

The Union County Commission met in Regular Meeting at 7:00 P.M. on Monday, March 30, 2026 at the 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 March 30, 2026 is as follows:

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Announcements
6. Public Comments
7. Approve Minutes of – February 23, 2026
8. Approve Notaries: (if any)
9. County Mayor’s Report – Mayor Jason Bailey
10. Luttrell Mayor Jerry Lawson – Luttrell Industrial Park
11. New Jail Plans and Funding
12. Farmers Market Contract
13. Middle School Construction Updates
14. Melissa Brown, Director of Finance
 - a. Monthly Finance Report
 - i. January 2026
 - ii. February 2026
 - b. Budget Amendments & Transfers
 - c. Approve/Disapprove Surplus
 - d. Contracts
15. Old Business
16. New Business
17. Addendums
 - a. Resolution to Establish an Updated Occupational Safety and Health Program Plan
18. Adjourn

1. County Commission was duly opened by Deputy Brett Pursel.
2. **Invocation** by Commissioner Danny Cooke.
3. **Pledge of Allegiance** was led by Commissioner Linda Effler.
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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson.

Commissioners Absent: Cheryl Walker.

5. **Announcements**
 - a. Senior Center Grand Re-opening April 13, 2026 at 11:00 a.m.
 - b. Pre-bid meeting for Big Ridge and Speedwell Community Centers and Sharps Chapel EMS Station on March 31, 2026.

6. **Public Comments**

- a. Larry Boggs from the 3rd District requested information about the Jail Deaths investigation from TBI and wanted the Jail employees to have more training and be more transparent.

7. **Approve Minutes of – February 23, 2026**

A **Motion** was made by **Greg Dyer** and **Seconded** by **Ashley Mike** to approve the **Minutes of February 23, 2026** 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

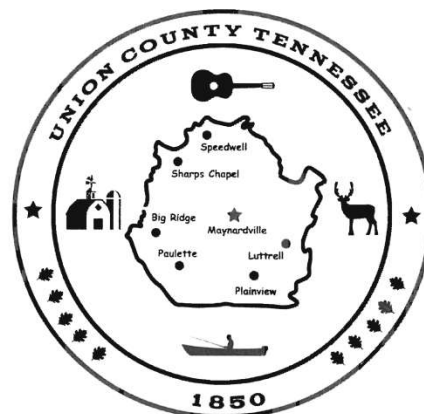
8. **Approve Notaries**

A **Motion** was made by **Dawn Flatford** and **Seconded** by **Gerald Simmons** to approve the following **Notaries:** Gabrielle Conner, Cindy Jo Helton, Jill Jones, Laura Skibinski, Donna Strand, Deanna L. Waddell and Heather Dannielle Wallace.

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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

9. **County Mayor’s Report – Mayor Jason Bailey**

Mayor’s Report



March, 2026



Public Meetings April, 2026

<u>Date</u>	<u>Board/Committee</u>	<u>Location/Time</u>
9	Commission/Farmers Mkt Workshop	Large Courtroom/6:30pm
16	Construction Committee	Large Courtroom/6:00pm
21	Budget Workshop	Large Courtroom/5:00pm
21	Financial Committee	Large Courtroom/6:00pm
23	911 Board	Small Courtroom/6:30pm
24	Opioid Abatement Board	Recovery Court Office/9:00am
27	Planning Commission	Large Courtroom/6:00pm
27	County Commission	Large Courtroom/7:00pm

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

Mayor's Report March, 2026

Active Grants (Mayor's Office)

- American Rescue Plan Act (Federal Government) - \$3.8 Million
No Local Match
- ARPA TDEC- Water and Sewer (Federal Government) - \$4.4 Million
No Local Match
- Tech Goes Home TN- \$100,000- **No Local Match**
Install Wifi Hotspots throughout the County-Community Centers and Parks
Computer Skills Training for Senior Citizens
Each Senior who completes training receives a free Chromebook (laptop)
- Safe Streets and Roads for All (Federal Government- Planning Grant)
Provide three new red lights (PES, Durham Drive-UCHS, New Middle School, and a turn lane at UCHS)
- Broadband Ready Grant (State of TN- Scott County Telephone)
UC provides match (ARPA) for fiber build-out in the Speedwell Community
- Appalachian Regional Commission (Federal Govt) \$1,000,000
Improvements at Blue Mud Board Launch- Big Ridge State Park
TVA 26a Permit Filed February, 2026
- HOME Grant FY26 (Federal Govt) \$750,000- **No Local Match**
Home Improvements for Qualifying Union County Residents
- Community Development Block Grant (CDBG-Federal Govt) \$761,850
New EMS Station in Maynardville- Grant Match 15% from Capital Projects
- Tennessee 250 Grant (State of TN) \$10,000- **No Local Match**
Rush Strong School Improvements

Potential Grants

- Evidence Based Programs Grant (State of TN)
Inmate Work Release and Training (\$1,000,000 possible funding)
No Local Match
- Ferry Grant (Speedwell)- Federal Department of Transportation
- **3 Star Grant (State of TN)- Paving Parking Lots at Heritage Park**
\$300,000 No Local Match

County Projects

- New Construction Committee
 - Big Ridge Community Center- Ready for Construction
 - Speedwell Community Center- Awaiting Survey and Closing
 - EMS Station Sharps Chapel- Ready for Construction
- Senior Center Remodel Complete

Other (attachments)

- ETDD Grant Status Report
- Appoint Library Board Member- Leslie Alfrey
- UC Website Updates

iCare Presentation- Rebecca Hughes

Questions or Concerns?

A **Motion** was made by **Eddie Simpson** and **Seconded** by **R.L. Jones** to appoint **Leslie Alfrey** to the **Library Board**.

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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

Attachments

March, 2026

Active Projects and Grants in Union County and Municipalities
March, 2026

Jurisdiction	Program	Project Description	Status	Notes
	CDBG CV-Broadband	Community Center upgrades and training programs	Contract Stage	Setting up training with Tech Goes Home
	Federal ARP	Funding for various county needs as selected by County Commission	Ongoing	
	TDEC ARP	DW-PDC-1; LBCUD Utility; Water Meters	Reimbursement Stage	Doing force account work
	TDEC ARP	DW-PDC-3; LBCUD Utility; Waterline Extension	Bid Stage	Looking at doing additional work with funds after bid opening
	TDEC ARP	DW-PDC-4; HPUD; Water Plant	Construction Completed	Inspection Completed
	TDEC ARP	DW-PDC-5; HPUD; Waterline Extension	Construction Completed	Site Inspection request has been approved by State.
	TDEC ARP	DW-PDC-7; LBCUD; Asset Mgmt.	Contract Stage	Will start work in early 2026
	CDBG-CV Food Insecurity	Equipment for food-based non profits	Bid Stage	Working on spending the remaining \$11,531.
	SS4A	Safety Action Plan	Agreement Executed	Kick-Off MTG

Active Projects and Grants in Union County and Municipalities
March, 2026

Jurisdiction	Program	Project Description	Status	Notes
Union County	Transportation	TDOT Region I Project Updates	10-Year Plan	http://www.tn.gov/tdot/projects/projects-region-1.html
	Transportation	Updated 10-Year Plan from the Build With Us Website.		GF1 Y26 Projects May 12
	Transportation	SR 61 from North David Dr. to Tater Valley Rd.	Preliminary Engineering (PE Design) is underway	Realignment
	Transportation	SR 61 from north of Archer Rd. to south of Jim Town Rd. (Phase 2)	Preliminary Engineering (PE Design) is underway	Miscellaneous safety improvements
	Transportation	Maynardville Hwy. 3 intersections, SR 144, Heiskell Rd., & Main St.	Preliminary Engineering (PE Design) is underway	Signalization
	Transportation	TDOT Transportation Funding Database	Microsoft Power BI (10-crbg v.us)	searchable grant funding opportunities database

10. **Luttrell Mayor Jerry Lawson – Luttrell Industrial Park**

No action was taken and the item was moved to April 27, 2026 meeting.

11. **New Jail Plans and Funding**

No action was taken on **New Jail Plans and Funding**.

12. **Farmers Market Contract**

No action was taken on the Farmers Market Contract and the item was moved to April 27, 2026 meeting.

13. **Middle School Construction Updates**

The **Middle School Construction** is still on schedule for opening in August 2026.

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

a. **Monthly Finance Report**

i. **January 2026**

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026	101- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Jan-25	101-General	\$ 3,626,205.51	\$ 39,235.21	\$ 1,056,923.79	\$ 819,360.36	\$ 14,154.55	\$ 3,888,849.60
Feb-25	101-General	\$ 3,888,849.60	\$ 36,591.25	\$ 1,660,463.73	\$ 881,559.39	\$ 28,668.85	\$ 4,675,676.34
Mar-25	101-General	\$ 4,675,676.34	\$ 35,556.35	\$ 973,601.19	\$ 825,745.67	\$ 10,166.02	\$ 4,848,922.19
Apr-25	101-General	\$ 4,848,922.19	\$ 35,770.51	\$ 714,092.64	\$ 806,082.81	\$ 6,811.23	\$ 4,785,891.30
May-25	101-General	\$ 4,785,891.30	\$ 34,340.81	\$ 451,086.12	\$ 797,889.92	\$ 4,658.22	\$ 4,468,770.09
Jun-25	101-General	\$ 4,468,770.09	\$ 34,396.72	\$ 1,277,197.74	\$ 898,126.43	\$ 12,414.33	\$ 4,869,823.79
Jul-25	101-General	\$ 4,869,823.79	\$ 36,274.95	\$ 317,161.37	\$ 1,492,112.63	\$ 2,665.78	\$ 3,728,481.70
Aug-25	101-General	\$ 3,728,481.70	\$ 41,605.41	\$ 348,868.18	\$ 1,028,687.09	\$ 2,728.34	\$ 3,087,539.86
Sep-25	101-General	\$ 3,087,539.86	\$ 40,292.07	\$ 475,015.68	\$ 981,199.20	\$ 6,140.87	\$ 2,615,507.54
Oct-25	101-General	\$ 2,615,507.54	\$ 45,170.90	\$ 1,618,301.46	\$ 812,042.58	\$ 13,080.74	\$ 3,453,856.58
Nov-25	101-General	\$ 3,453,856.58	\$ 2,279.87	\$ 890,980.59	\$ 769,412.39	\$ 10,810.75	\$ 3,566,893.90
Dec-25	101-General	\$ 3,566,893.90	\$ 77,404.44	\$ 1,708,490.49	\$ 1,269,142.47	\$ 29,392.15	\$ 4,054,254.21
Jan-26	101-General	\$ 4,054,254.21	\$ 893.90	\$ 1,156,435.00	\$ 693,058.71	\$ 14,127.89	\$ 4,504,396.51

2025-2026	118 Ambulance Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Jan-25	118-Ambulance Service	\$ 593,778.67	\$ (13,865.98)	\$ 218,964.69	\$ 146,877.15	\$ 3,238.84	\$ 648,761.39
Feb-25	118-Ambulance Service	\$ 648,761.39	\$ (13,230.43)	\$ 398,506.19	\$ 125,659.80	\$ 6,872.92	\$ 901,504.43
Mar-25	118-Ambulance Service	\$ 901,504.43	\$ (12,761.99)	\$ 148,988.57	\$ 152,409.32	\$ 1,958.61	\$ 883,363.08
Apr-25	118-Ambulance Service	\$ 883,363.08	\$ (12,221.38)	\$ 116,413.24	\$ 205,079.85	\$ 1,161.32	\$ 781,313.77
May-25	118-Ambulance Service	\$ 781,313.77	\$ (11,294.20)	\$ 115,892.27	\$ 177,744.96	\$ 1,336.55	\$ 706,830.33
Jun-25	118-Ambulance Service	\$ 706,830.33	\$ (11,350.11)	\$ 121,585.88	\$ 140,463.57	\$ 1,293.22	\$ 675,309.31
Jul-25	118-Ambulance Service	\$ 675,309.31	\$ (11,883.57)	\$ 100,198.93	\$ 222,946.27	\$ 1,037.83	\$ 539,640.57
Aug-25	118-Ambulance Service	\$ 539,640.57	\$ (17,257.51)	\$ 127,630.35	\$ 150,066.86	\$ 1,296.42	\$ 498,650.13
Sep-25	118-Ambulance Service	\$ 498,650.13	\$ (16,065.95)	\$ 117,232.18	\$ 144,196.27	\$ 1,580.91	\$ 454,039.18
Oct-25	118-Ambulance Service	\$ 454,039.18	\$ (15,675.92)	\$ 217,166.18	\$ 184,565.24	\$ 3,208.67	\$ 467,755.53
Nov-25	118-Ambulance Service	\$ 467,755.53	\$ (1,308.94)	\$ 151,150.43	\$ 147,682.69	\$ 2,015.61	\$ 467,898.72
Dec-25	118-Ambulance Service	\$ 467,898.72	\$ (29,114.09)	\$ 400,368.49	\$ 139,408.02	\$ 6,961.55	\$ 692,783.55
Jan-26	118-Ambulance Service	\$ 692,783.55	\$ (893.90)	\$ 176,364.08	\$ 128,328.25	\$ 2,726.76	\$ 737,198.72

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026							Commission	
	121- OPIOID Remedial	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Aug-25	121-OPIOID Remedial	\$ -	\$ 301,704.36	\$ 48,973.90	\$ -	\$ -	\$ 350,678.26	
Sep-25	121-OPIOID Remedial	\$ 350,678.26	\$ (434.03)	\$ 960.23	\$ -	\$ -	\$ 351,204.46	
Oct-25	121-OPIOID Remedial	\$ 351,204.46	\$ 502.89	\$ 959.84	\$ 264.98	\$ -	\$ 352,402.21	
Nov-25	121-OPIOID Remedial	\$ 352,402.21	\$ -	\$ 975.53	\$ -	\$ -	\$ 353,377.74	
Dec-25	121-OPIOID Remedial	\$ 353,377.74	\$ -	\$ 965.09	\$ -	\$ -	\$ 354,342.83	
Jan-26	121-OPIOID Remedial	\$ 354,342.83	\$ -	\$ 990.52	\$ -	\$ -	\$ 355,333.35	

2025-2026							Commission	
	122- Drug Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	122-Drug Fund	\$ 15,978.04	\$ -	\$ 2,800.03	\$ 244.09	\$ 27.52	\$ 18,506.46	
Feb-25	122-Drug Fund	\$ 18,506.46	\$ -	\$ 1,500.00	\$ 244.09	\$ -	\$ 19,762.37	
Mar-25	122-Drug Fund	\$ 19,762.37	\$ -	\$ 10,118.75	\$ 226.24	\$ 1.19	\$ 29,653.69	
Apr-25	122-Drug Fund	\$ 29,653.69	\$ -	\$ 1,910.75	\$ 132.01	\$ 19.11	\$ 31,413.32	
May-25	122-Drug Fund	\$ 31,413.32	\$ -	\$ 941.45	\$ 141.51	\$ 9.42	\$ 32,203.84	
Jun-25	122-Drug Fund	\$ 32,203.84	\$ -	\$ 4,086.68	\$ 141.51	\$ 4.28	\$ 36,144.73	
Jul-25	122-Drug Fund	\$ 36,144.73	\$ -	\$ 1,960.88	\$ 417.52	\$ 11.04	\$ 37,677.05	
Aug-25	122-Drug Fund	\$ 37,677.05	\$ -	\$ -	\$ 1,405.41	\$ -	\$ 36,271.64	
Sep-25	122-Drug Fund	\$ 36,271.64	\$ -	\$ -	\$ 1,183.03	\$ -	\$ 35,088.61	
Oct-25	122-Drug Fund	\$ 35,088.61	\$ -	\$ 5,283.00	\$ 579.64	\$ 52.83	\$ 39,739.14	
Nov-25	122-Drug Fund	\$ 39,739.14	\$ -	\$ 813.75	\$ 141.51	\$ 1.19	\$ 40,410.19	
Dec-25	122-Drug Fund	\$ 40,410.19	\$ -	\$ -	\$ 1,020.03	\$ -	\$ 39,390.16	
Jan-26	122-Drug Fund	\$ 39,390.16	\$ -	\$ 635.00	\$ 141.51	\$ 3.81	\$ 39,879.84	

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026							Commission	
	127-Other General Government Special Revenue	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	127-Other General Gov Rev	\$ 1,804,842.11	\$ -	\$ -	\$ 172,393.17	\$ -	\$ 1,632,448.94	
Feb-25	127-Other General Gov Rev	\$ 1,632,448.94	\$ -	\$ 22,800.00	\$ 81,158.50	\$ -	\$ 1,574,090.44	
Mar-25	127-Other General Gov Rev	\$ 1,574,090.44	\$ -	\$ -	\$ 139,190.26	\$ -	\$ 1,434,900.18	
Apr-25	127-Other General Gov Rev	\$ 1,434,900.18	\$ -	\$ -	\$ -	\$ -	\$ 1,434,900.18	
May-25	127-Other General Gov Rev	\$ 1,434,900.18	\$ -	\$ -	\$ -	\$ -	\$ 1,434,900.18	
Jun-25	127-Other General Gov Rev	\$ 1,434,900.18	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 1,419,900.18	
Jul-25	127-Other General Gov Rev	\$ 1,419,900.18	\$ -	\$ 20,000.00	\$ 43,865.10	\$ -	\$ 1,396,035.08	
Aug-25	127-Other General Gov Rev	\$ 1,396,035.08	\$ -	\$ -	\$ 93,966.35	\$ -	\$ 1,302,068.73	
Sep-25	127-Other General Gov Rev	\$ 1,302,068.73	\$ -	\$ -	\$ 42,085.00	\$ -	\$ 1,259,983.73	
Oct-25	127-Other General Gov Rev	\$ 1,259,983.73	\$ -	\$ 10,907.39	\$ -	\$ -	\$ 1,270,891.12	
Nov-25	127-Other General Gov Rev	\$ 1,270,891.12	\$ -	\$ -	\$ -	\$ -	\$ 1,270,891.12	
Dec-25	127-Other General Gov Rev	\$ 1,270,891.12	\$ -	\$ 316,090.16	\$ -	\$ -	\$ 1,586,981.28	
Jan-26	127-Other General Gov Rev	\$ 1,586,981.28	\$ -	\$ -	\$ 49,497.31	\$ -	\$ 1,537,483.97	

2025-2026							Commission	
	128- OPIOID Abatement	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	128-Opioid Abatement	\$ 499,027.92	\$ (204.90)	\$ 1,513.09	\$ 6,533.24	\$ -	\$ 493,802.87	
Feb-25	128-Opioid Abatement	\$ 493,802.87	\$ (457.73)	\$ 1,461.16	\$ 2,166.71	\$ -	\$ 492,639.59	
Mar-25	128-Opioid Abatement	\$ 492,639.59	\$ (229.89)	\$ 1,412.63	\$ 7,572.47	\$ -	\$ 486,249.86	
Apr-25	128-Opioid Abatement	\$ 486,249.86	\$ (20.38)	\$ 90,335.18	\$ 1,411.00	\$ -	\$ 575,153.66	
May-25	128-Opioid Abatement	\$ 575,153.66	\$ -	\$ 1,841.64	\$ 5,890.87	\$ -	\$ 571,104.43	
Jun-25	128-Opioid Abatement	\$ 571,104.43	\$ -	\$ 8,445.72	\$ 4,719.42	\$ 65.70	\$ 574,765.03	
Jul-25	128-Opioid Abatement	\$ 574,765.03	\$ -	\$ 1,845.42	\$ 18,763.50	\$ -	\$ 557,846.95	
Aug-25	128-Opioid Abatement	\$ 557,846.95	\$ (301,704.36)	\$ 1,278.38	\$ 17,190.50	\$ -	\$ 240,230.47	
Sep-25	128-Opioid Abatement	\$ 240,230.47	\$ -	\$ 240.19	\$ 5,249.31	\$ -	\$ 235,221.35	
Oct-25	128-Opioid Abatement	\$ 235,221.35	\$ (5,628.23)	\$ 1,006.28	\$ 3,949.46	\$ -	\$ 226,649.94	
Nov-25	128-Opioid Abatement	\$ 226,649.94	\$ (667.43)	\$ 605.39	\$ 5,955.10	\$ -	\$ 220,632.80	
Dec-25	128-Opioid Abatement	\$ 220,632.80	\$ -	\$ 576.76	\$ 21,074.40	\$ -	\$ 200,135.16	
Jan-26	128-Opioid Abatement	\$ 200,135.16	\$ -	\$ 593.28	\$ 4,295.50	\$ -	\$ 196,432.94	

