

The Union County Commission met in Regular Called Meeting at 7:00 P.M. on Monday, March 10, 2008 at the Union County Courthouse. The Honorable Gary England, County Chairman, Presiding. Pam Ailor, Union County Clerk and the following Commissioners to Wit: Elmer Bailey, Lynn Beeler, Wayne Cole, Wayne Collins, Greg Davis, Gary England, Dean A. Hill, Kenny Hill, Janet Holloway, R.L. Jones, Joyce Meltabarger, Mike Sexton, J. T. Washam and Doyle Welch. Commissioners absent: Stanley Boles, Charlie Cox and Brenda Jessee.

A quorum being present, County Commission was duly opened at 7:00 P.M. by Deputy Sheriff, Wayne Cole.

The Agenda for March 10, 2008 is as follows:

1. Roll Call
2. Approve Minutes of February 11, 2008-Regular Meeting
3. Approve Notaries
4. Report From the Budget and Finance Committee and Approve Budget Amendments -Commissioner Lynn Beeler
5. County Mayors Report – Quarter Ending December 31, 2007
6. Revenue Committee Report – Quarter Ending September 30, 2007 and December 31, 2007
7. Highway Department Report – Quarter Ending December 31, 2007
8. School Budget Report – Quarter Ending December 31, 2007
9. Re-Appoint Curtis Bates to Equalization Board
10. Resolution for Deferred Compensation Plan – Wayne Sellers and Pam Ailor
11. Local Emergency Planning Committee Presentation – Bob Swisher, Chairman
12. Approve or Disapprove to Put Past Union County Leadership Pictures on Main Courtroom Walls – Ruth Cooke
13. Present Audit Reports for E-911
14. Discuss E-911 Budget Adjustment
15. Approve or Disapprove Resolution for Dispatch Service Between Union County E-911 and Union County
16. Discussion of Industrial Park Land – David Myers
17. Construction of Office Building for Dr. Bhidya
18. Approve or Disapprove Sale of Surplus County Equipment
19. School Building Project Update – Wayne Goforth
20. Approve or Disapprove Resolution Concerning School Fund in 151-Debt Service
21. Approve or Disapprove Continuous Lease for Rush Strong Building to Jack and Lee Ogle
22. Approve or Disapprove Resolution for Military Service to Be Added to Retirement at Highway Department
23. Open Bids on Ambulance Vehicle
24. Open Bids for Painting and Repairing Floor and Replacing Kitchen Cabinets in Old Part of Jail
25. Old Business/New Business
26. Adjourn

#### ADDENDUM

1. Discussion of Parking and Rental at Wilson Park – Mary Nevin
2. Appoint Delinquent Tax Attorney
2. A Motion was made by Elmer Bailey and second by Janet Holloway to approve the Minutes of February 11, 2008.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

3. There were no Notaries presented for approval.

4. The following Budget Amendments and Transfers were presented for approval:

RESOLUTION 01 03-10-2008  
 UNION COUNTY COMMISSION  
 BUDGET AMENDMENTS AND TRANSFERS  
 PERIOD OF MARCH 10, 2008

			DR	CR
Increase	54110-708	Communications Equipment		1,822.00
Decrease	54110-718	Vehicles	505.00	
Decrease	54110-336	Repair Equipment	1,316.10	
	Sheriff Dept has purchased radios and have requested transfer from the above listed line items			

A Motion was made by Mike Sexton and second by Elmer Bailey to approve the above Budget Amendment/Transfer as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.



Increase	46980	OTHER STATE GRANTS	Revenue	15,789.00	
Increase	51800-599	Other Charges	Expenditure		15,789.00
	Grant Money (Education to stop smoking) that was awarded to by the Union County Government, monies to be administered Union County School System				

A Motion was made by Wayne Cole and second by Mike Sexton to approve the above Budget Amendment/Transfer as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.



Increase	51800-707	Building Improvements		21,202.40
39000		undesignated fund balance	21,202.40	
	Courthouse Lighting which was approved by County Commission			

A Motion was made by Mike Sexton and second by R. L. Jones to approve the above Budget Amendment/Transfer as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.



Increase	91190-309	Loan to City of Maynardville		14,837.00
Decrease	39000	County General Undesignated Fund Balance	14,837.00	
	Additional amount needed to fulfill the loan obligation to the City of Maynardville for the Food City Project			

A Motion was made by Joyce Meltabarger and second by Mike Sexton to approve the above Budget Amendment/Transfer as presented.

County Chairman, Gary England called for a Roll Call Vote. Commissioners Voting For: Elmer Bailey, Lynn Beeler, Wayne Cole, Wayne Collins, Greg Davis, Gary England, Dean Hill, Kenny Hill, Janet Holloway R. L. Jones, Joyce Meltabarger, Mike Sexton, J. T. Washam and Doyle Welch. Motion Carried.



