The Union County Commission met in Regular Meeting at 7:00 P.M. on Tuesday, May 26, 2027 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 May 26, 2027 is as follows:

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Announcements
6. Public Comments
7. Executive Session
8. Approve Minutes of April 27, 2026 Regular Meeting
9. Approve Notaries: (if any)
10. County Mayor's Report – Mayor Jason Bailey
11. Farmer's Market Contract
12. New Jail Plans and Funding
13. Middle School Construction Updates
14. Approve/Disapprove Resolution to Establish a Hazardous Duty Supplemental Benefit
15. Audit Committee Report
16. Financial Management Committee
17. Melissa Brown, Director of Finance
    a. Monthly Finance Report
    b. Budget Amendments & Transfers
    c. Surplus
    d. Contracts
18. Old Business
19. New Business
20. Addendums: (if any)
21. Adjourn

1. County Commission was duly opened by Deputy Brett Pursel.

2. **Invocation** by Commissioner Sidney Jessee, Jr.

3. **Pledge of Allegiance** was led by Commissioner Ashley Mike.

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, Eddie Simpson and Cheryl Walker.

   Commissioners Absent: None.

5. **Announcements**

   a. June 26th and 27th – 250th Year Celebration at Wilson Park

6. **Public Comments**

There were no **Public Comments** made in open meeting on May 26, 2026.

7. **Executive Session**

An **Executive Session** meeting was called, at which time the Union County Commission went into recess at 7:07 P.M. and was reconvened at 7:20 P.M.

8. **Approve Minutes of April 27, 2026 Regular Meeting**

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Cheryl Walker** to approve the **Minutes of April 27, 2026 Regular Meeting** as presented.

County Chairman Jason Bailey Called for a Roll Call Vote. **Commissioners Voting For:** Mike Boles, Danny Cooke, Bill Cox, Greg Dyer, Linda Effler, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** Lynn Beeler. **Commissioners Passing:** Angela Conner-Murphy. **Motion Carried.**

9. **Approve Notaries**

A **Motion** was made by **Sidney Jessee, Jr** and **Seconded** by **Ashley Mike** to approve the following **Notaries:** Jessica N. Buck, Wilda Carter, Johnny L. Foust, Denise Glessner and Jessica Watkins.

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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

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

Union County

"IT MUST BE SOMETHING IN THE WATER"

Mayor's Report

May, 2026

Union County

"IT MUST BE SOMETHING IN THE WATER"

Public Meetings

June, 2026

Date	Board/Committee	Location/Time
8	County Commission *FY27 Budget Approval*	Large Courtroom/7:00pm
15	County Commission *If Needed*	Large Courtroom/7:00pm
16	Financial Committee	Large Courtroom/6:00pm
18	911 Board	Small Courtroom/6:30pm
22	Planning Commission	Large Courtroom/6:00pm
22	County Commission	Large Courtroom/7:00pm
26	Opioid Abatement Board	Recovery Court Office/9:00am
29	Financial Committee *Special Called*	Large Courtroom/6:30pm
29	County Commission *Special Called*	Large Courtroom/7:00pm

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

Mayor's Report

May, 2026

Active Grants

- 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

- Ferry Grant (Speedwell)- Federal Department of Transportation

- 3 Star Grant (State of TN)- Paving Parking Lots at Heritage Park
  $300,000 **No Local Match**

- Congressman Tim Burchett's Congressional Funding Allocations
  $100,000 Boys and Girls Club for Luttrell Elementary School
  No Local Match

County Projects

- New Construction Committee:
  Bid Opening May 21, 2026
  - Big Ridge Community Center- Ready for Construction
  - Speedwell Community Center- Ready for Construction
  - EMS Station Sharps Chapel- Awaiting TVA Approval

Other (attachments)

- ETDD Grant Status Report
- ETHRA Insider News Letter
- Union County FY25 Audited Financial Information

Special Presentation

- Morgan Crider, 911 Director- Interlocal Agreement FY27

Questions or Concerns?

Attachments

May, 2026

Active Projects and Grants in Union County

May, 2026

Jurisdiction	Program	Project Description	Status
Union County			
	Transportation	TDOT Region I Project Updates	10-Year Plan
	Transportation	Updated 10-Year Plan from the Build With Us Website.	
	Transportation	SR 61 from North David Dr. to Tater Valley Rd.	Preliminary Engineering (PE Design) is underway
	Transportation	SR 61 from north of Archer Rd. to south of Jim Town Rd. (Phase 2)	Preliminary Engineering (PE Design) is underway
	Transportation	Maynardville Hwy. 3 intersections, SR 144, Heiskell Rd., & Main St.	Preliminary Engineering (PE Design) is underway
	Transportation	TDOT Transportation Funding Database	Microsoft Power BI (powerbigov.us)
	Transportation	State Route 33 (Maynardville Hwy.) from Knox County line to south of SR 144 in Maynardville. SR 33 serves as a critical connection route from Knoxville through Maynardville. The purpose of widening SR 33 is to create a safer and more efficient route by improving traffic flow and increasing the roadway's capacity. In its current configuration, SR 33 approaching Union County from Knoxville reduces from five lanes to two lanes until entering Maynardville. After this project is complete, the whole route from the Knox/Union County line to Maynardville will consist of four travel lanes with a center turn lane.	The contractor continues to backfill the left side of the box culvert at Raccoon Valley. AT&T continues relocation work. Sewer and water facilities continue to be installed. Water and sewer are complete from Raccoon Valley to the end of the project. The department has added two soil nail walls to the contract, and the contractor has begun clearing the cuts for retaining wall 1. The contractor continues demolition of the last box culvert. Once completed, Whaley can begin construction of the new box culvert. Estimated completion date Fall 2026
	ARC	Blue Mud Improvements	Awaiting Contract
	CDBG	Maynardville EMS Station	ERR Approved
	CDBG CV-Broadband	Community Center upgrades and training programs	Contract Stage
	State	Upgrades to Sharp's Chapel CC	Funds received working on how to spend
	TDEC ARP	DW-PDC-1; LBCUD Utility; Water Meters	Reimbursement Stage
	TDEC ARP	DW-PDC-3; LBCUD Utility; Waterline Extension	Bid Stage
	TDEC ARP	DW-PDC-4; HPUD; Water Plant	Construction Stage
	TDEC ARP	DW-PDC-5; HPUD; Waterline Extension	Contruction Stage
	TDEC ARP	DW-PDC-7; LBCUD; Asset Mgmt.	Contract Stage
	CDBG-CV Food Insecurity	Equipment for food-based non profits	Procurement Stage
	SS4A	Safety Action Plan	Agreement Executed

May
2026

Ethra Insider

Latest news and bulletin updates

Issue #5
Volume 9

Story by Krista Mason
Program Manager for Nutrition

In May of 2025, Union County suffered a tragic loss to their community. Melanie Brantley Dykes, the Director of the Union County Senior Center & Office on Aging, unexpectedly passed away at the age of only 54 years old. She left behind countless family members and friends, as well as a community that had come to count on and cherish her talent, commitment, and dedication to serving seniors and their loved ones.

After several months of uncertainty, where Administrative Assistant Joan Ray held down the fort with grace and perseverance, ensuring that meals were still being served, people were still being linked to services they needed, and Home Delivered Meals were still getting out to residents of Union. Not a moment too soon, Wendy Wood, was tapped to begin a new chapter at the center, bringing with her decades of experience working with the Head Start community. She also brought with her a new fixture in the kitchen, her mother, Lisa Holloway. Lisa has taken on the part-time role of Food Service Worker at the center, working under ETHRA's Senior Nutrition Program. Lisa led the food services department at Union County Schools for decades, and came out of retirement to put her wealth of expertise and knowledge to good use preparing Congregate Meals 4-days per week at the center.

Prior to Melanie's passing, a massive renovation to the Senior Center's kitchen was planned to begin in only a few short weeks. Her loss meant the renovation was indefinitely on hold until after several months of persistent efforts, Wendy and Mayor Jason Bailey were able to finalize plans for the desperately needed renovations, as well as some additional cosmetic enhancements to the community spaces and gym area for all to enjoy.

On Monday, April 13, 2026, the Grandest of Grand Re-openings took place, with dozens of folks present for fellowship, food, and outstanding entertainment provided by Darrel Williams and Friends (as well as a few talented members of the audience!). Staff from both ETHRA and ETAAAD attended the event to show their support for this exciting and long-awaited new chapter in Union County. We look forward to seeing all the great things to come from the center, which will now and forever be called "The Melanie Brantley Dykes Senior Citizen Center"

Above: The band (Darrel Williams & Friends) takes a break while Mayor Jason Bailey puts his blessing on the newly remodeled and reopened Senior Center.

Above: Lisa Holloway is ready to cook!
Right: Joan Ray, Mayor Bailey, Lisa Holloway, and Wendy Wood.

The newly remodeled kitchen has lots of room to prepare meals with updated appliances.

Union County

Fiscal Year: 2025

Contacts: tncot.cc/lgf-contacts | **Email:** LGF@cot.tn.gov

Tennessee Comptroller of the Treasury

Cash Relative to General Fund Expenditures Metric | FY 2025

Cash on Hand
$4,793,349

Annual Expenditures
$10,650,966

Using only cash, the County could fund
164
days of average expenditures before exhausting cash reserves

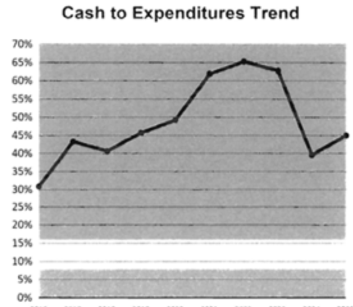
45%
of Annual Expenditures can be paid with available cash

No Concern

Target: Above 16%

Average: 52%

Cash to Expenditures Trend



As a best practice to reduce financial risk, cash reserves sufficient to cover at least two months, or 60 days, of average expenditures without using additional financial resources should be maintained.

Debt Relative to Assessed Value Metric | FY 2025

General Government Debt
$10,765,636

Assessed Value
The estimated property tax base, or portion of appraised values within the County, subject to property taxation
$507,814,371

2%
ratio of outstanding debt relative to assessed value

No Concern

Target: Below 8%

Average: 3%

As a best practice to maintain financial flexibility, debt limits or acceptable ranges should be set. One recommendation is keeping total governmental debt below 8% of assessed value.

Comptroller Budget Review | FY 2025

Budget Status
Approval with Consideration

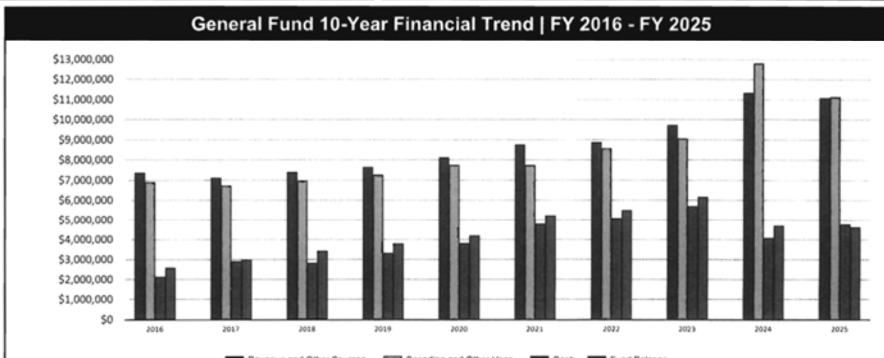
Budget Certificate
No

To qualify for a budget certificate, an entity must:

Adopt a budget on or before fiscal year end
File budget with COT Local Government Finance within 15 days of adoption
Have no issues during budget review
Not be under oversight of Tennessee Board of Utility Regulation

For more information: tncot.cc/budgetcertificates

General Fund 10-Year Financial Trend | FY 2016 - FY 2025



Audited financial data used to produce metrics and trend information are valid as of June 30, 2025.

State of Tennessee

County of Union

INTERLOCAL COOPERATION AGREEMENT
FOR EMERGENCY COMMUNICATIONS
BETWEEN UNION COUNTY EMERGENCY
COMMUNICATIONS DISTRICT AND UNION COUNTY

Pursuant to Tenn. Code Ann. § 7-86-105(b)(6), this Interlocal Cooperation Agreement for Emergency Communications (the "Agreement") is entered into between and among Union County, a political entity and subdivision within the State of Tennessee and Union County Emergency Communications District (the "District") a statutory created municipality and public corporation created in accordance and pursuant to Tenn. Code Ann. § 7-86-101 et seq.