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026							Commission	
	131- Highway Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	131-Highway Department	\$ 948,792.78	\$ (25,164.33)	\$ 260,757.00	\$ 76,079.85	\$ 2,998.56	\$ 1,105,307.04	
Feb-25	131-Highway Department	\$ 1,105,307.04	\$ (23,046.61)	\$ 290,433.22	\$ 76,167.56	\$ 3,998.98	\$ 1,292,527.11	
Mar-25	131-Highway Department	\$ 1,292,527.11	\$ (22,564.47)	\$ 181,740.66	\$ 98,023.35	\$ 1,999.56	\$ 1,351,680.39	
Apr-25	131-Highway Department	\$ 1,351,680.39	\$ (23,528.75)	\$ 191,971.25	\$ 87,497.34	\$ 1,885.59	\$ 1,430,739.96	
May-25	131-Highway Department	\$ 1,430,739.96	\$ (23,046.61)	\$ 180,038.39	\$ 656,194.99	\$ 1,866.63	\$ 929,670.12	
Jun-25	131-Highway Department	\$ 929,670.12	\$ (23,046.61)	\$ 181,413.18	\$ 586,076.88	\$ 1,817.25	\$ 500,142.56	
Jul-25	131-Highway Department	\$ 500,142.56	\$ (24,391.38)	\$ 216,149.91	\$ 207,774.00	\$ 2,168.47	\$ 481,958.62	
Aug-25	131-Highway Department	\$ 481,958.62	\$ (24,347.90)	\$ 182,628.52	\$ 122,751.81	\$ 1,783.81	\$ 515,703.62	
Sep-25	131-Highway Department	\$ 515,703.62	\$ (24,369.64)	\$ 307,936.38	\$ 329,591.50	\$ 828.03	\$ 468,850.83	
Oct-25	131-Highway Department	\$ 468,850.83	\$ (24,369.64)	\$ 263,096.22	\$ 72,576.58	\$ 3,059.75	\$ 631,941.08	
Nov-25	131-Highway Department	\$ 631,941.08	\$ (448.93)	\$ 207,255.98	\$ 82,703.96	\$ 2,246.89	\$ 753,797.28	
Dec-25	131-Highway Department	\$ 753,797.28	\$ (48,290.35)	\$ 281,334.76	\$ 101,315.86	\$ 3,913.93	\$ 881,611.90	
Jan-26	131-Highway Department	\$ 881,611.90	\$ -	\$ 239,124.27	\$ 81,416.65	\$ 2,748.76	\$ 1,036,570.76	

2025-2026							Commission	
	151- Debt Service	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	151- Debt Service	\$ 7,573,732.39	\$ (46,678.12)	\$ 415,190.16	\$ -	\$ 5,761.37	\$ 7,936,483.06	
Feb-25	151- Debt Service	\$ 7,936,483.06	\$ (46,670.85)	\$ 719,705.07	\$ -	\$ 11,591.65	\$ 8,597,925.63	
Mar-25	151- Debt Service	\$ 8,597,925.63	\$ (283,769.00)	\$ 336,482.47	\$ -	\$ 4,123.91	\$ 8,646,515.19	
Apr-25	151- Debt Service	\$ 8,646,515.19	\$ (46,725.98)	\$ 291,434.58	\$ -	\$ 3,044.25	\$ 8,888,179.54	
May-25	151- Debt Service	\$ 8,888,179.54	\$ (218,473.65)	\$ 285,496.68	\$ -	\$ 3,125.84	\$ 8,952,076.73	
Jun-25	151- Debt Service	\$ 8,952,076.73	\$ (74,825.70)	\$ 532,601.16	\$ -	\$ 2,702.96	\$ 9,407,149.23	
Jul-25	151- Debt Service	\$ 9,407,149.23	\$ (46,694.20)	\$ 230,987.60	\$ -	\$ 2,517.26	\$ 9,588,925.37	
Aug-25	151- Debt Service	\$ 9,588,925.37	\$ (46,643.70)	\$ 234,867.91	\$ -	\$ 2,378.82	\$ 9,774,770.76	
Sep-25	151- Debt Service	\$ 9,774,770.76	\$ (2,233,540.93)	\$ 566,178.19	\$ -	\$ 3,598.07	\$ 8,103,809.95	
Oct-25	151- Debt Service	\$ 8,103,809.95	\$ (51,643.88)	\$ 428,047.69	\$ -	\$ 6,087.70	\$ 8,474,126.06	
Nov-25	151- Debt Service	\$ 8,474,126.06	\$ (355,856.04)	\$ 304,509.23	\$ -	\$ 3,878.15	\$ 8,418,901.10	
Dec-25	151- Debt Service	\$ 8,418,901.10	\$ (52,048.37)	\$ 644,851.79	\$ -	\$ 11,052.52	\$ 9,000,652.00	
Jan-26	151- Debt Service	\$ 9,000,652.00	\$ (51,603.97)	\$ 367,452.97	\$ -	\$ 5,173.29	\$ 9,311,327.71	

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026							Commission	
	171- Capital Outlay	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	171-Capital Outlay	\$ 4,562,295.60	\$ -	\$ 68,475.67	\$ 478,750.56	\$ 1,293.79	\$ 4,150,726.92	
Feb-25	171-Capital Outlay	\$ 4,150,726.92	\$ -	\$ 198,939.10	\$ 80,451.14	\$ 3,635.24	\$ 4,265,579.64	
Mar-25	171-Capital Outlay	\$ 4,265,579.64	\$ -	\$ 196,381.02	\$ 228,663.20	\$ 609.52	\$ 4,232,687.94	
Apr-25	171-Capital Outlay	\$ 4,232,687.94	\$ -	\$ 128,667.33	\$ 305,436.44	\$ 104.49	\$ 4,055,814.34	
May-25	171-Capital Outlay	\$ 4,055,814.34	\$ -	\$ 10,906.59	\$ 1,062,326.00	\$ 217.96	\$ 3,004,176.97	
Jun-25	171-Capital Outlay	\$ 3,004,176.97	\$ -	\$ 109,414.34	\$ 304,129.46	\$ 94.81	\$ 2,809,367.04	
Jul-25	171-Capital Outlay	\$ 2,809,367.04	\$ -	\$ 280,694.32	\$ 44,385.55	\$ 45.33	\$ 3,045,630.48	
Aug-25	171-Capital Outlay	\$ 3,045,630.48	\$ -	\$ 1,234.09	\$ 637,012.48	\$ 24.67	\$ 2,409,827.42	
Sep-25	171-Capital Outlay	\$ 2,409,827.42	\$ 2,201,500.00	\$ 29,695.15	\$ 618,140.51	\$ 510.69	\$ 4,022,371.37	
Oct-25	171-Capital Outlay	\$ 4,022,371.37	\$ -	\$ 105,171.01	\$ 303,265.26	\$ 1,453.05	\$ 3,822,824.07	
Nov-25	171-Capital Outlay	\$ 3,822,824.07	\$ -	\$ 1,035,127.57	\$ 24,142.50	\$ 669.76	\$ 4,833,139.38	
Dec-25	171-Capital Outlay	\$ 4,833,139.38	\$ -	\$ 184,996.03	\$ 643,757.88	\$ 3,700.16	\$ 4,370,677.37	
Jan-26	171-Capital Outlay	\$ 4,370,677.37	\$ -	\$ 60,239.16	\$ 28,021.34	\$ 1,204.78	\$ 4,401,690.41	

2025-2026							Commission	
	172- Community	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Jan-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Feb-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Mar-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Apr-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
May-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Jun-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Jul-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Aug-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Sep-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Oct-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Nov-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Dec-25	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	
Jan-26	172-Community	\$ 51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63	

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026								Commission	
	141- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance		
Jan-25	141-General	\$ 11,201,446.94	\$ 117,875.36	\$ 3,000,616.20	\$ 2,540,521.53	\$ 8,625.01	\$ 11,770,791.96		
Feb-25	141-General	\$ 11,770,791.96	\$ 108,048.54	\$ 3,382,898.68	\$ 2,513,849.55	\$ 16,099.96	\$ 12,731,789.67		
Mar-25	141-General	\$ 12,731,789.67	\$ 108,815.09	\$ 2,999,609.30	\$ 2,744,323.41	\$ 7,899.04	\$ 13,087,991.61		
Apr-25	141-General	\$ 13,087,991.61	\$ 102,957.61	\$ 2,698,815.09	\$ 2,446,227.73	\$ 3,793.18	\$ 13,439,743.40		
May-25	141-General	\$ 13,439,743.40	\$ (337,401.17)	\$ 328,384.75	\$ 2,758,337.62	\$ 5,411.69	\$ 10,666,977.67		
Jun-25	141-General	\$ 10,666,977.67	\$ 107,027.69	\$ 4,080,400.38	\$ 3,424,305.28	\$ 5,039.54	\$ 11,425,060.92		
Jul-25	141-General	\$ 11,425,060.92	\$ 110,072.79	\$ 3,002,476.71	\$ 3,402,283.18	\$ 2,175.33	\$ 11,133,151.91		
Aug-25	141-General	\$ 11,133,151.91	\$ (2,337,588.38)	\$ 5,325,515.63	\$ 3,419,101.84	\$ 2,209.36	\$ 10,699,767.96		
Sep-25	141-General	\$ 10,699,767.96	\$ (4,847,523.73)	\$ 5,406,358.35	\$ 3,044,593.90	\$ 6,424.17	\$ 8,207,584.51		
Oct-25	141-General	\$ 8,207,584.51	\$ (2,346,402.28)	\$ 5,580,769.47	\$ 2,645,495.42	\$ 9,129.41	\$ 8,787,326.87		
Nov-25	141-General	\$ 8,787,326.87	\$ (2,347,498.30)	\$ 5,394,449.80	\$ 2,534,690.02	\$ 6,646.87	\$ 9,292,941.48		
Dec-25	141-General	\$ 9,292,941.48	\$ (2,344,916.42)	\$ 6,255,620.33	\$ 2,642,881.63	\$ 15,686.80	\$ 10,545,076.96		
Jan-26	141-General	\$ 10,545,076.96	\$ (2,339,012.37)	\$ 5,490,804.50	\$ 2,658,885.66	\$ 8,229.45	\$ 11,029,753.98		

2025-2026								Commission	
	142-Federal Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance		
Jan-25	142-Federal	\$ 1,392,297.34	\$ (117,680.48)	\$ 205,569.82	\$ 158,653.46	\$ -	\$ 1,321,533.22		
Feb-25	142-Federal	\$ 1,321,533.22	\$ (107,957.49)	\$ 321,043.22	\$ 131,252.63	\$ -	\$ 1,403,366.32		
Mar-25	142-Federal	\$ 1,403,366.32	\$ (108,672.77)	\$ 228,321.24	\$ 221,942.50	\$ -	\$ 1,301,072.29		
Apr-25	142-Federal	\$ 1,301,072.29	\$ (102,862.73)	\$ 295,804.89	\$ 185,046.58	\$ -	\$ 1,308,967.87		
May-25	142-Federal	\$ 1,308,967.87	\$ (113,003.95)	\$ 292,750.94	\$ 157,945.54	\$ -	\$ 1,330,769.32		
Jun-25	142-Federal	\$ 1,330,769.32	\$ (106,932.81)	\$ 294,235.63	\$ 161,282.58	\$ -	\$ 1,356,789.56		
Jul-25	142-Federal	\$ 1,356,789.56	\$ (109,977.91)	\$ 469,889.32	\$ 211,056.79	\$ -	\$ 1,505,644.18		
Aug-25	142-Federal	\$ 1,505,644.18	\$ (108,000.59)	\$ 36,166.20	\$ 138,726.43	\$ -	\$ 1,295,083.36		
Sep-25	142-Federal	\$ 1,295,083.36	\$ (1,098,016.26)	\$ 297,522.88	\$ 119,828.46	\$ -	\$ 374,761.52		
Oct-25	142-Federal	\$ 374,761.52	\$ (99,185.26)	\$ 206,763.08	\$ 154,624.21	\$ -	\$ 327,715.13		
Nov-25	142-Federal	\$ 327,715.13	\$ (98,087.92)	\$ 192,187.02	\$ 110,891.81	\$ -	\$ 310,922.42		
Dec-25	142-Federal	\$ 310,922.42	\$ (100,669.80)	\$ 274,800.99	\$ 151,644.81	\$ -	\$ 333,408.80		
Jan-26	142-Federal	\$ 333,408.80	\$ (106,573.85)	\$ 253,497.97	\$ 139,175.48	\$ -	\$ 341,157.44		

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026								Commission	
	143-Central Caferia	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance		
Jan-25	143-Food Service	\$ 1,433,751.77	\$ (94.88)	\$ 185,185.67	\$ 163,688.37	\$ -	\$ 1,455,154.19		
Feb-25	143-Food Service	\$ 1,455,154.19	\$ (91.05)	\$ 158,290.32	\$ 189,042.82	\$ -	\$ 1,424,310.64		
Mar-25	143-Food Service	\$ 1,424,310.64	\$ (142.32)	\$ 26,437.18	\$ 205,872.79	\$ -	\$ 1,244,732.71		
Apr-25	143-Food Service	\$ 1,244,732.71	\$ (94.88)	\$ 142,149.50	\$ 181,048.34	\$ -	\$ 1,205,738.99		
May-25	143-Food Service	\$ 1,205,738.99	\$ (94.88)	\$ 206,637.75	\$ 193,058.02	\$ -	\$ 1,219,223.84		
Jun-25	143-Food Service	\$ 1,219,223.84	\$ 28,086.72	\$ 267,437.67	\$ 120,118.36	\$ -	\$ 1,394,629.87		
Jul-25	143-Food Service	\$ 1,394,629.87	\$ (94.88)	\$ 158,239.11	\$ 113,672.23	\$ -	\$ 1,439,101.87		
Aug-25	143-Food Service	\$ 1,439,101.87	\$ (97.63)	\$ 45,441.91	\$ 226,032.18	\$ -	\$ 1,258,413.97		
Sep-25	143-Food Service	\$ 1,258,413.97	\$ (146.61)	\$ 214,856.91	\$ 226,733.25	\$ -	\$ 1,246,391.02		
Oct-25	143-Food Service	\$ 1,246,391.02	\$ (99.06)	\$ 290,958.95	\$ 201,144.59	\$ -	\$ 1,336,106.32		
Nov-25	143-Food Service	\$ 1,336,106.32	\$ (100.38)	\$ 241,633.85	\$ 235,714.04	\$ -	\$ 1,341,925.75		
Dec-25	143-Food Service	\$ 1,341,925.75	\$ (100.38)	\$ 23,978.35	\$ 231,441.59	\$ -	\$ 1,134,362.13		
Jan-26	143-Food Service	\$ 1,134,362.13	\$ (100.38)	\$ 216,574.53	\$ 201,678.95	\$ -	\$ 1,149,157.33		

2025-2026								Commission	
	145 - Virtual School Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance		
Jan-25	145- TNVA	\$ 1,051,611.16	\$ -	\$ 2,549,004.50	\$ -	\$ -	\$ 3,600,615.66		
Feb-25	145- TNVA	\$ 3,600,615.66	\$ -	\$ 2,549,004.50	\$ 4,671,168.38	\$ -	\$ 1,478,451.78		
Mar-25	145- TNVA	\$ 1,478,451.78	\$ -	\$ 2,549,004.50	\$ 2,345,792.19	\$ -	\$ 1,681,664.09		
Apr-25	145- TNVA	\$ 1,681,664.09	\$ -	\$ 2,549,004.50	\$ 2,344,695.42	\$ -	\$ 1,885,973.17		
May-25	145- TNVA	\$ 1,885,973.17	\$ 450,500.00	\$ -	\$ 2,336,462.79	\$ -	\$ 10.38		
Jun-25	145- TNVA	\$ 10.38	\$ -	\$ 59,300.90	\$ 900.00	\$ -	\$ 58,411.28		
Jul-25	145- TNVA	\$ 58,411.28	\$ -	\$ -	\$ 58,411.28	\$ -	\$ 0.00		
Aug-25	145- TNVA	\$ 0.00	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 199,438.20		
Sep-25	145- TNVA	\$ 199,438.20	\$ 2,445,686.60	\$ -	\$ 2,261,844.64	\$ -	\$ 383,280.16		
Oct-25	145- TNVA	\$ 383,280.16	\$ 2,445,686.60	\$ -	\$ 2,252,032.94	\$ -	\$ 576,933.82		
Nov-25	145- TNVA	\$ 576,933.82	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 776,372.02		
Dec-25	145- TNVA	\$ 776,372.02	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 975,810.22		
Jan-26	145- TNVA	\$ 975,810.22	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 1,175,248.42		

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026		177-Education Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission	
							Transfer	Ending Balance
Jan-25	177-BOE Captial Projects	\$	12,887,728.95	\$ -	\$ -	\$ 132,449.77	\$ -	\$ 12,755,279.18
Feb-25	177-BOE Captial Projects	\$	12,755,279.18	\$ -	\$ -	\$ 2,265,012.56	\$ -	\$ 10,490,266.62
Mar-25	177-BOE Captial Projects	\$	10,490,266.62	\$ -	\$ -	\$ 78,546.38	\$ -	\$ 10,411,720.24
Apr-25	177-BOE Captial Projects	\$	10,411,720.24	\$ -	\$ -	\$ 1,233,721.74	\$ -	\$ 9,177,998.50
May-25	177-BOE Captial Projects	\$	9,177,998.50	\$ -	\$ -	\$ 744,414.43	\$ -	\$ 8,433,584.07
Jun-25	177-BOE Captial Projects	\$	8,433,584.07	\$ -	\$ 11,875.00	\$ 2,171,073.12	\$ -	\$ 6,274,385.95
Jul-25	177-BOE Captial Projects	\$	6,274,385.95	\$ -	\$ -	\$ 30,900.14	\$ -	\$ 6,243,485.81
Aug-25	177-BOE Captial Projects	\$	6,243,485.81	\$ -	\$ -	\$ 100,122.05	\$ -	\$ 6,143,363.76
Sep-25	177-BOE Captial Projects	\$	6,143,363.76	\$ 3,500,000.00	\$ -	\$ 900,067.81	\$ -	\$ 8,743,295.95
Oct-25	177-BOE Captial Projects	\$	8,743,295.95	\$ -	\$ 9.00	\$ 139,520.50	\$ -	\$ 8,603,784.45
Nov-25	177-BOE Captial Projects	\$	8,603,784.45	\$ -	\$ -	\$ 16,525.00	\$ -	\$ 8,587,259.45
Dec-25	177-BOE Captial Projects	\$	8,587,259.45	\$ -	\$ -	\$ 11,649.00	\$ -	\$ 8,575,610.45
Jan-26	177-BOE Captial Projects	\$	8,575,610.45	\$ -	\$ 437,500.00	\$ -	\$ -	\$ 9,013,110.45

2025-2026		189- Other Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission	
							Transfer	Ending Balance
Jan-25	189-Other Capital Projects	\$	9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Feb-25	189-Other Capital Projects	\$	9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Mar-25	189-Other Capital Projects	\$	9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Apr-25	189-Other Capital Projects	\$	9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
May-25	189-Other Capital Projects	\$	9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Jun-25	189-Other Capital Projects	\$	9,243,888.35	\$ -	\$ -	\$ 2,252,406.19	\$ -	\$ 6,991,482.16
Jul-25	189-Other Capital Projects	\$	6,991,482.16	\$ -	\$ -	\$ 2,930,572.78	\$ -	\$ 4,060,909.38
Aug-25	189-Other Capital Projects	\$	4,060,909.38	\$ -	\$ 9,817,991.83	\$ -	\$ -	\$ 13,878,901.21
Sep-25	189-Other Capital Projects	\$	13,878,901.21	\$ -	\$ -	\$ 1,150,547.11	\$ -	\$ 12,728,354.10
Oct-25	189-Other Capital Projects	\$	12,728,354.10	\$ -	\$ -	\$ 1,502,118.98	\$ -	\$ 11,226,235.12
Nov-25	189-Other Capital Projects	\$	11,226,235.12	\$ -	\$ -	\$ 3,436,178.08	\$ -	\$ 7,790,057.04
Dec-25	189-Other Capital Projects	\$	7,790,057.04	\$ -	\$ -	\$ 1,824,884.77	\$ -	\$ 5,965,172.27
Jan-26	189-Other Capital Projects	\$	5,965,172.27	\$ -	\$ -	\$ 2,040,052.83	\$ -	\$ 3,925,119.44

