,764,092.00
Jul-23	101-General	\$ 5,764,092.00	\$ 1,285.11	\$ 665,821.46	\$ 1,069,704.15	\$ 5,739.64		\$ 5,355,754.78
Aug-23	101-General	\$ 5,355,754.78	\$ 71,105.49	\$ 1,023,283.06	\$ 1,023,745.89	\$ 2,829.48		\$ 5,423,567.96

2023-2024	118 Ambulance Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission		Ending Balance
						Transfer		
Aug-22	118-Amb. Service	\$ 493,728.04	\$ (754.05)	\$ 83,085.51	\$ 149,651.64	\$ 853.74		\$ 425,554.12
Sep-22	118-Amb. Service	\$ 425,554.12	\$ (1,369.02)	\$ 112,252.43	\$ 125,406.73	\$ 1,321.03		\$ 409,709.77
Oct-22	118-Amb. Service	\$ 409,709.77	\$ (1,700.23)	\$ 131,125.29	\$ 134,470.10	\$ 1,868.14		\$ 402,796.59
Nov-22	118-Amb. Service	\$ 402,796.59	\$ 37.00	\$ 149,884.13	\$ 210,233.40	\$ 1,692.17		\$ 340,792.15
Dec-22	118-Amb. Service	\$ 340,792.15	\$ (985.80)	\$ 219,110.60	\$ 158,368.13	\$ 3,649.09		\$ 396,899.73
Jan-23	118-Amb. Service	\$ 396,899.73	\$ (874.43)	\$ 194,212.32	\$ 146,703.08	\$ 2,001.70		\$ 441,532.84
Feb-23	118-Amb. Service	\$ 441,532.84	\$ (862.28)	\$ 235,879.92	\$ 132,339.77	\$ 3,750.31		\$ 540,460.40
Mar-23	118-Amb. Service	\$ 540,460.40	\$ (984.79)	\$ 152,315.27	\$ 143,590.04	\$ 1,815.94		\$ 546,384.90
Apr-23	118-Amb. Service	\$ 546,384.90	\$ (544.35)	\$ 88,325.27	\$ 138,349.42	\$ 931.93		\$ 494,884.47
May-23	118-Amb. Service	\$ 494,884.47	\$ -	\$ 124,435.69	\$ 193,589.02	\$ 1,319.10		\$ 424,412.04
Jun-23	118-Amb. Service	\$ 424,412.04	\$ (700.00)	\$ 149,251.87	\$ 170,476.30	\$ 1,537.36		\$ 400,950.25
Jul-23	118-Amb. Service	\$ 400,950.25	\$ (747.88)	\$ 102,704.11	\$ 215,735.03	\$ 1,036.75		\$ 286,134.70
Aug-23	118-Amb. Service	\$ 286,134.70	\$ (22,093.22)	\$ 99,576.80	\$ 133,159.96	\$ 1,011.50		\$ 229,446.82

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024	122- Drug Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission		Ending Balance
						Transfer		
Aug-22	122-Drug Fund	\$ 105,998.68	\$ -	\$ 1,939.30	\$ 2,555.96	\$ 0.36		\$ 105,381.66
Sep-22	122-Drug Fund	\$ 105,381.66	\$ -	\$ 345.80	\$ 131.04	\$ 3.46		\$ 105,592.96
Oct-22	122-Drug Fund	\$ 105,592.96	\$ -	\$ 1,097.72	\$ 2,565.18	\$ 10.03		\$ 104,115.47
Nov-22	122-Drug Fund	\$ 104,115.47	\$ -	\$ <b>473.10</b>	\$ 6,965.29	\$ 4.26		\$ 97,619.02
Dec-22	122-Drug Fund	\$ 97,619.02	\$ -	\$ 332.50	\$ 7,489.00	\$ 2.85		\$ 90,459.67
Jan-23	122-Drug Fund	\$ 90,459.67	\$ -	\$ 47.50	\$ 5,220.92	\$ -		\$ 85,286.25
Feb-23	122-Drug Fund	\$ 85,286.25	\$ -	\$ 5,810.15	\$ 5,028.80	\$ 56.68		\$ 86,010.92
Mar-23	122-Drug Fund	\$ 86,010.92	\$ -	\$ 878.75	\$ 7,485.07	\$ 7.84		\$ 79,396.76
Apr-23	122-Drug Fund	\$ 79,396.76	\$ -	\$ 1,604.85	\$ 2,893.49	\$ 11.05		\$ 78,097.07
May-23	122-Drug Fund	\$ 78,097.07	\$ -	\$ 688.75	\$ 1,693.13	\$ 6.89		\$ 77,085.80
Jun-23	122-Drug Fund	\$ 77,085.80	\$ -	\$ 166.25	\$ 7,184.11	\$ 1.67		\$ 70,066.27
Jul-23	122-Drug Fund	\$ 70,066.27	\$ -	\$ 831.25	\$ 3,381.42	\$ 8.32		\$ 67,507.78
Aug-23	122-Drug Fund	\$ 67,507.78	\$ -	\$ 451.25	\$ 473.80	\$ 4.51		\$ 67,480.72

2023-2024	127-Other General Government Special Revenue	Beginning Balance	Adjustments	Receipts	Disbursements	Commission		Ending Balance
						Transfer		
Aug-22	127-Other General Gov Rev	\$ 1,939,663.50	\$ -	\$ -	\$ -	\$ -		\$ 1,939,663.50
Sep-22	127-Other General Gov Rev	\$ 1,939,663.50	\$ -	\$ 1,939,663.50	\$ 225,000.00	\$ -		\$ 3,654,327.00
Oct-22	127-Other General Gov Rev	\$ 3,654,327.00	\$ -	\$ -	\$ -	\$ -		\$ 3,654,327.00
Nov-22	127-Other General Gov Rev	\$ 3,654,327.00	\$ -	\$ -	\$ -	\$ -		\$ 3,654,327.00
Dec-22	127-Other General Gov Rev	\$ 3,654,327.00	\$ -	\$ -	\$ 7,375.49	\$ -		\$ 3,646,951.51
Jan-23	127-Other General Gov Rev	\$ 3,646,951.51	\$ -	\$ -	\$ 185,770.65	\$ -		\$ 3,461,180.86
Feb-23	127-Other General Gov Rev	\$ 3,461,180.86	\$ -	\$ -	\$ 35,235.70	\$ -		\$ 3,425,945.16
Mar-23	127-Other General Gov Rev	\$ 3,425,945.16	\$ -	\$ -	\$ 104,876.00	\$ -		\$ 3,321,069.16
Apr-23	127-Other General Gov Rev	\$ 3,321,069.16	\$ -	\$ -	\$ 5,306.95	\$ -		\$ 3,315,762.21
May-23	127-Other General Gov Rev	\$ 3,315,762.21	\$ -	\$ -	\$ 37,379.87	\$ -		\$ 3,278,382.34
Jun-23	127-Other General Gov Rev	\$ 3,278,382.34	\$ -	\$ -	\$ 2,433.71	\$ -		\$ 3,275,948.63
Jul-23	127-Other General Gov Rev	\$ 3,275,948.63	\$ -	\$ -	\$ -	\$ -		\$ 3,275,948.63
Aug-23	127-Other General Gov Rev	\$ 3,275,948.63	\$ -	\$ -	\$ 25,000.00	\$ -		\$ 3,250,948.63

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024		131- Hwy Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	131-Highway Dept	\$	624,936.68	\$ -	\$ 179,456.95	\$ 179,894.77	\$ 1,803.81	\$ 622,695.05
Sep-22	131-Highway Dept	\$	622,695.05	\$ -	\$ 193,794.82	\$ 276,675.85	\$ 2,075.04	\$ 537,738.98
Oct-22	131-Highway Dept	\$	537,738.98	\$ -	\$ 434,482.79	\$ 411,842.07	\$ 2,791.21	\$ 557,588.49
Nov-22	131-Highway Dept	\$	557,588.49	\$ -	\$ 199,240.46	\$ 211,395.09	\$ 2,154.36	\$ 543,279.50
Dec-22	131-Highway Dept	\$	543,279.50	\$ -	\$ 295,064.40	\$ 115,477.80	\$ 3,949.60	\$ 718,916.50
Jan-23	131-Highway Dept	\$	718,916.50	\$ 1,575.00	\$ 257,174.57	\$ 94,898.69	\$ 2,798.47	\$ 879,968.91
Feb-23	131-Highway Dept	\$	879,968.91	\$ 3,183.00	\$ 279,961.30	\$ 98,534.18	\$ 3,421.55	\$ 1,061,157.48
Mar-23	131-Highway Dept	\$	1,061,157.48	\$ -	\$ 182,630.59	\$ 145,539.29	\$ 2,034.59	\$ 1,098,214.19
Apr-23	131-Highway Dept	\$	1,098,214.19	\$ -	\$ 164,442.19	\$ 117,536.28	\$ 1,674.78	\$ 1,143,445.32
May-23	131-Highway Dept	\$	1,143,445.32	\$ -	\$ 181,607.93	\$ 544,076.85	\$ 1,862.19	\$ 779,114.21
Jun-23	131-Highway Dept	\$	779,114.21	\$ -	\$ 192,779.41	\$ 271,790.87	\$ 1,912.83	\$ 698,189.92
Jul-23	131-Highway Dept	\$	698,189.92	\$ (537.23)	\$ 211,472.04	\$ 242,688.72	\$ 2,114.50	\$ 664,321.51
Aug-23	131-Highway Dept	\$	664,321.51	\$ (49,012.27)	\$ 587,950.12	\$ 531,729.90	\$ 1,731.69	\$ 669,797.77