WHEREAS the District was established for the purpose of providing a system of emergency communications whereby a caller dialing 911 would immediately be connected to a public safety answering point that would quickly and efficiently assure that the appropriate emergency agency responders are notified; and

WHEREAS such a system results in the saving of life, a reduction in the destruction of property, quicker apprehension of criminals, and ultimately the saving of money; and

WHEREAS the District was established as a statutory municipality or public corporation in perpetuity, authorized to fund its operation through a bona fide emergency telephone service charge on all service users within its borders, whether business or residential, public or private, profit making or not for profit, including governmental entities, and

WHEREAS Union County and the District desire to conduct certain operations related to emergency communications jointly as contemplated by Tenn. Code. Ann. § 7-86-105(b)(6).

WHEREAS the Union County Commission authorized the execution of this Interlocal Agreement between Union County and the District by and under the terms and conditions contained herein on the 1st day of July , 2026, and

WHEREAS the District, acting by and through its Board of Directors, authorized the execution of this Interlocal Agreement between Union County by and under the terms and conditions contained herein on the 1st day of July , 2026.

NOW THEREFORE in consideration of the mutual promises and covenants set forth herein, good and valuable consideration of sufficiency hereby acknowledged by all parties, they hereby agree as follows:

1. **PURPOSE:** This Agreement is for the purpose of establishing the manner, terms, and conditions by which Union County and the District shall jointly provide 911 and dispatch services in the area. For the purposes of this agreement "911 service" shall be the Public Safety Answering Point (PSAP), lines, equipment, and personnel necessary to receive and answer 9-1-1 calls and requests, (the universal number that is used on telephone devices by the public at large for help in an emergency as defined by Tenn. Code Ann. § 7-86-103(1). "Dispatch Service" means Direct Dispatch, in which the PSAP upon the receipt of a request for emergency service, provides by commercial mobile radio for the dispatch of the appropriate emergency services agency units as defined within Tenn. Code. Ann § 7-86-103(10).

2. **JOINT EMERGENCY COMMUNICATIONS DISTRICT:** Union County and the District shall form a Joint Emergency Communications District as defined under Tenn. Code Ann. § 7-86-105(b)(6). The parties agree the District will function and operate under the laws contained within Tenn. Code Ann. § 7-86-105(b)(1), (c), (d), (e), (f), (g), (h), and (i). The District Board of Directors shall consist of nine (9) members to govern the affairs of the District. The County Mayor shall appoint the members of the Board of Directors subject to confirmation by the County Legislative Body. The members shall serve for a term of four (4) years without compensation. The Board of Directors has the complete and sole authority to appoint a chair and other officers it may deem necessary from among the existing Board of Directors, employ such experts and consultants necessary to assist the Board in the discharge of its responsibilities to the extent of available funds. The Board has the authority to provide pension, insurance, or any other benefit plans deemed appropriate for District employees. No member of the Board shall be an employee of the District.

3. **COOPERATIVE AGREEMENT:** The Parties agree to jointly provide 9-1-1 within the District and dispatch services for all emergency responders within the unincorporated area of the District.

   The DISTRICT hereby agrees to be responsible for providing the following operational aspects of 9-1-1 service in the District:

   A 9-1-1 Emergency Communications Center capable of receiving and dispatching calls for service utilizing the direct dispatch method (TCA § 7*86-107(A)); a 9-1-1 telephone controller with the capability of receiving traditional landline, Voice Over Internet Protocol(VOIP), wireless, ands text 9-1-1 calls for service; a radio console, radios, and antennas with the capability of communicating with law enforcement, EMS, EMA, fire departments, and rescue squads; a digital voice recorder that captures all communications that come into the Communications Center; Computer Aided Dispatch (CAD) System that generates a record of all calls for assistance from emergency service providers conducting business and service via the Emergency Communications Center which shall be time and date stamped accurately. The District shall provide the software required for all emergency service providers to access the Mobile CAD system with each individual emergency services agency responsible for their own hardware, maintenance of that hardware, and internet service to access the provided software. The District shall staff the Communications Center with two (2) trained and certified telecommunicators 24 hours a day 7 days per week to provide service for all callers and emergency service providers within the District; provide software and/or data with oblique and ortho imagery of Union County with annual updates to all Union County Government Offices; provide software to the Union County Property Assessor to perform GIS mapping of all public and private roads within the District, address all residential and business structures, and maintain and update maps within a computer database for the District. Provide and maintain all radio equipment used by their FCC licensed frequencies at the two (2) repeater sites within the District at Luttrell and at Fox Hunter Road, providing and maintaining the backup generators at these locations to continue to provide emergency services dispatching in the event of a power failure, and the monthly utilities at the Luttrell repeater site. The District shall provide staffing to maintain an accurate account of any and all monies for the District in accordance with the State Comptroller guidelines, maintain all records pertaining to NCIC in accordance with the Federal Bureau of Investigation (FBI) rules and regulations as well as ensuring that telecommunicators employed in the Communications Center are trained and certified in NCIC at the District's expense. The District shall provide a full time Director to coordinate with telephone service providers, emergency service providers, equipment and software vendors, and all federal, state, and local governments relating to 9-1-1 service within the District.

UNION COUNTY hereby agrees to be responsible for providing the following operational aspects of 9-1-1 service in the District:

Exclusive use and possession of the 911 Communications Center located currently at 130 Veterans Street, Suite B, Maynardville, along with all additions the District has previously funded and completed at this location as well as unfettered access to the rooms and areas housing the servers and all critical infrastructure at this location for the operation, maintenance and improvement of the Communications Center at no cost. The District shall, in its sole discretion, and on a temporary basis, allow other federal, state, or local agencies or public service entities to use portions of this facility provided their use does not interfere with the efficient operations of the Communications Center for its intended purpose. Union County shall be responsible for all maintenance and utilities including trash pick up for the facility where the Communications Center is located and operates.

4. **FUNDING:** The **DISTRICT** hereby agrees to be responsible for the following aspects of 9-1-1 and dispatch service:

All charges related to service providers for 9-1-1 trunk lines, all maintenance and related expenses for emergency telephone service, the District's own expenses for radio equipment and its required licensing, CAD and mobile CAD software, mapping software for the Union County Property Assessor for the purposes herein mentioned, and all payroll related expenses for the UCECD employees.

UNION COUNTY hereby agrees to be responsible for funding the following aspects of 9-1-1 and dispatch services:

A contribution of One Hundred and fifty-one thousand dollars ($151,000.00) for 9-1-1 and dispatch service to all emergency service providers, mapping and addressing service, access and use of the radio frequencies licensed to the individual, local county emergency service

providers for radio communication and dispatch of those providers within the unincorporated areas of Union County for the duration of this agreement.

The parties hereby acknowledge that, consistent with Tenn. Code Ann. § 7-86-303(e), reimbursements by the Tennessee Emergency Communications Board shall be a base amount not less than the District received in fiscal year 2012. The Board may not reduce the base funding amount unless local government funding is reduced.

5. **FEDERAL, STATE, AND LOCAL COMPLIANCE:** The parties hereby agree to fully comply with all the applicable Policies, Orders, Regulations, and Revenue and Operational Standards of the Tennessee Emergency Communications Board, the applicable rules, regulations, and orders of the Federal Communication and Digital Radio Procedure, the Union County ECD Call Guide, and any and all applicable federal and state laws in the performance of this Agreement.

6. **TERM:** The Parties hereby agree that this Agreement shall continue for one (1) year from July 1, 2026 until June 30, 2027.

7. **NONDISCRIMINATION:** The parties hereby agree, warrant, and assure that no person shall be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination in the performance of this Agreement on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification protected by federal, Tennessee State Constitutional, or statutory law.

8. **LIABILITY:** The District agrees to maintain adequate liability insurance coverage for the District, District employees, and the District's Board of Directors.

9. **RECORDS:** The District will maintain an accurate time-stamped, computer generated record of all calls for service within the District, and a digital, time-stamped recording of all telephone and radio communication within the District's Central Dispatch Center.

10. **SEVERABILITY:** If any of the terms and conditions of this contract are held to be invalid or unenforceable as a matter of law, the other terms and conditions herein shall not be affected thereby and shall remain in full force and effect.

11. **MODIFICATION:** The parties agree that the conditions, promises, and covenants contained herein are the total agreement and understanding between them and any modifications to any this agreement shall not be binding or effective unless reduced to writing and signed by all parties.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the

1st day of July , 2026.

For Union County:

Name: Jason Bailey
Title: Union County Mayor
County Commission Chair

For the District:

Name: Morgan Crider
Title: UCECD Director

Name: Brittany Crawford
Title: E911 Board Chair

UNION COUNTY EMERGENCY COMMUNICATION DISTRICT
FY27 BUDGET
REVENUE

Function	Description	Actual FY25	FY26 Budget Originial	FY26 Amended Budget	Year to Date Actual Thru March 2026	FY27 Proposed Budget
3010	TCA Section 7-86-303 Receipts	$ 486,240.82	$ 416,000.00	$ 483,644.00	$ 322,576.00	$ 483,644.00
3020	TCA Section 7-86-130 Receipts	$ 41,246.00	$ -	$ 41,246.00	$ 41,246.00	$ 17,428.00
5002	Interest Income	$ 2,000.00	$ 2,000.00	$ 2,000.00		$ 39,400.00
5004	Primary Government Subsidies	$ 151,000.00	$ 151,000.00	$ 151,000.00	$ 151,000.00	$ 151,000.00
5005	Other Local Governments Subsidies	$ -	$ -	$ 5,908.00	$ -	$ 5,908.00
	TOTAL REVENUE	**$ 680,486.82**	**$ 569,000.00**	**$ 683,798.00**	**$ 514,822.00**	**$ 697,380.00**

FY27 BUDGET
EXPENDITURE

Function	Description	Actual FY25	FY26 Budget Originial	FY26 Amended Budget	Year to Date Actual Thru March 2026	FY27 Proposed Budget
4001	Director	$ -	$ 55,000.00	$ 55,000.00	$ 40,244.82	$ 57,750.00
4004	Telecommunicators	$ 198,705.72	$ 289,710.00	$ 289,710.00	$ 198,766.96	$ 298,000.00
4008	Overtime	$ 34,250.47	$ 40,440.00	$ 40,440.00	$ 27,599.95	$ 42,300.00
4009	Part-time	$ 62,316.63	$ 16,540.00	$ 11,040.00	$ 2,606.74	$ 6,000.00
4011	Training Personnel	$ -	$ -	$ -	$ -	$ 4,000.00
4013	Compensated Absences		$ 20,000.00	$ 25,500.00	$ 15,911.93	$ 20,000.00
4099	Other Payroll Costs	$ 12,959.28	$ 4,000.00	$ 4,000.00	$ 3,500.00	$ 4,000.00
4101	Social Security	$ 23,513.33	$ 26,610.00	$ 26,610.00	$ 19,624.66	$ 27,100.00
4102	Medicare		$ 6,173.00	$ 6,173.00	$ 4,650.74	$ 6,300.00
4104	Medical Insurance	$ 30,222.04	$ 68,600.00	$ 68,600.00	$ 40,361.90	$ 64,000.00
4107	Unemployment Compensation	$ 439.74	$ 500.00	$ 500.00	$ 257.09	$ 500.00
4108	Pension Expense	$ 11,373.35	$ 15,000.00	$ 15,000.00	$ 7,123.62	$ 12,000.00
4203	Audit Services	$ 10,183.00	$ 10,000.00	$ 12,500.00	$ 12,500.00	$ 10,000.00
4209	Data Processing Services	$ 218.30	$ 13,000.00	$ 13,000.00	$ 19,538.42	$ 15,000.00
4217	Legal Services	$ -	$ 5,400.00	$ 7,800.00	$ 11,302.50	$ 7,800.00
4240	Insurance-Liability	$ 2,003.00	$ 2,250.00	$ 2,250.00	$ 2,179.00	$ 2,250.00
4241	Insurance-Workers Compensation	$ -	$ 10,000.00	$ 10,000.00	$ 7,628.00	$ 9,000.00
4242	Maintenance and Repairs - Administrative	$ -	$ 1,000.00	$ 1,000.00	$ -	$ 1,000.00
4245	Software & Licensing - Administrative	$ -	$ 35,200.00	$ 35,200.00	$ 31,651.38	$ 33,000.00
4246	Supplies & Materials - Administrative	$ -	$ 2,000.00	$ 2,000.00	$ 1,877.18	$ 2,500.00
4249	Uniforms - Administrative	$ -	$ 1,500.00	$ 700.00	$ 652.00	$ 1,000.00
4250	Telephone costs - Administrative	$ -	$ 2,500.00	$ 2,500.00	$ 2,431.43	$ 3,000.00
4252	Cable / Internet Charges - Administrative	$ -	$ 10,000.00	$ 10,000.00	$ 5,091.41	$ 10,000.00
4307	Utilities	$ 901.58	$ 1,000.00	$ 1,000.00	$ 611.19	$ 1,000.00
4333	Maintenance and Repairs-Buildings and Facilities	$ -	$ 1,000.00	$ 500.00	$ 300.00	$ 500.00
4340	Supplies and Materials - Buildings and Facilities		$ 1,500.00	$ 500.00	$ 7.47	$ 500.00
4405	Dues and Memberships - Operations	$ 149.00	$ -	$ -		$ -
4418	Training Expenses - Communications Operations	$ 350.00	$ 1,000.00	$ 400.00	$ 120.00	$ 1,000.00
4419	Travel Expenses - Communications Operations	$ 1,682.28	$ 5,000.00	$ 3,000.00	$ 2,268.49	$ 3,000.00
4432	Maintenance and Repairs-Communications		$ 12,000.00	$ 12,000.00	$ 7,090.83	$ 10,000.00
4433	NCIC/TBI/TIES Expenses		$ 7,000.00	$ 7,000.00	$ 7,006.00	$ 7,600.00
4501	Depreciation	$ 35,233.59				$ 37,280.00
	TOTAL OPERATIONS	**$ 424,501.31**	**$ 663,923.00**	**$ 663,923.00**	**$ 472,903.71**	**$ 697,380.00**