UNION COUNTY GOVERNMENT															
EXPENDITURE REPORT															
FOR MONTH ENDING JANUARY 2026															
MAJOR FUNCTIONS															
FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
51300	MAYOR	20,981	14,169	14,574	15,459	14,037	21,330	14,932					115,482	196,821	59%
51500	ELECTION COMMISSION	33,782	11,659	13,389	14,058	11,177	20,287	13,399					117,750	229,533	51%
51600	REGISTER OF DEEDS	20,485	16,580	16,381	16,444	16,264	20,669	16,490					123,314	224,268	55%
51800	COUNTY BUILDINGS	248,195	32,015	23,335	33,977	39,641	34,497	12,514					424,174	589,860	72%
51900	GENERAL ADMINISTRATIVE	25,904	7,596	8,323	10,621	8,644	17,713	7,488					86,290	146,941	59%
52100	ACCOUNTING & BUDGET	72,686	36,065	35,711	35,251	35,094	51,956	34,765					301,528	496,994	61%
52300	PROPERTY ASSESSOR	25,987	20,251	18,467	18,291	18,674	32,183	18,217					152,071	262,780	58%
52400	TRUSTEE	38,018	18,039	19,318	20,846	24,532	31,990	20,620					173,364	296,624	58%
52500	COUNTY CLERK	36,636	34,568	31,051	32,547	37,512	43,830	31,276					247,420	473,425	52%
53100	CIRCUIT COURT	32,467	52,121	26,618	24,240	23,677	36,258	25,276					220,657	372,591	59%
53300	SESSIONS COURT	19,369	13,533	13,277	12,768	12,695	18,749	12,697					103,088	170,473	60%
53400	CHANCERY	26,887	13,722	16,219	17,742	16,433	24,387	18,099					133,489	241,659	55%
54110	SHERIFF	151,409	145,948	173,933	183,095	148,146	202,476	151,069					1,156,076	2,244,910	51%
54120	SPECIAL PATROLS	50,111	31,493	15,205	40,485	51,193	50,705	25,315					264,507	675,000	39%
54150	DRUG ENFORCEMENT	-	-	-	-	-	-	-					-	-	#DIV/0!
54210	JAIL	140,142	111,568	110,806	116,821	109,413	158,159	114,528					861,437	1,611,966	53%
54240	JUVENILE SERVICES	10,517	10,455	10,203	10,736	10,787	15,556	11,504					79,758	145,892	55%
54610	MEDICAL EXAMINER	-	-	-	19,751	3,251	5,396	5,200					33,598	50,000	67%
54710	PUBLIC SAFETY GRANTS PROGRAM	15,301	-	-	-	-	-	-					15,301	15,301	100%
54900	OTHER PUBLIC SAFETY	-	18,596	9,711	7,547	8,986	11,754	11,679					68,273	210,388	32%
55110	HEALTH CENTER	24,136	3,784	3,273	3,869	2,803	4,004	3,018					44,886	82,799	54%
55170	ALCOHOL AND DRUG PROGRAM	9,550	5,686	5,955	9,853	6,939	6,809	6,486					51,277	98,377	52%
55730	CONVENIENCE CENTER	95,274	87,609	87,609	87,609	87,609	87,609	101,609					634,928	1,072,973	59%
56300	SENIOR CENTER	12,441	9,025	9,189	11,458	9,929	14,875	10,810					77,725	145,527	53%
56500	LIBRARY	19,693	15,030	19,495	14,976	13,986	20,394	15,046					118,621	216,609	55%
TOTAL	MAJOR FUNCTIONS	1,129,971	709,512	682,041	758,447	711,424	931,584	682,037					5,605,016	10,271,710	55%
TOTAL	NON-MAJOR FUNCTIONS	244,709	87,352	30,764	69,445	104,400	221,462	45,366					803,498	1,349,566	60%
TOTAL	GOVERNMENT	1,374,679	796,864	712,805	827,892	815,824	1,153,046	727,403					6,408,514	11,621,276	55%
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	192,368	159,188	167,004	214,795	150,358	164,162	140,287						1,188,162	2,133,843	56%
FUND 131-HIGHWAY	189,055	144,832	352,721	100,235	107,006	137,531	100,345						1,131,724	3,173,005	36%
FUND 151-DEBT SERVICE	49,211	49,023	2,237,139	57,732	359,734	63,101	56,777						2,872,717	4,148,157	69%
FUND 171-COUNTY GENERAL CAPITAL PROJECTS	607,195	370,910	556,748	(277,154)	628,438	40,690	221,124						2,147,951	8,609,349	25%

UNION COUNTY GOVERNMENT																
EXPENDITURE REPORT																
FOR MONTH ENDING JANUARY 2026																
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	17,224	-	8,612	10,012	8,612	8,612						61,684	111,844	55%	
51210 EQUALIZATION BOARD	-	-	-	-	-	-	-						-	800	0%	
51220 BEER BOARD	269	-	-	29	161	-	60						520	2,000	26%	
51400 COUNTY ATTORNEY	1,515	-	1,830	1,830	2,046	2,456	-						9,678	18,398	52%	
51710 PLANNING COMMISSION	1,000	377	2,000	1,377	484	2,377	-						7,615	17,921	42%	
52900 TRUSTEE COMMISSION	2,666	3,046	8,540	15,478	15,020	31,139	14,798						90,687	197,351	46%	
53030 VICTIMS ASSESSMENT	-	-	-	1,866	-	-	-						1,866	16,464	11%	
54310 FIRE PREVENTION	70,000	-	-	5,000	-	-	-						75,000	100,000	75%	
54420 RESCUE SQUAD	25,000	-	-	-	-	-	-						25,000	25,000	100%	
54490 OTHER EMERGENCY MGMT	-	-	-	-	-	151,000	-						151,000	152,416	99%	
55190 OTHER LOCAL HEALTH	7,065	4,409	5,307	4,084	4,079	3,862	4,146						34,952	69,459	50%	
55390 APPROPRIATION TO STATE	-	-	-	-	-	-	-						-	23,500	0%	
55710 SANITATION MGMT	960	665	407	675	-	1,477	960						5,144	10,000	51%	
56700 PARKS AND FAIR BOARDS	352	834	1,454	1,232	741	4,411	2,286						11,310	33,000	34%	
57100 AGRICULTURE EXTENSION	2,978	1,224	1,238	16,467	3,347	4,429	6,674						36,356	126,823	29%	
57300 FOREST SERVICE	-	500	-	-	-	-	-						500	500	100%	
57500 SOIL CONSERVATION	4,201	5,222	4,659	5,050	4,620	6,619	4,166						34,538	64,185	54%	
58190 OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	255	255	255	1,255	48,271	255	255						50,801	94,968	53%	
58300 VETERAN'S SERVICES	36	36	1,202	2,670	1,590	2,367	1,591						9,491	23,253	41%	
58400 OTHER CHARGES-NONPROFIT	54,001	48,664	-	-	10,000	-	-						112,665	124,165	91%	
58600 EMPLOYEE BENEFITS	60,454	-	-	-	-	-	-						60,454	66,275	91%	
58900 MISCELLANEOUS	-	-	-	-	-	-	-						-	8,865	0%	
64000 LITTER AND TRASH COLLECT	5,345	4,897	3,874	3,820	4,028	457	1,819						24,238	62,179	39%	
71300 VOCATIONAL EDUCATION PROGRAM	-	-	-	-	-	-	-						-	-	#DIV/0!	
99100 TRANSFERS OUT	-	-	-	-	-	-	-						-	-	#DIV/0!	
TOTAL NON-MAJOR FUNCTIONS	244,709	87,362	30,764	69,445	104,400	221,462	45,366						803,498	1,349,566	60%	
OTHER FUNDS																
FUND 121-OPIOID REMEDIAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TIL	BUDGET	PRCT	
FUND 121-OPIOID REMEDIAL FUND	-	14,000	434	265	-	-	-						14,699	366,141	4%	
FUND 122-DRUG FUND	153	2,305	142	774	1	1,020	145						4,540	13,800	33%	
FUND 127-OTHER GENERAL GOVERNMENT SPECIAL REVENUE	-	41,585	500	(10,907)	-	-	49,497						80,675	1,660,918	5%	
FUND 128 OPIOIDS SETTLEMENT FUND (Abatement)	20,535	316,504	4,111	11,481	4,486	21,412	4,956						383,485	577,626	66%	
FUND 172-COMMUNITY DEVELOPMENT/INDUSTRIAL PARK	-	-	-	-	-	-	-						-	-	#DIV/0!	

UNION COUNTY SCHOOLS																
EXPENDITURE REPORT																
FOR MONTH ENDING JANUARY 2026																
FUND 141-GP SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT	
71100-REGULAR INSTRUCTION	\$ 14,173	\$ 2,102,254	\$ 1,235,307	\$ 1,222,737	\$ 1,211,383	\$ 1,252,881	\$ 1,245,170						\$ 8,283,905	\$ 15,960,251	52%	
71200-SPECIAL EDUC PROG	\$ -	\$ 252,449	\$ 182,809	\$ 187,023	\$ 180,458	\$ 183,851	\$ 206,609						\$ 1,193,200	\$ 2,434,570	49%	
71300-VOCATIONAL ED	\$ 38,406	\$ 175,019	\$ 128,399	\$ 132,000	\$ 120,438	\$ 155,387	\$ 121,204						\$ 870,855	\$ 2,026,706	43%	
72110-ATTENDANCE	\$ 36	\$ 8,833	\$ 9,044	\$ 8,833	\$ 8,833	\$ 10,034	\$ 9,063						\$ 54,676	\$ 110,053	50%	
72120-HEALTH SERVICES	\$ 8,584	\$ 51,489	\$ 53,470	\$ 54,197	\$ 53,431	\$ 53,599	\$ 54,567						\$ 329,337	\$ 632,493	52%	
72130-GUIDANCE	\$ 4,658	\$ 89,152	\$ 67,220	\$ 67,589	\$ 67,753	\$ 90,754	\$ 69,535						\$ 456,661	\$ 956,300	48%	
72210-SPECIAL ED SUPPORT	\$ 42,545	\$ 79,854	\$ 81,373	\$ 70,439	\$ 75,768	\$ 67,092	\$ 70,381						\$ 487,452	\$ 918,607	53%	
72220-SPECIAL ED SUPPORT	\$ 41,158	\$ 63,068	\$ 89,621	\$ 111,038	\$ 117,575	\$ 63,041	\$ 65,579						\$ 551,079	\$ 885,883	62%	
72230-VOCATIONAL SUPPORT	\$ 1,620	\$ 5,131	\$ 9,493	\$ 9,418	\$ 10,557	\$ 8,087	\$ 10,310						\$ 54,616	\$ 159,248	34%	
72250-TECHNOLOGY	\$ 41,417	\$ 100,670	\$ 58,138	\$ 48,338	\$ 44,181	\$ 35,730	\$ 45,688						\$ 374,161	\$ 619,513	60%	
72310-BOARD OF EDUCATION	\$ 338,065	\$ 12,587	\$ 19,960	\$ 16,236	\$ 33,361	\$ 27,983	\$ 16,183						\$ 464,374	\$ 598,681	78%	
72320-DIRECTOR OF SCHOOLS	\$ 20,714	\$ 6,770	\$ 12,620	\$ 13,016	\$ 12,268	\$ 18,606	\$ 12,801						\$ 96,795	\$ 168,332	58%	
72410-PRINCIPALS	\$ 15,118	\$ 211,111	\$ 179,572	\$ 177,391	\$ 189,972	\$ 182,621	\$ 201,272						\$ 1,157,058	\$ 2,261,155	51%	
72510-FISCAL SERVICES	\$ 1,550	\$ 951	\$ 2,315	\$ 4,620	\$ 10,871	\$ 1,814	\$ -						\$ 22,121	\$ 315,120	7%	
72610-OPERATION OF PLANT	\$ 405,076	\$ 213,391	\$ 194,598	\$ 197,021	\$ 168,553	\$ 197,529	\$ 234,775						\$ 1,610,943	\$ 2,679,385	60%	
72620-MAINTENANCE OF PLANT	\$ 44,314	\$ 72,874	\$ 47,374	\$ 75,421	\$ 49,535	\$ 45,242	\$ 52,610						\$ 387,368	\$ 640,789	60%	
72710-TRANSPORTATION	\$ 69,115	\$ 84,077	\$ 94,259	\$ 98,679	\$ 91,363	\$ 90,331	\$ 91,732						\$ 619,557	\$ 1,197,687	52%	
73100-FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	#DIV/0!	
73300-COMMUNITY SERVICES	\$ 5,680	\$ 12,836	\$ 11,827	\$ 11,703	\$ 13,039	\$ 12,038	\$ 12,891						\$ 80,014	\$ 208,135	38%	
73400-EARLY CHILDHOOD ED	\$ 737	\$ 53,698	\$ 44,051	\$ 34,021	\$ 36,942	\$ 36,176	\$ 44,268						\$ 249,893	\$ 469,857	53%	
76100-REGULAR CAPITAL OUTLAY	\$ -	\$ 13,424	\$ -	\$ -	\$ -	\$ -	\$ 18,634						\$ 32,058	\$ 229,006	14%	
82310-OTHER DEBT SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	#DIV/0!	
82330-DEBT SERVICE	\$ -	\$ -	\$ 269,875	\$ -	\$ -	\$ -	\$ -						\$ 269,875	\$ 269,875	100%	
99100-TRANSFERS OUT	\$ -	\$ 2,445,687	\$ 5,945,687	\$ 2,445,687	\$ 2,445,687	\$ 2,445,687	\$ 2,445,687						\$ 18,174,120	\$ 26,072,484	70%	
TOTAL FUND 141	\$ 1,092,964	\$ 6,055,327	\$ 8,737,011	\$ 4,985,406	\$ 4,941,968	\$ 4,978,482	\$ 5,028,958						\$ 35,820,118	\$ 59,814,129	60%	

UNION COUNTY SCHOOLS															
EXPENDITURE REPORT															
FOR MONTH ENDING JANUARY 2026															
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
FUND 142-FEDERAL FUNDS															
011-CONSOLIDATED ADMIN	\$ 13,671	\$ 16,038	\$ 14,089	\$ 13,795	\$ 14,204	\$ 16,040	\$ 17,775						\$ 105,613	\$ 185,670	57%
101-TITLE I	\$ 84	\$ 143,617	\$ 47,524	\$ 62,969	\$ 85,192	\$ 45,637	\$ 49,918						\$ 434,941	\$ 1,021,535	43%
172-ATSD3 GRANT	\$ -	\$ 5,785	\$ (5,785)	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	#DIV/0!
174-ATSD4 GRANT	\$ -	\$ 7,106	\$ 7,106	\$ 7,106	\$ 11,972	\$ 3,777	\$ 7,159						\$ 44,227	\$ 100,000	44%
301-TITLE III	\$ (900)	\$ -	\$ 3,387	\$ 9,409	\$ 345	\$ 7,947	\$ 20						\$ 20,209	\$ 41,019	49%
501-TITLE V	\$ -	\$ 29,820	\$ 28,052	\$ 29,139	\$ 30,700	\$ 27,590	\$ 30,575						\$ 175,876	\$ 494,010	36%
701-ARP HOMELESS 2.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	#DIV/0!
801-CARL PERKINS	\$ 1,029	\$ 2,737	\$ 10,544	\$ 1,113	\$ 146	\$ 3,820	\$ 6,349						\$ 25,737	\$ 62,731	41%
901-IDEA	\$ 20,727	\$ 99,043	\$ 87,416	\$ 86,460	\$ 87,259	\$ 127,964	\$ 131,009						\$ 639,877	\$ 1,457,204	44%
911-IDEA PRESCHOOL	\$ -	\$ 1,844	\$ 1,838	\$ 1,838	\$ 1,838	\$ 2,177	\$ 6,431						\$ 15,967	\$ 49,515	32%
930-Fiscal Monitoring Supports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	#DIV/0!
950-Participant Literacy Network Grant (HQDM)	\$ -	\$ -	\$ -	\$ 18,200	\$ -	\$ 18,200	\$ -						\$ 36,400	\$ 74,300	49%
955-Early Literacy PreK Teacher Stipend	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -						\$ 1,000	\$ 1,000	100%
999-General Purpose School Transfer	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -						\$ 1,000,000	\$ 1,000,000	100%
TOTAL FUND 142	\$ 34,611	\$ 305,990	\$ 1,195,172	\$ 230,030	\$ 231,655	\$ 253,153	\$ 249,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,499,847	\$ 4,486,983	56%
FUND 145-CENTRAL CAFETERIA															
73100-FOOD SERVICE	\$ 9,945	\$ 209,059	\$ 232,306	\$ 235,457	\$ 225,379	\$ 173,557	\$ 239,683						\$ 1,325,385	\$ 3,677,136	36%
FUND 145-OTHER ED-TNVA															
VIRTUAL ACADEMY	\$ -	\$ 2,246,248	\$ 2,267,629	\$ 2,246,248	\$ 2,246,248	\$ 2,246,248	\$ 2,254,853						\$ 13,507,476	\$ 22,572,484	60%
FUND 177-CAPITAL PROJECTS															
EDUCATION CAPITAL PROJECTS	\$ 36,595	\$ 51,895	\$ 990,048	\$ 54,461	\$ 11,595	\$ 11,649	\$ -						\$ 1,156,243	\$ 1,406,654	82%

UNION COUNTY GOVERNMENT															
REVENUE REPORT															
FOR MONTH ENDING JANUARY 2026															
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
FUND 101-GENERAL FUND															
40000 LOCAL TAXES	8,270	(146,695)	(349,752)	(684,387)	(364,141)	(1,483,483)	(557,086)						(3,577,274)	6,557,543	-55%
41000 LICENSES AND PERMITS	10,966	(16,034)	(3,035)	(2,915)	(16,658)	(2,118)	(2,340)						(32,133)	113,503	-28%
42000 FINES, FORFEITURES, AND PENALTIES	-	(7,757)	(4,328)	(4,995)	(6,247)	(3,618)	(5,271)						(32,212)	76,118	-42%
43000 CHARGES FOR CURRENT SERVICES	(2,269)	(7,365)	(3,267)	(10,910)	(12,849)	(8,630)	(10,593)						(61,282)	603,821	-10%
44000 OTHER LOCAL REVENUES	(11,459)	(10,218)	(5,442)	(4,242)	(9,577)	(9,886)	(5,200)						(55,985)	77,101	-73%
45000 FEES RECEIVED FROM COUNTY OFFICIALS	(11,778)	(70,209)	(68,143)	(89,632)	(92,849)	(137,907)	(73,777)						(544,315)	1,017,839	-53%
46000 STATE OF TENNESSEE	119,762	(77,613)	(29,672)	(800,063)	(372,270)	(53,822)	(427,239)						(1,640,916)	2,783,121	-59%
47000 FEDERAL GOVERNMENTS	21,378	(3,882)	(2,893)	(19,279)	(15,635)	(8,122)	(53,762)						(84,194)	165,024	-51%
48000 OTHER GOVERNMENTS AND CITIZEN GROUPS	-	(410)	-	-	-	-	-						(410)	-	#DIV/0!
49000 OTHER SOURCES	-	(5,111)	-	-	-	-	-						(5,111)	17,937	-28%
TOTAL GOVERNMENT	134,921	(345,691)	(473,332)	(1,615,542)	(889,426)	(1,707,495)	(1,137,269)	-	-	-	-	-	(6,033,833)	11,412,006	-53%
FUND 118-AMBULANCE SERVICE															
40000 LOCAL TAXES	(3,043)	(2,009)	(40,856)	(116,175)	(53,566)	(295,798)	(96,379)						(607,825)	591,017	-61%
43000 CHARGES FOR CURRENT SERVICES	8,302	(125,331)	(76,377)	(88,166)	(94,409)	(104,570)	(79,878)						(560,428)	1,130,000	-50%
44000 OTHER LOCAL REVENUES	(105)	-	105	-	(3,176)	-	-						(3,176)	-	#DIV/0!
46000 STATE OF TENNESSEE	-	-	-	-	-	-	-						-	-	#DIV/0!
47000 FEDERAL GOVERNMENTS	-	-	-	-	-	-	-						-	-	#DIV/0!
49000 OTHER SOURCES	-	-	-	(12,826)	-	-	-						(12,826)	12,826	-100%
TOTAL AMBULANCE SERVICE	5,154	-	(117,127)	(217,166)	(151,180)	(400,368)	(176,256)	-	-	-	-	-	(1,184,255)	2,133,843	-55%
FUND 131-HIGHWAY FUND															
40000 LOCAL TAXES	(890)	(752)	(15,280)	(74,327)	(20,034)	(110,630)	(65,731)						(287,643)	448,415	-64%
43000 CHARGES FOR CURRENT SERVICES	-	-	(907)	-	-	-	-						(907)	507	-100%
44000 OTHER LOCAL REVENUES	(1,708)	(6,193)	(1,750)	(1,669)	(1,164)	(1,236)	(1,766)						(15,386)	28,287	-54%
46000 STATE OF TENNESSEE	-	(175,684)	(290,000)	(187,200)	(183,455)	(169,469)	(171,628)						(1,177,439)	2,695,396	-44%
49000 OTHER SOURCES	-	-	-	-	-	-	-						-	-	#DIV/0!
TOTAL HIGHWAY FUND	(2,598)	(182,629)	(307,936)	(263,096)	(204,656)	(281,335)	(239,124)	-	-	-	-	-	(1,481,374)	3,173,005	-47%