2023-2024		151- Debt Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	151- Debt Service	\$	2,323,171.12	\$ (46,805.30)	\$ 56,194.81	\$ -	\$ 569.60	\$ 2,331,991.03
Sep-22	151- Debt Service	\$	2,331,991.03	\$ (32,052.55)	\$ 62,961.95	\$ -	\$ 724.58	\$ 2,362,175.85
Oct-22	151- Debt Service	\$	2,362,175.85	\$ (46,791.63)	\$ 82,523.69	\$ -	\$ 1,076.35	\$ 2,396,831.56
Nov-22	151- Debt Service	\$	2,396,831.56	\$ (46,745.24)	\$ 67,757.71	\$ -	\$ 784.49	\$ 2,417,059.54
Dec-22	151- Debt Service	\$	2,417,059.54	\$ (46,698.92)	\$ 124,517.59	\$ -	\$ 1,905.79	\$ 2,492,972.42
Jan-23	151- Debt Service	\$	2,492,972.42	\$ (46,711.15)	\$ 81,250.45	\$ -	\$ 1,061.85	\$ 2,526,449.87
Feb-23	151- Debt Service	\$	2,526,449.87	\$ (46,679.50)	\$ 137,796.09	\$ -	\$ 2,287.46	\$ 2,615,279.00
Mar-23	151- Debt Service	\$	2,615,279.00	\$ (286,941.18)	\$ 408,655.59	\$ -	\$ 1,415.77	\$ 2,735,577.64
Apr-23	151- Debt Service	\$	2,735,577.64	\$ (46,726.19)	\$ 131,094.99	\$ -	\$ 1,332.78	\$ 2,818,613.66
May-23	151- Debt Service	\$	2,818,613.66	\$ (46,717.26)	\$ 113,756.80	\$ -	\$ 1,170.54	\$ 2,884,482.66
Jun-23	151- Debt Service	\$	2,884,482.66	\$ (53,020.86)	\$ 116,849.16	\$ -	\$ 1,000.25	\$ 2,947,310.71
Jul-23	151- Debt Service	\$	2,947,310.71	\$ (46,680.67)	\$ 99,437.33	\$ -	\$ 998.38	\$ 2,999,068.99
Aug-23	151- Debt Service	\$	2,999,068.99	\$ (46,628.71)	\$ 109,638.16	\$ -	\$ 1,102.60	\$ 3,060,975.84

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024		171- Capital Outlay	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	171-Capital Outlay	\$	2,180,484.79	\$ -	\$ 2,329.87	\$ 52,727.07	\$ 46.59	\$ 2,130,041.00
Sep-22	171-Capital Outlay	\$	2,130,041.00	\$ -	\$ 23,779.54	\$ 12,057.29	\$ 475.64	\$ 2,141,287.61
Oct-22	171-Capital Outlay	\$	2,141,287.61	\$ -	\$ 66,678.56	\$ 1,425.00	\$ 1,333.69	\$ 2,205,207.48
Nov-22	171-Capital Outlay	\$	2,205,207.48	\$ -	\$ 28,292.50	\$ 10,630.00	\$ 565.91	\$ 2,222,304.07
Dec-22	171-Capital Outlay	\$	2,222,304.07	\$ -	\$ 251,658.63	\$ 6,312.50	\$ 3,493.20	\$ 2,464,157.00
Jan-23	171-Capital Outlay	\$	2,464,157.00	\$ -	\$ 258,861.82	\$ 588,306.78	\$ 1,333.08	\$ 2,133,378.96
Feb-23	171-Capital Outlay	\$	2,133,378.96	\$ -	\$ 361,760.37	\$ 110,609.05	\$ 3,421.91	\$ 2,381,108.37
Mar-23	171-Capital Outlay	\$	2,381,108.37	\$ -	\$ 73,651.92	\$ 129,013.74	\$ 702.52	\$ 2,325,044.03
Apr-23	171-Capital Outlay	\$	2,325,044.03	\$ -	\$ 14,405.03	\$ 24,500.27	\$ 116.72	\$ 2,314,832.07
May-23	171-Capital Outlay	\$	2,314,832.07	\$ -	\$ 25,925.28	\$ 12,880.52	\$ 179.92	\$ 2,327,696.91
Jun-23	171-Capital Outlay	\$	2,327,696.91	\$ -	\$ 17,377.34	\$ 462,037.84	\$ 107.51	\$ 1,882,928.90
Jul-23	171-Capital Outlay	\$	1,882,928.90	\$ -	\$ 251,892.14	\$ 20,298.70	\$ 2,386.29	\$ 2,112,136.05
Aug-23	171-Capital Outlay	\$	2,112,136.05	\$ -	\$ 202,711.00	\$ 220,426.79	\$ 50.97	\$ 2,094,369.29

2023-2024		172- Community	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Sep-22	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Oct-22	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Nov-22	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Dec-22	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Jan-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Feb-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Mar-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Apr-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
May-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Jun-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Jul-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Aug-23	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024		141- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	141-General	\$	6,102,909.69	\$ (268,866.61)	\$ 4,510,028.40	\$ 2,235,256.13	\$ 16,354.32	\$ 8,092,461.03
Sep-22	141-General	\$	8,092,461.03	\$ 215,312.32	\$ 3,158,541.68	\$ 2,505,013.54	\$ 6,519.52	\$ 8,954,781.97
Oct-22	141-General	\$	8,954,781.97	\$ 120,110.81	\$ 2,895,771.42	\$ 2,334,296.37	\$ 10,435.85	\$ 9,625,931.98
Nov-22	141-General	\$	9,625,931.98	\$ 233,451.03	\$ 2,811,998.68	\$ 2,487,234.69	\$ 7,019.97	\$ 10,177,127.03
Dec-22	141-General	\$	10,177,127.03	\$ 191,047.86	\$ 3,374,028.91	\$ 2,345,881.44	\$ 19,874.41	\$ 11,376,447.95
Jan-23	141-General	\$	11,376,447.95	\$ 185,813.18	\$ 2,894,174.57	\$ 2,408,982.50	\$ 10,329.19	\$ 12,037,124.01
Feb-23	141-General	\$	12,037,124.01	\$ 193,188.49	\$ 3,470,405.21	\$ 2,311,668.17	\$ 20,051.73	\$ 13,368,997.81
Mar-23	141-General	\$	13,368,997.81	\$ 190,735.57	\$ 2,816,118.23	\$ 2,761,014.20	\$ 8,299.53	\$ 13,606,537.88
Apr-23	141-General	\$	13,606,537.88	\$ 190,834.12	\$ 2,658,960.70	\$ 2,527,729.19	\$ 4,745.19	\$ 13,923,858.32
May-23	141-General	\$	13,923,858.32	\$ 319,945.34	\$ 351,874.35	\$ 2,510,364.14	\$ 5,316.57	\$ 12,079,997.30
Jun-23	141-General	\$	12,079,997.30	\$ 233,324.39	\$ 3,158,468.87	\$ 7,131,524.40	\$ 21,115.94	\$ 8,319,150.22
Jul-23	141-General	\$	8,319,150.22	\$ 178,594.01	\$ 1,813,325.63	\$ 2,947,887.95	\$ 1,819.97	\$ 7,361,361.94
Aug-23	141-General	\$	7,361,361.94	\$ 44,214.31	\$ 2,978,972.85	\$ 2,442,571.91	\$ 2,018.21	\$ 7,939,958.98

2023-2024		142-Federal Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	142-Federal	\$	348,191.74	\$ (222,087.64)	\$ 659,228.13	\$ 145,045.43	\$ -	\$ 640,286.80
Sep-22	142-Federal	\$	640,286.80	\$ (215,196.76)	\$ 257,715.30	\$ 363,310.58	\$ -	\$ 319,494.76
Oct-22	142-Federal	\$	319,494.76	\$ (120,061.15)	\$ 355,715.80	\$ 482,581.63	\$ -	\$ 72,567.78
Nov-22	142-Federal	\$	72,567.78	\$ (233,409.78)	\$ 1,078,901.50	\$ 293,876.79	\$ -	\$ 624,182.71
Dec-22	142-Federal	\$	624,182.71	\$ (190,709.45)	\$ 508,285.67	\$ 273,904.05	\$ -	\$ 667,854.88
Jan-23	142-Federal	\$	667,854.88	\$ (185,765.62)	\$ 429,315.90	\$ 288,853.28	\$ -	\$ 622,551.88
Feb-23	142-Federal	\$	622,551.88	\$ (193,139.19)	\$ 467,785.73	\$ 247,982.16	\$ -	\$ 649,216.26
Mar-23	142-Federal	\$	649,216.26	\$ (190,665.28)	\$ 450,481.25	\$ 347,364.40	\$ -	\$ 561,667.83
Apr-23	142-Federal	\$	561,667.83	\$ (190,809.29)	\$ 458,015.59	\$ 166,898.55	\$ -	\$ 661,975.58
May-23	142-Federal	\$	661,975.58	\$ (319,893.82)	\$ 484,307.60	\$ 394,769.77	\$ -	\$ 431,619.59
Jun-23	142-Federal	\$	431,619.59	\$ (260,979.73)	\$ 1,580,563.75	\$ 512,534.65	\$ -	\$ 1,238,668.96
Jul-23	142-Federal	\$	1,238,668.96	\$ (178,150.01)	\$ 87,922.26	\$ 245,976.37	\$ -	\$ 902,464.84
Aug-23	142-Federal	\$	902,464.84	\$ (43,722.07)	\$ 148,870.22	\$ 237,151.14	\$ -	\$ 770,461.85