A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Cheryl Walker** to approve the E911 Interlocal Cooperation Agreement for Emergency Communications for FY 2027.

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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

11. **Farmer's Market Contract**

A **Motion** was made by **Ashley Mike** and **Seconded** by **Sidney Jessee, Jr.** to create a County Farmer's Market Board consisting of four county commissioners and three members from the farm community with the purpose of hiring a part-time Farmer's Market manager.

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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

12. **New Jail Plans and Funding**

There were no updates or action taken on **New Jail Plans and Funding** in open meeting on May 26, 2027

13. **Middle School Construction Updates**

Mr. Greg Clay stated the Middle School Construction is currently on schedule and furniture is set to arrive on June 22.

14. **Approve/Disapprove Resolution to Establish a Hazardous Duty Supplemental Benefit.**

Tennessee Consolidated Retirement System

A RESOLUTION **# 01 05-26-2026** to establish a hazardous duty supplemental benefit pursuant to Chapter 919 of the 2024 Public Acts, codified in Tennessee Code Annotated, Section 8-36-212, to authorize the payment of the hazardous duty supplemental benefit pursuant to Tennessee Code Annotated, Section 8-36-212.

WHEREAS, Chapter 919 of the 2024 Public Acts codified in Tennessee Code Annotated, Section 8-36-212 (the "Act") provides that any political subdivision participating in the Tennessee Consolidated Retirement System may, in addition to the member's retirement allowance, establish a hazardous duty supplemental benefit for all its eligible public safety officers meeting the requirements contained in this Resolution ("Eligible Employee"). The term "public safety officer" means a full-time, salaried employee of a political subdivision who is a sheriff, sheriff's deputy, police officer, chief of police, or any other law enforcement officer with the political subdivision whose primary responsibility is the prevention and detection of crime and apprehension for offenders, or a full-time salaried employee of a political subdivision who is a correctional officer or firefighter; provided that:

(A) the member meets all of the eligibility requirements for retirement;

(B) the member has at least twenty (20) years of creditable service in the retirement system as a public safety officer for any political subdivision employer participating in the Tennessee Consolidated Retirement System;

(C) the member retires on a service retirement allowance or early service retirement allowance and not an ordinary or accidental disability retirement allowance. The member's service or retirement allowance may be a single life annuity or a joint and survivor annuity. The member's choice of an option pursuant to Tennessee Code Annotated § 8-36-601 will not reduce the member's hazardous duty supplemental benefit;

(D) the hazardous duty supplemental benefit begins on the member's effective date of retirement or on the first day of the month following the month the member reaches age sixty (60), whichever is later;

(E) the hazardous duty supplemental benefit, including any cost-of-living adjustments attributable to that benefit, ceases on the first day of the month following the month in which the member dies, or on the first day of the month following the month in which the member reaches full retirement age for receipt of old age and survivors benefits under Title II of the Social Security Act (42 U.S.C. §§ 401-425);

(F) the hazardous duty supplemental benefit applies to all current and future retired public safety officers meeting the eligibility criteria for the supplemental benefit; provided, that the benefit must not be paid retroactively;

(G) the chief governing body has passed a resolution authorizing an actuarial study to determine the liability associated with adopting the hazardous duty supplemental benefit;

(H) the chief governing body of the political subdivision passes this resolution authorizing the establishment of the hazardous duty supplemental benefit, and, based on the results of the actuarial study, accepts the liability associated with the granting of the supplemental benefit; provided, that political subdivision's funded status in the Tennessee Consolidated Retirement System is at least seventy percent (70%) after the implementation of the supplemental benefit. All costs associated with providing the supplemental benefit shall be paid by the political subdivision and not by the State; and

(I) assuming the political subdivision has the requisite funding status to establish the supplemental benefit and accepts the liability associated with the supplemental benefit, the political subdivision shall pay the estimated increased pension liability through one (1) of the following methods, and indicate its payment choice by checking one (1) of the boxes below:

[X] (i) a lump sum;

[ ] (ii) an increase in the political subdivision's employer contribution rate over the course of the fiscal year (July 1- June 30) following the adoption of the authorizing resolution; or

[ ] (iii) amortizing the unfunded accrued liability over a period of time not to exceed ten (10) years from the date of the adoption of the resolution.

WHEREAS, the County Commission of Union County ,
(Name of Governing Body) (Name of Political Subdivision)

desires to establish a hazardous duty supplemental benefit pursuant to Chapter 919 of the 2024 Public Chapters codified in Tennessee Code Annotated, Section 8-36-212; and

WHEREAS, should the Governing Body of the above-named Political Subdivision choose to pay for the liability associated with the supplemental benefit through a lump sum as indicated in paragraph I(i) above, it acknowledges that the costs associated with providing the hazardous duty supplemental benefit to all Eligible Employees pursuant to the Act shall be paid to the retirement system in the amount of $118,544; or

WHEREAS, should the Governing Body of the above-named Political Subdivision choose to pay for the liability associated with the supplemental benefit through an increase in the Political Subdivision's employer contribution rate over the course of the fiscal year as indicated in paragraph I(ii) above, it acknowledges that the costs associated with providing the hazardous duty supplemental benefit to all Eligible Employees pursuant to the Act shall increase its accrued liability rate by 4.93% of the covered payroll of the affected employees over the course of the fiscal year July 1, 2026 to June 30, 2027 or

WHEREAS, should the Governing Body of the above-named Political Subdivision choose to pay for the liability associated with the supplemental benefit through amortizing the unfunded accrued liability as indicated in paragraph I(iii) above, it acknowledges that the costs associated with providing the hazardous duty supplemental benefit to all Eligible Employees pursuant to the Act shall increase its accrued liability rate by 0.87 % of the covered payroll of the affected employees over the course of ten (10) years; and

WHEREAS, the Governing Body of the above-named Political Subdivision further acknowledges that while eligibility for this supplemental benefit is based on the Eligible Employee's total years of creditable service as a public safety officer with any political subdivision, the calculation of this supplemental benefit is based on the employee's years of creditable service as a public safety officer with a political subdivision that has adopted the hazardous duty supplemental benefit; and

WHEREAS, the Governing Body of the above-named Political Subdivision further acknowledges that an Eligible Employee's mandatory retirement and receipt of a supplemental bridge benefit or retirement under the alternate defined benefit plans will not reduce the amount of the Eligible Employee's hazardous duty supplemental benefit; and

WHEREAS, the Governing Body of the above-named Political Subdivision further acknowledges that an Eligible Employee receiving a hazardous duty supplemental benefit is entitled to receive a cost-of-living adjustment, except as provided in Tennessee Code Annotated § 8-36-922.

NOW, THEREFORE, BE IT RESOLVED that the Governing Body of the above-named Political Subdivision hereby establishes a hazardous duty supplemental benefit for all its eligible public safety officers effective January 1, 2025, or the first day of the month immediately following the passage of this resolution if the Governing Body establishes such benefit after January 1, 2025.

STATE OF TENNESSEE

COUNTY OF UNION

I, **Pam Ailor**, clerk of the County Commission of
(Name of Governing Body)

Union County, Tennessee do hereby certify that this is a true and
(Name of Political Subdivision)

exact copy of the foregoing resolution that was approved and adopted in accordance with applicable law at a meeting held on the 26th day of May, 2026, the original of which is on file in this office.

IN WITNESS THEREOF, I have hereunto set my hand, and the seal of the

Union County.
(Name of Political Subdivision)

Pam Ailor
As Clerk of the Board, as aforesaid

SEAL

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

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A **Motion** was made by **Larry Lay** and **Seconded** by **Gerald Simmons** to approve **Resolution No. 01 05-26-2026 to Establish a Hazardous Duty Supplemental Benefit** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

15. **Audit Committee Report**

Union County Audit Committee

May 8, 2026

To The Honorable Union County Commission,

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

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

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

Based on this committee's review and observations, there were no audit findings for fiscal year ending 06/30/2025. We as the audit committee congratulate Union County and would like to express our thanks to everyone involved in this amazing accomplishment.

Sincerely,
The Union County Audit Committee

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

Attachments:
Audit Committee Meeting Minutes from March 25, 2026
Summary of Audit Findings for fiscal year ending 06/30/25

Union County Audit Committee
Meeting Minutes
March 25, 2026 at 9:00 a.m.
Office of Gail Corum

Present:
Sidney Jessee, Jr. Committee Chairman
Jennifer Garren, Committee Member
Gail Corum, Committee Member
Andrew Way, Auditor
Melissa Brown, Union County Finance Director

Chairman Sidney Jessee called the meeting to order.

The invocation was led by Gail Corum.

The Pledge of Allegiance was led by Jennifer Garren.

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

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

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

A motion was made by Jennifer Garren and seconded by Sidney Jessee, Jr. to approve the minutes of the previous meeting on June 2, 2025. The motion passed by majority vote.

The audit for FY ending 6/30/25 was presented to the committee by Andrew Way. There were no audit findings for this audit period.

Andrew stated that the auditors were able to obtain all documentation needed to complete the audit from county management. The auditors did not encounter any resistance from county management with regards to their records request. The records were submitted properly and without delays. The auditors believe that the financial statements are being fairly stated and materially reflect the financial operations of the County. The auditors feel that they had sufficient time to perform their audit adequately. The auditors state that their opinion of the county's financial statement is unmodified.

Andrew Way was asked by the committee if he had any concerns or issues that he felt needed to be addressed by the committee. He had none. The committee members were then asked by the Chairman if they had any concerns that they felt needed to be addressed. The members of the committee had none.

A motion was made by Gail Corum and seconded by Jennifer Garren to allow public comments, if requested, at a time limit of two minutes per speaker and then the committee will have two minutes to rebut. The motion passed by majority vote.

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

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

Summary of Audit Findings

Annual Financial Report
Union County, Tennessee
For the Year Ended June 30, 2025

Scope

We have audited the basic financial statements of Union County as of and for the year ended June 30, 2025.

Results

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

Our audit resulted in no findings.

Tennessee Comptroller of the Treasury

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16. **Financial Management Committee**

Melissa Brown, Director of Finance, presented the FY 2027 Budget to County Commission and a Special Called County Commission meeting is scheduled for June 8, 2026 at 7:00 p.m. to discuss and vote on the budget.