UNION COUNTY BOARD OF EDUCATION															
REVENUE REPORT															
FOR MONTH ENDING JANUARY 2026															
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD TOTAL	BUDGET	PRCT
FUND 141-GENERAL PURPOSE SCHOOLS															
49000 LOCAL TAXES	(3,503)	(211,514)	(289,033)	(430,192)	(287,780)	(741,297)	(366,903)						(2,320,221)	3,776,612	-61%
41000 LICENSES AND PERMITS	-	(67)	(168)	(247)	(190)	(57)	(86)						(814)	1,188	-69%
43000 CHARGES FOR CURRENT SERVICES	-	(275)	(3,001)	(2,729)	(8,517)	(19,828)	(17,565)						(51,914)	6,005	-865%
44000 OTHER LOCAL REVENUES	(300)	(1,294)	-	-	(1,145)	(1,514)	-						(4,253)	-	#DIV/0!
46000 STATE OF TENNESSEE	(832,593)	(3,068,938)	(5,072,656)	(5,114,347)	(3,069,808)	(5,449,475)	(3,088,192)						(31,696,008)	52,614,981	-60%
47000 FEDERAL GOVERNMENTS	34,680	(37,822)	(41,412)	(38,431)	(19,826)	(42,576)	(6,656)						(152,043)	469,177	-32%
49000 TRANSFERS IN	-	-	(1,000,000)	-	-	-	-						(1,000,000)	1,000,000	-100%
TOTAL GENERAL PURPOSE SCHOOLS	(801,716)	(5,319,909)	(6,406,270)	(5,575,946)	(5,387,265)	(6,254,746)	(5,479,401)						(35,225,254)	57,867,962	-61%
FUND 143-FOOD SERVICE															
41000 CHARGES FOR CURRENT SERVICES	-	(6,136)	(17,835)	(12,340)	(7,998)	(15,056)	(4,639)						(64,004)	159,080	-40%
44000 OTHER LOCAL REVENUES	-	-	-	-	(14)	-	-						(14)	239,602	0%
46000 STATE OF TENNESSEE	-	-	-	-	-	-	-						-	16,278	0%
47000 FEDERAL GOVERNMENTS	-	(39,306)	(197,022)	(278,619)	(233,622)	(8,835)	(211,935)						(969,339)	2,081,849	-47%
49000 INSURANCE	-	-	-	-	-	-	-						-	-	#DIV/0!
TOTAL FOOD SERVICE	-	(45,442)	(214,857)	(290,959)	(241,634)	(23,891)	(216,575)						(1,033,358)	2,406,809	-41%

ii. February 2026

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026	101- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	101-General	\$ 3,888,849.60	\$ 36,591.25	\$ 1,660,463.73	\$ 881,559.39	\$ 28,668.85	\$ 4,675,676.34
Mar-25	101-General	\$ 4,675,676.34	\$ 35,556.35	\$ 973,601.19	\$ 825,745.67	\$ 10,166.02	\$ 4,848,922.19
Apr-25	101-General	\$ 4,848,922.19	\$ 35,770.51	\$ 714,092.64	\$ 806,082.81	\$ 6,811.23	\$ 4,785,891.30
May-25	101-General	\$ 4,785,891.30	\$ 34,340.81	\$ 451,086.12	\$ 797,889.92	\$ 4,658.22	\$ 4,468,770.09
Jun-25	101-General	\$ 4,468,770.09	\$ 34,396.72	\$ 1,277,197.74	\$ 898,126.43	\$ 12,414.33	\$ 4,869,823.79
Jul-25	101-General	\$ 4,869,823.79	\$ 36,274.95	\$ 317,161.37	\$ 1,492,112.63	\$ 2,665.78	\$ 3,728,481.70
Aug-25	101-General	\$ 3,728,481.70	\$ 41,605.41	\$ 348,868.18	\$ 1,028,687.09	\$ 2,728.34	\$ 3,087,539.86
Sep-25	101-General	\$ 3,087,539.86	\$ 40,292.07	\$ 475,015.68	\$ 981,199.20	\$ 6,140.87	\$ 2,615,507.54
Oct-25	101-General	\$ 2,615,507.54	\$ 45,170.90	\$ 1,618,301.46	\$ 812,042.58	\$ 13,080.74	\$ 3,453,856.58
Nov-25	101-General	\$ 3,453,856.58	\$ 2,279.87	\$ 890,980.59	\$ 769,412.39	\$ 10,810.75	\$ 3,566,893.90
Dec-25	101-General	\$ 3,566,893.90	\$ 77,404.44	\$ 1,708,490.49	\$ 1,269,142.47	\$ 29,392.15	\$ 4,054,254.21
Jan-26	101-General	\$ 4,054,254.21	\$ 893.90	\$ 1,156,435.00	\$ 693,058.71	\$ 14,127.89	\$ 4,504,396.51
Feb-26	101-General	\$ 4,504,396.51	\$ 77,179.56	\$ 1,814,153.14	\$ 908,201.51	\$ 31,358.78	\$ 5,456,168.92

2025-2026	118 Ambulance Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	118-Ambulance Service	\$ 648,761.39	\$ (13,230.43)	\$ 398,506.19	\$ 125,659.80	\$ 6,872.92	\$ 901,504.43
Mar-25	118-Ambulance Service	\$ 901,504.43	\$ (12,761.99)	\$ 148,988.57	\$ 152,409.32	\$ 1,958.61	\$ 883,363.08
Apr-25	118-Ambulance Service	\$ 883,363.08	\$ (12,221.38)	\$ 116,413.24	\$ 205,079.85	\$ 1,161.32	\$ 781,313.77
May-25	118-Ambulance Service	\$ 781,313.77	\$ (11,294.20)	\$ 115,892.27	\$ 177,744.96	\$ 1,336.55	\$ 706,830.33
Jun-25	118-Ambulance Service	\$ 706,830.33	\$ (11,350.11)	\$ 121,585.88	\$ 140,463.57	\$ 1,293.22	\$ 675,309.31
Jul-25	118-Ambulance Service	\$ 675,309.31	\$ (11,883.57)	\$ 100,198.93	\$ 222,946.27	\$ 1,037.83	\$ 539,640.57
Aug-25	118-Ambulance Service	\$ 539,640.57	\$ (17,257.51)	\$ 127,630.35	\$ 150,066.86	\$ 1,296.42	\$ 498,650.13
Sep-25	118-Ambulance Service	\$ 498,650.13	\$ (16,065.95)	\$ 117,232.18	\$ 144,196.27	\$ 1,580.91	\$ 454,039.18
Oct-25	118-Ambulance Service	\$ 454,039.18	\$ (15,675.92)	\$ 217,166.18	\$ 184,565.24	\$ 3,208.67	\$ 467,755.53
Nov-25	118-Ambulance Service	\$ 467,755.53	\$ (1,308.94)	\$ 151,150.43	\$ 147,682.69	\$ 2,015.61	\$ 467,898.72
Dec-25	118-Ambulance Service	\$ 467,898.72	\$ (29,114.09)	\$ 400,368.49	\$ 139,408.02	\$ 6,961.55	\$ 692,783.55
Jan-26	118-Ambulance Service	\$ 692,783.55	\$ (893.90)	\$ 176,364.08	\$ 128,328.25	\$ 2,726.76	\$ 737,198.72
Feb-26	118-Ambulance Service	\$ 737,198.72	\$ (28,440.28)	\$ 377,172.79	\$ 133,532.32	\$ 6,924.38	\$ 945,474.53

**DIRECTOR OF FINANCE
MONTHLY REPORT**

2025-2026							Commission	
	121- OPIOID Remedial	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Aug-25	121-OPIOID Remedial	\$ -	\$ 301,704.36	\$ 48,973.90	\$ -	\$ -	\$ 350,678.26	
Sep-25	121-OPIOID Remedial	\$ 350,678.26	\$ (434.03)	\$ 960.23	\$ -	\$ -	\$ 351,204.46	
Oct-25	121-OPIOID Remedial	\$ 351,204.46	\$ 502.89	\$ 959.84	\$ 264.98	\$ -	\$ 352,402.21	
Nov-25	121-OPIOID Remedial	\$ 352,402.21	\$ -	\$ 975.53	\$ -	\$ -	\$ 353,377.74	
Dec-25	121-OPIOID Remedial	\$ 353,377.74	\$ -	\$ 965.09	\$ -	\$ -	\$ 354,342.83	
Jan-26	121-OPIOID Remedial	\$ 354,342.83	\$ -	\$ 990.52	\$ -	\$ -	\$ 355,333.35	
Feb-26	121-OPIOID Remedial	\$ 355,333.35	\$ -	\$ 965.40	\$ -	\$ -	\$ 356,298.75	

2025-2026							Commission	
	122- Drug Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	122-Drug Fund	\$ 18,506.46	\$ -	\$ 1,500.00	\$ 244.09	\$ -	\$ 19,762.37	
Mar-25	122-Drug Fund	\$ 19,762.37	\$ -	\$ 10,118.75	\$ 226.24	\$ 1.19	\$ 29,653.69	
Apr-25	122-Drug Fund	\$ 29,653.69	\$ -	\$ 1,910.75	\$ 132.01	\$ 19.11	\$ 31,413.32	
May-25	122-Drug Fund	\$ 31,413.32	\$ -	\$ 941.45	\$ 141.51	\$ 9.42	\$ 32,203.84	
Jun-25	122-Drug Fund	\$ 32,203.84	\$ -	\$ 4,086.68	\$ 141.51	\$ 4.28	\$ 36,144.73	
Jul-25	122-Drug Fund	\$ 36,144.73	\$ -	\$ 1,960.88	\$ 417.52	\$ 11.04	\$ 37,677.05	
Aug-25	122-Drug Fund	\$ 37,677.05	\$ -	\$ -	\$ 1,405.41	\$ -	\$ 36,271.64	
Sep-25	122-Drug Fund	\$ 36,271.64	\$ -	\$ -	\$ 1,183.03	\$ -	\$ 35,088.61	
Oct-25	122-Drug Fund	\$ 35,088.61	\$ -	\$ 5,283.00	\$ 579.64	\$ 52.83	\$ 39,739.14	
Nov-25	122-Drug Fund	\$ 39,739.14	\$ -	\$ 813.75	\$ 141.51	\$ 1.19	\$ 40,410.19	
Dec-25	122-Drug Fund	\$ 40,410.19	\$ -	\$ -	\$ 1,020.03	\$ -	\$ 39,390.16	
Jan-26	122-Drug Fund	\$ 39,390.16	\$ -	\$ 635.00	\$ 141.51	\$ 3.81	\$ 39,879.84	
Feb-26	122-Drug Fund	\$ 39,879.84	\$ -	\$ 544.00	\$ -	\$ 5.44	\$ 40,418.40	

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2025-2026							Commission	
	127-Other General Government Special Revenue	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	127-Other General Gov Rev	\$ 1,632,448.94	\$ -	\$ 22,800.00	\$ 81,158.50	\$ -	\$ 1,574,090.44	
Mar-25	127-Other General Gov Rev	\$ 1,574,090.44	\$ -	\$ -	\$ 139,190.26	\$ -	\$ 1,434,900.18	
Apr-25	127-Other General Gov Rev	\$ 1,434,900.18	\$ -	\$ -	\$ -	\$ -	\$ 1,434,900.18	
May-25	127-Other General Gov Rev	\$ 1,434,900.18	\$ -	\$ -	\$ -	\$ -	\$ 1,434,900.18	
Jun-25	127-Other General Gov Rev	\$ 1,434,900.18	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 1,419,900.18	
Jul-25	127-Other General Gov Rev	\$ 1,419,900.18	\$ -	\$ 20,000.00	\$ 43,865.10	\$ -	\$ 1,396,035.08	
Aug-25	127-Other General Gov Rev	\$ 1,396,035.08	\$ -	\$ -	\$ 93,966.35	\$ -	\$ 1,302,068.73	
Sep-25	127-Other General Gov Rev	\$ 1,302,068.73	\$ -	\$ -	\$ 42,085.00	\$ -	\$ 1,259,983.73	
Oct-25	127-Other General Gov Rev	\$ 1,259,983.73	\$ -	\$ 10,907.39	\$ -	\$ -	\$ 1,270,891.12	
Nov-25	127-Other General Gov Rev	\$ 1,270,891.12	\$ -	\$ -	\$ -	\$ -	\$ 1,270,891.12	
Dec-25	127-Other General Gov Rev	\$ 1,270,891.12	\$ -	\$ 316,090.16	\$ -	\$ -	\$ 1,586,981.28	
Jan-26	127-Other General Gov Rev	\$ 1,586,981.28	\$ -	\$ -	\$ 49,497.31	\$ -	\$ 1,537,483.97	
Feb-26	127-Other General Gov Rev	\$ 1,537,483.97	\$ -	\$ -	\$ -	\$ -	\$ 1,537,483.97	

2025-2026							Commission	
	128- OPIOID Abatement	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	128-Opioid Abatement	\$ 493,802.87	\$ (457.73)	\$ 1,461.16	\$ 2,166.71	\$ -	\$ 492,639.59	
Mar-25	128-Opioid Abatement	\$ 492,639.59	\$ (229.89)	\$ 1,412.63	\$ 7,572.47	\$ -	\$ 486,249.86	
Apr-25	128-Opioid Abatement	\$ 486,249.86	\$ (20.38)	\$ 90,335.18	\$ 1,411.00	\$ -	\$ 575,153.66	
May-25	128-Opioid Abatement	\$ 575,153.66	\$ -	\$ 1,841.64	\$ 5,890.87	\$ -	\$ 571,104.43	
Jun-25	128-Opioid Abatement	\$ 571,104.43	\$ -	\$ 8,445.72	\$ 4,719.42	\$ 65.70	\$ 574,765.03	
Jul-25	128-Opioid Abatement	\$ 574,765.03	\$ -	\$ 1,845.42	\$ 18,763.50	\$ -	\$ 557,846.95	
Aug-25	128-Opioid Abatement	\$ 557,846.95	\$ (301,704.36)	\$ 1,278.38	\$ 17,190.50	\$ -	\$ 240,230.47	
Sep-25	128-Opioid Abatement	\$ 240,230.47	\$ -	\$ 240.19	\$ 5,249.31	\$ -	\$ 235,221.35	
Oct-25	128-Opioid Abatement	\$ 235,221.35	\$ (5,628.23)	\$ 1,006.28	\$ 3,949.46	\$ -	\$ 226,649.94	
Nov-25	128-Opioid Abatement	\$ 226,649.94	\$ (667.43)	\$ 605.39	\$ 5,955.10	\$ -	\$ 220,632.80	
Dec-25	128-Opioid Abatement	\$ 220,632.80	\$ -	\$ 576.76	\$ 21,074.40	\$ -	\$ 200,135.16	
Jan-26	128-Opioid Abatement	\$ 200,135.16	\$ -	\$ 593.28	\$ 4,295.50	\$ -	\$ 196,432.94	
Feb-26	128-Opioid Abatement	\$ 196,432.94	\$ -	\$ 540.86	\$ 4,728.40	\$ -	\$ 192,245.40	

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2025-2026		131- Highway Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	131-Highway Department	\$	1,105,307.04	\$ (23,046.61)	\$ 290,433.22	\$ 76,167.56	\$ 3,998.98	\$ 1,292,527.11
Mar-25	131-Highway Department	\$	1,292,527.11	\$ (22,564.47)	\$ 181,740.66	\$ 98,023.35	\$ 1,999.56	\$ 1,351,680.39
Apr-25	131-Highway Department	\$	1,351,680.39	\$ (23,528.75)	\$ 191,971.25	\$ 87,497.34	\$ 1,885.59	\$ 1,430,739.96
May-25	131-Highway Department	\$	1,430,739.96	\$ (23,046.61)	\$ 180,038.39	\$ 656,194.99	\$ 1,866.63	\$ 929,670.12
Jun-25	131-Highway Department	\$	929,670.12	\$ (23,046.61)	\$ 181,413.18	\$ 586,076.88	\$ 1,817.25	\$ 500,142.56
Jul-25	131-Highway Department	\$	500,142.56	\$ (24,391.38)	\$ 216,149.91	\$ 207,774.00	\$ 2,168.47	\$ 481,958.62
Aug-25	131-Highway Department	\$	481,958.62	\$ (24,347.90)	\$ 182,628.52	\$ 122,751.81	\$ 1,783.81	\$ 515,703.62
Sep-25	131-Highway Department	\$	515,703.62	\$ (24,369.64)	\$ 307,936.38	\$ 329,591.50	\$ 828.03	\$ 468,850.83
Oct-25	131-Highway Department	\$	468,850.83	\$ (24,369.64)	\$ 263,096.22	\$ 72,576.58	\$ 3,059.75	\$ 631,941.08
Nov-25	131-Highway Department	\$	631,941.08	\$ (448.93)	\$ 207,255.98	\$ 82,703.96	\$ 2,246.89	\$ 753,797.28
Dec-25	131-Highway Department	\$	753,797.28	\$ (48,290.35)	\$ 281,334.76	\$ 101,315.86	\$ 3,913.93	\$ 881,611.90
Jan-26	131-Highway Department	\$	881,611.90	\$ -	\$ 239,124.27	\$ 81,416.65	\$ 2,748.76	\$ 1,036,570.76
Feb-26	131-Highway Department	\$	1,036,570.76	\$ (48,739.28)	\$ 300,659.60	\$ 67,622.22	\$ 4,185.05	\$ 1,216,683.81

2025-2026		151- Debt Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	151- Debt Service	\$	7,936,483.06	\$ (46,670.85)	\$ 719,705.07	\$ -	\$ 11,591.65	\$ 8,597,925.63
Mar-25	151- Debt Service	\$	8,597,925.63	\$ (283,769.00)	\$ 336,482.47	\$ -	\$ 4,123.91	\$ 8,646,515.19
Apr-25	151- Debt Service	\$	8,646,515.19	\$ (46,725.98)	\$ 291,434.58	\$ -	\$ 3,044.25	\$ 8,888,179.54
May-25	151- Debt Service	\$	8,888,179.54	\$ (218,473.65)	\$ 285,496.68	\$ -	\$ 3,125.84	\$ 8,952,076.73
Jun-25	151- Debt Service	\$	8,952,076.73	\$ (74,825.70)	\$ 532,601.16	\$ -	\$ 2,702.96	\$ 9,407,149.23
Jul-25	151- Debt Service	\$	9,407,149.23	\$ (46,694.20)	\$ 230,987.60	\$ -	\$ 2,517.26	\$ 9,588,925.37
Aug-25	151- Debt Service	\$	9,588,925.37	\$ (46,643.70)	\$ 234,867.91	\$ -	\$ 2,378.82	\$ 9,774,770.76
Sep-25	151- Debt Service	\$	9,774,770.76	\$ (2,233,540.93)	\$ 566,178.19	\$ -	\$ 3,598.07	\$ 8,103,809.95
Oct-25	151- Debt Service	\$	8,103,809.95	\$ (51,643.88)	\$ 428,047.69	\$ -	\$ 6,087.70	\$ 8,474,126.06
Nov-25	151- Debt Service	\$	8,474,126.06	\$ (355,856.04)	\$ 304,509.23	\$ -	\$ 3,878.15	\$ 8,418,901.10
Dec-25	151- Debt Service	\$	8,418,901.10	\$ (52,048.37)	\$ 644,851.79	\$ -	\$ 11,052.52	\$ 9,000,652.00
Jan-26	151- Debt Service	\$	9,000,652.00	\$ (51,603.97)	\$ 367,452.97	\$ -	\$ 5,173.29	\$ 9,311,327.71
Feb-26	151- Debt Service	\$	9,311,327.71	\$ (51,598.93)	\$ 696,822.52	\$ -	\$ 11,872.98	\$ 9,944,678.32