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024		143-Central Cafeteria	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	143-Food Service	\$	1,272,625.12	\$ (79.98)	\$ 6,319.69	\$ 132,603.91	\$ -	\$ 1,146,260.92
Sep-22	143-Food Service	\$	1,146,260.92	\$ (115.56)	\$ 23,750.71	\$ 195,605.59	\$ -	\$ 974,290.48
Oct-22	143-Food Service	\$	974,290.48	\$ (49.66)	\$ 387,826.51	\$ 211,392.08	\$ -	\$ 1,150,675.25
Nov-22	143-Food Service	\$	1,150,675.25	\$ (41.25)	\$ 190,608.64	\$ 151,276.52	\$ -	\$ 1,189,966.12
Dec-22	143-Food Service	\$	1,189,966.12	\$ (49.66)	\$ 186,190.40	\$ 196,307.62	\$ -	\$ 1,179,799.24
Jan-23	143-Food Service	\$	1,179,799.24	\$ (47.56)	\$ 143,934.00	\$ 151,925.63	\$ -	\$ 1,171,760.05
Feb-23	143-Food Service	\$	1,171,760.05	\$ (49.30)	\$ 236,047.66	\$ 190,125.88	\$ -	\$ 1,217,632.53
Mar-23	143-Food Service	\$	1,217,632.53	\$ (70.29)	\$ 184,122.24	\$ 213,034.99	\$ -	\$ 1,188,649.49
Apr-23	143-Food Service	\$	1,188,649.49	\$ (24.83)	\$ 267,091.86	\$ 141,062.72	\$ -	\$ 1,314,653.77
May-23	143-Food Service	\$	1,314,653.77	\$ (51.52)	\$ 227,725.13	\$ 229,450.42	\$ -	\$ 1,312,876.96
Jun-23	143-Food Service	\$	1,312,876.96	\$ 6,360.83	\$ 3,030.95	\$ 107,199.92	\$ -	\$ 1,215,068.82
Jul-23	143-Food Service	\$	1,215,068.82	\$ (444.00)	\$ 193,705.75	\$ 109,085.55	\$ -	\$ 1,299,245.02
Aug-23	143-Food Service	\$	1,299,245.02	\$ (492.24)	\$ 7,492.58	\$ 150,753.07	\$ -	\$ 1,155,492.29

2023-2024		145 - Virtual School Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	145- TNVA	\$	2,249,062.27	\$ -	\$ 2,033,779.00	\$ 2,249,062.28	\$ -	\$ 2,033,778.99
Sep-22	145- TNVA	\$	2,033,778.99	\$ -	\$ 2,033,779.00	\$ 1,881,965.67	\$ -	\$ 2,185,592.32
Oct-22	145- TNVA	\$	2,185,592.32	\$ -	\$ 2,033,779.00	\$ -	\$ -	\$ 4,219,371.32
Nov-22	145- TNVA	\$	4,219,371.32	\$ -	\$ 2,033,779.00	\$ 1,863,176.80	\$ -	\$ 4,389,973.52
Dec-22	145- TNVA	\$	4,389,973.52	\$ -	\$ 2,033,779.00	\$ 3,726,353.60	\$ -	\$ 2,697,398.92
Jan-23	145- TNVA	\$	2,697,398.92	\$ -	\$ 2,093,951.55	\$ 1,863,176.80	\$ -	\$ 2,928,173.67
Feb-23	145- TNVA	\$	2,928,173.67	\$ -	\$ 2,033,779.00	\$ 1,864,004.80	\$ -	\$ 3,097,947.87
Mar-23	145- TNVA	\$	3,097,947.87	\$ -	\$ 2,033,779.00	\$ 2,027,176.80	\$ -	\$ 3,104,550.07
Apr-23	145- TNVA	\$	3,104,550.07	\$ -	\$ 2,033,779.00	\$ 1,699,176.80	\$ -	\$ 3,439,152.27
May-23	145- TNVA	\$	3,439,152.27	\$ -	\$ -	\$ 1,890,881.80	\$ -	\$ 1,548,270.47
Jun-23	145- TNVA	\$	1,548,270.47	\$ 27,705.00	\$ 2,033,779.00	\$ 3,500,609.71	\$ -	\$ 109,144.76
Jul-23	145- TNVA	\$	109,144.76	\$ -	\$ 2.00	\$ 109,146.76	\$ -	\$ 0.00
Aug-23	145- TNVA	\$	0.00	\$ -	\$ 1,996,784.00	\$ -	\$ -	\$ 1,996,784.00

**DIRECTOR OF FINANCE  
MONTHLY REPORT**

2023-2024	177-Education Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Aug-22	177-ED CAP Pro	\$ 9,895,313.27	\$ -	\$ -	\$ 60,920.20	\$ -	\$ 9,834,393.07
Sep-22	177-ED CAP Pro	\$ 9,834,393.07	\$ -	\$ -	\$ 647,187.36	\$ -	\$ 9,187,205.71
Oct-22	177-ED CAP Pro	\$ 9,187,205.71	\$ -	\$ -	\$ 14,985.00	\$ -	\$ 9,172,220.71
Nov-22	177-ED CAP Pro	\$ 9,172,220.71	\$ -	\$ -	\$ 139,700.03	\$ -	\$ 9,032,520.68
Dec-22	177-ED CAP Pro	\$ 9,032,520.68	\$ -	\$ 73,684.30	\$ 110,838.87	\$ -	\$ 8,995,366.11
Jan-23	177-ED CAP Pro	\$ 8,995,366.11	\$ -	\$ -	\$ 29,436.82	\$ -	\$ 8,965,929.29
Feb-23	177-ED CAP Pro	\$ 8,965,929.29	\$ -	\$ -	\$ 153,062.50	\$ -	\$ 8,812,866.79
Mar-23	177-ED CAP Pro	\$ 8,812,866.79	\$ -	\$ -	\$ 32,877.61	\$ -	\$ 8,779,989.18
Apr-23	177-ED CAP Pro	\$ 8,779,989.18	\$ -	\$ 27,128.50	\$ 500.00	\$ -	\$ 8,806,617.68
May-23	177-ED CAP Pro	\$ 8,806,617.68	\$ -	\$ -	\$ -	\$ -	\$ 8,806,617.68
Jun-23	177-ED CAP Pro	\$ 8,806,617.68	\$ -	\$ 4,338,056.00	\$ 81,772.66	\$ -	\$ 13,062,901.02
Jul-23	177-ED CAP Pro	\$ 13,062,901.02	\$ -	\$ -	\$ 27,110.03	\$ -	\$ 13,035,790.99
Aug-23	177-ED CAP Pro	\$ 13,035,790.99	\$ -	\$ -	\$ -	\$ -	\$ 13,035,790.99

UNION COUNTY GOVERNMENT															
EXPENDITURE REPORT															
FOR MONTH ENDING AUGUST 2023															
MAJOR FUNCTIONS															
FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
51300 MAYOR	14,176	22,377											36,553	204,975	18%
51500 ELECTION COMMISSION	25,456	17,433											42,889	245,088	17%
51600 REGISTER OF DEEDS	11,963	22,925											34,888	205,425	17%
51800 COUNTY BUILDINGS	173,869	30,876											204,745	462,313	44%
51900 GENERAL ADMINISTRATIVE	33,573	(3,334)											30,239	77,641	39%
52100 ACCOUNTING & BUDGET	48,148	40,428											88,576	409,612	22%
52300 PROPERTY ASSESSOR	13,236	27,192											40,428	215,805	19%
52400 TRUSTEE	27,304	27,073											54,377	280,293	19%
52500 COUNTY CLERK	22,311	41,306											64,617	453,709	14%
53100 CIRCUIT COURT	43,640	21,742											65,382	336,006	22%
53200 SESSIONS COURT	10,865	18,647											29,512	144,727	20%
53400 CHANCERY	12,066	29,821											41,887	215,583	19%
54110 SHERIFF	92,778	193,672											286,450	2,024,433	14%
54120 SPECIAL PATROLS	27,671	63,097											90,768	283,385	12%
54210 JAIL	89,689	163,932											253,621	1,482,385	17%
54240 JUVENILE SERVICES	6,278	14,619											20,897	143,532	14%
54610 MEDICAL EXAMINEE	1,960	3,900											5,860	50,000	12%
55110 HEALTH CENTER	17,160	2,803											19,974	59,437	34%
55170 ALCOHOL AND DRUG PROGRAM	-	-											-	-	#DIV/0!
55732 CONVENIENCE CENTER	23,643	19,250											42,893	604,600	7%
56300 SENIOR CENTER	3,136	18,007											21,143	129,797	16%
56500 LIBRARY	13,473	20,989											34,462	201,082	17%
TOTAL MAJOR FUNCTIONS	716,113	807,758											1,523,871	8,761,076	17%
TOTAL NON-MAJOR FUNCTIONS	251,406	37,960											289,366	1,537,242	20%
TOTAL GOVERNMENT	967,519	845,718											1,813,237	10,298,318	18%
OTHER FUNDS															
FUND 118 AMBULANCE SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
FUND 118 AMBULANCE SERVICE	181,869	135,992											317,861	2,081,714	15%
FUND 122 DRUG FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
FUND 122 DRUG FUND	8	504											512	65,250	1%