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

a. **Monthly Finance Report**

DIRECTOR OF FINANCE
MONTHLY REPORT

2025-2026	101- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	101-General	$ 5,456,168.92	$ 15,203.10	$ 885,199.04	$ 803,325.11	$ 10,398.79	$ 5,542,847.16
Apr-26	101-General	$ 5,542,847.16	$ 62,881.13	$ 833,421.03	$ 827,989.23	$ 7,569.07	$ 5,603,591.02

2025-2026	118 Ambulance Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	118-Ambulance Service	$ 945,474.53	$ (15,203.10)	$ 168,927.05	$ 150,921.37	$ 1,989.64	$ 946,287.47
Apr-26	118-Ambulance Service	$ 946,287.47	$ (14,754.08)	$ 92,980.07	$ 213,048.27	$ 1,135.78	$ 810,329.41

PAGE 1 OF 8 Directors Monthly Report 5/6/2026

DIRECTOR OF FINANCE
MONTHLY REPORT

2025-2026	121- OPIOID Remedial	Beginning Balance	Adjustments	Receipts	Disbursements	Commission 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
Mar-26	121-OPIOID Remedial	$ 356,298.75	$ -	$ 928.13	$ -	$ -	$ 357,226.88
Apr-26	121-OPIOID Remedial	$ 357,226.88	$ -	$ 10,204.55	$ -	$ -	$ 367,431.43

2025-2026	122- Drug Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	122-Drug Fund	$ 40,418.40	$ -	$ 475.00	$ 397.51	$ 4.75	$ 40,491.14
Apr-26	122-Drug Fund	$ 40,491.14	$ -	$ 299.25	$ 492.51	$ 2.62	$ 40,295.26

DIRECTOR OF FINANCE
MONTHLY REPORT

2025-2026	127-Other General Government Special Revenue	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	127-Other General Gov Rev	$ 1,537,483.97	$ -	$ -	$ 20,110.82	$ -	$ 1,517,373.15
Apr-26	127-Other General Gov Rev	$ 1,517,373.15	$ -	$ -	$ 66,591.61	$ -	$ 1,450,781.54

2025-2026	128- OPIOID Abatement	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	128-Opioid Abatement	$ 192,245.40	$ -	$ 491.25	$ 17,839.96	$ -	$ 174,896.69
Apr-26	128-Opioid Abatement	$ 174,896.69	$ -	$ 115.39	$ 4,029.00	$ -	$ 170,983.08

DIRECTOR OF FINANCE
MONTHLY REPORT

2025-2026	131- Highway Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	131-Highway Department	$ 1,216,683.81	$ -	$ 175,863.20	$ 143,180.73	$ 1,927.76	$ 1,247,438.52
Apr-26	131-Highway Department	$ 1,247,438.52	$ (48,127.05)	$ 189,881.05	$ 294,855.71	$ 1,949.37	$ 1,092,387.44

2025-2026	151- Debt Service	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	151- Debt Service	$ 9,944,678.32	$ (286,103.16)	$ 291,261.35	$ -	$ 3,679.05	$ 9,946,157.46
Apr-26	151- Debt Service	$ 9,946,157.46	$ (51,657.58)	$ 277,278.07	$ -	$ 3,092.25	$ 10,168,685.70

DIRECTOR OF FINANCE
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2025-2026	171- Capital Outlay	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	171-Capital Outlay	$ 4,404,872.96	$ -	$ 30,809.49	$ 113,643.18	$ 615.63	$ 4,321,423.64
Apr-26	171-Capital Outlay	$ 4,321,423.64	$ -	$ 95,409.79	$ 2,900.00	$ 258.09	$ 4,413,675.34

2025-2026	172- Community	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	172-Community	$ 51,480.63	$ -	$ -	$ -	$ -	$ 51,480.63
Apr-26	172-Community	$ 51,480.63	$ -	$ -	$ -	$ -	$ 51,480.63

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2025-2026	141- General Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	141-General	$ 12,052,920.46	$ (2,345,493.93)	$ 5,644,820.50	$ 3,049,165.88	$ 7,963.16	$ 12,295,117.99
Apr-26	141-General	$ 12,295,117.99	$ (2,353,097.27)	$ 5,518,038.41	$ 2,446,490.54	$ 6,065.45	$ 13,007,503.14

2025-2026	142-Federal Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	142-Federal	$ 390,637.98	$ (100,082.92)	$ 236,465.75	$ 171,188.13	$ -	$ 355,832.68
Apr-26	142-Federal	$ 355,832.68	$ (92,536.35)	$ 241,725.02	$ 123,449.40	$ -	$ 381,571.95

DIRECTOR OF FINANCE
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2025-2026	143-Central Caferia	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	143-Food Service	$ 1,316,111.46	$ (109.75)	$ 179,196.64	$ 204,543.34	$ -	$ 1,290,655.01
Apr-26	143-Food Service	$ 1,290,655.01	$ (52.98)	$ 208,107.69	$ 200,514.39	$ -	$ 1,298,195.33

2025-2026	145 - Virtual School Fund	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	145- TNVA	$ 1,366,082.24	$ 2,445,686.60	$ -	$ 2,248,348.40	$ -	$ 1,563,420.44
Apr-26	145- TNVA	$ 1,563,420.44	$ 2,445,686.60	$ -	$ 2,246,248.40	$ -	$ 1,762,858.64

DIRECTOR OF FINANCE
MONTHLY REPORT

2025-2026	177-Education Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	177-BOE Captial Projects	$ 9,013,110.45	$ -	$ -	$ -	$ -	$ 9,013,110.45
Apr-26	177-BOE Captial Projects	$ 9,013,110.45	$ -	$ -	$ 14,174.00	$ -	$ 8,998,936.45

2025-2026	189- Other Capital Projects	Beginning Balance	Adjustments	Receipts	Disbursements	Commission Transfer	Ending Balance
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
Mar-26	189-Other Capital Projects	$ 3,925,119.44	$ -	$ -	$ 2,889,459.25	$ -	$ 1,035,660.19
Apr-26	189-Other Capital Projects	$ 1,035,660.19	$ (58,608.50)	$ 7,682,780.05	$ 6,386.48	$ -	$ 8,653,445.26

UNION COUNTY GOVERNMENT
EXPENDITURE REPORT
FOR MONTH ENDING APRIL 2026

MAJOR FUNCTIONS														YTD		
FUND 101-GENERAL FUND		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL	BUDGET	PRCT
51300	MAYOR	20,981	14,169	14,574	15,459	14,037	21,330	14,932	14,419	14,078	16,091			160,071	195,943	82%
51500	ELECTION COMMISSION	33,782	11,659	13,389	14,058	11,177	20,287	13,309	21,361	11,386	13,401			163,898	229,535	71%
51600	REGISTER OF DEEDS	20,485	16,580	16,381	16,444	16,264	20,669	16,490	16,416	17,318	17,675			174,723	230,261	76%
51800	COUNTY BUILDINGS	248,195	32,015	23,335	33,977	39,641	34,497	12,514	38,377	33,130	28,246			523,926	593,959	88%
51900	GENERAL ADMINISTRATIVE	25,904	7,596	8,323	10,621	8,644	17,713	7,488	7,116	9,301	10,964			113,672	169,088	67%
52100	ACCOUNTING & BUDGET	72,686	36,065	35,711	35,251	35,094	51,956	34,765	36,515	34,073	38,729			410,845	502,973	82%
52300	PROPERTY ASSESSOR	25,987	20,251	18,467	18,291	18,674	32,183	18,217	18,490	23,536	18,246			212,343	262,780	81%
52400	TRUSTEE	38,018	18,039	19,318	20,846	24,532	31,990	20,620	21,403	24,414	20,426			239,607	307,328	78%
52500	COUNTY CLERK	36,636	34,568	31,051	32,547	37,512	43,830	31,276	31,765	33,349	34,765			347,299	473,425	73%
53100	CIRCUIT COURT	32,467	52,121	26,618	24,240	23,677	36,258	25,276	23,618	29,085	24,204			297,564	372,591	80%
53300	SESSIONS COURT	19,369	13,533	13,277	12,768	12,695	18,749	12,697	12,929	13,098	13,011			142,125	170,473	83%
53400	CHANCERY	26,887	13,722	16,219	17,742	16,433	24,387	18,099	17,879	21,261	16,179			188,808	235,345	80%
54110	SHERIFF	151,409	145,948	173,933	183,095	148,146	202,476	151,069	159,550	162,290	162,857			1,640,773	2,208,922	74%
54120	SPECIAL PATROLS	50,111	31,493	15,205	40,485	51,193	50,705	25,315	36,998	42,701	28,326			372,531	675,000	55%
54150	DRUG ENFORCEMENT	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!
54210	JAIL	140,142	111,568	110,806	116,821	109,413	158,139	114,528	119,694	112,862	142,841			1,236,835	1,622,629	76%
54240	JUVENILE SERVICES	10,517	10,455	10,203	10,736	10,787	15,556	11,504	10,354	11,088	10,273			111,473	146,927	76%
54610	MEDICAL EXAMINER	-	-	-	19,751	3,251	5,396	5,200	-	-	1,526			35,124	50,000	70%
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	11,463	12,900			105,121	216,897	48%
55110	HEALTH CENTER	24,136	3,784	3,273	3,869	2,803	4,004	3,018	4,743	2,579	2,648			54,857	82,799	66%
55170	ALCOHOL AND DRUG PROGRAM	9,550	5,686	5,955	9,853	6,939	6,809	6,486	8,252	5,970	12,613			78,112	93,377	84%
55732	CONVENIENCE CENTER	95,274	87,609	87,609	87,609	87,609	87,609	101,609	87,609	87,609	87,609			897,755	1,072,973	84%
56300	SENIOR CENTER	12,441	9,025	9,189	11,458	9,929	14,875	10,810	12,889	10,968	13,117			114,699	151,633	76%
56500	LIBRARY	19,693	15,030	19,495	14,976	13,986	20,394	15,046	15,503	16,242	19,308			169,674	220,234	77%
TOTAL	MAJOR FUNCTIONS	1,129,971	709,512	682,041	758,447	711,424	931,584	682,037	728,366	727,798	745,957	-	-	7,807,136	10,300,592	76%
TOTAL	NON-MAJOR FUNCTIONS	244,709	87,352	30,764	69,445	104,400	221,462	45,366	68,375	86,498	43,234	-	-	1,001,606	1,373,179	73%
	TOTAL GOVERNMENT	1,374,679	796,864	712,805	827,892	815,824	1,153,046	727,403	796,740	814,296	789,191	-	-	8,808,741	11,673,771	75%
OTHER FUNDS		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	197,668	203,395			1,741,208	2,209,134	79%
FUND 131-HIGHWAY		189,055	144,832	352,721	100,235	107,006	137,531	100,345	100,297	172,426	383,284			1,787,731	3,173,005	56%
FUND 151-DEBT SERVICE		49,211	49,023	2,237,139	57,732	359,734	63,101	56,777	92,326	317,370	54,846			3,337,259	4,148,657	80%
FUND 171-COUNTY GENERAL CAPITAL PROJECTS		607,195	370,910	556,748	(277,154)	628,438	40,690	221,124	(43,113)	37,893	3,158			2,145,888	10,362,706	21%