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2025-2026		171- Capital Outlay	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	171-Capital Outlay	\$	4,150,726.92	\$ -	\$ 198,939.10	\$ 80,451.14	\$ 3,635.24	\$ 4,265,579.64
Mar-25	171-Capital Outlay	\$	4,265,579.64	\$ -	\$ 196,381.02	\$ 228,663.20	\$ 609.52	\$ 4,232,687.94
Apr-25	171-Capital Outlay	\$	4,232,687.94	\$ -	\$ 128,667.33	\$ 305,436.44	\$ 104.49	\$ 4,055,814.34
May-25	171-Capital Outlay	\$	4,055,814.34	\$ -	\$ 10,906.59	\$ 1,062,326.00	\$ 217.96	\$ 3,004,176.97
Jun-25	171-Capital Outlay	\$	3,004,176.97	\$ -	\$ 109,414.34	\$ 304,129.46	\$ 94.81	\$ 2,809,367.04
Jul-25	171-Capital Outlay	\$	2,809,367.04	\$ -	\$ 280,694.32	\$ 44,385.55	\$ 45.33	\$ 3,045,630.48
Aug-25	171-Capital Outlay	\$	3,045,630.48	\$ -	\$ 1,234.09	\$ 637,012.48	\$ 24.67	\$ 2,409,827.42
Sep-25	171-Capital Outlay	\$	2,409,827.42	\$ 2,201,500.00	\$ 29,695.15	\$ 618,140.51	\$ 510.69	\$ 4,022,371.37
Oct-25	171-Capital Outlay	\$	4,022,371.37	\$ -	\$ 105,171.01	\$ 303,265.26	\$ 1,453.05	\$ 3,822,824.07
Nov-25	171-Capital Outlay	\$	3,822,824.07	\$ -	\$ 1,035,127.57	\$ 24,142.50	\$ 669.76	\$ 4,833,139.38
Dec-25	171-Capital Outlay	\$	4,833,139.38	\$ -	\$ 184,996.03	\$ 643,757.88	\$ 3,700.16	\$ 4,370,677.37
Jan-26	171-Capital Outlay	\$	4,370,677.37	\$ -	\$ 60,239.16	\$ 28,021.34	\$ 1,204.78	\$ 4,401,690.41
Feb-26	171-Capital Outlay	\$	4,401,690.41	\$ -	\$ 208,858.12	\$ 201,733.92	\$ 3,941.65	\$ 4,404,872.96

2025-2026		172- Community	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Mar-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Apr-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
May-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Jun-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Jul-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Aug-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Sep-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Oct-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Nov-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Dec-25	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Jan-26	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63
Feb-26	172-Community	\$	51,480.63	\$ -	\$ -	\$ -	\$ -	\$ 51,480.63

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2025-2026							Commission	
	141- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	141-General	\$ 11,770,791.96	\$ 108,048.54	\$ 3,382,898.68	\$ 2,513,849.55	\$ 16,099.96	\$ 12,731,789.67	
Mar-25	141-General	\$ 12,731,789.67	\$ 108,815.09	\$ 2,999,609.30	\$ 2,744,323.41	\$ 7,899.04	\$ 13,087,991.61	
Apr-25	141-General	\$ 13,087,991.61	\$ 102,957.61	\$ 2,698,815.09	\$ 2,446,227.73	\$ 3,793.18	\$ 13,439,743.40	
May-25	141-General	\$ 13,439,743.40	\$ (337,401.17)	\$ 328,384.75	\$ 2,758,337.62	\$ 5,411.69	\$ 10,666,977.67	
Jun-25	141-General	\$ 10,666,977.67	\$ 107,027.69	\$ 4,080,400.38	\$ 3,424,305.28	\$ 5,039.54	\$ 11,425,060.92	
Jul-25	141-General	\$ 11,425,060.92	\$ 110,072.79	\$ 3,002,476.71	\$ 3,402,283.18	\$ 2,175.33	\$ 11,133,151.91	
Aug-25	141-General	\$ 11,133,151.91	\$ (2,337,588.38)	\$ 5,325,515.63	\$ 3,419,101.84	\$ 2,209.36	\$ 10,699,767.96	
Sep-25	141-General	\$ 10,699,767.96	\$ (4,847,523.73)	\$ 5,406,358.35	\$ 3,044,593.90	\$ 6,424.17	\$ 8,207,584.51	
Oct-25	141-General	\$ 8,207,584.51	\$ (2,346,402.28)	\$ 5,580,769.47	\$ 2,645,495.42	\$ 9,129.41	\$ 8,787,326.87	
Nov-25	141-General	\$ 8,787,326.87	\$ (2,347,498.30)	\$ 5,394,449.80	\$ 2,534,690.02	\$ 6,646.87	\$ 9,292,941.48	
Dec-25	141-General	\$ 9,292,941.48	\$ (2,344,916.42)	\$ 6,255,620.33	\$ 2,642,881.63	\$ 15,686.80	\$ 10,545,076.96	
Jan-26	141-General	\$ 10,545,076.96	\$ (2,339,012.37)	\$ 5,490,804.50	\$ 2,658,885.66	\$ 8,229.45	\$ 11,029,753.98	
Feb-26	141-General	\$ 11,029,753.98	\$ (2,347,022.13)	\$ 5,951,193.90	\$ 2,564,447.68	\$ 16,557.61	\$ 12,052,920.46	

2025-2026							Commission	
	142-Federal Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	142-Federal	\$ 1,321,533.22	\$ (107,957.49)	\$ 321,043.22	\$ 131,252.63	\$ -	\$ 1,403,366.32	
Mar-25	142-Federal	\$ 1,403,366.32	\$ (108,672.77)	\$ 228,321.24	\$ 221,942.50	\$ -	\$ 1,301,072.29	
Apr-25	142-Federal	\$ 1,301,072.29	\$ (102,862.73)	\$ 295,804.89	\$ 185,046.58	\$ -	\$ 1,308,967.87	
May-25	142-Federal	\$ 1,308,967.87	\$ (113,003.95)	\$ 292,750.94	\$ 157,945.54	\$ -	\$ 1,330,769.32	
Jun-25	142-Federal	\$ 1,330,769.32	\$ (106,932.81)	\$ 294,235.63	\$ 161,282.58	\$ -	\$ 1,356,789.56	
Jul-25	142-Federal	\$ 1,356,789.56	\$ (109,977.91)	\$ 469,889.32	\$ 211,056.79	\$ -	\$ 1,505,644.18	
Aug-25	142-Federal	\$ 1,505,644.18	\$ (108,000.59)	\$ 36,166.20	\$ 138,726.43	\$ -	\$ 1,295,083.36	
Sep-25	142-Federal	\$ 1,295,083.36	\$ (1,098,016.26)	\$ 297,522.88	\$ 119,828.46	\$ -	\$ 374,761.52	
Oct-25	142-Federal	\$ 374,761.52	\$ (99,185.26)	\$ 206,763.08	\$ 154,624.21	\$ -	\$ 327,715.13	
Nov-25	142-Federal	\$ 327,715.13	\$ (98,087.92)	\$ 192,187.02	\$ 110,891.81	\$ -	\$ 310,922.42	
Dec-25	142-Federal	\$ 310,922.42	\$ (100,669.80)	\$ 274,800.99	\$ 151,644.81	\$ -	\$ 333,408.80	
Jan-26	142-Federal	\$ 333,408.80	\$ (106,573.85)	\$ 253,497.97	\$ 139,175.48	\$ -	\$ 341,157.44	
Feb-26	142-Federal	\$ 341,157.44	\$ (98,564.09)	\$ 246,622.77	\$ 98,578.14	\$ -	\$ 390,637.98	

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2025-2026							Commission	
	143-Central Cafeteria	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	143-Food Service	\$ 1,455,154.19	\$ (91.05)	\$ 158,290.32	\$ 189,042.82	\$ -	\$ 1,424,310.64	
Mar-25	143-Food Service	\$ 1,424,310.64	\$ (142.32)	\$ 26,437.18	\$ 205,872.79	\$ -	\$ 1,244,732.71	
Apr-25	143-Food Service	\$ 1,244,732.71	\$ (94.88)	\$ 142,149.50	\$ 181,048.34	\$ -	\$ 1,205,738.99	
May-25	143-Food Service	\$ 1,205,738.99	\$ (94.88)	\$ 206,637.75	\$ 193,058.02	\$ -	\$ 1,219,223.84	
Jun-25	143-Food Service	\$ 1,219,223.84	\$ 28,086.72	\$ 267,437.67	\$ 120,118.36	\$ -	\$ 1,394,629.87	
Jul-25	143-Food Service	\$ 1,394,629.87	\$ (94.88)	\$ 158,239.11	\$ 113,672.23	\$ -	\$ 1,439,101.87	
Aug-25	143-Food Service	\$ 1,439,101.87	\$ (97.63)	\$ 45,441.91	\$ 226,032.18	\$ -	\$ 1,258,413.97	
Sep-25	143-Food Service	\$ 1,258,413.97	\$ (146.61)	\$ 214,856.91	\$ 226,733.25	\$ -	\$ 1,246,391.02	
Oct-25	143-Food Service	\$ 1,246,391.02	\$ (99.06)	\$ 290,958.95	\$ 201,144.59	\$ -	\$ 1,336,106.32	
Nov-25	143-Food Service	\$ 1,336,106.32	\$ (100.38)	\$ 241,633.85	\$ 235,714.04	\$ -	\$ 1,341,925.75	
Dec-25	143-Food Service	\$ 1,341,925.75	\$ (100.38)	\$ 23,978.35	\$ 231,441.59	\$ -	\$ 1,134,362.13	
Jan-26	143-Food Service	\$ 1,134,362.13	\$ (100.38)	\$ 216,574.53	\$ 201,678.95	\$ -	\$ 1,149,157.33	
Feb-26	143-Food Service	\$ 1,149,157.33	\$ (100.38)	\$ 364,407.29	\$ 197,352.78	\$ -	\$ 1,316,111.46	

2025-2026							Commission	
	145 - Virtual School Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Transfer	Ending Balance	
Feb-25	145- TNVA	\$ 3,600,615.66	\$ -	\$ 2,549,004.50	\$ 4,671,168.38	\$ -	\$ 1,478,451.78	
Mar-25	145- TNVA	\$ 1,478,451.78	\$ -	\$ 2,549,004.50	\$ 2,345,792.19	\$ -	\$ 1,681,664.09	
Apr-25	145- TNVA	\$ 1,681,664.09	\$ -	\$ 2,549,004.50	\$ 2,344,695.42	\$ -	\$ 1,885,973.17	
May-25	145- TNVA	\$ 1,885,973.17	\$ 450,500.00	\$ -	\$ 2,336,462.79	\$ -	\$ 10.38	
Jun-25	145- TNVA	\$ 10.38	\$ -	\$ 59,300.90	\$ 900.00	\$ -	\$ 58,411.28	
Jul-25	145- TNVA	\$ 58,411.28	\$ -	\$ -	\$ 58,411.28	\$ -	\$ 0.00	
Aug-25	145- TNVA	\$ 0.00	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 199,438.20	
Sep-25	145- TNVA	\$ 199,438.20	\$ 2,445,686.60	\$ -	\$ 2,261,844.64	\$ -	\$ 383,280.16	
Oct-25	145- TNVA	\$ 383,280.16	\$ 2,445,686.60	\$ -	\$ 2,252,032.94	\$ -	\$ 576,933.82	
Nov-25	145- TNVA	\$ 576,933.82	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 776,372.02	
Dec-25	145- TNVA	\$ 776,372.02	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 975,810.22	
Jan-26	145- TNVA	\$ 975,810.22	\$ 2,445,686.60	\$ -	\$ 2,246,248.40	\$ -	\$ 1,175,248.42	
Feb-26	145- TNVA	\$ 1,175,248.42	\$ 2,445,686.60	\$ -	\$ 2,254,852.78	\$ -	\$ 1,366,082.24	

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2025-2026		177-Education Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	177-BOE Captial Projects	\$ 12,755,279.18	\$ -	\$ -	\$ -	\$ 2,265,012.56	\$ -	\$ 10,490,266.62
Mar-25	177-BOE Captial Projects	\$ 10,490,266.62	\$ -	\$ -	\$ -	\$ 78,546.38	\$ -	\$ 10,411,720.24
Apr-25	177-BOE Captial Projects	\$ 10,411,720.24	\$ -	\$ -	\$ -	\$ 1,233,721.74	\$ -	\$ 9,177,998.50
May-25	177-BOE Captial Projects	\$ 9,177,998.50	\$ -	\$ -	\$ -	\$ 744,414.43	\$ -	\$ 8,433,584.07
Jun-25	177-BOE Captial Projects	\$ 8,433,584.07	\$ -	\$ -	\$ 11,875.00	\$ 2,171,073.12	\$ -	\$ 6,274,385.95
Jul-25	177-BOE Captial Projects	\$ 6,274,385.95	\$ -	\$ -	\$ -	\$ 30,900.14	\$ -	\$ 6,243,485.81
Aug-25	177-BOE Captial Projects	\$ 6,243,485.81	\$ -	\$ -	\$ -	\$ 100,122.05	\$ -	\$ 6,143,363.76
Sep-25	177-BOE Captial Projects	\$ 6,143,363.76	\$ 3,500,000.00	\$ -	\$ -	\$ 900,067.81	\$ -	\$ 8,743,295.95
Oct-25	177-BOE Captial Projects	\$ 8,743,295.95	\$ -	\$ -	\$ 9.00	\$ 139,520.50	\$ -	\$ 8,603,784.45
Nov-25	177-BOE Captial Projects	\$ 8,603,784.45	\$ -	\$ -	\$ -	\$ 16,525.00	\$ -	\$ 8,587,259.45
Dec-25	177-BOE Captial Projects	\$ 8,587,259.45	\$ -	\$ -	\$ -	\$ 11,649.00	\$ -	\$ 8,575,610.45
Jan-26	177-BOE Captial Projects	\$ 8,575,610.45	\$ -	\$ -	\$ 437,500.00	\$ -	\$ -	\$ 9,013,110.45
Feb-26	177-BOE Captial Projects	\$ 9,013,110.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,013,110.45

2025-2026		189- Other Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
Feb-25	189-Other Capital Projects	\$ 9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Mar-25	189-Other Capital Projects	\$ 9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Apr-25	189-Other Capital Projects	\$ 9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
May-25	189-Other Capital Projects	\$ 9,243,888.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,243,888.35
Jun-25	189-Other Capital Projects	\$ 9,243,888.35	\$ -	\$ -	\$ -	\$ 2,252,406.19	\$ -	\$ 6,991,482.16
Jul-25	189-Other Capital Projects	\$ 6,991,482.16	\$ -	\$ -	\$ -	\$ 2,930,572.78	\$ -	\$ 4,060,909.38
Aug-25	189-Other Capital Projects	\$ 4,060,909.38	\$ -	\$ -	\$ 9,817,991.83	\$ -	\$ -	\$ 13,878,901.21
Sep-25	189-Other Capital Projects	\$ 13,878,901.21	\$ -	\$ -	\$ -	\$ 1,150,547.11	\$ -	\$ 12,728,354.10
Oct-25	189-Other Capital Projects	\$ 12,728,354.10	\$ -	\$ -	\$ -	\$ 1,502,118.98	\$ -	\$ 11,226,235.12
Nov-25	189-Other Capital Projects	\$ 11,226,235.12	\$ -	\$ -	\$ -	\$ 3,436,178.08	\$ -	\$ 7,790,057.04
Dec-25	189-Other Capital Projects	\$ 7,790,057.04	\$ -	\$ -	\$ -	\$ 1,824,884.77	\$ -	\$ 5,965,172.27
Jan-26	189-Other Capital Projects	\$ 5,965,172.27	\$ -	\$ -	\$ -	\$ 2,040,052.83	\$ -	\$ 3,925,119.44
Feb-26	189-Other Capital Projects	\$ 3,925,119.44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,925,119.44

UNION COUNTY GOVERNMENT															
EXPENDITURE REPORT															
FOR MONTH ENDING FEBRUARY 2026															
MAJOR FUNCTIONS															
FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
51300	MAYOR	20,981	14,169	14,574	15,459	14,037	21,330	14,932	14,419				129,901	196,821	66%
51500	ELECTION COMMISSION	33,782	11,659	13,389	14,058	11,177	20,287	13,399	21,361				139,111	229,533	61%
51600	REGISTER OF DEEDS	20,485	16,580	16,381	16,444	16,264	20,669	16,490	16,416				139,730	224,268	62%
51800	COUNTY BUILDINGS	248,195	32,015	23,335	33,977	39,641	34,497	12,514	38,377				462,551	589,860	78%
51900	GENERAL ADMINISTRATIVE	25,904	7,596	8,323	10,621	8,644	17,713	7,488	7,116				93,407	147,588	63%
52100	ACCOUNTING & BUDGET	72,686	36,065	35,711	35,251	35,094	51,956	34,765	36,515				338,043	497,094	68%
52300	PROPERTY ASSESSOR	25,987	20,251	18,467	18,291	18,674	32,183	18,217	18,490				170,561	262,780	65%
52400	TRUSTEE	38,018	18,039	19,318	20,846	24,532	31,990	20,620	21,403				194,767	296,624	66%
52500	COUNTY CLERK	36,636	34,568	31,051	32,547	37,512	43,830	31,276	31,765				279,185	473,425	59%
53100	CIRCUIT COURT	32,467	52,121	26,618	24,240	23,677	36,258	25,276	23,618				244,275	372,591	66%
53300	SESSIONS COURT	19,369	13,533	13,277	12,768	12,695	18,749	12,697	12,929				116,017	170,473	68%
53400	CHANCERY	26,887	13,722	16,219	17,742	16,433	24,387	18,099	17,879				151,368	241,659	63%
54110	SHERIFF	151,409	145,948	173,933	183,095	148,146	202,476	151,069	159,550				1,315,626	2,210,011	60%
54120	SPECIAL PATROLS	50,111	31,493	15,205	40,485	51,193	80,705	25,315	36,998				301,504	675,000	45%
54150	DRUG ENFORCEMENT	-	-	-	-	-	-	-	-				-	-	#DIV/0!
54210	JAIL	140,142	111,568	110,806	116,821	109,413	158,159	114,528	119,694				981,131	1,611,966	61%
54240	JUVENILE SERVICES	10,517	10,455	10,203	10,736	10,787	15,556	11,504	10,354				90,112	145,892	62%
54610	MEDICAL EXAMINER	-	-	-	19,751	3,251	5,396	5,200	-				33,598	50,000	67%
54710	PUBLIC SAFETY GRANTS PROGRAM	15,301	-	-	-	-	-	-	-				15,301	15,301	100%
54900	OTHER PUBLIC SAFETY	-	18,596	9,711	7,547	8,986	11,754	11,679	12,485				80,758	214,388	38%
55110	HEALTH CENTER	24,136	3,784	3,273	3,869	2,803	4,004	3,018	4,743				49,630	82,799	60%
55170	ALCOHOL AND DRUG PROGRAM	9,550	5,686	5,955	9,853	6,939	6,809	6,486	8,252				59,529	98,377	61%
55730	CONVENIENCE CENTER	95,274	87,609	87,609	87,609	87,609	87,609	101,609	87,609				722,537	1,072,973	67%
56300	SENIOR CENTER	12,441	9,025	9,189	11,458	9,929	14,875	10,810	12,889				90,614	145,527	62%
56500	LIBRARY	19,693	15,030	19,495	14,976	13,986	20,394	15,046	15,503				134,124	218,564	61%
TOTAL	MAJOR FUNCTIONS	1,129,971	709,512	682,041	758,447	711,424	931,584	682,037	728,366				6,333,382	10,243,513	62%
TOTAL	NON-MAJOR FUNCTIONS	244,709	87,352	30,764	69,445	104,400	221,462	45,366	68,375				871,873	1,358,355	64%
TOTAL	GOVERNMENT	1,374,679	796,864	712,805	827,892	815,824	1,153,046	727,403	796,740				7,205,255	11,601,868	62%
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	192,368	159,188	167,004	214,795	150,358	164,162	140,287	151,983					1,340,145	2,167,301	62%
FUND 131-HIGHWAY	189,055	144,832	352,721	100,235	107,006	137,531	100,345	100,297					1,232,021	3,173,005	39%
FUND 151-DEBT SERVICE	49,211	49,023	2,237,139	57,732	359,734	63,101	56,777	92,326					2,965,043	4,148,157	71%
FUND 171-COUNTY GENERAL CAPITAL PROJECTS	607,195	370,910	556,748	(277,154)	628,438	40,690	221,124	(43,113)					2,104,837	8,735,548	24%