UNION COUNTY GOVERNMENT															
EXPENDITURE REPORT															
FOR MONTH ENDING AUGUST 2023															
MINOR FUNCTIONS															
FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
51100 COUNTY COMMISSION	8,612	8,612											17,224	111,844	15%
51210 EQUALIZATION BOARD	-	-											-	800	0%
51220 BEER BOARD	-	38											38	2,400	2%
51400 COUNTY ATTORNEY	-	1,869											1,869	13,628	14%
51710 PLANNING COMMISSION	337	2,000											2,337	18,858	12%
52900 TRUSTEE COMMISSION	5,740	3,458											9,198	170,000	5%
53930 VICTIMS ASSESSMENT	6,826	-											6,826	17,822	38%
54150 DRUG ENFORCEMENT	-	-											-	-	#DIV/0!
54310 FIRE PREVENTION	70,000	-											70,000	80,000	88%
54320 RESCUE SQUAD	-	-											-	25,000	0%
54400 OTHER EMERGENCY MGMT	-	-											-	152,416	0%
54490 OTHER LOCAL HEALTH	13,354	15,024											28,378	215,000	13%
55300 APPROPRIATION TO STATE	-	-											-	23,000	0%
55710 SANITATION MGMT	720	722											1,442	20,000	7%
56700 PARKS AND FAIR BOARDS	702	2,000											2,702	80,000	3%
57100 AGRICULTURE EXTENSION	2,155	724											2,879	422,014	0%
57500 FOREST SERVICE	-	-											-	999	0%
57500 SOIL CONSERVATION	3,203	7,032											10,235	70,000	15%
58300 VETERAN'S SERVICES	1,333	2,228											3,561	20,772	18%
58400 OTHER CHARGES-NONPROFIT	92,903	8,330											101,233	134,336	75%
58600 EMPLOYEE BENEFITS	60,143	-											60,143	601,431	100%
58801 COVID 19 GRANT #1	-	-											-	-	#DIV/0!
58900 MISCELLANEOUS	-	-											-	-	#DIV/0!
64000 LITTER AND TRASH COLLECT	5,048	5,618											10,666	58,078	18%
99100 TRANSFERS OUT	-	-											-	200,000	0%
91110 GENERAL ADMINISTRATION	-	-											-	-	#DIV/0!
<b>TOTAL NON-MAJOR FUNCTIONS</b>	<b>231,408</b>	<b>57,908</b>											<b>309,386</b>	<b>1,587,242</b>	<b>20%</b>
OTHER FUNDS															
FUND 127-OTHER GENERAL GOVERNMENT SPECIAL REVENUE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TTL	BUDGET	PRCT
FUND 131-HIGHWAY	207,913	609,430											817,343	6,170,303	13%
FUND 151-DEBT SERVICE	47,670	47,731											95,401	849,609	11%
FUND 171-COUNTY GENERAL CAPITAL PROJECTS	12,480	191,238											203,718	1,927,181	11%
FUND 175-COMMUNITY DEVELOPMENT/INDUSTRIAL PARK	-	-											-	-	#DIV/0!

UNION COUNTY SCHOOLS															
EXPENDITURE REPORT															
FOR MONTH ENDING AUGUST 2023															
FUND 141-CP SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
F100-REGULAR INSTRUCTION	\$ 41,200	\$ 1,092,902											\$ 1,044,102	\$ 13,350,771	8%
F100-SPECIAL EDUC PRGCG	\$ 11,201	\$ 151,664											\$ 162,865	\$ 2,104,613	8%
F150-VOCATIONAL ED	\$ 33,628	\$ 111,880											\$ 145,206	\$ 1,546,800	9%
F200-ATTENDANCE	\$ 47	\$ 47											\$ 94	\$ 110,952	0%
F210-HEALTH SERVICES	\$ 8,015	\$ 51,014											\$ 59,029	\$ 614,842	10%
F210-ORDNANCE	\$ 94	\$ 56,334											\$ 56,428	\$ 1,028,021	5%
F210-BOUNDED SUPPORT	\$ 39,652	\$ 117,207											\$ 156,259	\$ 911,093	17%
F210-SPECIAL ED SUPPORT	\$ 33,329	\$ 54,826											\$ 88,155	\$ 883,002	10%
F210-EDUCATION SUPPORT	\$ 11,347	\$ 12,934											\$ 24,281	\$ 163,567	15%
F250-TECHNOLOGY	\$ 24,345	\$ 75,781											\$ 100,126	\$ 690,605	14%
F250-BOARD OF EDUCATION	\$ 300,741	\$ 12,886											\$ 303,317	\$ 583,723	52%
F250-OBJECTIVE/ANNUAL GOALS	\$ 16,212	\$ 12,292											\$ 28,504	\$ 166,700	17%
F260-PRINCIPALS	\$ 29,622	\$ 177,812											\$ 207,434	\$ 1,322,534	9%
F260-TECHNICAL SERVICES	\$ 1,200	\$ 1,174											\$ 2,374	\$ 317,122	1%
F260-OPERATION OF PLANT	\$ 332,438	\$ 180,163											\$ 512,601	\$ 2,466,003	20%
F260-MAINTENANCE OF PLANT	\$ 25,381	\$ 78,983											\$ 104,364	\$ 515,268	20%
F270-TRANSPORTATION	\$ 63,810	\$ 86,540											\$ 150,350	\$ 1,141,003	13%
F280-FOOD SERVICE	\$ -	\$ -											\$ -	\$ -	#DIV/0!
F290-COMMUNITY SERVICES	\$ 5,549	\$ 12,227											\$ 17,776	\$ 123,278	15%
F340-EARLY CHILDHOOD ED	\$ 4,732	\$ 90,181											\$ 94,913	\$ 448,967	21%
F350-DEBT SERVICE	\$ -	\$ -											\$ -	\$ 277,250	0%
F360-TRANSFERS OUT	\$ -	\$ -											\$ -	\$ -	#DIV/0!
<b>TOTAL FUND 141</b>	<b>\$ 989,120</b>	<b>\$ 2,276,248</b>											<b>\$ 3,215,368</b>	<b>\$ 29,869,873</b>	<b>11%</b>

UNION COUNTY SCHOOLS															
EXPENDITURE REPORT															
FOR MONTH ENDING AUGUST 2023															
FUND 142-FEDERAL FUNDS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
011-CORPORATED ADMIN	\$ 12,411	\$ 14,983											\$ 27,394	\$ 181,368	15%
101-TITLE I	\$ 22,436	\$ 63,896											\$ 85,933	\$ 1,079,702	8%
170-ATFEE ADDITIONAL TARGETED SUPPORT	\$ -	\$ -											\$ -	\$ -	#DIV/0!
201-TITLE II	\$ 2,409	\$ 6,108											\$ 8,517	\$ 39,056	22%
301-TITLE III	\$ -	\$ -											\$ -	\$ 15,967	0%
401-TITLE IV	\$ -	\$ 2,440											\$ 2,440	\$ 68,983	4%
501-TITLE V	\$ 47	\$ 19,163											\$ 19,210	\$ 234,457	8%
701-AEP HOMELESS T.O	\$ -	\$ -											\$ -	\$ -	#DIV/0!
801-CARL PERKINS	\$ 1,543	\$ 12,189											\$ 13,732	\$ 63,087	22%
82-ACCESS FOR ALL LEARNING NETWORK	\$ -	\$ -											\$ -	\$ -	#DIV/0!
901-IDEA	\$ 19,939	\$ 92,180											\$ 112,220	\$ 1,328,181	8%
905-AEP IDEA PART B	\$ -	\$ -											\$ -	\$ -	#DIV/0!
911-IDEA PPSCHOOL	\$ -	\$ 2,165											\$ 2,165	\$ 33,443	6%
912-AEP IDEA PPSCHOOL	\$ -	\$ -											\$ -	\$ -	#DIV/0!
916-Dual Programming Experts	\$ -	\$ -											\$ -	\$ -	#DIV/0!
917-CARES Act LEA Reporting	\$ -	\$ -											\$ -	\$ -	#DIV/0!
918-ESSER 1.0	\$ -	\$ -											\$ -	\$ -	#DIV/0!
919-ESSER 1.0	\$ 110,499	\$ 158,578											\$ 269,077	\$ -	#DIV/0!
919-ESSER Planning Grant	\$ -	\$ -											\$ -	\$ -	#DIV/0!
917-Mult Implementation Support Grant	\$ -	\$ -											\$ -	\$ -	#DIV/0!
918-TR All Corp Grant	\$ -	\$ 34,794											\$ 34,794	\$ -	#DIV/0!
920-Grant For All	\$ -	\$ -											\$ -	\$ -	#DIV/0!
940-Ed Demography & Literacy Capacity (ELAC)	\$ -	\$ -											\$ -	\$ -	#DIV/0!
941-Excellent Schools Community Grant	\$ -	\$ -											\$ -	\$ -	#DIV/0!
950-Participant Literacy Network Grant (PDLN)	\$ -	\$ -											\$ -	\$ -	#DIV/0!
921-LITERACY NETWORK GRANT	\$ -	\$ -											\$ -	\$ -	#DIV/0!
922-LITERACY TRAINING TEACHER STIPEND	\$ -	\$ -											\$ -	\$ -	#DIV/0!
<b>TOTAL FUND 142</b>	<b>\$ 169,285</b>	<b>\$ 466,196</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 575,481</b>	<b>\$ 3,043,349</b>	<b>19%</b>
<b>FUND 143-CENTRAL CAFETERIA</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>YTD TOTAL</b>	<b>BUDGET</b>	<b>PRCT</b>
7100-FOOD SERVICE	\$ 10,267	\$ 145,275											\$ 155,542	\$ 2,101,164	7%
<b>FUND 145 OTHER ED INVA</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>YTD TOTAL</b>	<b>BUDGET</b>	<b>PRCT</b>
VIRTUAL ACADEMY	\$ -	\$ -											\$ -	\$ 25,812,000	0%
<b>FUND 177-CAPITAL PROJECTS</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>YTD TOTAL</b>	<b>BUDGET</b>	<b>PRCT</b>
EDUCATION CAPITAL PROJECTS	\$ -	\$ -											\$ -	\$ 700,000	0%