UNION COUNTY GOVERNMENT																
EXPENDITURE REPORT																
FOR MONTH ENDING APRIL 2026																
MINOR FUNCTIONS														YTD		
	FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL	BUDGET	PRCT
51100	COUNTY COMMISSION	8,612	17,224	-	8,612	10,012	8,612	8,612	8,612	8,612	8,896			87,804	113,529	77%
51210	EQUALIZATION BOARD	-	-	-	-	-	-	-	-	-	-			-	800	0%
51220	BEER BOARD	269	-	-	29	161	-	60	29	359	-			908	2,000	45%
51400	COUNTY ATTORNEY	1,515	-	1,830	1,830	2,046	2,456	-	941	3,286	1,892			15,797	20,098	79%
51710	PLANNING COMMISSION	1,000	377	2,000	1,377	484	2,377	-	2,000	431	2,377			12,422	17,921	69%
52900	TRUSTEE COMMISSION	2,666	3,046	8,540	15,478	15,020	31,139	14,798	35,231	10,399	7,569			143,885	208,612	69%
53930	VICTIMS ASSESSMENT	-	-	-	1,866	-	-	-	1,371	-	2,103			5,341	16,464	32%
54250	WORK RELEASE PROGRAM	-	-	-	-	-	-	-	-	-	315			315	-	#DIV/0!
54310	FIRE PREVENTION	70,000	-	-	5,000	-	-	-	-	25,000	-			100,000	100,000	100%
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	4,071	4,069			47,261	69,459	68%
55390	APPROPRIATION TO STATE	-	-	-	-	-	-	-	-	-	-			-	23,500	0%
55710	SANITATION MGMNT	960	665	407	675	-	1,477	960	692	692	407			6,937	10,000	69%
56700	PARKS AND FAIR BOARDS	352	834	1,454	1,232	741	4,411	2,286	927	352	664			13,253	33,000	40%
57100	AGRICULTURE EXTENSION	2,978	1,224	1,238	16,467	3,347	4,429	6,674	2,186	9,220	2,764			50,526	131,623	38%
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	4,685	5,478			50,110	64,185	78%
58190	OTHER ECONOMIC AND COMMUNITY DEVELOPMENT	255	255	255	1,255	48,271	255	255	255	1,255	255			52,566	94,966	55%
58300	VETERAN'S SERVICES	36	36	1,202	2,670	1,590	2,367	1,391	1,590	1,590	1,590			14,262	23,253	61%
58400	OTHER CHARGES-NONPROFIT	54,001	48,664	-	-	10,000	-	-	-	11,500	-			124,165	124,165	100%
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	5,046	4,854			39,098	66,546	59%
71300	VOCATIONAL EDUCATION PROBRAM	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!
99100	TRANSFERS OUT	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!
TOTAL	NON-MAJOR FUNCTIONS	244,709	87,352	30,764	69,445	104,400	221,462	45,366	68,375	86,498	43,234		-	1,001,606	1,373,179	73%
	OTHER FUNDS	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	371,926	4%
FUND 122-DRUG FUND		153	2,305	142	774	1	1,020	145	5	497	144			5,187	13,800	38%
FUND 127-OTHER GENERAL GOVERNMENT SPECIAL REVENUE		-	41,585	500	(10,907)	-	-	49,497	-	33,018	64,592			178,285	1,671,825	11%
FUND 128 OPIOIDS SETTLEMENT FUND (Abatement)		20,535	316,504	4,111	11,481	4,486	21,412	4,956	17,621	3,845	7,729			412,680	581,410	71%
FUND 172-COMMUNITY DEVELOPMENT/INDUSTRIAL PARK		-	-	-	-	-	-	-	-	-				-	-	#DIV/0!

UNION COUNTY SCHOOLS														
EXPENDITURE REPORT														
FOR MONTH ENDING APRIL 2026														
												YTD		
FUND 141-GP SCHOOLS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	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	$ 1,195,954	$ 1,280,245			$ 12,003,825	$ 16,343,807	73%
71200-SPECIAL EDUC PROG	$ -	$ 252,449	$ 182,809	$ 187,023	$ 180,458	$ 183,851	$ 206,609	$ 171,689	$ 181,021	$ 178,522			$ 1,724,431	$ 2,430,273	71%
71300-VOCATIONAL ED	$ 38,406	$ 175,019	$ 128,399	$ 132,000	$ 120,438	$ 155,387	$ 121,204	$ 191,424	$ 119,271	$ 123,090			$ 1,304,639	$ 2,046,523	64%
72110-ATTENDANCE	$ 36	$ 8,833	$ 9,044	$ 8,833	$ 8,833	$ 10,034	$ 9,063	$ 8,883	$ 10,215	$ 8,883			$ 82,656	$ 111,368	74%
72120-HEALTH SERVICES	$ 8,584	$ 51,489	$ 53,470	$ 54,197	$ 53,431	$ 53,599	$ 54,567	$ 50,782	$ 57,017	$ 47,570			$ 484,707	$ 634,943	76%
72130-GUIDANCE	$ 4,658	$ 89,152	$ 67,220	$ 67,589	$ 67,753	$ 90,754	$ 69,535	$ 65,298	$ 68,090	$ 68,124			$ 658,173	$ 956,300	69%
72210-REGULAR ED SUPPORT	$ 42,545	$ 79,854	$ 81,373	$ 70,439	$ 75,768	$ 67,092	$ 70,381	$ 73,616	$ 66,564	$ 73,126			$ 700,759	$ 924,108	76%
72220-SPECIAL ED SUPPORT	$ 41,158	$ 63,068	$ 89,621	$ 111,038	$ 117,575	$ 63,041	$ 65,579	$ 64,690	$ 57,467	$ 51,147			$ 724,384	$ 890,705	81%
72230-VOCATION SUPPORT	$ 1,620	$ 5,131	$ 9,493	$ 9,418	$ 10,557	$ 8,087	$ 10,310	$ 8,708	$ 9,564	$ 10,421			$ 83,308	$ 159,248	52%
72250-TECHNOLOGY	$ 41,417	$ 100,670	$ 58,138	$ 48,338	$ 44,181	$ 35,730	$ 45,688	$ 57,551	$ 32,783	$ 47,225			$ 511,720	$ 620,504	82%
72310-BOARD OF EDUCATION	$ 338,065	$ 12,587	$ 19,960	$ 16,236	$ 33,361	$ 27,983	$ 16,183	$ 19,642	$ 18,018	$ 10,655			$ 512,689	$ 602,473	85%
72320-DIRECTOR OF SCHOOLS	$ 20,714	$ 6,770	$ 12,620	$ 13,016	$ 12,268	$ 18,606	$ 12,801	$ 12,140	$ 12,392	$ 13,260			$ 134,587	$ 168,332	80%
72410-PRINCIPALS	$ 15,118	$ 211,111	$ 179,572	$ 177,301	$ 189,972	$ 182,621	$ 201,272	$ 181,379	$ 178,189	$ 171,940			$ 1,688,565	$ 2,261,161	75%
72510-FISCAL SERVICES	$ 1,550	$ 951	$ 2,315	$ 4,620	$ 10,871	$ 1,814	$ -	$ -	$ 310,728	$ 1,841			$ 334,691	$ 332,623	101%
72610-OPERATION OF PLANT	$ 405,076	$ 213,391	$ 194,598	$ 197,021	$ 168,553	$ 197,529	$ 234,775	$ 235,641	$ 191,625	$ 183,376			$ 2,221,584	$ 2,615,056	85%
72620-MAINTENANCE OF PLANT	$ 44,314	$ 72,874	$ 47,374	$ 75,421	$ 49,535	$ 45,242	$ 52,610	$ 31,767	$ 62,737	$ 119,927			$ 601,820	$ 710,969	85%
72710-TRANSPORATATION	$ 69,115	$ 84,077	$ 94,259	$ 98,679	$ 91,363	$ 90,331	$ 91,732	$ 86,908	$ 91,521	$ 100,048			$ 898,033	$ 1,200,222	75%
73100-FOOD SERVICE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	#DIV/0!
73300-COMMUNITY SERVICES	$ 5,680	$ 12,836	$ 11,827	$ 11,703	$ 13,039	$ 12,038	$ 12,891	$ 11,814	$ 11,805	$ 11,925			$ 115,558	$ 208,135	56%
73400-EARLY CHILDHOOD ED	$ 737	$ 53,698	$ 44,051	$ 34,021	$ 36,942	$ 36,176	$ 44,268	$ 38,790	$ 37,349	$ 31,965			$ 358,196	$ 469,857	76%
76100-REGULAR CAPITAL OUTLAY	$ -	$ 13,424	$ -	$ -	$ -	$ -	$ 18,634	$ -	$ 73,638	$ 304			$ 105,999	$ 229,006	46%
82310-OTHER DEBT SERVIC	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	#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	$ 2,445,687	$ 2,445,687			$ 25,511,179	$ 26,848,824	95%
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	$ 5,231,833	$ 4,979,278	$ -	$ -	$ 51,031,378	$ 61,034,313	84%

UNION COUNTY SCHOOLS

EXPENDITURE REPORT

FOR MONTH ENDING APRIL 2026

FUND 142-FEDERAL FUNDS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
011-CONSOLIDATED ADMIN	$ 13,671	$ 16,038	$ 14,089	$ 13,795	$ 14,204	$ 16,040	$ 17,775	$ 14,015	$ 14,124	$ 13,956			$ 147,708	$ 185,670	80%
101-TITLE I	$ 84	$ 143,617	$ 47,524	$ 62,969	$ 85,192	$ 45,637	$ 49,918	$ 43,037	$ 2,088	$ 47,197			$ 527,263	$ 1,022,996	52%
172-ATSI23 GRANT	$ -	$ 5,785	$ (5,785)	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	#DIV/0!
174-ATSI24 GRANT	$ -	$ 7,106	$ 7,106	$ 7,106	$ 11,972	$ 3,777	$ 7,159	$ 7,146	$ 9,415	$ 7,835			$ 68,623	$ 100,000	69%
175-ATSI25 GRANT									$ -	$ -			$ -	$ 145,000	0%
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	$ 70,326	$ 30,938			$ 308,528	$ 494,039	62%
701-ARP HOMELESS 2.0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	#DIV/0!
801-CARL PERKINS	$ 1,029	$ 2,737	$ 10,544	$ 1,113	$ 146	$ 3,820	$ 6,349	$ 6,724	$ 4,021	$ 10,145			$ 46,627	$ 65,702	71%
901-IDEA	$ 20,727	$ 99,043	$ 87,416	$ 86,460	$ 87,259	$ 127,964	$ 131,009	$ 126,938	$ 133,886	$ 132,782			$ 1,033,483	$ 1,457,204	71%
911-IDEA PRESCHOOL	$ -	$ 1,844	$ 1,838	$ 1,838	$ 1,838	$ 2,177	$ 6,431	$ 4,949	$ 4,238	$ 4,232			$ 29,387	$ 49,515	59%
930-Fiscal Premonitoring Supports	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -	$ -	#DIV/0!
950-Participant Literacy Network Grant (HQIM)	$ -	$ -	$ -	$ 18,200	$ -	$ 18,200	$ -	$ -	$ -	$ 18,200			$ 54,600	$ 74,300	73%
955-Early Literacy PreK Teacher Stipebnd	$ -	$ -	$ 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**	**$ 238,098**	**$ 265,284**	**$ -**	**$ -**	**$ 3,237,427**	**$ 4,636,818**	70%
FUND 143-CENTRAL CAFETERIA	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
73100-FOOD SERVICE	$ 9,945	$ 209,059	$ 232,306	$ 235,457	$ 225,379	$ 173,557	$ 239,683	$ 180,484	$ 193,540	$ 211,262			$ 1,910,672	$ 3,677,335	52%
FUND 145-OTHER ED-TNVA	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
VIRTUAL ACADEMY	$ -	$ 2,246,248	$ 2,267,629	$ 2,246,248	$ 2,246,248	$ 2,246,248	$ 2,254,853	$ 2,246,998	$ 2,247,598	$ 2,248,148			$ 20,250,221	$ 22,572,484	90%
FUND 177-CAPITAL PROJECTS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	YTD TOTAL	BUDGET	PRCT
EDUCATION CAPITAL PROJECTS	$ 36,595	$ 51,895	$ 990,048	$ 54,461	$ 11,595	$ 11,649	$ -	$ -	$ -	$ 14,174			$ 1,170,417	$ 1,844,154	63%