UNION COUNTY GOVERNMENT																
EXPENDITURE REPORT																
FOR MONTH ENDING FEBRUARY 2026																
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	17,224	-	8,612	10,012	8,612	8,612	8,612					70,296	113,244	62%	
51210 EQUALIZATION BOARD	-	-	-	-	-	-	-	-					-	800	0%	
51220 BEER BOARD	269	-	-	29	161	-	60	29					549	2,000	27%	
51400 COUNTY ATTORNEY	1,515	-	1,830	1,830	2,046	2,456	-	941					10,619	18,598	57%	
51710 PLANNING COMMISSION	1,000	377	2,000	1,377	484	2,377	-	2,000					9,615	17,921	54%	
52900 TRUSTEE COMMISSION	2,666	3,046	8,540	15,478	15,020	31,139	14,798	35,231					125,917	204,740	62%	
53930 VICTIMS ASSESSMENT	-	-	-	1,866	-	-	-	1,371					3,238	16,464	20%	
54310 FIRE PREVENTION	70,000	-	-	5,000	-	-	-	-					75,000	100,000	75%	
54420 RESCUE SQUAD	25,000	-	-	-	-	-	-	-					25,000	25,000	100%	
54490 OTHER EMERGENCY MGMT	-	-	-	-	-	151,000	-	-					151,000	152,416	99%	
55190 OTHER LOCAL HEALTH	7,065	4,409	5,307	4,084	4,079	5,862	4,146	4,169					39,121	69,459	56%	
55390 APPROPRIATION TO STATE	-	-	-	-	-	-	-	-					-	23,500	0%	
55710 SANITATION MGMT	960	665	407	675	-	1,477	960	692					5,837	10,000	58%	
56700 PARKS AND FAIR BOARDS	352	834	1,454	1,232	741	4,411	2,286	927					12,237	33,000	37%	
57100 AGRICULTURE EXTENSION	2,978	1,224	1,238	16,467	3,347	4,429	6,674	2,186					38,542	126,823	30%	
57300 FOREST SERVICE	-	500	-	-	-	-	-	-					500	500	100%	
57500 SOIL CONSERVATION	4,201	5,222	4,659	5,050	4,620	6,619	4,166	5,410					39,947	64,185	62%	
58190 OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	255	255	255	1,255	48,271	255	255	255					51,056	94,968	54%	
58300 VETERAN'S SERVICES	36	36	1,202	2,670	1,590	2,367	1,591	1,590					11,081	23,253	48%	
58400 OTHER CHARGES-NONPROFIT	54,001	48,664	-	-	10,000	-	-	-					112,665	124,165	91%	
58600 EMPLOYEE BENEFITS	60,454	-	-	-	-	-	-	-					60,454	66,275	91%	
58900 MISCELLANEOUS	-	-	-	-	-	-	-	-					-	8,865	0%	
64000 LITTER AND TRASH COLLECT	5,345	4,897	3,874	3,820	4,028	457	1,819	4,961					29,199	62,179	47%	
71300 VOCATIONAL EDUCATION PROGRAM	-	-	-	-	-	-	-	-					-	-	#DIV/0!	
99100 TRANSFERS OUT	-	-	-	-	-	-	-	-					-	-	#DIV/0!	
TOTAL NON-MAJOR FUNCTIONS	244,709	87,362	30,764	69,445	104,400	221,462	45,366	68,375					871,873	1,358,355	64%	
OTHER FUNDS																
FUND 121-OPIOID REMEDIAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TTL	BUDGET	PRCT	
FUND 121-OPIOID REMEDIAL FUND	-	14,000	434	265	-	-	-	-					14,699	369,042	4%	
FUND 122-DRUG FUND	153	2,305	142	774	1	1,020	145	5					4,545	13,800	33%	
FUND 127-OTHER GENERAL GOVERNMENT SPECIAL REVENUE	-	41,585	500	(10,907)	-	-	49,497	-					80,675	1,660,918	5%	
FUND 128 OPIOIDS SETTLEMENT FUND (Abatement)	20,535	316,504	4,111	11,481	4,486	21,412	4,956	17,621					401,106	579,845	69%	
FUND 172-COMMUNITY DEVELOPMENT/INDUSTRIAL PARK	-	-	-	-	-	-	-	-					-	-	#DIV/0!	

UNION COUNTY SCHOOLS																
EXPENDITURE REPORT																
FOR MONTH ENDING FEBRUARY 2026																
FUND 141-GP SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT	
71100-REGULAR INSTRUCTION	\$ 14,173	\$ 2,102,254	\$ 1,235,307	\$ 1,222,737	\$ 1,211,383	\$ 1,252,881	\$ 1,245,170	\$ 1,243,720					\$ 9,527,626	\$ 16,432,507	58%	
71200-SPECIAL ED/TC PROG	\$ -	\$ 252,449	\$ 182,809	\$ 187,023	\$ 180,458	\$ 183,851	\$ 206,609	\$ 171,689					\$ 1,364,889	\$ 2,430,273	56%	
71300-VOCATIONAL ED	\$ 38,406	\$ 175,019	\$ 128,399	\$ 132,000	\$ 120,438	\$ 155,387	\$ 121,204	\$ 191,424					\$ 1,062,279	\$ 2,042,091	52%	
72110-ATTENDANCE	\$ 36	\$ 8,833	\$ 9,044	\$ 8,833	\$ 8,833	\$ 10,034	\$ 9,063	\$ 8,883					\$ 63,559	\$ 111,368	57%	
72120-HEALTH SERVICES	\$ 8,584	\$ 51,489	\$ 53,470	\$ 54,197	\$ 53,431	\$ 53,599	\$ 54,567	\$ 50,782					\$ 380,119	\$ 633,333	60%	
72130-GUIDANCE	\$ 4,658	\$ 89,152	\$ 67,220	\$ 67,589	\$ 67,753	\$ 90,754	\$ 69,535	\$ 65,298					\$ 521,959	\$ 956,300	55%	
72210-REGULAR ED SUPPORT	\$ 42,545	\$ 79,854	\$ 81,373	\$ 70,439	\$ 75,768	\$ 67,092	\$ 70,381	\$ 73,616					\$ 561,069	\$ 922,008	61%	
72220-SPECIAL ED SUPPORT	\$ 41,158	\$ 63,068	\$ 89,621	\$ 111,038	\$ 117,575	\$ 63,041	\$ 65,379	\$ 64,690					\$ 615,770	\$ 890,705	69%	
72230-VOCATION SUPPORT	\$ 1,620	\$ 5,131	\$ 9,493	\$ 9,418	\$ 10,557	\$ 8,087	\$ 10,310	\$ 8,708					\$ 63,324	\$ 159,248	40%	
72290-TECHNOLOGY	\$ 41,417	\$ 100,670	\$ 58,138	\$ 48,338	\$ 44,181	\$ 35,730	\$ 45,688	\$ 57,551					\$ 431,712	\$ 619,513	70%	
72310-BOARD OF EDUCATION	\$ 338,065	\$ 12,587	\$ 19,960	\$ 16,236	\$ 33,361	\$ 27,983	\$ 16,183	\$ 19,642					\$ 484,016	\$ 600,774	81%	
72320-DIRECTOR OF SCHOOLS	\$ 20,714	\$ 6,770	\$ 12,620	\$ 13,016	\$ 12,268	\$ 18,606	\$ 12,801	\$ 12,140					\$ 108,935	\$ 168,332	65%	
72410-PRINCIPALS	\$ 15,118	\$ 211,111	\$ 179,572	\$ 177,391	\$ 189,972	\$ 182,621	\$ 201,272	\$ 181,379					\$ 1,338,436	\$ 2,261,155	59%	
72510-FISCAL SERVICES	\$ 1,550	\$ 951	\$ 2,315	\$ 4,620	\$ 10,871	\$ 1,814	\$ -	\$ -					\$ 22,121	\$ 330,940	7%	
72610-OPERATION OF PLANT	\$ 405,076	\$ 213,391	\$ 194,598	\$ 197,021	\$ 168,553	\$ 197,529	\$ 234,775	\$ 235,641					\$ 1,846,583	\$ 2,660,056	69%	
72620-MAINTENANCE OF PLANT	\$ 44,314	\$ 72,874	\$ 47,374	\$ 75,421	\$ 49,535	\$ 45,242	\$ 52,610	\$ 31,787					\$ 419,156	\$ 652,769	64%	
72710-TRANSPORTATION	\$ 69,115	\$ 84,077	\$ 94,259	\$ 98,679	\$ 91,363	\$ 90,331	\$ 91,732	\$ 86,908					\$ 706,465	\$ 1,200,222	59%	
73100-FOOD SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	#DIV/0!	
73300-COMMUNITY SERVICES	\$ 5,680	\$ 12,836	\$ 11,827	\$ 11,703	\$ 13,039	\$ 12,038	\$ 12,891	\$ 11,814					\$ 91,828	\$ 208,135	44%	
73400-EARLY CHILDHOOD ED	\$ 737	\$ 53,698	\$ 44,051	\$ 34,021	\$ 36,942	\$ 36,176	\$ 44,268	\$ 38,790					\$ 288,682	\$ 469,857	61%	
76100-REGULAR CAPITAL OUTLAY	\$ -	\$ 13,424	\$ -	\$ -	\$ -	\$ -	\$ 18,634	\$ -					\$ 32,058	\$ 229,006	14%	
82310-OTHER DEBT SERV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	#DIV/0!	
82330-DEBT SERVICE	\$ -	\$ -	\$ 269,875	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 269,875	\$ 269,875	100%	
99100-TRANSFERS OUT	\$ -	\$ 2,445,687	\$ 5,945,687	\$ 2,445,687	\$ 2,445,687	\$ 2,445,687	\$ 2,445,687	\$ 2,445,687					\$ 20,619,806	\$ 26,072,484	79%	
TOTAL FUND 141	\$ 1,092,964	\$ 6,055,327	\$ 8,737,011	\$ 4,985,406	\$ 4,941,968	\$ 4,978,482	\$ 5,028,958	\$ 5,000,149	\$ -	\$ -	\$ -	\$ -	\$ 40,820,267	\$ 60,320,951	68%	

UNION COUNTY SCHOOLS															
EXPENDITURE REPORT															
FOR MONTH ENDING FEBRUARY 2026															
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
FUND 142-FEDERAL FUNDS															
011-CONSOLIDATED ADMIN	\$ 13,671	\$ 16,038	\$ 14,089	\$ 13,795	\$ 14,204	\$ 16,040	\$ 17,775	\$ 14,015					\$ 119,628	\$ 185,670	64%
101-TITLE I	\$ 84	\$ 143,617	\$ 47,524	\$ 62,969	\$ 85,192	\$ 45,637	\$ 49,918	\$ 43,037					\$ 477,978	\$ 1,022,996	47%
172-ATSD3 GRANT	\$ -	\$ 5,785	\$ (5,785)	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	#DIV/0!
174-ATSD4 GRANT	\$ -	\$ 7,106	\$ 7,106	\$ 7,106	\$ 11,972	\$ 3,777	\$ 7,159	\$ 7,146					\$ 51,374	\$ 100,000	51%
301-TITLE III	\$ (900)	\$ -	\$ 3,387	\$ 9,409	\$ 345	\$ 7,947	\$ 20	\$ -					\$ 20,209	\$ 41,393	49%
501-TITLE V	\$ -	\$ 29,820	\$ 28,052	\$ 29,139	\$ 30,700	\$ 27,590	\$ 30,575	\$ 31,389					\$ 207,264	\$ 494,039	42%
701-ARF HOMELESS 2.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	#DIV/0!
801-CARL PERKINS	\$ 1,029	\$ 2,737	\$ 10,544	\$ 1,113	\$ 146	\$ 3,820	\$ 6,349	\$ 6,724					\$ 32,461	\$ 62,731	52%
901-IDEA	\$ 20,727	\$ 99,043	\$ 87,416	\$ 86,460	\$ 87,259	\$ 127,964	\$ 131,009	\$ 126,938					\$ 766,815	\$ 1,457,204	53%
911-IDEA PRESCHOOL	\$ -	\$ 1,844	\$ 1,838	\$ 1,838	\$ 1,838	\$ 2,177	\$ 6,431	\$ 4,949					\$ 20,916	\$ 49,515	42%
930-Fiscal Monitoring Supports	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	#DIV/0!
950-Participant Literacy Network Grant (HQDM)	\$ -	\$ -	\$ -	\$ 18,200	\$ -	\$ 18,200	\$ -	\$ -					\$ 36,400	\$ 74,300	49%
955-Early Literacy PreK Teacher Stipend	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 1,000	\$ 1,000	100%
999-General Purpose School Transfer	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -					\$ 1,000,000	\$ 1,000,000	100%
TOTAL FUND 142	\$ 34,611	\$ 305,990	\$ 1,195,172	\$ 230,030	\$ 231,655	\$ 253,153	\$ 249,236	\$ 234,197	\$ -	\$ -	\$ -	\$ -	\$ 2,734,044	\$ 4,488,847	61%
FUND 143-CENTRAL CAFETERIA															
73100-FOOD SERVICE	\$ 9,945	\$ 209,059	\$ 232,306	\$ 235,457	\$ 225,379	\$ 173,557	\$ 239,683	\$ 180,484					\$ 1,505,869	\$ 3,677,136	41%
FUND 145-OTHER ED-TNVA															
VIRTUAL ACADEMY	\$ -	\$ 2,246,248	\$ 2,267,629	\$ 2,246,248	\$ 2,246,248	\$ 2,246,248	\$ 2,254,853	\$ 2,246,998					\$ 15,754,474	\$ 1,844,154	854%
FUND 177-CAPITAL PROJECTS															
EDUCATION CAPITAL PROJECTS	\$ 36,595	\$ 51,895	\$ 990,048	\$ 54,461	\$ 11,595	\$ 11,649	\$ -	\$ -					\$ 1,156,243	\$ 1,406,654	82%

UNION COUNTY GOVERNMENT															
REVENUE REPORT															
FOR MONTH ENDING FEBRUARY 2026															
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
FUND 101-GENERAL FUND															
40000 LOCAL TAXES	8,270	(146,695)	(349,732)	(684,387)	(364,141)	(1,483,483)	(557,086)	(1,571,894)					(3,149,168)	6,557,543	-39%
41000 LICENSES AND PERMITS	10,966	(16,034)	(3,035)	(2,915)	(16,658)	(2,118)	(2,340)	(16,173)					(48,307)	113,503	-43%
42000 FINES, FORFEITURES, AND PENALTIES	-	(7,753)	(4,328)	(4,995)	(6,247)	(3,618)	(5,271)	(6,757)					(38,969)	76,118	-51%
43000 CHARGES FOR CURRENT SERVICES	(2,269)	(7,765)	(9,967)	(10,010)	(12,049)	(8,630)	(10,593)	(8,418)					(69,700)	611,210	-11%
44000 OTHER LOCAL REVENUES	(11,409)	(10,218)	(5,442)	(4,242)	(9,577)	(9,896)	(5,200)	(3,078)					(59,063)	84,257	-70%
45000 FEES RECEIVED FROM COUNTY OFFICIALS	(11,778)	(70,209)	(68,143)	(89,652)	(92,849)	(137,907)	(73,777)	(120,075)					(664,390)	1,017,839	-65%
46000 STATE OF TENNESSEE	119,762	(77,613)	(29,672)	(800,065)	(372,270)	(53,822)	(427,239)	(82,059)					(1,722,976)	2,747,121	-63%
47000 FEDERAL GOVERNMENTS	21,378	(3,882)	(2,893)	(19,279)	(15,635)	(8,122)	(55,762)	(2,748)					(86,942)	185,024	-53%
48000 OTHER GOVERNMENTS AND CITIZEN GROUPS	-	(410)	-	-	-	-	-	-					(410)	-	#DIV/0!
49000 OTHER SOURCES	-	(5,111)	-	-	-	-	-	-					(5,111)	17,937	-28%
TOTAL GOVERNMENT	134,921	(345,691)	(473,232)	(1,615,542)	(889,426)	(1,707,595)	(1,137,269)	(1,811,202)	-	-	-	-	(7,845,085)	11,900,551	-69%
FUND 118-AMBULANCE SERVICE															
40000 LOCAL TAXES	(3,043)	(2,009)	(40,856)	(116,175)	(53,566)	(235,798)	(96,379)	(315,190)					(923,015)	991,017	-89%
43000 CHARGES FOR CURRENT SERVICES	8,302	(125,331)	(76,377)	(88,166)	(94,409)	(104,570)	(79,678)	(61,983)					(622,411)	1,130,000	-55%
44000 OTHER LOCAL REVENUES	(105)	-	105	-	(3,176)	-	-	-					(3,176)	3,155	-101%
46000 STATE OF TENNESSEE	-	-	-	-	-	-	-	-					-	30,303	0%
47000 FEDERAL GOVERNMENTS	-	-	-	-	-	-	-	-					-	-	#DIV/0!
49000 OTHER SOURCES	-	-	-	(12,826)	-	-	-	-					(12,826)	12,826	-100%
TOTAL AMBULANCE SERVICE	5,154	-	(117,127)	(217,166)	(151,150)	(400,368)	(176,256)	(377,173)	-	-	-	-	(1,561,427)	2,167,301	-72%
FUND 131-HIGHWAY FUND															
40000 LOCAL TAXES	(890)	(752)	(15,280)	(74,327)	(20,034)	(110,630)	(65,731)	(117,881)					(405,524)	448,415	-90%
43000 CHARGES FOR CURRENT SERVICES	-	(907)	-	-	-	-	-	-					(907)	907	-100%
44000 OTHER LOCAL REVENUES	(1,708)	(6,193)	(1,750)	(1,569)	(1,164)	(1,236)	(1,766)	(872)					(16,258)	28,287	-57%
46000 STATE OF TENNESSEE	-	(175,684)	(290,000)	(187,200)	(183,459)	(169,469)	(171,628)	(181,906)					(1,359,346)	2,695,396	-50%
49000 OTHER SOURCES	-	-	-	-	-	-	-	-					-	-	#DIV/0!
TOTAL HIGHWAY FUND	(2,598)	(182,629)	(307,936)	(263,096)	(204,656)	(281,335)	(239,124)	(300,660)	-	-	-	-	(1,782,024)	3,173,005	-56%