UNION COUNTY GOVERNMENT															
REVENUE REPORT															
FOR MONTH ENDING AUGUST 2023															
FUND 100-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD TOTAL	BUDGET	PRCT
40000 LOCAL TAXES	(6,974)	(15,867)											(22,841)	5,656,220	0%
41000 LICENSES AND PERMITS	(5,260)	(9,475)											(14,735)	110,901	13%
42000 FEES FOR FEES AND HEALTH		(4,193)											(4,193)	84,828	5%
43000 CHARGES FOR CURRENT SERVICES	(7,100)	(1,285)											(8,385)	333,101	3%
44000 OTHER LOCAL REVENUES	(21,300)	(24,050)											(45,350)	20,300	22%
45000 FEES RECEIVED FROM COUNTY OFFICIALS	(15,235)	(69,480)											(84,715)	981,069	9%
46000 STATE OF TENNESSEE	82,349	(80,577)											(81,228)	1,916,406	4%
47000 FEDERAL GOVERNMENTS	3,768	894,576											(876,538)	7,099,816	9%
48000 OTHER SOURCES		(5,182)											(5,182)	-	#DIV/0!
<b>TOTAL GOVERNMENT</b>	<b>9,205</b>	<b>(1,017,686)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(1,008,483)</b>	<b>10,367,281</b>	<b>10%</b>
FUND 110-AMBULANCE SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	PRCT
40000 LOCAL TAXES	(725)	(1,374)											(2,100)	842,971	0%
41000 CHARGES FOR CURRENT SERVICES	(6,420)	(58,003)											(64,423)	1,199,000	5%
42000 OTHER LOCAL REVENUES	-	-											-	-	#DIV/0!
43000 FEDERAL GOVERNMENTS	-	-											-	-	#DIV/0!
48000 OTHER SOURCES	-	-											-	-	#DIV/0!
<b>TOTAL AMBULANCE SERVICE</b>	<b>(7,145)</b>	<b>(59,377)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(66,523)</b>	<b>2,042,971</b>	<b>3%</b>
FUND 130-HIGHWAY FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	PRCT
40000 LOCAL TAXES	(746)	(1,125)											(1,871)	897,675	0%
41000 CHARGES FOR CURRENT SERVICES	-	-											-	-	#DIV/0!
42000 OTHER LOCAL REVENUES	(2,032)	(1,125)											(3,157)	22,976	14%
43000 STATE OF TENNESSEE	-	(581,463)											(581,463)	5,700,792	10%
48000 OTHER SOURCES	-	-											-	-	#DIV/0!
<b>TOTAL HIGHWAY FUND</b>	<b>(2,577)</b>	<b>(593,980)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(596,527)</b>	<b>6,170,903</b>	<b>10%</b>

UNION COUNTY BOARD OF EDUCATION															
REVENUE REPORT															
FOR MONTH ENDING AUGUST 2023															
FUND 140-GENERAL PURPOSE-SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD TOTAL	BUDGET	PRCT
4000 LOCAL TAXES	(2,871)	(3,865,611)											(140,802)	(3,776,413)	98%
4100 LICENSE AND FEES		(141)											(141)	(141)	100%
4200 CHARGES FOR GOVERNMENT SERVICES	(460)	(2,235)											(2,695)	(2,692,406)	98%
4800 OTHER LOCAL REVENUES	9,343	(24,607)											(14,739)	8,443	-175%
4600 STATE OF TENNESSEE	(1,840)	(3,175,811)											(3,176,651)	(3,402,439)	-11%
4700 FEDERAL GOVERNMENT	10,542	(21,093)											(10,551)	(205,556)	-9%
4900 TRANSFERS IN															
<b>TOTAL GENERAL PURPOSE-SCHOOLS</b>	<b>15,088</b>	<b>(2,977,425)</b>											<b>(2,962,237)</b>	<b>31,666,880</b>	<b>98%</b>
FUND 145-FOOD SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	PRCT
4300 CHARGES FOR GOVERNMENT SERVICES		(7,493)											(7,493)	(11,438)	-7%
4400 OTHER LOCAL REVENUES														1,400	0%
4600 STATE OF TENNESSEE														15,000	0%
4700 FEDERAL GOVERNMENT														1,973,280	98%
<b>TOTAL FOOD SERVICE</b>		<b>(7,493)</b>											<b>(7,493)</b>	<b>2,101,164</b>	<b>98%</b>

**b. Budget Amendments & Transfers**

UNION COUNTY GOVERNMENT  
BUDGET AMENDMENT REQUEST  
Submitted to Budget Committee September 19, 2023  
FUND 101-GENERAL FUND

Function	Obj	Cost Center	Elected Official	Description	Original/Amended Budget	Decrease	Increase	Amended Budget
54110	338		Sheriff	Maintenance And Repair Services-Vehicles	\$ 57,500.00		\$ 5,832.06	\$ 63,332.06
58300	355		Veteran's Services	Travel	\$ 800.00	\$ (100.00)		\$ 700.00
58300	435		Veteran's Services	Office Supplies	\$ 125.00		\$ 100.00	\$ 225.00
53400	320		Chancery Court	Dues And Memberships	\$ 700.00		\$ 84.00	\$ 784.00
53400	317		Chancery Court	Data Processing Services	\$ 7,900.00	\$ (40.00)		\$ 7,860.00
53400	719		Chancery Court	Office Equipment	\$ 3,000.00	\$ (44.00)		\$ 2,956.00
54210	335		Jail	Maintenance And Repair Services-Buildings	\$ 8,000.00		\$ 18,835.00	\$ 26,835.00
54210	355		Jail	Travel	\$ 1,500.00	\$ (1,000.00)		\$ 500.00
54210	422		Jail	Food Supplies	\$ 160,000.00	\$ (19,957.00)		\$ 140,043.00
54210	435		Jail	Office Supplies	\$ 6,000.00		\$ 1,522.00	\$ 7,522.00
54210	451		Jail	Uniforms	\$ 8,000.00		\$ 600.00	\$ 8,600.00
55170	369	OPOI	Alcohol And Drug Programs	Contrcts For Sub Teachers - Certified	\$ -		\$ 36,163.00	\$ 36,163.00
55170	399	OPOI	Alcohol And Drug Programs	Other Contracted Services	\$ -		\$ 36,163.00	\$ 36,163.00
55170	716	OPOI	Alcohol And Drug Programs	Law Enforcement Equipment	\$ -		\$ 36,164.00	\$ 36,164.00
55110	506		Local Health Center	Liability Insurance	\$ 14,394.00		\$ 1,405.00	\$ 15,799.00
55110	719		Local Health Center	Office Equipment	\$ 2,405.00	\$ (1,405.00)		\$ 1,000.00
55190	513		Other Local Health Services	Workman's Compensation Insurance	\$ 1,000.00		\$ 1,174.00	\$ 2,174.00
55190	207		Other Local Health Services	Medical Insurance	\$ 35,519.00	\$ (1,174.00)		\$ 34,345.00
54710	187	VCIF1	Public Safety Grants Program	Overtime Pay	\$ -		\$ 9,932.00	\$ 9,932.00
54710	431	VCIF1	Public Safety Grants Program	Law Enforcement Supplies	\$ -		\$ 27,960.00	\$ 27,960.00
54710	716	VCIF1	Public Safety Grants Program	Law Enforcement Equipment	\$ -		\$ 35,000.00	\$ 35,000.00
54710	169	VCIF2	Public Safety Grants Program	Part-Time Personnel	\$ -		\$ 16,000.00	\$ 16,000.00
54710	187	VCIF2	Public Safety Grants Program	Overtime Pay	\$ -		\$ 63,007.00	\$ 63,007.00
54710	435	VCIF2	Public Safety Grants Program	Office Supplies	\$ -		\$ 5,000.00	\$ 5,000.00
54710	355	VCIF2	Public Safety Grants Program	Travel	\$ -		\$ 5,000.00	\$ 5,000.00
54710	716	VCIF2	Public Safety Grants Program	Law Enforcement Equipment	\$ -		\$ 175,000.00	\$ 175,000.00
54710	201	VCIF2	Public Safety Grants Program	Social Security	\$ -		\$ 4,899.00	\$ 4,899.00
54710	204	VCIF2	Public Safety Grants Program	State Retirement	\$ -		\$ 2,836.00	\$ 2,836.00
54710	210	VCIF2	Public Safety Grants Program	Unemployment Compensation	\$ -		\$ 28.00	\$ 28.00
54710	212	VCIF2	Public Safety Grants Program	Employer Medicare	\$ -		\$ 1,146.00	\$ 1,146.00
56300	429	TCAD2	Senior Assistance	Instructional Supplies And Materials	\$ -		\$ 1,500.00	\$ 1,500.00
56300	708	TCAD2	Senior Assistance	Communication Equipment	\$ -		\$ 5,671.00	\$ 5,671.00
						\$ (23,720.00)	\$ 491,021.06	
							\$ 467,301.06	NET CHANGE
39000				Unassigned	\$ (108,490.00)	OPOI		
46980	VCIF1			Other State Grants	\$ (72,892.00)			
46980	VCIF2			Other State Grants	\$ (272,916.00)			
49700				Insurance Recovery	\$ (5,832.06)			
39000				Unassigned	\$ (7,171.00)	TCAD2	\$ (467,301.06)	\$ -