UNION COUNTY GOVERNMENT

REVENUE REPORT

FOR MONTH ENDING APRIL 2026

	FUND 101-GENERAL FUND	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	YTD TOTAL	BUDGET	PRCT
40000	LOCAL TAXES	8,270	(146,695)	(349,752)	(684,387)	(364,141)	(1,483,483)	(557,086)	(1,571,894)	(312,124)	(203,058)			(5,664,350)	6,596,244	-86%
41000	LICENSES AND PERMITS	10,966	(16,034)	(3,035)	(2,915)	(16,658)	(2,118)	(2,340)	(16,173)	(2,293)	(2,085)			(52,684)	113,503	-46%
42000	FINES, FORFEITURES, AND PENALTIES	-	(7,753)	(4,328)	(4,995)	(6,247)	(3,618)	(5,271)	(6,757)	(26,127)	(10,811)			(75,906)	76,118	-100%
43000	CHARGES FOR CURRENT SERVICES	(2,269)	(7,765)	(9,967)	(10,010)	(12,049)	(8,630)	(10,593)	(8,418)	(413,980)	(13,074)			(496,754)	615,307	-81%
44000	OTHER LOCAL REVENUES	(11,409)	(10,218)	(5,442)	(4,242)	(9,577)	(9,896)	(5,200)	(3,078)	(18,314)	(13,173)			(90,550)	86,742	-104%
45000	FEES RECEIVED FROM COUNTY OFFICIALS	(11,778)	(70,209)	(68,143)	(89,652)	(92,849)	(137,907)	(73,777)	(120,075)	(73,824)	(91,936)			(830,150)	1,017,839	-82%
46000	STATE OF TENNESSEE	119,762	(77,613)	(29,672)	(800,063)	(372,270)	(53,822)	(427,239)	(82,059)	(12,787)	(465,817)			(2,201,579)	2,742,121	-80%
47000	FEDERAL GOVERNMENTS	21,378	(3,882)	(2,893)	(19,279)	(15,635)	(8,122)	(55,762)	(2,748)	(7,789)	(18,133)			(112,864)	161,024	-70%
48000	OTHER GOVERNMENTS AND CITIZEND GROUPS	-	(410)	-	-	-	-	-	-	(7,092)	-			(7,502)	-	#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)**	**(874,330)**	**(818,086)**	-	-	**(9,537,451)**	**11,426,834**	-83%
	FUND 118-AMBULANCE SERVICE	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**	**BUDGET**	**PRCT**
40000	LOCAL TAXES	(3,043)	(2,009)	(40,856)	(116,175)	(53,566)	(295,798)	(96,379)	(315,190)	(47,064)	(20,603)			(990,681)	991,017	-100%
43000	CHARGES FOR CURRENT SERVICES	8,302	(125,331)	(76,377)	(88,166)	(94,409)	(104,570)	(79,878)	(61,983)	(100,330)	(72,377)			(795,118)	1,130,000	-70%
44000	OTHER LOCAL REVENUES	(105)	-	105	-	(3,176)	-	-	-	(11,281)	-			(14,457)	6,312	-229%
46000	STATE OF TENNESSEE	-	-	-	-	-	-	-	-	(8,000)	-			(8,000)	38,303	-21%
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)**	**(166,675)**	**(92,980)**	-	-	**(1,821,083)**	**2,178,458**	-84%
	FUND 131-HIGHWAY FUND	**JUL**	**AUG**	**SEP**	**OCT**	**NOV**	**DEC**	**JAN**	**FEB**	**MAR**	**APR**	**MAY**	**JUN**	**TOTAL**	**BUDGET**	**PRCT**
40000	LOCAL TAXES	(890)	(752)	(15,280)	(74,327)	(20,034)	(110,630)	(65,731)	(117,881)	(17,602)	(33,623)			(456,749)	448,415	-102%
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)	(2,700)	(4,021)			(22,978)	28,287	-81%
46000	STATE OF TENNESSEE	-	(175,684)	(290,000)	(187,200)	(183,458)	(169,469)	(171,628)	(181,906)	(154,721)	(152,237)			(1,666,303)	2,695,396	-62%
49000	OTHER SOURCES	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!
	TOTAL HIGHWAY FUND	**(2,598)**	**(182,629)**	**(307,936)**	**(263,096)**	**(204,656)**	**(281,335)**	**(239,124)**	**(300,660)**	**(175,022)**	**(189,881)**	-	-	**(2,146,937)**	**3,173,005**	-68%

		UNION COUNTY BOARD OF EDUCATION REVENUE REPORT FOR MONTH ENDING APRIL 2026												YTD		
FUND 141-GENERAL PURPOSE SCHOOLS		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	PRCT
40000	LOCAL TAXES	(3,503)	(211,514)	(289,033)	(420,192)	(287,780)	(741,297)	(366,903)	(795,028)	(427,399)	(203,055)			(3,745,703)	3,776,612	-99%
41000	LICENSES AND PERMITS	-	(67)	(168)	(247)	(190)	(57)	(86)	(57)	(29)	(105)			(1,004)	1,188	-85%
43000	CHARGES FOR CURRENT SERVICES	-	(275)	(3,001)	(2,729)	(8,517)	(19,828)	(17,565)	(4,234)	(2,189)	(6,208)			(64,546)	58,252	-111%
44000	OTHER LOCAL REVENUES	(300)	(1,294)	-	-	(1,145)	(1,514)	-	(424)	(120)	(471)			(5,267)	938	-562%
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)	(5,171,591)	(5,170,769)			(47,138,696)	53,000,354	-89%
47000	FEDERAL GOVERNMENTS	34,680	(37,822)	(41,412)	(38,431)	(19,826)	(42,576)	(6,656)	(50,564)	(30,373)	(47,086)			(280,067)	474,463	-59%
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)	(5,950,634)	(5,631,702)	(5,427,694)	-	-	(52,235,283)	58,311,806	-90%
FUND 143-FOOD SERVICE		JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL	BUDGET	PRCT
43000	CHARGES FOR CURRENT SERVICES	-	(6,136)	(17,835)	(12,340)	(7,998)	(15,056)	(4,639)	(8,527)	(6,596)	(11,274)			(90,402)	159,279	-57%
44000	OTHER LOCAL REVENUES	-	-	-	-	(14)	-	-	-	(200)	-			(214)	239,602	0%
46000	STATE OF TENNESSEE	-	-	-	-	-	-	-	-	(14,837)	-			(14,837)	16,278	-91%
47000	FEDERAL GOVERNMENTS	-	(39,306)	(197,022)	(278,619)	(233,622)	(8,835)	(211,935)	(349,102)	(157,564)	(196,834)			(1,672,839)	2,081,849	-80%
49000	INSURANCE	-	-	-	-	-	-	-	-	-	-			-	-	#DIV/0!
TOTAL FOOD SERVICE		-	(45,442)	(214,857)	(290,959)	(241,634)	(23,891)	(216,575)	(357,629)	(179,197)	(208,108)	-	-	(1,778,291)	2,497,008	-71%

b. Budget Amendments & Transfers

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 101-GENERAL FUND

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
51220	332		Beer Board	Legal Notices, Recording And Court Costs	$ 357.00		$ 29.00	$ 386.00
51220	317		Beer Board	Data Processing Services	$ 243.00	$ (29.00)		$ 214.00
51300	355		County Mayor	Travel	$ 715.00		$ 164.00	$ 879.00
51300	320		County Mayor	Dues And Memberships	$ 2,000.00		$ 413.00	$ 2,413.00
51300	307		County Mayor	Communication	$ 2,399.00	$ (577.00)		$ 1,822.00
51400	101		County Attorney	County Official/Administrative Officer	$ 11,498.00		$ 765.00	$ 12,263.00
51400	331		County Attorney	Legal Services	$ 2,000.00	$ (765.00)		$ 1,235.00
51800	415		County Buildings	Electricity	$ 65,000.00		$ 15,000.00	$ 80,000.00
52100	435		Accounting	Office Supplies	$ 7,525.00		$ 400.07	$ 7,925.07
52100	719		Accounting	Office Equipment	$ 3,000.00		$ 115.04	$ 3,115.04
52400	719		Trustee	Office Equipment	$ 2,802.00		$ 1,796.00	$ 4,598.00
52400	317		Trustee	Data Processing Services	$ 15,298.00	$ (1,796.00)		$ 13,502.00
53300	355		General Sessions Court	Travel	$ 2,250.00		$ 8.00	$ 2,258.00
53300	435		General Sessions Court	Office Supplies	$ 450.00	$ (8.00)		$ 442.00
54110	425		Sheriff	Gasoline	$ 106,870.50		$ 777.00	$ 107,647.50
54110	431	SHTL1	Sheriff	Law Enforcement Supplies	$ 57,000.00		$ 18,000.00	$ 75,000.00
54110	719		Sheriff	Office Equipment		$ (600.00)		$ (600.00)
54110	322		Sheriff	Evaluation And Testing			$ 600.00	$ 600.00
54250	322	CCP	Work Release Program	Evaluation And Testing			$ 7,502.02	$ 7,502.02
54210	337		Jail	Maintenance And Repair Services-Office Equipment	$ 1,500.00		$ 10,390.00	$ 11,890.00
54210	307		Jail	Communication	$ 5,300.00	$ (245.00)		$ 5,055.00
54210	322		Jail	Evaluation And Testing	$ 3,500.00	$ (2,900.00)		$ 600.00
54210	453		Jail	Vehicle Parts	$ 5,000.00	$ (5,000.00)		$ -
54210	719		Jail	Office Equipment	$ 5,500.00	$ (2,245.00)		$ 3,255.00
54240	320		Juvenile Services	Dues And Memberships	$ 80.00		$ 150.00	$ 230.00
54240	355		Juvenile Services	Travel	$ 920.00	$ (150.00)		$ 770.00
54900	207		Other Public Safety	Medical Insurance	$ 12,063.00		$ 7,719.00	$ 19,782.00
54900	169		Other Public Safety	Part-Time Personnel	$ 37,440.00	$ (7,719.00)		$ 29,721.00
55170	399	RC	Alcohol And Drug Programs	Other Contracted Services	$ 45,006.00	$ (6.00)		$ 45,000.00
55170	368	RC	Alcohol And Drug Programs	Drug Treatment	$ 10,194.00		$ 6.00	$ 10,200.00
56300	410		Senior Assistance	Custodial Supplies	$ 500.00	$ (100.00)		$ 400.00
56300	435		Senior Assistance	Office Supplies	$ 200.00		$ 100.00	$ 300.00
56300	338		Senior Assistance	Maintenance And Repair Services-Vehicles	$ 1,300.00	$ (1,300.00)		$ -
56300	355		Senior Assistance	Travel	$ 1,900.00	$ (1,100.00)		$ 800.00
56300	336		Senior Assistance	Maintenance And Repair Services-Equipment	$ 600.00		$ 2,400.00	$ 3,000.00
56300	425		Senior Assistance	Gasoline	$ 1,400.00	$ (500.00)		$ 900.00
56300	719		Senior Assistance	Office Equipment	$ 229.00		$ 500.00	$ 729.00
56300	415		Senior Assistance	Electricity	$ 20,000.00		$ 5,000.00	$ 25,000.00

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 101-GENERAL FUND

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
56700	336		Parks And Fair	Maintenance And Repair Services-Equipment	$ 535.64		$ 100.00	$ 635.64
56700	426		Parks And Fair	General Construction Materials	$ 13,900.00	$ (100.00)		$ 13,800.00
57100	415		Agricultural Extension Service	Electricity	$ 7,000.00		$ 736.22	$ 7,736.22
57100	719		Agricultural Extension Service	Office Equipment	$ 1,600.00	$ (736.22)		$ 863.78
						$ (25,876.22)	$ 72,670.35	
							$ 46,794.13	NET CHANGE

48130		CCP		Contributions	$ (7,502.02)			
46980		SHTL1		Other State Grants	$ (18,000.00)			
44170		RbGas		Miscellaneous Refunds	$ (777.00)			
44530				Sale Of Equipment	$ (515.11)			
39000				Unassigned	$ (20,000.00)	$ (46,794.13)	NET CHANGE	$ -

This request is to move funds within the appropriated budget as needed, to enter funds received from other entities, and move funds from fund balance into budget for increase in electricity charges

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest: Pam Ailor

Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

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A **Motion** was made by **Dawn Flatford** and **Seconded** by **Sidney Jessee, Jr.** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Library Board May 18, 2026
To Be Submitted to Financial Management Committee May 19, 2026
FUND 101-GENERAL FUND-Library

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
56500	599	S	Libraries	Other Charges	$ -		$ 71.90	$ 71.90
56500	129	L	Libraries	Librarians	$ 28,218.00	$ (2,191.00)		$ 26,027.00
56500	169	L	Libraries	Part-Time Personnel	$ 28,133.00		$ 2,151.00	$ 30,284.00
56500	169	M	Libraries	Part-Time Personnel	$ 13,791.00	$ (1,400.00)		$ 12,391.00
56500	169	S	Libraries	Part-Time Personnel	$ 14,067.00	$ (1,000.00)		$ 13,067.00
56500	189	M	Libraries	Other Salaries & Wages	$ 26,727.00	$ (2,000.00)		$ 24,727.00
56500	206	M	Libraries	Life Insurance	$ 48.00		$ 9.00	$ 57.00
56500	207	L	Libraries	Medical Insurance	$ 4,921.00	$ (1,600.00)		$ 3,321.00
56500	207	M	Libraries	Medical Insurance	$ 11,968.00	$ (930.00)		$ 11,038.00
56500	307	L	Libraries	Communication	$ 1,200.00	$ (750.00)		$ 450.00
56500	307	M	Libraries	Communication	$ 921.00	$ (306.00)		$ 615.00
56500	350	M	Libraries	Internet Connectivity	$ 1,661.00		$ 1,050.00	$ 2,711.00
56500	355	M	Libraries	Travel	$ 775.00		$ 550.00	$ 1,325.00
56500	429	L	Libraries	Instructional Supplies And Materials	$ 405.00		$ 1,750.00	$ 2,155.00
56500	429	M	Libraries	Instructional Supplies And Materials	$ 2,402.00		$ 4,522.00	$ 6,924.00
56500	719	M	Libraries	Office Equipment	$ 413.00		$ 145.00	$ 558.00
						$ (10,177.00)	$ 10,248.90	
								$ 71.90
44530	S			Sale Of Equipment	$ (71.90)	$ (71.90)	$ (0.00)	NET CHANGE

This request is to transfer within appropriated budget as needed and enter contribution surplus sales into the budget
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 27th day of June, 2026

Attest:

Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

5/26/2026

A **Motion** was made by **Cheryl Walker** and **Seconded** by **R.L. Jones** to approve the **Budget Amendment request** for Fund 101-General Fund-Library as presented.