UNION COUNTY BOARD OF EDUCATION															
REVENUE REPORT															
FOR MONTH ENDING FEBRUARY 2026															
FUND 141-GENERAL PURPOSE SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD	BUDGET	PRCT
	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL		
40000 LOCAL TAXES	(3,503)	(211,514)	(289,033)	(420,192)	(287,780)	(741,297)	(366,903)	(795,028)					(3,115,249)	3,776,612	-82%
41000 LICENSES AND PERMITS	-	(67)	(168)	(247)	(190)	(57)	(86)	(57)					(871)	1,188	-73%
43000 CHARGES FOR CURRENT SERVICES	-	(275)	(3,001)	(2,729)	(8,517)	(19,828)	(17,565)	(4,234)					(56,148)	51,843	-108%
44000 OTHER LOCAL REVENUES	(300)	(1,294)	-	-	(1,145)	(1,514)	-	(424)					(4,676)	725	-64%
46000 STATE OF TENNESSEE	(832,593)	(5,068,938)	(5,072,656)	(5,114,347)	(5,069,808)	(5,449,475)	(5,088,192)	(5,100,327)					(36,796,336)	53,069,954	-69%
47000 FEDERAL GOVERNMENTS	34,680	(37,822)	(41,412)	(38,431)	(19,826)	(42,576)	(6,656)	(50,564)					(202,607)	474,463	-43%
49000 TRANSFERS IN	-	-	(1,000,000)	-	-	-	-	-					(1,000,000)	1,000,000	-100%
TOTAL GENERAL PURPOSE SCHOOLS	(801,716)	(5,319,909)	(6,406,270)	(5,575,946)	(5,387,265)	(6,254,746)	(5,479,401)	(5,980,634)					(41,175,887)	58,374,784	-71%
FUND 143-FOOD SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD	BUDGET	PRCT
43000 CHARGES FOR CURRENT SERVICES	-	(6,136)	(17,835)	(12,340)	(7,998)	(15,056)	(4,639)	(8,227)					(72,532)	159,080	-46%
44000 OTHER LOCAL REVENUES	-	-	-	-	(14)	-	-	-					(14)	239,602	0%
46000 STATE OF TENNESSEE	-	-	-	-	-	-	-	-					-	16,278	0%
47000 FEDERAL GOVERNMENTS	-	(39,306)	(197,022)	(278,619)	(233,622)	(8,835)	(211,935)	(349,102)					(1,318,441)	2,081,849	-63%
49000 INSURANCE	-	-	-	-	-	-	-	-					-	-	#DTV/0%
TOTAL FOOD SERVICE	-	(45,442)	(214,857)	(290,959)	(241,634)	(23,891)	(216,575)	(357,629)					(1,390,987)	2,496,809	-56%

b. Budget Amendments & Transfers

**UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 101-GENERAL FUND**

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
51300	207		County Mayor	Medical Insurance	\$ 10,380.00		\$ 3.00	\$ 10,383.00
51300	355		County Mayor	Travel	\$ 2,000.00	\$ (1,000.00)		\$ 1,000.00
51300	435		County Mayor	Office Supplies	\$ 2,500.00	\$ (1,000.00)		\$ 1,500.00
51300	719		County Mayor	Office Equipment	\$ 976.00		\$ 2,000.00	\$ 2,976.00
51220	317		Beer Board	Data Processing Services	\$ 300.00	\$ (57.00)		\$ 243.00
51220	332		Beer Board	Legal Notices, Recording And Court Costs	\$ 300.00		\$ 57.00	\$ 357.00
51400	399		County Attorney	Other Contracted Services	\$ 5,000.00		\$ 1,500.00	\$ 6,500.00
51500	207		Election Commission	Medical Insurance	\$ 9,413.00		\$ 2.00	\$ 9,415.00
51500	307		Election Commission	Communication	\$ 4,000.00	\$ (25.00)		\$ 3,975.00
51500	320		Election Commission	Dues And Memberships	\$ 1,050.00		\$ 25.00	\$ 1,075.00
51600	207		Register Of Deeds	Medical Insurance	\$ 11,499.00		\$ 5,993.00	\$ 17,492.00
51800	207		County Buildings	Medical Insurance	\$ 10,380.00		\$ 3.00	\$ 10,383.00
51800	335		County Buildings	Maintenance And Repair Services-Buildings	\$ 60,000.00	\$ (1,630.00)		\$ 58,370.00
51800	347		County Buildings	Pest Control	\$ 1,500.00		\$ 1,630.00	\$ 3,130.00
51900	317		General Admin	Data Processing Services	\$ 5,000.00	\$ (3,500.00)		\$ 1,500.00
51300	307		County Mayor	Communication	\$ 3,000.00	\$ (588.00)		\$ 2,412.00
51800	499	HPFEN	County Buildings	Other Supplies And Materials	\$ -		\$ 4,088.00	\$ 4,088.00
52100	207		Accounting	Medical Insurance	\$ 30,655.00		\$ 5,654.00	\$ 36,309.00
52100	435		Accounting	Office Supplies	\$ 7,300.00		\$ 50.00	\$ 7,350.00
52400	207		Trustee	Medical Insurance	\$ 15,188.00		\$ 10,704.00	\$ 25,892.00
52900	168	REIMB	Other Finance	Temporary Personnel	\$ 10,396.85		\$ 1,229.00	\$ 11,625.85
52900	201	REIMB	Other Finance	Social Security	\$ 627.54		\$ 76.20	\$ 703.74
52900	204	REIMB	Other Finance	State Retirement	\$ 565.51		\$ 66.86	\$ 632.37
52900	210	REIMB	Other Finance	Unemployment Compensation	\$ 3.55		\$ 3.69	\$ 7.24
52900	212	REIMB	Other Finance	Employer Medicare	\$ 146.72		\$ 17.82	\$ 164.54
53100	435		Circuit Court Clerk	Office Supplies	\$ 7,500.00	\$ (708.00)		\$ 6,792.00
53100	719		Circuit Court Clerk	Office Equipment	\$ 4,700.00		\$ 708.00	\$ 5,408.00
53300	355		General Sessions Court	Travel	\$ 2,000.00		\$ 250.00	\$ 2,250.00
53300	435		General Sessions Court	Office Supplies	\$ 700.00	\$ (250.00)		\$ 450.00
53400	207		Chancery Court	Medical Insurance	\$ 22,820.00	\$ (6,314.00)		\$ 16,506.00
53400	307		Chancery Court	Communication	\$ 2,042.00		\$ 200.00	\$ 2,242.00
53400	355		Chancery Court	Travel	\$ 500.00	\$ (200.00)		\$ 300.00
53400	508		Chancery Court	Premiums On Corporate Surety Bonds	\$ -		\$ 1,470.00	\$ 1,470.00
53400	719		Chancery Court	Office Equipment	\$ 3,000.00	\$ (1,470.00)		\$ 1,530.00
54110	106	DUI26	Sheriff	Deputy(ies)	\$ 9,500.00	\$ (1,000.00)		\$ 8,500.00
54110	108	DUI26	Sheriff	Investigator(s)	\$ 3,000.00	\$ (3,000.00)		\$ -
54110	106		Sheriff	Deputy(ies)	\$ 566,422.02	\$ (30,000.00)		\$ 536,422.02

**UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST**
Submitted to Financial Management Committee March 24, 2026
FUND 101-GENERAL FUND

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
54110	187		Sheriff	Overtime Pay	\$ 106,934.00		\$ 30,000.00	\$ 136,934.00
54110	207		Sheriff	Medical Insurance	\$ 41,315.00		\$ 2,272.00	\$ 43,587.00
54110	322		Sheriff	Evaluation And Testing	\$ 2,500.00		\$ 1,000.00	\$ 3,500.00
54110	322		Sheriff	Evaluation And Testing	\$ 3,500.00		\$ 2,000.00	\$ 5,500.00
54110	355		Sheriff	Travel	\$ 11,000.00		\$ 3,000.00	\$ 14,000.00
54110	355		Sheriff	Travel	\$ 14,000.00		\$ 3,000.00	\$ 17,000.00
54110	355		Sheriff	Travel	\$ 17,000.00		\$ 6,000.00	\$ 23,000.00
54110	355		Sheriff	Travel	\$ 23,000.00		\$ 4,000.00	\$ 27,000.00
54110	422		Sheriff	Food Supplies	\$ 2,000.00		\$ 1,000.00	\$ 3,000.00
54110	425		Sheriff	Gasoline	\$ 112,055.00	\$ (5,566.00)		\$ 106,489.00
54110	431		Sheriff	Law Enforcement Supplies	\$ 40,600.00	\$ (3,000.00)		\$ 37,600.00
54110	431		Sheriff	Law Enforcement Supplies	\$ 37,600.00	\$ (1,000.00)		\$ 36,600.00
54110	431		Sheriff	Law Enforcement Supplies	\$ 36,600.00	\$ (1,000.00)		\$ 35,600.00
54110	431		Sheriff	Law Enforcement Supplies	\$ 36,600.00	\$ (4,000.00)		\$ 32,600.00
54110	450		Sheriff	Tires And Tubes	\$ 22,000.00	\$ (3,000.00)		\$ 19,000.00
54110	451		Sheriff	Uniforms	\$ 31,746.00	\$ (2,000.00)		\$ 29,746.00
54120	207		Special Patrols	Medical Insurance	\$ 20,013.00		\$ 4,680.00	\$ 24,693.00
54120	431		Special Patrols	Law Enforcement Supplies	\$ 203,490.00	\$ (4,680.00)		\$ 198,810.00
54210	160		Jail	Guards	\$ 577,731.00	\$ (34,400.00)		\$ 543,331.00
54210	169		Jail	Part-Time Personnel	\$ 15,600.00	\$ (15,600.00)		\$ -
54210	187		Jail	Overtime Pay	\$ 90,000.00		\$ 50,000.00	\$ 140,000.00
54210	207		Jail	Medical Insurance	\$ 9,554.00		\$ 1,663.00	\$ 11,217.00
54210	599		Jail	Other Charges	\$ 18,555.00		\$ 4,000.00	\$ 22,555.00
54240	207		Juvenile Services	Medical Insurance	\$ 16,892.00		\$ 1,035.00	\$ 17,927.00
54900	207		Other Public Safety	Medical Insurance	\$ 107,916.00		\$ 2,509.00	\$ 110,425.00
55110	307		Local Health Center	Communication	\$ 4,500.00		\$ 3,215.00	\$ 7,715.00
55110	328		Local Health Center	Janitorial Services	\$ 16,800.00	\$ (1,910.00)		\$ 14,890.00
55110	422		Local Health Center	Food Supplies	\$ 1,000.00		\$ 300.00	\$ 1,300.00
55110	719		Local Health Center	Office Equipment	\$ 1,605.00	\$ (1,605.00)		\$ -
55170	355	ETSU	Alcohol And Drug Programs	Travel	\$ 12,000.00	\$ (12,000.00)		\$ -
55170	399	ETSU	Alcohol And Drug Programs	Other Contracted Services	\$ 20,126.68		\$ 12,000.00	\$ 32,126.68
55170	368	RC	Alcohol And Drug Programs	Drug Treatment	\$ 15,194.00	\$ (5,000.00)		\$ 10,194.00
56300	207		Senior Assistance	Medical Insurance	\$ 4,401.00		\$ 6,306.00	\$ 10,707.00
56300	338		Senior Assistance	Maintenance And Repair Services-Vehicles	\$ 1,700.00	\$ (400.00)		\$ 1,300.00
56300	454		Senior Assistance	Water And Sewer	\$ 1,913.00		\$ 400.00	\$ 2,313.00
57100	330		Agricultural Extension Service	Operating Lease Payments	\$ 19,200.00		\$ 4,800.00	\$ 24,000.00

**UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST**
Submitted to Financial Management Committee March 24, 2026
FUND 101-GENERAL FUND

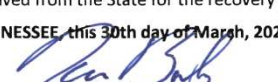
Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget	
57100	312		Agricultural Extension Service	Contracts With Private Agencies	\$ 365.00		\$ 113.45	\$ 478.45	
57100	320		Agricultural Extension Service	Dues And Memberships	\$ 470.00	\$ (113.45)		\$ 356.55	
64000	207		Litter Collection	Medical Insurance	\$ -		\$ 4,191.00	\$ 4,191.00	
56700	335		Parks And Fair	Maintenance And Repair Services-Buildings	\$ 8,000.00	\$ (1,340.27)		\$ 6,659.73	
56700	336		Parks And Fair	Maintenance And Repair Services-Equipment	\$ 3,000.00	\$ (2,464.36)		\$ 535.64	
56700	422		Parks And Fair	Food Supplies	\$ 1,000.00	\$ (265.79)		\$ 734.21	
56700	425		Parks And Fair	Gasoline	\$ 2,000.00	\$ (1,118.25)		\$ 881.75	
56700	426		Parks And Fair	General Construction Materials	\$ 9,000.00		\$ 5,188.67	\$ 14,188.67	
							\$ (151,205.12)	\$ 188,403.69	
								\$ 37,198.57	NET CHANGE
									\$ -
43190				Other General Service Charges	\$ (50.00)			\$ -	
34525				Restricted For Public Safety	\$ (4,000.00)			\$ -	
47590		DUI26		Other Federal Through State	\$ 4,000.00			\$ -	
40130				Cir Clk/Clk & Master Collections-Pr Yr	\$ (38,701.00)			\$ -	
43570		REIMB		Receipts From Individual Schools	\$ (1,393.57)			\$ -	
46980		RC		Other State Grants	\$ 5,000.00			\$ -	
39000				Unassigned	\$ (1,620.00)			\$ -	
44170		RbGas		Miscellaneous Refunds	\$ (434.00)	\$ (37,198.57)		\$ -	

This request is to move funds within the appropriated budget as needed, to enter funds received from other entities, to move funds from fund balance to support attorney fees and UT Extension office rent, To enter Jail restricted funds and to decrease funds received from the State for the recovery court and DUI grant

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **R.L. Jones** to approve the **Budget Amendment Request** for Fund 101-General 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

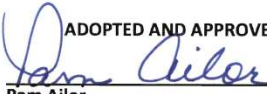
UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 118-Ambulance Service

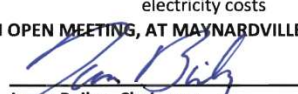
Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
55130	412		Ambulance/Emergency Medical Se	Diesel Fuel	\$ 70,000.00	\$ (10,000.00)		\$ 60,000.00
55130	499		Ambulance/Emergency Medical Se	Other Supplies And Materials	\$ 17,000.00		\$ 10,000.00	\$ 27,000.00
55130	207		Ambulance/Emergency Medical Se	Medical Insurance	\$ 90,000.00		\$ 22,676.00	\$ 112,676.00
55130	415		Ambulance/Emergency Medical Se	Electricity	\$ 14,000.00		\$ 8,000.00	\$ 22,000.00
						\$ (10,000.00)	\$ 40,676.00	
							\$ 30,676.00	NET CHANGE
39000				Unassigned	\$ (30,676.00)			
					\$ (30,676.00)	\$ -		NET CHANGE

This budget amendment request is to transfer within appropriated budget as needed and move funds from fund balance to cover increased insurance and electricity costs

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Aye 15
Voting Nay 0
Pass 0
Abstain 0




UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 122-DRUG FUND

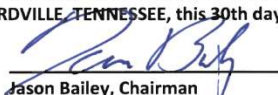
Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
54150	357		Drug Enforcement	Veterinary Services	\$ -		\$ 351.00	\$ 351.00
54150	431		Drug Enforcement	Law Enforcement Supplies	\$ 2,700.00	\$ (351.00)		\$ 2,349.00
						\$ (351.00)	\$ 351.00	
							\$ -	NET CHANGE

This transfer request is to move funds within the appropriated budget as needed to cover expenditures

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Aye 15
Voting Nay 0
Pass 0
Abstain 0



A **Motion** was made by **Greg Dyer** and **Seconded** by **Dawn Flatford** to approve the **Budget Amendment Request** for Fund 118-Ambulance Service 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**


A **Motion** was made by **R.L. Jones** and **Seconded** by **Sidney Jessee, Jr.** to approve the **Budget Amendment Request** for Fund 122-Drug Fund as presented.

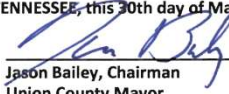
County Chairman Jason Bailey Called for a Roll Call Vote: **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson.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

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 121-Other Special Purpose Fund-OPIOID Remedial

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
55170	368	OPOI	Alcohol And Drug Programs	Drug Treatment	\$ 27,020.09		\$ 1,955.92	\$ 28,976.01
						\$ -	\$ 1,955.92	
							\$ 1,955.92	NET CHANGE
44110		OPOI		Investment income	\$ (1,955.92)			\$ 0.00

This request is to enter into budget the January and February Interest received
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:

Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 127-Other General Government Special Revenue-ARPA

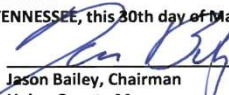
Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
91401	499	FREQ	American Rescue Plan Act Grant #1	Other Supplies And Materials	\$ 30,948.00	\$ (30,948.00)		\$ -
91401	707	SCKIT	American Rescue Plan Act Grant #1	Building Improvements	\$ -		\$ 24,177.00	\$ 24,177.00
91401	499	HPFEN	American Rescue Plan Act Grant #1	Other Supplies And Materials	\$ -		\$ 4,771.00	\$ 4,771.00
91401	426	ARHEL	American Rescue Plan Act Grant #1	General Construction Materials	\$ 34,543.97		\$ 10,907.39	\$ 45,451.36
91401	799		American Rescue Plan Act Grant #1	Other Capital Outlay	\$ -		\$ 2,000.00	\$ 2,000.00
						\$ (30,948.00)	\$ 41,855.39	
							\$ 10,907.39	NET CHANGE
44170		ARHEL		Miscellaneous Refunds	\$ (10,907.39)			
39000				Unassigned	\$ 12,007.03			
46980		ARHEL		Other State Grants	\$ 34,543.97			
47590		ARHEL		Other Federal Through State	\$ (46,551.00)	\$ (10,907.39)		\$ -

This request is to enter into budget funds approved by Commission 02/23/26 for Senior Center Kitchen Renovation, to funds within the allotted budget to cover projects and to align the budget with audited actuals

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:

Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0

A **Motion** was made by **Lynn Beeler** and **Seconded** by **Ashley Mike** to approve the **Budget Amendment Request** for Fund 121-Other Special Purpose Fund-OPIOID Remedial 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

A **Motion** was made by **Dawn Flatford** and **Seconded** by **Eddie Simpson** to approve the **Budget Amendment Request** for Fund 127-Other General Government Special Revenue-ARPA 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

**UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST**
Submitted to Financial Management Committee March 24, 2026


FUND 128-Other Special Purpose Fund-Opioid Abatement

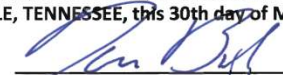
Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
55170	307	OPO11	Alcohol And Drug Programs	Communication	\$ 9,882.01		\$ 1,104.14	\$ 10,986.15
55170	355	OPO12	Alcohol And Drug Programs	Travel	\$ 4,665.00	\$ (30.00)		\$ 4,635.00
						\$ (30.00)	\$ 1,104.14	\$ -
							\$ 1,074.14	NET CHANGE

44110		OPO12	Investment Income		\$ 30.00			
44110		OPO11	Investment Income		\$ (540.86)			
44110		OPO11	Investment Income		\$ (563.28)	\$ (1,074.14)	\$ -	NET CHANGE

This budget amendment is to enter into budget the January and February interest earned
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Nay	14
Pass	0
Abstain	1
	0



A **Motion** was made by **Bill Cox** and **Seconded** by **Kenny Moore** to approve the **Budget Amendment Request** for Fund 128-Other Special Purpose Fund – Opioid Abatement 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore and Gerald Simmons. **Commissioner Voting Against:** None. **Commissioners Passing:** Eddie Simpson. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 151-GENERAL DEBT SERVICES

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
82330	699	24HMM	Education	Other Debt Service	\$ -		\$ 500.00	\$ 500.00
58900	590		Miscellaneous	Transfers To Other Funds	\$ 2,201,500.00	\$ (2,201,500.00)		\$ -
99100	590		Transfers Out	Transfers To Other Funds	\$ -		\$ 2,201,500.00	\$ 2,201,500.00
						\$ (2,201,500.00)	\$ 2,202,000.00	
							\$ 500.00	NET CHANGE
39000				Unassigned	\$ (500.00)	\$ (500.00)		\$ -

This request is to reclassify the transfer out for the jail architect to 171 per audit and to add the administrative payment for the HMMS 2024 GOB
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:

Pam Ailor
Pam Ailor
Union County Clerk

Jason Bailey
Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee March 24, 2026
FUND 171-GENERAL CAPITAL PROJECTS FUND

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
91120	707	JPLUM	Administration Of Justice Projects	Building Improvements	\$ -		\$ 9,900.00	\$ 9,900.00
91110	724	STEIN	General Administration Projects	Site Development	\$ 96,182.80	\$ (5,501.31)		\$ 90,681.49
91140	729	AMB26	Public Health And Welfare Projects	Transportation Equipment	\$ 280,000.00	\$ (1,620.00)		\$ 278,380.00
91110	499	HPFEN	General Administration Projects	Other Supplies And Materials	\$ -		\$ 7,121.31	\$ 7,121.31
91110	706	DAG2	General Administration Projects	Building Construction	\$ 5,955.62	\$ (5,955.62)		\$ -
91110	706	WALLD	General Administration Projects	Building Construction	\$ -		\$ 5,955.62	\$ 5,955.62
91150	707	SCKIT	Social, Cultural And Recreation Projects	Building Improvements	\$ 24,176.86	\$ (24,176.86)		\$ -
91140	706	CDBGE	Public Health And Welfare Projects	Building Construction	\$ 914,220.00	\$ (17,926.00)		\$ 896,294.00
						\$ (55,179.79)	\$ 22,976.93	
							\$ (32,202.86)	NET CHANGE
39000				Unassigned	\$ 32,202.86			
					Jail_CDBGE	\$ 32,202.86	\$ -	NET CHANGE

This request is to move the Senior Center Kitchen project to ARPA Funds, to reduce CDBGE match to 15%, to move funds to cover Plumbing Repairs in the jail and transfer in appropriated budget as needed.