This request is to enter into FY24 Carryover Senior Center TCAD2 and OPOID funds, funds received from insurance recovery, grant funds received from Violent Crime Intervention, and move money within the officials appropriated funding



UNION COUNTY GOVERNMENT  
BUDGET AMENDMENT REQUEST  
Submitted to Library Board September 11, 2023  
Submitted to Budget Committee September 19, 2023  
FUND 101-GENERAL FUND-Library

Function	Obj	Cost Center	Elected Official	Description	Original/Amended	Decrease	Increase	Amended Budget
56500	599	L	Libraries	Other Charges	\$ -		\$ 816.77	\$ 816.77
56500	599	LUNIT	Libraries	Other Charges	\$ -		\$ 629.09	\$ 629.09
56500	599	M	Libraries	Other Charges	\$ -		\$ 1,011.48	\$ 1,011.48
56500	599	MUNIT	Libraries	Other Charges	\$ -		\$ 625.67	\$ 625.67
56500	599	LPWAY	Libraries	Other Charges	\$ -		\$ 6,948.00	\$ 6,948.00
56500	599	MPWAY	Libraries	Other Charges	\$ -		\$ 8,100.00	\$ 8,100.00
56500	599	M	Libraries	Other Charges	\$ 1,011.48		\$ 1,001.00	\$ 2,012.48
56500	599	LUNIT	Libraries	Other Charges	\$ 629.09		\$ 625.00	\$ 1,254.09
56500	599	MUNIT	Libraries	Other Charges	\$ 1,011.48		\$ 625.00	\$ 1,636.48
						\$ -	\$ 20,382.01	
							<b>NET CHANGE</b>	<b>\$ 20,382.01</b>

34535				Restricted For Social, Cultural	\$ (3,083.01)			Carryover
44530	M			Sale Of Equipment	\$ (1.00)			Surplus
44570	M			Contributions & Gifts	\$ (1,000.00)			City of Maynardville
44570	LUNIT			Contributions & Gifts	\$ (625.00)			United Way
44570	MUNIT			Contributions & Gifts	\$ (625.00)			United Way
44570	LPWAY			Contributions & Gifts	\$ (6,948.00)			Pettway
44570	MPWAY			Contributions & Gifts	\$ (8,100.00)			Pettway
							\$ (20,382.01)	\$ -

This request is to enter into budget carryover restricted funds for the Libraries, Library grants from the Pettway Foundation, and United Way

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 25th day of September, 2023



Attest:

*Pam Ailor*  
Pam Ailor  
Union County Clerk

*Jason Bailey*  
Jason Bailey, Chairman  
Union County Mayor

Voting Aye	12
Voting Nay	1
Pass	0
Abstain	0

A Motion was made by **Gerald Simmons** and **Seconded** by **R.L. Jones** to approve the budget amendment request for Fund101- General Fund and Library as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** Ashley Mike. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT  
BUDGET AMENDMENT REQUEST  
Submitted to Budget Committee September 19, 2023  
FUND 171-GENERAL CAPITAL PROJECTS FUND

Function	Obj	Cost Center	Description	Original/Amended Budget	Decrease	Increase	Amended Budget
91110	317	DAGZ	Data Processing Services	\$ 271,636.00	\$ (231,636.00)		\$ 40,000.00
91110	707	STAGD	Building Improvements	\$ -		\$ 40,000.00	\$ 40,000.00
91100	321	FARMD	Engineering Services	\$ -		\$ 10,058.00	\$ 10,058.00
91100	426	FARMD	General Construction Materials	\$ -		\$ 34,000.00	\$ 34,000.00
91100	707	FARMD	Building Improvements	\$ -		\$ 10,000.00	\$ 10,000.00
91110	707	SCPKD	Building Improvements	\$ -		\$ 50,000.00	\$ 50,000.00
91110	317	DAG	Data Processing Services	\$ -		\$ 18,382.00	\$ 18,382.00
					\$ (231,636.00)	\$ 162,440.00	
						<b>(69,196.00)</b>	<b>NET CHANGE</b>

39000 Unassigned \$ (69,196.00)  
This request is to enter into budget the carryover of the DAG, DAG2, FARMD, and STAGD projects into FY24

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 25th day of September, 2023



Attest:

*Pam Ailor*  
Pam Ailor  
Union County Clerk

*Jason Bailey*  
Jason Bailey, Chairman  
Union County Mayor

Voting Aye	13
Voting Nay	0
Pass	0
Abstain	0

A **Motion** was made by **Larry Lay** and **Seconded** by **Ashley Mike** to approve the budget amendment request for Fund 171-General Capital Projects Fund as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT  
BUDGET AMENDMENT REQUEST  
Submitted to Board of Education September 14, 2023  
To be Submitted to Budget Committee September 19, 2023  
**FUND 141-GENERAL PURPOSE SCHOOL.**

Function	Obj	LOST CENTER	DESCRIPTION	Original/ Amended Budget	Decrease	Increase	Amended Budget
71300	369		Contracts For Sub Teachers - Certified	\$ -		\$ 187.42	\$ 187.42
72130	309	SAFE2	Contracts With Government Agencies	\$ -		\$ 10,727.21	\$ 10,727.21
72620	701	SAFE2	Administration Equipment	\$ -		\$ 229,454.08	\$ 229,454.08
71300	499	ROTC	Other Supplies And Materials	\$ -		\$ 2,140.00	\$ 2,140.00
					\$ -	\$ 242,508.71	
							<b>NET CHANGE</b>
44170			Miscellaneous Refunds	\$ (187.42)			
46981	SAFE2		Safe Schools	\$ (240,181.29)			
444	ROTC		Salt	\$ (2,140.00)		\$ (242,508.71)	\$ -

This budget amendment request is to enter into budget the SAFE2 Grant, ROTC funding, and miscellaneous refunds into the FY24 Budget

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 25th day of September, 2023

Attest:



*Pam Ailor*  
Pam Ailor  
Union County Clerk

*Jason Bailey*  
Jason Bailey, Chairman  
Union County Mayor

Voting Aye	13
Voting Nay	0
Pass	0
Abstain	0

A **Motion** was made by **R.L. Jones** and **Seconded** by **Mike Boles** to approve the budget amendment request for Fund 141-General Purpose School as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

**UNION COUNTY GOVERNMENT  
BUDGET AMENDMENT REQUEST**  
Submitted to Board of Education September 14, 2023  
To be Submitted to Budget Committee September 19, 2023  
**FUND 142-Federal Programs-Sub Fund 701- ARP Homeless 2.0**

Function	Obj	COST	DESCRIPTION	Original/	Decrease	Increase	Amended
72130	169		Part-Time Personnel	\$ -		\$ 6,867.00	\$ 6,867.00
72130	201		Social Security	\$ -		\$ 426.00	\$ 426.00
72130	210		Unemployment Compensation	\$ -		\$ 25.00	\$ 25.00
72130	212		Employer Medicare	\$ -		\$ 100.00	\$ 100.00
72130	355		Travel	\$ -		\$ 1,000.00	\$ 1,000.00
72130	599		Other Charges	\$ -		\$ 5,162.99	\$ 5,162.99
72130	790		Other Equipment	\$ -		\$ 0.01	\$ 0.01
					\$ -	\$ 13,581.00	
						<b>\$ 13,581.00</b>	<b>NET CHANGE</b>
47404			American Rescue Plan Act Grant #4	\$ (13,581.00)			

This request is to budget remaining ARP Homeless 2.0 funds from the previous fiscal year.