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

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 121-Other Special Purpose Fund-OPOID Remedial

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
55170	368	OPO24	Alcohol And Drug Programs	Drug Treatment	$ -		$ 3,285.08	$ 3,285.08
55170	368	OPO25	Alcohol And Drug Programs	Drug Treatment	$ -		$ 5,929.69	$ 5,929.69
55170	368	OPOI	Alcohol And Drug Programs	Drug Treatment	$ -		$ 989.78	$ 989.78
						$ -	$ 10,204.55	$ -
							$ 10,204.55	NET CHANGE

44110		OPOI		Investment Income	$ (989.78)			
48991		OPO24		Opiod-Past Remediation	$ (3,285.08)			
48991		OPO25		Opiod-Past Remediation	$ (5,929.69)	$ (10,204.55)	$ -	NET CHANGE

This budget amendment is to enter into budget funds received from the Opioid Remediation Program and Interest earned for April

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:
Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	1
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 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	$ 11,477.40		$ 513.29	$ 11,990.69
55170	368	OPO26	Alcohol And Drug Programs	Drug Treatment	$ -		$ 60,845.70	$ 60,845.70
						$ -	$ 61,358.99	
							$ 61,358.99	NET CHANGE

46845		OPO26		Opioid Settlement Funds - TN Abatement Council	$ (60,845.70)			
44110		OPO11		Investment Income	$ (513.29)	$ (61,358.99)	$ -	NET CHANGE

This budget amendment is to enter into budget April Interest earned and new abatement funds

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:
Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	15
Voting Nay	0
Pass	1
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

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A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Larry Lay** to approve the **Budget Amendment request** for Fund 121-Other Special Purpose Fund-OPOID 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 Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** Eddie Simpson. **Motion Carried.**

A **Motion** was made by **Cheryl Walker** 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, Gerald Simmons, and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** Eddie Simpson. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 118-Ambulance Service

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
55130	410		Ambulance/Emergency Medical Services	Custodial Supplies	$ 3,500.00		$ 500.00	$ 4,000.00
55130	413		Ambulance/Emergency Medical Services	Drugs And Medical Supplies	$ 75,000.00		$ 11,000.00	$ 86,000.00
55130	729		Ambulance/Emergency Medical Services	Transportation Equipment	$ 35,000.00	$ (11,500.00)		$ 23,500.00
						$ (11,500.00)	$ 11,500.00	
						$ -	NET CHANGE	
							$ -	

					$ -

This budget amendment request is to transfer within appropriated budget as needed

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest: Pam Ailor
Pam Ailor
Union County Clerk

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Jason Bailey
Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Road Commission May 4,2026
To Be Submitted to Financial Management Committee May 19, 2026
FUND 131-HIGHWAY FUND

Function	Obj	Center	Department	Description	Amended	Decrease	Increase	Amended Budget
65000	415		Other Charges	Electricity	$ 5,200.00		$ 2,000.00	$ 7,200.00
68000	714		Capital Outlay	Highway Equipment	$ 25,000.00	$ (2,000.00)		$ 23,000.00
63100	417		Operation And Maintenance Of Equipment	Equipment Parts-Light	$ 60,000.00		$ 2,625.00	$ 62,625.00
62000	404		Highway And Bridge Maintenance	Asphalt-Hot Mix	$ 1,044,258.92		$ 200,000.00	$ 1,244,258.92
						$ (2,000.00)	$ 204,625.00	
						$ 202,625.00	NET CHANGE	

44530			Sale Of Equipment	$ (2,625.00)		$ -
39000			Unassigned	$ (200,000.00)	$ (202,625.00)	

This budget amendment request is to move funding from fund balance to the hot mix line per fund balance policy, and enter into budget funds from sale of surplus

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest: Pam Ailor
Pam Ailor
Union County Clerk

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Jason Bailey
Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

Page 5 of 13 5/26/2026

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Bill Cox** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Kenny Moore** to approve the **Budget Amendment request** for Fund 131-Highway 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 151-GENERAL DEBT SERVICES

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
82330	601	26HMM	Education	Principal On Bonds	$ -		$ 550,000.00	$ 550,000.00
82230	603	26HMM	Education	Interest On Bonds	$ -		$ 40,577.77	$ 40,577.77
						$ -	$ 590,577.77	
							$ 590,577.77	**NET CHANGE**
								$ -
39000				Unassigned	**$ (590,577.77)**	**$ (590,577.77)**		

This request is to enter into budget the General Obligation School Bonds, series 2026 payment and interest for FY26

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:

Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Page 6 of 13 5/26/2026

A **Motion** was made by **R.L. Jones** and **Seconded** by **Sidney Jessee, Jr.** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET TRANSFER REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 171-GENERAL CAPITAL PROJECTS FUND

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
91150	706	SPCOM	Social, Cultural And Recreation Projects	Building Construction	$ 200,000.00	$ (64,591.61)		$ 135,408.39
						$ (64,591.61)	$ -	
							$ (64,591.61)	NET CHANGE

This amendment request is to transfer in funds from ARPA

49800				Transfers In	$ ~~64,591.61~~	$ 64,591.61		$ -

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest: Pam Ailor
Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye 16
Voting Nay 0
Pass 0
Abstain 0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Financial Management Committee May 19, 2026
FUND 127-Other General Government Special Revenue-ARPA

Function	Obj	Cost	Department	Description	Original/	Decrease	Increase	Amended Budget
91401	706	SPCOM	American Rescue Plan Act Grant #1	Building Construction	$ -		$ 64,591.61	$ 64,591.61
99100	590		Transfers Out	Transfers To Other Funds	$ 1,555,360.92	$ (64,591.61)		$ 1,490,769.31
						$ (64,591.61)	$ 64,591.61	$ -
							$ (0.00)	NET CHANGE
						$ -	$ (0.00)	NET CHANGE

This budget amendment is to move funds within the appropriated budget to close out fund
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest: Pam Ailor
Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye 16
Voting Nay 0
Pass 0
Abstain 0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Page 7 of 13 5/26/2026

A **Motion** was made by **Dawn Flatford** and **Seconded** by **Eddie Simpson** to approve the **Budget Amendment** request for Fund 171-General Capital Projects Fund as presented.

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

A **Motion** was made by **Bill Cox** and **Seconded** by **Ashley Mike** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 2026
FUND 141-GENERAL PURPOSE SCHOOL

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
72510	168	REIMB	Fiscal Services	Temporary Personnel	$ 20,642.63		$ 1,879.72	$ 22,522.35
72510	201	REIMB	Fiscal Services	Social Security	$ 1,264.76		$ 116.54	$ 1,381.30
72510	204	REIMB	Fiscal Services	State Retirement	$ 1,209.96		$ 40.01	$ 1,249.97
72510	210	REIMB	Fiscal Services	Unemployment Compensation	$ 0.30		$ 3.92	$ 4.22
72510	212	REIMB	Fiscal Services	Employer Medicare	$ 293.91		$ 27.26	$ 321.17
71100	499	OUT25	Regular Instruction Program	Other Supplies And Materials	$ 237,087.50	$ (29,180.00)		$ 207,907.50
71100	312	O25TN	Regular Instruction Program	Contracts With Private Agencies	$ 123,285.50		$ 29,180.00	$ 152,465.50
72210	399	ICARE	Regular Instruction Program	Other Contracted Services	$ 63,545.00	$ (3,300.00)		$ 60,245.00
72210	499	ICARE	Regular Instruction Program	Other Supplies And Materials	$ 5,922.00		$ 2,160.00	$ 8,082.00
72210	355	ICARE	Regular Instruction Program	Travel	$ 2,747.00		$ 1,140.00	$ 3,887.00
71300	116	RSCC	Vocational Education Program	Teachers	$ 3,540.40		$ 3,540.40	$ 7,080.80
71300	201	RSCC	Vocational Education Program	Social Security	$ 213.92		$ 213.92	$ 427.84
71300	204	RSCC	Vocational Education Program	State Retirement	$ 282.88		$ 282.88	$ 565.76
71300	212	RSCC	Vocational Education Program	Employer Medicare	$ 50.03		$ 50.03	$ 100.06
71300	217	RSCC	Vocational Education Program	Retirement - Hybrid Stabilization	$ 35.76		$ 35.76	$ 71.52
71100	210		Regular Instruction Program	Unemployment Compensation	$ 4,462.00		$ 346.00	$ 4,808.00
71100	201		Regular Instruction Program	Social Security	$ 696,068.00	$ (346.00)		$ 695,722.00
71200	116		Special Education Program	Teachers	1,265,994.00	$ (7,500.00)		$ 1,258,494.00
71200	163		Special Education Program	Educational Assistants	$ 413,666.00	$ (40,000.00)		$ 373,666.00
71200	201		Special Education Program	Social Security	$ 109,104.00	$ (10,000.00)		$ 99,104.00
71200	212		Special Education Program	Employer Medicare	$ 25,472.00	$ (1,000.00)		$ 24,472.00
71200	336		Special Education Program	Maintenance And Repair Services-Equipment	$ 2,500.00	$ (2,500.00)		$ -
71200	356		Special Education Program	Tuition	$ 12,000.00		$ 130.00	$ 12,130.00
71200	370		Special Education Program	Cntrcts For Sub Tchrs - Non-Certified	$ 45,000.00		$ 22,000.00	$ 67,000.00
71200	499		Special Education Program	Other Supplies And Materials	$ 20,000.00	$ (7,500.00)		$ 12,500.00
71200	725		Special Education Program	Special Education Equipment	$ 20,000.00	$ (7,500.00)		$ 12,500.00
72220	161		Special Education Program	Secretary(s)	$ 245,882.00	$ (6,630.00)		$ 239,252.00
72220	312		Special Education Program	Contracts With Private Agencies	$ 200,000.00		$ 62,500.00	$ 262,500.00
72220	307		Special Education Program	Communication	$ 5,500.00	$ (2,000.00)		$ 3,500.00
71200	205	PREK	Special Education Program	Employee And Dependent Insurance	$ -		$ 2,000.00	$ 2,000.00
71200	429	PREK	Special Education Program	Instructional Supplies And Materials	$ 4,767.30	$ (2,000.00)		$ 2,767.30
71300	204		Vocational Education Program	State Retirement	$ 48,471.00		$ 10,197.08	$ 58,668.08
71300	369		Vocational Education Program	Cntrcts For Sub Teachers - Certified	$ 36,161.75		$ 506.20	$ 36,667.95
71300	499		Vocational Education Program	Other Supplies And Materials	$ 8,000.00		$ 277.00	$ 8,277.00

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 2026
FUND 141-GENERAL PURPOSE SCHOOL