<b>Fund 172 Industrial Development Fund</b>			
Increase	58120-724	Site construction	30,500.00
Increase	91190-309	Loan to City of Maynardville	70,663.00
Decrease	58120-791	Other Construction	30,000.00
Decrease	39000	Industrial Fund Undesignated Fund Balance	71,163.00
			101,163.00
			101,163.00

County Commission approved these amounts for the Food City Project on October 18, 2007.

A Motion was made by R. L. Jones and second by Dean Hill to approve the above Budget Amendment/Transfer as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

**EARL LOY, JR., Sheriff**

UNION COUNTY SHERIFF'S DEPARTMENT  
 901 MAIN STREET  
 SUITE 98  
 MAYNARDVILLE, TENNESSEE 37807

PHONE: 865-992-5212  
 FAX: 865-992-8550



**BUDGET FINANCE COMMITTEE**

**BUDGET AMENDMENTS FOR MARCH 2008**

February 26, 2008

DECREASE UNDESIGNATED FUND BALANCE AND INCREASE EXPENDITURE  
 LINE ITEM

	<u>DEBIT</u>	<u>CREDIT</u>
	DR	CR
DECREASE		
39000 UNDESIGNATED FUND BALANCE	\$18,000.00	
INCREASE		
54210-422 JAIL FOOD		\$18,000.00

*Earl Loy Jr.*  
 Union County Sheriff's Department

A Motion was made by Doyle Welch and second by R. L. Jones to approve the above Budget Amendment/Transfer as presented.

County Chairman, Gary England called for a Roll Call Vote. Commissioners Voting For: Elmer Bailey, Lynn Beeler, Wayne Cole, Wayne Collins, Greg Davis, Gary England, Kenny Hill, Janet Holloway, R. L. Jones, Joyce Meltabarger, Mike Sexton, J. T. Washam and Doyle Welch. Commissioner Dean Hill abstained from voting. Motion Carried.

A RESOLUTION AMENDING THE GENERAL DEBT SERVICE FUND REVENUES AND FUND BALANCE IN ORDER TO REFLECT MORE ACCURATELY THE ESTIMATED ACCOUNT BALANCES

WHEREAS, Union County Commission has previously adopted the General Debt Service Fund and General Purpose School Fund, and

WHEREAS, Union County Commission upon adoption of the General Purpose School Fund adopted an amount to Transfer Out of the General Purpose School Fund less than the amount to Transfer In to the General Debt Service Fund, and

WHEREAS, The difference in the General Purpose School Fund Transfer Out is \$206,814.00 less than the Transfer In to the General Debt Service Fund, and

WHEREAS, This is a onetime reduction to the appropriation to the General Debt Service Fund, and

WHEREAS, The Union County Budget and Finance Committee is filing this resolution to allow the Union County Commission to consider adjusting the General Debt Service Budget to more accurately reflect the anticipated funds to be received from the Union County School Board's General Purpose School Fund.

NOW THEREFORE, BE IT RESOLVED that the Union County General Debt Service Fund Budget is hereby amended as follows:

Debt Service Fund 151 Revenue	Budget	Amendment	Amd Budget
48130 Contributions	\$ 567,611	(206,814)	\$360,797

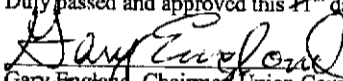
Fund Balance

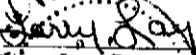
Undesignated Fund Balance

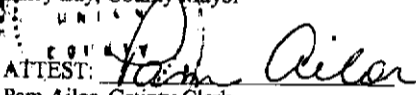
39000	<i>ending 6-30-08 estimate</i>	\$2,171,457	(206,814)	\$1,964,643
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NOW THEREFORE, BE IT FURTHER RESOLVED, that the Union County Commission in regular session February 14th, 2008 adopt this resolution, the public welfare requiring it.

~~February 14th~~ <sup>MARCH 10th</sup> ~~February~~ <sup>March</sup>  
Duly passed and approved this 11<sup>th</sup> day of February 2008.

  
\_\_\_\_\_  
Gary England, Chairman Union County Commission

  
\_\_\_\_\_  
Larry Lay, County Mayor

  
\_\_\_\_\_  
ATTEST: Pam Ailor, County Clerk

A Motion was made by Mike Sexton and second by Wayne Cole to approve the above Resolution # 02 03-10-2008 as presented.