**UNION COUNTY GOVERNMENT  
BUDGET AMENDMENT REQUEST**  
Submitted to Board of Education September 14, 2023  
To be Submitted to Budget Committee September 19, 2023  
**FUND 142-Federal Programs-Sub Fund 934-Elementary and Secondary School Emergency Relief (ESSER) 2.0**

Function	Obj	COST	DESCRIPTION	Original/	Decrease	Increase	Amended
71100	116		Teachers			\$ 52,478.00	\$ 52,478.00
71100	201		Social Security			\$ 3,254.00	\$ 3,254.00
71100	204		State Retirement			\$ 3,751.00	\$ 3,751.00
71100	206		Life Insurance			\$ 22.00	\$ 22.00
71100	207		Medical Insurance			\$ 9,420.00	\$ 9,420.00
71100	210		Unemployment Compensation			\$ 126.00	\$ 126.00
71100	212		Employer Medicare			\$ 761.00	\$ 761.00
71100	429		Instructional Supplies And Materials			\$ 6,400.21	\$ 6,400.21
71100	471		Software			\$ 30,750.00	\$ 30,750.00
71100	499		Other Supplies And Materials			\$ 22,990.52	\$ 22,990.52
71100	722		Regular Instruction Equipment			\$ 7,250.00	\$ 7,250.00
71200	413		Drugs And Medical Supplies			\$ 1,205.00	\$ 1,205.00
71200	499		Other Supplies And Materials			\$ 632.00	\$ 632.00
72250	722		Regular Instruction Equipment			\$ 95,591.00	\$ 95,591.00
					\$ -	\$ 234,630.73	
						<b>\$ 234,630.73</b>	<b>NET CHANGE</b>
47304			COVID 19-Grant #4	\$ 234,630.73			

This request is to budget remaining ESSER 2 funds from the previous fiscal year.

UNION COUNTY GOVERNMENT  
 BUDGET AMENDMENT REQUEST  
 Submitted to Board of Education September 14, 2023  
 To be Submitted to Budget Committee September 19, 2023  
 FUND 142-Federal Programs-Sub Fund 938- TN ALL Corps

Function	Obj	COST	DESCRIPTION	Original	Decrease	Increase	Amended
71100	116		Teachers	\$ -		\$ 262,386.67	\$ 262,386.67
71100	201		Social Security	\$ -		\$ 16,267.97	\$ 16,267.97
71100	204		State Retirement	\$ -		\$ 18,755.00	\$ 18,755.00
71100	206		Life Insurance	\$ -		\$ 108.00	\$ 108.00
71100	207		Medical Insurance	\$ -		\$ 47,151.75	\$ 47,151.75
71100	210		Unemployment Compensation	\$ -		\$ 126.00	\$ 126.00
71100	212		Employer Medicare	\$ -		\$ 3,804.61	\$ 3,804.61
					\$ -	\$ 348,600.00	\$ 348,600.00
						<b>\$ 348,600.00</b>	<b>NET CHANGE</b>
47401			American Rescue Plan Act Grant #1	\$ (348,600.00)			

This budget amendment request is to enter into budget the TN ALL Corps Grant for FY24

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 25th day of September, 2023

Attest:

*Pam Allor*  
 Pam Allor  
 Union County Clerk

*Jason Bailey*  
 Jason Bailey, Chairman  
 Union County Mayor

Voting Aye	13
Voting Nay	0
Pass	0
Abstain	0



A **Motion** was made by **Bill Cox** and **Seconded** by **Larry Lay** to approve the budget amendment request for Fund 142-Federal Programs as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

c. Approve/Disapprove Surplus

**SURPLUS ITEMS TO BE APPROVED BY COMMISSION**

PRESENTED TO BUDGET COMMITTEE: September 19, 2023

PRESENTED TO COUNTY COMMISSION COMMITTEE: September 25, 2023

Description	Asset #	Condition	Office
Metal Cabinets		Used	UT Extension
Copystar (scanner/printer)		Used-Operable	UT Extension
1 Filing Cabinet			
2 Small Cabinets with shelves		Used-Operable	UT Extension
Lexmore Printer		Used-Operable	Juvenile Office
Cannon Copier		Used-Operable	Juvenile Office
Ink Cartridge		New-Unopened	Juvenile Office
Scanner		Used-unknown condition	Juvenile Office
Magazine Holder	5495	Used	Maynardville Library
Magazine Holder	5430	Used	Maynardville Library
Blue Couch	6932	Used	Maynardville Library
Book Shelf	6933	Used	Maynardville Library
5 Shelf Book Shelf	4282	Used	Maynardville Library
Entertainment Center	4208	used	Maynardville Library
6' Bookcase		Used	Maynardville Library
Wood Book Shelf	5462	Used	Maynardville Library
Wood Book Shelf	4233	Used	Maynardville Library
Gray Metal Book Shelf	5930	Used	Maynardville Library
Pritner/Copier	6833	Used	Maynardville Library
Black/Brown Metal Cloth Vinyl Chair	6649	Used	S.C. Book Station
Blue Cloth Wood Office Chair	6898	Used	S.C. Book Station
4 Shelf Wood Shelf	6652	Used	S.C. Book Station
Metal Book Rack	25092	Used	S.C. Book Station
Internet Router	24946	Used	S.C. Book Station
Internet Router	6525	Used	Luttrell Library
Triod Stand	6526	Used	Luttrell Library
10 base 16 port dual speed hub	24979	Used	Luttrell Library
Broad Band Router-wireless	24980	Used	Luttrell Library
Router	24975	Used	Luttrell Library
Cable/DSL 4 port Router	24981	Used	Luttrell Library
Computer Tower	24885	Used	Luttrell Library
Computer Monitor	24883	Used	Luttrell Library
Computer Desk	6426	Used	Luttrell Library
Metal Desk	6432	Used	Luttrell Library

A **Motion** was made by **Danny Cooke** and **Seconded** by **Angela Conner-Murphy** to approve the **Surplus** items as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

d. Contracts

**CONTRACTS TO BE PRESENTED TO THE COMMISSION**  
Presented to Budget Committee 09/19/23  
Presented to Commission 09/25/23

Vendor	Term	Office	Approximate Annual Cost	Description	Notice required To terminate	Notes	Approved	Denied
Comcast	2 years	All County Offices		Internet Service		Election Comm 139.95 Highway Dept 222.80 UC Courthouse 244.90 UC Clerk 204.80 UC Jail 107.80 Sheriffs Office 122.70 Soil Conservation 139.95 UC Senior Center 198.87 *** Pending legal approval after Mr Myers makes adjustments to wording***		
Pitney Bowes	4 years	Courthouse	\$3,872.16	Postage Machine		*** Pending legal approval after Mr Myers makes adjustments to wording***		

A **Motion** was made by **Larry Lay** and **Seconded** by **R.L. Jones** to approve Comcast and Pitney Bowes contracts pending Attorney Myers review.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

19. **Community Reports**

- a. There was no report from the **Fire Chiefs Association** in open meeting on September 25, 2023.
- b. There was no report from the **Constable Association** in open meeting on September 25, 2023.

20. **Old Business**

a. **Building Codes Amendment Resolution**

**BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE**

**NO. 01 09-25-2023**

RESOLUTION TO ADOPT THE 2018 EDITION OF VARIOUS INTERNATIONAL BUILDING CODES AS THE OFFICIAL BUILDING CODES OF UNION COUNTY, TENNESSEE TO INCLUDE THE FOLLOWING SPECIFIC 2018 CODE TITLES: INTERNATIONAL ENERGY CONSERVATION CODE, INTERNATIONAL RESIDENTIAL CODE, REPEAL PRIOR EDITIONS PREVIOUSLY ADOPTED, AND TO PROVIDE ENFORCEMENT MECHANISMS.

**WHEREAS**, Tennessee Code Annotated, § 5-20-102, allows the County Legislative Body to adopt standard and common building codes by reference; and

**WHEREAS**, Union County currently operates under, and enforces various provisions of the International Building Code and desires to update to the most recent edition and repeal editions previously adopted and to amend specific sections; and

**WHEREAS**, Union County wishes to specifically adopt the 2018 editions of the various International Building Codes including; the International Residential Code and International Energy Conservation Code. These codes shall apply to all structures governed by the Union County Building Codes Resolution and under the jurisdiction of the Union County Building Commissioner; and

**WHEREAS**, the Union County Building Commissioner and staff, with the assistance of the County Law Director when requested, as authorized under T.C.A. § 5-20-104, shall be charged with enforcement of these codes; and

**WHEREAS**, the 2018 International Energy Conservation Code and International Residential Code shall be on file in the County Clerk's office and subject to public inspection for a period of three (3) weeks prior to the official effective date.

**NOW, THEREFORE, BE IT RESOLVED** by the Union County Board of Commissioners meeting in regular session this 25th day of September, 2023 that there is hereby repealed all prior versions of the International Energy Conservation Code and International

Residential Code in conflict with the following amendments, and further that Union County, Tennessee, hereby adopts and authorizes the enforcement of the 2018 edition of the International Energy Conservation Code and International Residential Code.

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that we specifically amend the following codes and individual provisions:

**SECTION 1- 2018 INTERNATIONAL RESIDENTIAL CODE**

**Figure R301.2 (2)** Deleted and replaced with Figure R301.2 (2) Seismic Design Categories Site Class D from 2015 IRC

**Section R314.6** Power Source relating to Smoke Alarms is amended to create Exception 3 that shall read:

Exception 3. Interconnection and hardwiring of smoke alarms in existing areas shall not be required where the alterations or repairs do not result in the removal of interior walls or ceiling finishes exposing the structure.

**Section N1102.4.1.2 (R402.4.1.2)** Deleted and replaced with Section N1102.4.2.1 Testing Option and Section N1102.4.2.2 Visual Inspection from 2009 IRC.

**Section N1103.3.3 (R403.3.3)** Duct Testing (Mandatory) and Section N1103.3.4 (R403.3.4) Duct Leakage (Prescriptive) are optional.

**Table N1102.1.2 (R402.1.2)** Deleted and replaced with Table N1102.1 Insulation and Fenestration Requirements by Component and Table N1102.1.2 Equivalent U-Factor from 2009 IRC.