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:

Pam Ailor
Pam Ailor
Union County Clerk

Jason Bailey
Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Ashley Mike** to approve the **Budget Amendment Request** for Fund 151-General Debt Services 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

A **Motion** was made by **Greg Dyer** and **Seconded** by **Eddie Simpson** to approve the **Budget Amendment Request** for Fund 171-General Capital Projects 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

**UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST**
Submitted to Board of Education March 19, 2026
Submitted to Financial Management Committee March 24, 2026
FUND 141-GENERAL PURPOSE SCHOOL

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
71300	499	ISM	Vocational Education Program	Other Supplies And Materials	\$ -		\$ 55,000.00	\$ 55,000.00
71300	599	ISM	Vocational Education Program	Other Charges	\$ 55,000.00	\$ (55,000.00)		\$ -
71200	210	PREK	Special Education Program	Unemployment Compensation	\$ 21.00		\$ 21.00	\$ 42.00
71200	207	PREK	Special Education Program	Medical Insurance	\$ 2,000.00	\$ (2,000.00)		\$ -
71200	429	PREK	Special Education Program	Instructional Supplies And Materials	\$ 2,788.30		\$ 1,979.00	\$ 4,767.30
71100	369		Regular Instruction Program	Cntrcts For Sub Teachers - Certified	\$ 190,725.01		\$ 93.75	\$ 190,818.76
71100	449	CIVIC	Regular Instruction Program	Textbooks	\$ -		\$ 213.34	\$ 213.34
71100	471	CIVIC	Regular Instruction Program	Software	\$ -		\$ 79.00	\$ 79.00
71100	599	CIVIC	Regular Instruction Program	Other Charges	\$ -		\$ 1,419.71	\$ 1,419.71
71100	722	CIVIC	Regular Instruction Program	Regular Instruction Equipment	\$ -		\$ 3,287.95	\$ 3,287.95
71300	116	RSCCC	Vocational Education Program	Teachers	\$ -		\$ 3,540.40	\$ 3,540.40
71300	201	RSCCC	Vocational Education Program	Social Security	\$ -		\$ 213.92	\$ 213.92
71300	204	RSCCC	Vocational Education Program	State Retirement	\$ -		\$ 282.88	\$ 282.88
71300	210	RSCCC	Vocational Education Program	Unemployment Compensation	\$ -		\$ 2.83	\$ 2.83
71300	212	RSCCC	Vocational Education Program	Employer Medicare	\$ -		\$ 50.03	\$ 50.33
71300	217	RSCCC	Vocational Education Program	Retirement - Hybrid Stabilization	\$ -		\$ 35.76	\$ 35.76
71300	369		Vocational Education Program	Cntrcts For Sub Teachers - Certified	\$ 27,726.50		\$ 8,341.50	\$ 36,068.00
71300	730		Vocational Education Program	Vocational Instruction Equipment	\$ 8,129.00	\$ (8,129.00)		\$ -
71100	210		Regular Instruction Program	Unemployment Compensation	\$ 4,150.49		\$ 240.51	\$ 4,391.00
71100	212		Regular Instruction Program	Employer Medicare	\$ 167,728.65	\$ (240.51)		\$ 167,488.14
72110	210		Attendance	Unemployment Compensation	\$ -		\$ 21.00	\$ 21.00
72110	307		Attendance	Communication	\$ 979.00	\$ (21.00)		\$ 958.00
72120	198		Health Services	Non-Certified Substitute Teachers	\$ 7,500.00		\$ 900.00	\$ 8,400.00
72120	217		Health Services	Retirement - Hybrid Stabilization	\$ 1,136.00		\$ 800.00	\$ 1,936.00
72120	204		Health Services	State Retirement	\$ 36,183.00	\$ (800.00)		\$ 35,383.00
72120	413		Health Services	Drugs And Medical Supplies	\$ 2,500.00		\$ 710.00	\$ 3,210.00
72250	206		Technology	Life Insurance	\$ 86.00		\$ 29.00	\$ 115.00
72310	320		Board Of Education	Dues And Memberships	\$ 23,276.00		\$ 423.00	\$ 23,699.00
72310	506		Board Of Education	Liability Insurance	\$ 158,613.00		\$ 1,276.00	\$ 159,889.00
72410	217		Office Of The Principal	Retirement - Hybrid Stabilization	\$ 20.20		\$ 667.80	\$ 688.00
72410	204		Office Of The Principal	State Retirement	\$ 106,988.36	\$ (667.80)		\$ 106,320.56
72620	335		Maintenance Of Plant	Maintenance And Repair Services-Buildings	\$ 121,480.00		\$ 13,000.00	\$ 134,480.00
72620	336		Maintenance Of Plant	Maintenance And Repair Services-Equipment	\$ 115,500.00		\$ 200.00	\$ 115,700.00
71100	207		Regular Instruction Program	Medical Insurance	\$ 1,372,477.00	\$ (19,600.00)		\$ 1,352,877.00
72210	105		Regular Instruction Program	Supervisor/Director	\$ 266,985.00		\$ 1,050.00	\$ 268,035.00


**UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST**
Submitted to Board of Education March 19, 2026
Submitted to Financial Management Committee March 24, 2026
FUND 141-GENERAL PURPOSE SCHOOL


Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
72250	189		Technology	Other Salaries & Wages	\$ 89,654.00		\$ 962.00	\$ 90,616.00
72250	105		Technology	Supervisor/Director	\$ 82,695.00		\$ 1,050.00	\$ 83,745.00
						\$ (86,458.31)	\$ 95,890.38	
							\$ 9,432.07	NET CHANGE
43570				Receipts From Individual Schools	\$ (93.75)			\$ (0.00)
43542		RSCC		Contract For Instruct Serv W/Other Lea's	\$ (4,125.82)			
44170				Miscellaneous Refunds	\$ (212.50)			
46590		CIVIC		Other State Education Funds	\$ (5,000.00)	\$ (9,432.07)		

This request is to move funds within the appropriated budget as needed, add funds received from other entities

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


Pam Ailor
Union County Clerk


Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



A **Motion** was made by **Gerald Simmons** and **Seconded** by **Greg Dyer** 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET TRANSFER REQUEST
 Submitted to Board of Education March 19, 2026
 Submitted to Financial Management Committee March 24, 2026
FUND 141-GENERAL PURPOSE SCHOOLS

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
99100	590		Transfers Out	Transfers To Other Funds	\$ 1,956,549.00		\$ 776,340.00	\$ 2,732,889.00
						\$ -	\$ 776,340.00	
							\$ 776,340.00	NET CHANGE

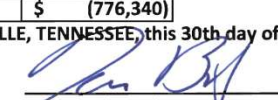
This amendment request is to transfer funds to Capital Projects per Fund Balance Policy to reflect final approved budget

39000			Unassigned	\$ (776,340)
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ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


 Pam Ailor
 Union County Clerk


 Jason Bailey, Chairman
 Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



UNION COUNTY GOVERNMENT
BUDGET TRANSFER REQUEST
 Submitted to Board of Education March 19, 2026
 Submitted to Financial Management Committee March 24, 2026
FUND 177-Education Capital Projects

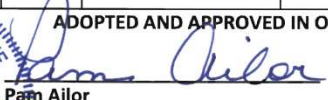
Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
76100	707		Regular Capital Outlay	Building Improvements	\$ 62,986.00	\$ (9,888.00)		\$ 53,098.00
76100	707	BRHAC	Regular Capital Outlay	Building Improvements	\$ 12,375.00		\$ 9,888.00	\$ 22,263.00
						\$ (9,888.00)	\$ 9,888.00	
							\$ -	NET CHANGE

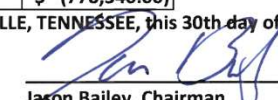
This amendment request is to transfer funds to Capital Projects per Fund Balance Policy to reflect final approved budget

39000			Unassigned	\$ 776,340.00
49800			Transfers In	\$ (776,340.00)

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


 Pam Ailor
 Union County Clerk


 Jason Bailey, Chairman
 Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



A **Motion** was made by **Greg Dyer** and **Seconded** by **Bill Cox** to approve the **Budget Amendment Request** for Fund 141-General Purpose Schools 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Dawn Flatford** to approve the **Budget Amendment Request** for Fund 177-Education Capital Projects 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
 BUDGET AMENDMENT REQUEST
 Submitted to Board of Education March 19, 2026
 Submitted to Financial Management Committee March 24, 2026
FUND 142-Federal Programs-Sub Fund 801- CTE Perkins Basic

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
71300	499		Vocational Education Program	Other Supplies And Materials	\$ 11,293.23	\$ (1,647.99)		\$ 9,645.24
71300	730		Vocational Education Program	Vocational Instruction Equipment	\$ 9,210.34		\$ 1,647.99	\$ 10,858.33
72130	599	CTSO	Other Student Support	Other Charges	\$ 6,000.00		\$ 2,970.60	\$ 8,970.60
						\$ (1,647.99)	\$ 4,618.59	
							\$ 2,970.60	NET CHANGE
47131			Vocational Educ - Basic Grants To States		\$ (2,970.60)			

This request is to enter additional allocation to FY26 Allocation

UNION COUNTY GOVERNMENT
 BUDGET AMENDMENT REQUEST
 Submitted to Board of Education September 11, 2025
 To be submitted to Budget Committee September 16, 2025
FUND 142-FEDERAL PROGRAMS - Sub Fund 175 -ATSI25 Additional Targeted Support and Improvement Grant

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
71100	189		Regular Instruction Program	Other Salaries & Wages	\$ -		\$ 116,000.00	\$ 116,000.00
71100	201		Regular Instruction Program	Social Security	\$ -		\$ 7,192.00	\$ 7,192.00
71100	204		Regular Instruction Program	State Retirement	\$ -		\$ 8,109.00	\$ 8,109.00
71100	206		Regular Instruction Program	Life Insurance	\$ -		\$ 44.00	\$ 44.00
71100	207		Regular Instruction Program	Medical Insurance	\$ -		\$ 11,929.00	\$ 11,929.00
71100	210		Regular Instruction Program	Unemployment Compensation	\$ -		\$ 44.00	\$ 44.00
71100	212		Regular Instruction Program	Employer Medicare	\$ -		\$ 1,682.00	\$ 1,682.00
						\$ -	\$ 145,000.00	
							\$ 145,000.00	NET CHANGE
47141			Title 1 Grants To Local Educ Agencies		\$ (145,000.00)			\$ -

This request is to add ATSI25 Grant to the FY26 Budget



ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:
 Pam Ailor
 Union County Clerk

Jason Bailey
 Jason Bailey, Chairman
 Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0

A **Motion** was made by **Gerald Simmons** and **Seconded** by **R.L. Jones** to approve the **Budget Amendment Request** for Fund 142-Federal Programs as presented.

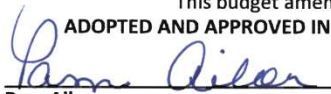
County Chairman Jason Bailey Called for a Roll Call Vote: **Commissioners Voting For:** Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson.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

UNION COUNTY GOVERNMENT
 BUDGET AMENDMENT REQUEST
 Submitted to Board of Education March 19, 2026
 Submitted to Financial Management Committee March 24, 2026
 FUND 143-CENTRAL CAFETERIA

Function	Obj	Cost Center	Department	DESCRIPTION	Original/ Amended Budget	Decrease	Increase	Amended Budget
73100	355		Food Service	Travel	\$ 4,000.00		\$ 2,700.00	\$ 6,700.00
73100	336	BRES	Food Service	Maintenance And Repair Services-Equipment	\$ 5,000.00		\$ 2,300.00	\$ 7,300.00
73100	336	HMMS	Food Service	Maintenance And Repair Services-Equipment	\$ 9,750.00		\$ 2,100.00	\$ 11,850.00
73100	336	LES	Food Service	Maintenance And Repair Services-Equipment	\$ 13,000.00		\$ 5,400.00	\$ 18,400.00
73100	336	PES	Food Service	Maintenance And Repair Services-Equipment	\$ 9,500.00		\$ 600.00	\$ 10,100.00
73100	399	BRES	Food Service	Other Contracted Services	\$ 1,200.00		\$ 150.00	\$ 1,350.00
73100	399	CO	Food Service	Other Contracted Services	\$ 4,000.00		\$ 3,200.00	\$ 7,200.00
73100	399	HMMS	Food Service	Other Contracted Services	\$ 2,000.00		\$ 300.00	\$ 2,300.00
73100	399	LES	Food Service	Other Contracted Services	\$ 1,200.00		\$ 200.00	\$ 1,400.00
73100	399	MES	Food Service	Other Contracted Services	\$ 2,000.00		\$ 300.00	\$ 2,300.00
73100	399	PES	Food Service	Other Contracted Services	\$ 2,000.00		\$ 300.00	\$ 2,300.00
73100	399	SCES	Food Service	Other Contracted Services	\$ 1,200.00		\$ 200.00	\$ 1,400.00
73100	399	UCHS	Food Service	Other Contracted Services	\$ 2,000.00		\$ 300.00	\$ 2,300.00
73100	499	CO	Food Service	Other Supplies And Materials	\$ 3,000.00		\$ 1,000.00	\$ 4,000.00
73100	710	UCHS	Food Service	Food Service Equipment	\$ 560,625.12	\$ (19,050.00)		\$ 541,575.12
						\$ (19,050.00)	\$ 19,050.00	
							\$ -	NET CHANGE
				#N/A	\$ -			

This budget amendment request is to transfer with in appropriated budget as needed
 ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 30th day of March, 2026

Attest:


 Pam Ailor
 Union County Clerk


 Jason Bailey, Chairman
 Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	0
Abstain	0



A **Motion** was made by **Larry Lay** and **Seconded** by **Mike Boles** to approve the **Budget Amendment Request** for Fund 143-Central Cafeteria 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

c. Approve/Disapprove Surplus

SURPLUS ITEMS TO BE APPROVED BY COMMISSION

HIGHWAY PRESENTED TO ROAD COMMISSION: 3/6/2026			
BOE PRESENTED TO SCHOOL BOARD: 3/19/2026			
PRESENTED TO FINANCE MANAGEMENT COMMITTEE: 3/24/2026			
PRESENTED TO COUNTY COMMISSION: 3/30/2026			
Description	Asset #	Condition	Office
2016 Ambulance		Operable	EMS
2017 Ambulance		Operable	EMS
2018 Ambulance		Operable	EMS
Microwave	6062	Broken-Disposal	Finance Office
Storage Trailer		Demolition and Removal	Board of Education_CTE

A **Motion** was made by **Eddie Simpson** and **Seconded** by **Ashley Mike** to approve the **Surplus** 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

d. Contracts

CONTRACTS								
Highway Contracts Presented to Road Commission: 03/02/2026								
BOE Contracts Presented to the School Board: 03/19/2026								
County Government Contracts Presented to Fincial Management Committee: 03/24/2026								
All Divisions Presented to Commission: 03/30/2026 If over 1 year								
No contracts over 4 years. Leases over 5 years must be publicly advertised prior to meeting								
Vendor	Term	Office	Approximate Annual Cost	Description	Notice required To terminate	Notes	Approved	Denied
Southern Health Partners	1 year	101/Jail	\$1,000,000.00 (\$17,225.00 monthly) Per Diem greater than 100 inmates \$1.76 Annual outside cost pool limit: \$30,000.00 (with 80% refund provision)	Inmate medical care				

A **Motion** was made by **Dawn Flatford** and **Seconded** by **Mike Boles** to approve the **Contract** with **Southern Health Partners** 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

15. **Old Business**

There was no **Old Business** presented in open meeting on March 30, 2026.

16. **New Business**

There was no **New Business** presented in open meeting on March 30, 2026.

17. **Addendums**

a. **Resolution to Establish an Updated Occupational Safety and Health Program Plan**

Revised 4/4/2022

RESOLUTION NUMBER 01 03-30-2026

RESOLUTION TO ESTABLISH AN UPDATED OCCUPATIONAL SAFETY AND HEALTH PROGRAM PLAN, DEVISE RULES AND REGULATIONS, AND TO PROVIDE FOR A SAFETY DIRECTOR AND THE IMPLEMENTATION OF SUCH PROGRAM PLAN

WHEREAS, in compliance with Public Chapter 561 of the General Assembly of the State of Tennessee for the year 1972, the Union County Government hereby updates the Occupational Safety and Health Program Plan for our employees.

WHEREAS, due to various changes in subsequent years, it has become necessary to amend the program plan to comply with more recent state requirements.

NOW, THEREFORE,

SECTION 1. BE IT RESOLVED BY THE (Council/Board/City/County/etc), Union County Commission, that there be and is hereby amended as follows:

TITLE:

This section shall be known as "The Occupational Safety and Health Program Plan" for the employees of, Union County Government.

PURPOSE:

The Union County Commission in electing to update the established Program Plan will maintain an effective and comprehensive Occupational Safety and Health Program Plan for its employees and shall:

- 1) Provide a safe and healthful place and condition of employment that includes:
 - a) Top Management Commitment and Employee Involvement;
 - b) Continually analyze the worksite to identify all hazards and potential hazards;
 - c) Develop and maintain methods for preventing or controlling the existing or potential hazards; and
 - d) Train managers, supervisors, and employees to understand and deal with worksite hazards.
- 2) Acquire, maintain and require the use of safety equipment, personal protective equipment and devices reasonably necessary to protect employees.
- 3) Record, keep, preserve, and make available to the Commissioner of Labor and Workforce Development, or persons within the Department of Labor and Workforce Development to whom such responsibilities have been delegated, adequate records of all occupational accidents and illnesses and personal injuries for proper evaluation and necessary corrective action as required.
- 4) Consult with the Commissioner of Labor and Workforce Development with regard to the adequacy of the form and content of records.
- 5) Consult with the Commissioner of Labor and Workforce Development, as appropriate, regarding safety and health problems which are considered to be unusual or peculiar and are such that they cannot be achieved under a standard promulgated by the State.
- 6) Provide reasonable opportunity for the participation of employees in the effectuation of the objectives of this Program Plan, including the opportunity to make anonymous complaints concerning conditions or

practices injurious to employee safety and health.

7) Provide for education and training of personnel for the fair and efficient administration of occupational safety and health standards, and provide for education and notification of all employees of the existence of this Program Plan.

COVERAGE:

The provisions of the Occupational Safety and Health Program Plan for the employees of Union County Government, shall apply to all employees of each administrative department, commission, board, division, or other agency whether part-time or full-time, seasonal or permanent.

STANDARDS AUTHORIZED:

The Occupational Safety and Health standards adopted by the Union County Government. are the same as, but not limited to, the State of Tennessee Occupational Safety and Health Standards promulgated, or which may be promulgated, in accordance with Section 6 of the Tennessee Occupational Safety and Health Act of 1972 (T.C.A. Title 50, Chapter 3).

VARIANCES FROM STANDARDS AUTHORIZED:

Upon written application to the Commissioner of Labor and Workforce Development of the State of Tennessee, we may request an order granting a temporary variance from any approved standards. Applications for variances shall be in accordance with Rules of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, VARIANCES FROM OCCUPATIONAL SAFETY AND HEALTH STANDARDS, CHAPTER 0800-01-02, as authorized by T.C.A., Title 50. Prior to requesting such temporary variance, we will notify or serve notice to our employees, their designated representatives, or interested parties and present them with an opportunity for a hearing. The posting of notice on the main bulletin board shall be deemed sufficient notice to employees.

ADMINISTRATION:

For the purposes of this resolution, Heather Taylor, Executive Assistant, is designated as the Safety Director of Occupational Safety and Health to perform duties and to exercise powers assigned to plan, develop, and administer this Program Plan. The Safety Director shall develop a plan of operation for the Program Plan in accordance with Rules of Tennessee Department of Labor and Workforce Development Occupational Safety and Health, SAFETY AND HEALTH PROVISIONS FOR THE PUBLIC SECTOR, CHAPTER 0800-01-05, as authorized by T.C.A., Title 50.

FUNDING THE PROGRAM PLAN:

Sufficient funds for administering and staffing the Program Plan pursuant to this resolution shall be made available as authorized by the Union County Commission.

SEVERABILITY:

SECTION 2. BE IT FURTHER RESOLVED that if any section, sub-section, sentence, clause, phrase, or portion of this resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

AMENDMENTS, ETC:

SECTION 3. BE IT FURTHER RESOLVED that this resolution shall take effect from and after the date it shall have

been passed, properly signed, certified, and has met all other legal requirements, and as otherwise provided by law, the general welfare of the Union County Government requiring it.

Motion to approve by: Larry Lay; Seconded by: Eddie Simpson;

Voting For: Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson

Voting No: None


Passing: None

ADOPTED AND APPROVED, in open, duly called meeting at Maynardville, Tennessee, this 30th day of March, 2026.

APPROVED:



Jason Bailey, Mayor and Chairman

Attest:


County Clerk



A Motion was made by Larry Lay and Seconded by Eddie Simpson to approve Resolution No. 01 03-30-2026 to Establish an Updated Occupational Safety and Health Program Plan

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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

18. **Adjourn**

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Sidney Jessee, Jr.** 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, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Eddie Simpson. **Commissioner Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

Union County Commission Regular Meeting **Adjourned at 8:06 P.M.**