Function	Obj	Cost Center	Department	Description	Original/ Amended Budget	Decrease	Increase	Amended Budget
71300	499	UCHS	Vocational Education Program	Other Supplies And Materials	$ -		$ 1,146.00	$ 1,146.00
71300	207		Vocational Education Program	Medical Insurance	$ 94,841.00	$ (12,126.28)		$ 82,714.72
72120	198		Health Services	Non-Certified Substitute Teachers	$ 9,300.00		$ 2,100.00	$ 11,400.00
72120	217		Health Services	Retirement - Hybrid Stabilization	$ 1,936.00		$ 525.00	$ 2,461.00
72120	204		Health Services	State Retirement	$ 35,383.00	$ (525.00)		$ 34,858.00
72120	131		Health Services	Medical Personnel	$ 412,510.00	$ (2,100.00)		$ 410,410.00
72210	432		Regular Instruction Program	Library Books/Media	$ 2,000.00	$ (1,000.00)		$ 1,000.00
72210	422		Regular Instruction Program	Food Supplies	$ 7,000.00		$ 1,000.00	$ 8,000.00
72250	206		Technology	Life Insurance	$ 50.00		$ 1.00	$ 51.00
72250	355		Technology	Travel	$ 2,500.00		$ 75.00	$ 2,575.00
72250	790	CHROM	Technology	Other Equipment	$ -		$ 33,673.51	$ 33,673.51
72130	309	SAFE	Other Student Support	Contracts With Government Agencies	$ 100,000.00	$ (33,749.51)		$ 66,250.49
72610	312		Operation Of Plant	Contracts With Private Agencies	$ 89,000.00		$ 2,600.00	$ 91,600.00
72610	370		Operation Of Plant	Cntrcts For Sub Tchrs - Non-Certified	$ 16,500.00		$ 3,500.00	$ 20,000.00
72610	434		Operation Of Plant	Natural Gas	$ 51,651.00		$ 1,926.00	$ 53,577.00
72610	166		Operation Of Plant	Custodial Personnel	$ 982,722.00	$ (8,026.00)		$ 974,696.00
72620	335		Maintenance Of Plant	Maintenance And Repair Services-Buildings	$ 164,480.00		$ 5,051.61	$ 169,531.61
72130	207		Other Student Support	Medical Insurance	$ 90,416.00	$ (5,051.61)		$ 85,364.39
71100	189	ELTUT	Regular Instruction Program	Other Salaries & Wages	$ 17,500.00	$ (17,500.00)		$ -
						$ (199,534.40)	$ 188,224.84	
							$ (11,309.56)	NET CHANGE
								$ -

43542		RSCC		Contract For Instruct Serv W/Other Lea's	$ (4,122.99)	
43570		REIMB		Receipts From Individual Schools	$ (2,067.45)	
46590		ELTUT		Other State Education Funds	$ 17,500.00	$ 11,309.56

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

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Attest:

Pam Ailor

Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye 16
Voting Nay 0
Pass 0
Abstain 0

A **Motion** was made by **Greg Dyer** and **Seconded** by **Kenny Moore** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 2026
FUND 141-GENERAL PURPOSE SCHOOL-Voluntary Pre-K

Function	Obj	COST CENTER	DEPARTMENT	DESCRIPTION	Original/ Amended Budget	Decrease	Increase	Amended Budget
73400	116		Early Childhood Education	Teachers	$ 210,000.00		$ 15,527.07	$ 225,527.07
73400	163		Early Childhood Education	Educational Assistants	$ 109,264.00	$ (2,466.30)		$ 106,797.70
73400	186		Early Childhood Education	Longevity Pay	$ 735.00	$ (735.00)		$ -
73400	186	NC	Early Childhood Education	Longevity Pay	$ -		$ 735.00	$ 735.00
73400	201		Early Childhood Education	Social Security	$ 21,000.00		$ 242.76	$ 21,242.76
73400	204		Early Childhood Education	State Retirement	$ 25,000.00	$ (1,562.52)		$ 23,437.48
73400	206		Early Childhood Education	Life Insurance	$ 300.00	$ (110.47)		$ 189.53
73400	207		Early Childhood Education	Medical Insurance	$ 39,000.00	$ (3,671.43)		$ 35,328.57
73400	212		Early Childhood Education	Employer Medicare	$ 4,900.00		$ 68.13	$ 4,968.13
73400	217		Early Childhood Education	Retirement - Hybrid Stabilization	$ 1,000.00	$ (460.52)		$ 539.48
73400	355		Early Childhood Education	Travel	$ 1,000.00	$ (1,000.00)		$ -
73400	369		Early Childhood Education	Cntrcts For Sub Teachers - Certified	$ 4,027.00	$ (1,258.15)		$ 2,768.85
73400	370		Early Childhood Education	Cntrcts For Sub Tchrs - Non-Certified	$ 1,769.00	$ (353.36)		$ 1,415.64
73400	399		Early Childhood Education	Other Contracted Services	$ 1,758.00	$ (135.22)		$ 1,622.78
73400	422		Early Childhood Education	Food Supplies	$ 2,500.00	$ (238.68)		$ 2,261.32
73400	429		Early Childhood Education	Instructional Supplies And Materials	$ 12,000.00	$ (2,364.67)		$ 9,635.33
73400	499		Early Childhood Education	Other Supplies And Materials	$ 9,197.00	$ (2,103.69)		$ 7,093.31
73400	524		Early Childhood Education	Staff Development	$ -		$ 1,000.00	$ 1,000.00
73400	790		Early Childhood Education	Other Equipment	$ 4,268.54	$ (1,112.95)		$ 3,155.59
						$ (17,572.96)	$ 17,572.96	
							$ -	NET CHANGE

This request is to move funds within the appropriated budget as needed to utilize the spending of the grant

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:
Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye 16
Voting Nay 0
Pass 0
Abstain 0

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A **Motion** was made by **Cheryl Walker** and **Seconded** by **R.L. Jones** to approve the **Budget Amendment** request for Fun 141-General Purpose School-Voluntary Pre-K 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 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	429		Vocational Education Program	Instructional Supplies And Materials	$ 15,349.99	$ (6,533.26)		$ 8,816.73
71300	471		Vocational Education Program	Software	$ 10,000.00	$ (1,562.01)		$ 8,437.99
71300	499		Vocational Education Program	Other Supplies And Materials	$ 9,645.24		$ 9,280.32	$ 18,925.56
71300	730		Vocational Education Program	Vocational Instruction Equipment	$ 10,858.33		$ 2,394.00	$ 13,252.33
72130	524	PD	Other Student Support	Staff Development	$ 5,904.32	$ (2,193.22)		$ 3,711.10
72130	599	CTSO	Other Student Support	Other Charges	$ 8,970.60	$ (260.57)		$ 8,710.03
72230	524		Vocational Education Program	Staff Development	$ 2,639.03	$ (1,125.26)		$ 1,513.77
						$ (11,674.32)	$ 11,674.32	
						$ -	NET CHANGE	
47131				Vocational Educ - Basic Grants To States				

This request is to enter addional allocation to FY26 Allocation

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 2026
FUND 142-Federal Programs-Sub Fund 101-Improving the Academic Achievement of the Disadvantaged

Function	Obj	Cost	Department	Description	Original/	Decrease	Increase	Amended
71100	369		Regular Instruction Program	Cntrcts For Sub Teachers - Certified	$ 1,170.00		$ 1,070.00	$ 2,240.00
71100	370		Regular Instruction Program	Cntrcts For Sub Tchrs - Non-Certified	$ 1,170.00	$ (1,070.00)		$ 100.00
71100	429		Regular Instruction Program	Instructional Supplies And Materials	$ 160,154.61		$ 30,000.00	$ 190,154.61
71100	722		Regular Instruction Program	Regular Instruction Equipment	$ 99,400.00	$ (30,000.00)		$ 69,400.00
						$ (31,070.00)	$ 31,070.00	
						$ -	NET CHANGE	
				$ -				

This budget amendment is to move funds within the alotted budget to better utilize the grant funds
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:
Pam Ailor
Pam Ailor
Union County Clerk

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Jason Bailey
Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

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A **Motion** was made by **Gerald Simmons** and **Seconded** by **Bill Cox** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 2026
FUND 143-CENTRAL CAFETERIA

Function	Obj	Cost Center	Department	DESCRIPTION	Original/ Amended Budget	Decrease	Increase	Amended Budget
73100	210		Food Service	Unemployment Compensation	$ 693.00		$ 100.00	$ 793.00
73100	499		Food Service	Other Supplies And Materials	$ 4,000.00		$ 1,000.00	$ 5,000.00
73100	307		Food Service	Communication	$ 5,000.00	$ (1,100.00)		$ 3,900.00
						$ (1,100.00)	$ 1,100.00	
							$ -	NET CHANGE

This budget amendment request is to transfer with in appropriated budget as needed
ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 27th day of April, 2026

Attest:

Pam Ailor
Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

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A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Greg Dyer** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 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	$ 53,098.00	$ (48,812.00)		$ 4,286.00
76100	707	COCAR	Regular Capital Outlay	Building Improvements	$ -		$ 14,280.51	$ 14,280.51
76100	707	UCHVC	Regular Capital Outlay	Building Improvements	$ -		$ 8,900.00	$ 8,900.00
76100	707	LEHAC	Regular Capital Outlay	Building Improvements	$ 19,490.00	$ (7,895.00)		$ 11,595.00
76100	722	CHROM	Regular Capital Outlay	Regular Instruction Equipment	$ -		$ 33,526.49	$ 33,526.49
						$ (56,707.00)	$ 56,707.00	
							$ -	NET CHANGE
							$ -	$ -

This budget amendment is to enter into Budget Chromebook purchase, Central Office Carpet, and UCHS Hvac Repair from allotted funds

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:

Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

UNION COUNTY GOVERNMENT
BUDGET AMENDMENT REQUEST
Submitted to Board of Education May 7, 2026
Submitted to Financial Management Committee May 19, 2026
FUND 189-Other Capital Projects-HMMS

Function	Obj	Cost	Department	Description	Original/	Decrease	Increase	Amended
82330	605		Education	Underwriter's Discount	$ 98,608.00		$ 34,047.87	$ 132,655.87
82330	606		Education	Other Debt Issuance Charges	$ 166,992.00		$ 33,008.00	$ 200,000.00
76100	706		Regular Capital Outlay	Building Construction	$ 23,439,681.00	$ (3,089,500.11)		$ 20,350,180.89
						$ (3,089,500.11)	$ 67,055.87	
							$ (3,022,444.24)	NET CHANGE
49100			Bond Proceeds			$ 2,250,000.00		
49410			Premiums On Bonds Sold			$ (89,465.25)		
39000			Unassigned			$ 861,909.49	$ 3,022,444.24	$ -

This budget amendment is to enter into Budget HMMS Bond Proceeds #3 04-17-2026

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 26th day of May, 2026

Attest:

Pam Ailor
Union County Clerk

Jason Bailey, Chairman
Union County Mayor

Voting Aye	16
Voting Nay	0
Pass	0
Abstain	0

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

Page 13 of 13 5/26/2026

A **Motion** was made by **Eddie Simpson** and **Seconded** by **Bill Cox** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Bill Cox** to approve the **Budget Amendment** request for Fund 189-Other Capital Projects-HMMS 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

c. **Surplus**

SURPLUS ITEMS TO BE APPROVED BY COMMISSION			
HIGHWAY PRESENTED TO ROAD COMMISSION: 5/4/2026			
BOE PRESENTED TO SCHOOL BOARD: 5/7/2026			
PRESENTED TO FINANCE MANAGEMENT COMMITTEE: 5/19/2026			
PRESENTED TO COUNTY COMMISSION: 5/26/2026			
Description	Asset #	Condition	Office
Desk		used	Jail
Desk		used	Jail
Lexmark Printer	7780	used-not operable	Clerk
HP Laser Jet 507	4690	used-operable	Election
Black Office Chair	5424	used-operable	Trustee
Black Office Chair	5425	used-operable	Trustee

A **Motion** was made by **Sidney Jessee, Jr.** and **Seconded** by **Bill Cox** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

d. **Contracts**

There were no **Contracts** presented in open meeting on May 26, 2026.

18. **Old Business**

There was no **Old Business** presented in open meeting on May 26, 2026.

19. **New Business**

There was no **New Business** presented in open meeting on May 26, 2026.

20. **Addendums**

a. **Appoint Library Board Members**

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Eddie Simpson** to appoint Taylor Tharpe and 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

21. **Adjourn**

A **Motion** was made by **Gerald Simmons** and **Seconded** by **Larry Lay** 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, Eddie Simpson and Cheryl Walker. **Commissioners Voting Against:** None. **Commissioners Passing:** None. **Motion Carried.**

Union County Commission Regular Meeting **Adjourned at 8:29 P.M.**