**Section N1102.4.4 (R402.4.4)** Deleted in its entirety

**Table N1102.1** adopted from 2009 edition and is amended by adding the following as a footnote:

“F”: “Log walls complying with ICC400 and with a minimum average wall thickness of 5” or greater shall be permitted in Zone 3 when a Fenestration U-Factor of .50 or lower is

used, a Skylight U-Factor of .65 or lower is used, a Glazed Fenestration SHGC of .30 or lower is used, a 90 AFUE Furnace is used, an 85 AFUE Boiler is used, and a 9.0 HSPF Heat Pump (heating) and 15 SEER (cooling) are used.”

**Table N1102.1** adopted from the 2009 edition and is amended by adding the following as a footnoted:

“m”: “Log walls complying with ICC400 and with a minimum average wall thickness of 5” or greater shall be permitted in Zone 4 when a Fenestration U-Factor of .35 or lower is used, a Skylight U-Factor of .60 or lower is used, a 90 AFUE Furnace is used, an 85 AFUE Boiler is used, and a 9.0 HSPF Heat Pump (heating) and 15 SEER (cooling) are used.”

**SECTION 2- 2018 INTERNATIONAL ENERGY CONSERVATION CODE**

**Section R402.1.2** Deleted and replaced with Section 402.4.2.1 Testing Option and Section 402.4.2.2 Visual Inspection Option from 2009 IECC.

**Section R403.3.3** Duct Testing (Mandatory) and Section R403.3.4 Duct Leakage (Prescriptive) are optional.

**Table 402.2.2** Deleted and replaced with Table 402.1.1 Insulation and Fenestration Requirements by Component 2009 IECC.

**Table R402.1.4** Deleted and replaced with Table 402.1.3 Equivalent U-Factors 2009 IECC.

**The codes herein adopted shall become effective twenty-one (21) days from the date filed with the Union County Clerk for public inspection.**

**Motion to approve by:** Larry Lay

**Seconded by:** Greg Dyer

Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler,

**Voting for:** R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker

**Voting no:** None

**Passing:** None



ADOPTED AND APPROVED, on First (1<sup>st</sup>) reading in open and regular meeting at Maynardville, Tennessee, this 25th day of September, 2023.

APPROVED:

Attest:

Pam Ailar  
County Clerk



Jason Bailey  
Jason Bailey, Mayor and Chairman

Motion to approve by: \_\_\_\_\_; Seconded by: \_\_\_\_\_;

Voting for: \_\_\_\_\_

Voting no: \_\_\_\_\_

Passing: \_\_\_\_\_

ADOPTED AND APPROVED, on Second (2nd) reading in open and regular meeting at Maynardville, Tennessee, this \_\_\_\_ day of \_\_\_\_\_, 2023.

APPROVED:

Attest:

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Jason Bailey, Mayor and Chairman

**A Motion was made by Larry Lay and Seconded by Greg Dyer to approve the International Building Codes Amendment Resolution No. 01 09-25-2023 as presented.**

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

**b. Tax Relief Resolution (\$100.00 to those that qualify for tax relief)**

**BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE  
RESOLUTION TO ESTABLISH A PROGRAM TO SUPPLEMENT THE PROPERTY  
TAX RELIEF PROGRAM FOR THE STATE OF TENNESSEE PROVIDED FOR IN  
TITLE 67, PART 7 OF THE TENNESSEE CODE ANNOTATED**

**NO. 02 09-25-2023**

**WHEREAS**, The County Legislative Body of Union County has recognized the need to provide financial assistance to certain needy citizens of this county; and

**WHEREAS**, the State of Tennessee, through its General Assembly, has established a program whereby elderly low-income homeowners, as those taxpayers are defined in Tennessee Code Annotated, Title 67, Chapter 5, Part 7, are provided financial assistance through a refund of property taxes paid for by a state appropriation; and

**WHEREAS**, the General Assembly, in passing Chapter 739 of the Public Acts of 2006, amended Tennessee Code Annotated Section 67-5-701(j) to provide that any county, municipality, or metropolitan government may provide for the appropriation of additional funds to supplement this program for tax relief for the elderly low-income homeowners;

**NOW, THEREFORE BE IT RESOLVED** by the county legislative body of Union County meeting in regular session at Maynardville, Tennessee, on the 25th day of September, 2023, that:

**SECTION 1.** The County Legislative Body of Union County hereby expresses its intent to exercise the authority provided in Tennessee Code Annotated Section 67-5-701(j) to provide financial assistance to elderly low-income homeowners, as those taxpayers are defined in Tennessee Code Annotated Sections 67-5-702 through 67-5-704.

**SECTION 2.** Only those taxpayers who qualify under Tennessee Code Annotated Sections 67-5-702 through 67-5-704 are eligible for this additional tax relief.

**SECTION 3.** In order to receive this tax relief, any eligible taxpayer shall have previously applied for and obtained the relief authorized by Tennessee Code Annotated Sections 67-5-702 through 67-5-704 by the State of Tennessee.

**SECTION 4.** The tax relief authorized by this resolution shall be in the amount determined by annual appropriation and shall be subject to the availability of funds.

**SECTION 5.** The provisions of this resolution shall be administered through the office of the County Trustee in the same manner as the tax relief program of the State of Tennessee provided for in Tennessee Code Annotated Sections 67-5-701 through 67-5-704.

**SECTION 6.** This Resolution shall be effective upon its passage and approval, the public welfare requiring it.

**Motion to approve by:** Gerald Simmons ; **Seconded by:** R.L. Jones

Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler,

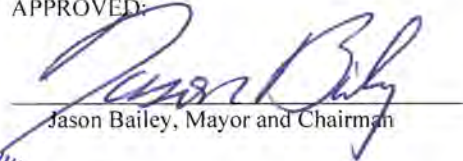
**Voting for:** R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker

**Voting no:** None

**Passing:** None

**ADOPTED AND APPROVED,** in open and regular meeting at Maynardville, Tennessee, this 25th day of September, 2023.

APPROVED:

  
Jason Bailey, Mayor and Chairman

Attest:

  
County Clerk



A **Motion** was made by **Gerald Simmons** and **Seconded** by **R.L. Jones** to approve **Tax Relief Resolution No. 02 09-25-2023** as presented.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

**c. Wheel Tax Amendment Start Date**

**BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE**

**RESOLUTION TO AMEND RESOLUTION LEVYING AN ADDITIONAL  
COUNTY-WIDE MOTOR VEHICLE TAX**

**NO. 03 09-25-2023**

**WHEREAS**, T.C.A. § 5-8-102 authorizes counties to levy a motor vehicle privilege tax, or "wheel tax," as a condition precedent to the operation of a motor vehicle within the county; and

**WHEREAS**, by resolution adopted in consecutive meetings of this county legislative body on June 26, 2023 and July 24, 2023, Union County, Tennessee levied an additional county-wide motor vehicle tax; and

**WHEREAS**, it is necessary to amend that resolution to provide an effective date of January 1, 2024.

**NOW, THEREFORE BE IT RESOLVED** by the county legislative body of Union County meeting in regular session at Maynardville, Tennessee, on the **25th** day of September, 2023, that Section 9 of the resolution adopted in consecutive meetings of this county legislative body on June 26, 2023 and July 24, 2023, be amended to delete the commencement of collection of the additional tax levy on August 1, 2023, and in its place and stead to provide that collection of the additional tax levy shall begin on January 1, 2024.

**Motion to approve by: Ashley Mike ; **Seconded by: Cheryl Walker** ;**

**Mike Boles, Angela Conner--Murphy, Danny Cooke, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay,**

**Voting for: Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker**

**Voting no: Lynn Beeler and Bill Cox**

**Passing: None**

**ADOPTED AND APPROVED**, on First (1<sup>st</sup>) reading in open and regular meeting at Maynardville, Tennessee, this 25th day of September, 2023.

APPROVED:

Attest:

Sam Ailer  
County Clerk



Jason Bailey  
Jason Bailey, Mayor and Chairman

**SECOND READING**

Motion to approve by: \_\_\_\_\_; Seconded by: \_\_\_\_\_;

Voting for: \_\_\_\_\_

Voting no: \_\_\_\_\_

Passing: \_\_\_\_\_

**ADOPTED AND APPROVED**, on Second (2nd) reading in open and regular meeting at Maynardville, Tennessee, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

APPROVED:

Attest:

\_\_\_\_\_  
Jason Bailey, Mayor and Chairman

\_\_\_\_\_  
County Clerk

A **Motion** was made by **Ashley Mike** and **Seconded** by **Cheryl Walker** to approve **Resolution No. 03 09-25-2023 to Amend the Wheel Tax Start Date for the additional \$20.00** to January 1, 2024.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Mike Boles, Angela Conner-Murphy, Danny Cooke, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** Lynn Beeler and Bill Cox. **Commissioners Passing:** None. **Motion Carried.**

**21. New Business**

October 19, 2023 the Union County Commission and the Union County Board of Education will hold a joint workshop at 6:00 p.m. in the UCHS Auditorium.

22. There were no **Addendums** presented in open meeting on September 25, 2023.

23. **Adjourn**

A **Motion** was made by **Ashley Mike** and **Seconded** by **R.L. Jones** to **Adjourn**.

County Chairman, Jason Bailey, Called for a Roll Call Vote. **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**