County Chairman, Gary England called for a Roll Call Vote. Commissioners Voting For: Elmer Bailey, Lynn Beeler, Wayne Cole, Wayne Collins, Greg Davis, Gary England, Dean Hill, Kenny Hill, Janet Holloway, R. L. Jones, Mike Sexton, J. T. Washam and Doyle Welch. Commissioner Joyce Meltabarger abstained from voting. Motion Carried.





**UNION COUNTY COMMISSION  
Budget Amendments  
141-General Purpose Schools  
March 10, 2008**

**Increase Expenditures:**  
141-72210-499-CSS      Other Supplies and Materials      \$ 2,716.87

**Increase Revenues:**  
141-46980-CSS      Other State Grants      \$ 2,716.87

The above amendments are requested to budget funds received from the State of Tennessee Department of Health to purchase child safety seats.

**Increase Expenditures:**  
141-73300-499-FRC      Other Supplies and Materials      \$ 5,100.00

**Decrease Expenditures:**  
141-73300-207-FRC      Medical Insurance      \$ 5,100.00

The above amendments are requested to move funds from the Medical Insurance line item to Other Supplies and Materials line item in the Family Resource Center Budget.

**Increase Expenditures:**  
141-72210-499-GEAR      Other Supplies and Materials      \$ 300.00

**Increase Revenues:**  
141-44170      Miscellaneous Refunds      \$ 300.00

The above amendments are requested to put funds back in the GEAR-UP Budget where a check was written for the Gear-Up Program to Oakes Farms LLC for a field trip and part of the students did not go on the trip and Oakes Farms LLC wrote a check to the Union County Board of Education to refund the difference in the check written and the actual amount charged for the students attending the field trip.

**Increase Expenditures:**  
141-71200-189      Other Salaries and Wages      \$ 18,500.00

**Decrease Expenditures:**  
141-72210-499-VOI      Other Supplies and Materials      \$ 18,500.00

The above amendments are requested to move funds to Special Education Budget due to receiving \$18,500 from the State due to Special Education billing the State for high cost students. I had recorded the excess cost revenue on the revenue page but failed to increase the Special Education Budget by this amount. The revenue was already used to balance the budget therefore; I am reducing the above line item by this amount.

**Increase Reserves:**  
141-34386      Reserves for Basic Education Program      \$ 116,033.00

**Decrease Reserves:**  
141-34290      Other Local Education Reserves      \$ 116,033.00

The above amendments are requested due to the 2006-07 actual collections on local taxes were less than the 2006-07 budgeted local taxes. This amendment is required based on the 2007-08 Maintenance of Effort Report.

**Increase Expenditures:**  
141-72210-399-EAR      Other Contracted Services      \$ 14,761.37

**Increase Revenues:**  
141-44170-EAR      Miscellaneous Refunds      \$ 14,761.37

The above amendments are requested to budget funds received from the phone company to reimburse Union County Schools for the E-Rate funds we earn. These funds can only be used for technology.

**142-Federal Projects  
Sub Fund 801  
Carl Perkins Funds**

**Increase Expenditures:**  
142-71300-730-801      Instructional Equipment      \$ 4,383.00

**Increase Revenues:**  
142-47131-801      Vocational Education Basic Grant to States      \$ 4,383.00

The above amendments are requested due to the State giving CTE(Vocational Dept.) at UCHS extra funds.

**Budget Transfer**  
**142—Federal Projects**  
**Sub Fund 101**  
**Title I-A**  
**Improving the Academic Achievement of the Disadvantaged**

**Decrease Expenditures**

142-71100-499-101	Other Supplies and Materials	\$	3,072.32
<b>Total Decrease 142-71100-101</b>		<b>\$</b>	<b>3,072.32</b>

**Increase Expenditures**

142-71100-163-101—BONUS	Assistants' Salaries	\$	2,786.94
142-71100-201-101—BONUS	Social Security	\$	172.79
142-71100-204-101—BONUS	State Retirement	\$	72.18
142-71100-212-101—BONUS	Medicare	\$	40.41
<b>Total Increase 142-71100-101</b>		<b>\$</b>	<b>3,072.32</b>

This transfer is requested to pay the salary and benefits of a 3% bonus for the Title I paraprofessionals to keep their salaries comparable to non-federal paraprofessionals (who are receiving the same bonus).

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**Budget Transfer**  
**142—Federal Projects**  
**Sub Fund 601**  
**Title VI, Part B, Subpart 2**  
**Rural and Low Income School Program**

**Decrease Expenditures**

142-71100-499-601	Other Supplies and Materials	\$	784.60
<b>Total Increase 142-71100-601</b>		<b>\$</b>	<b>784.60</b>

**Increase Expenditures**

142-71100-163-601—BONUS	Educational Assistants	\$	711.72
142-71100-201-601—BONUS	Social Security	\$	44.12
142-71100-204-601—BONUS	State Retirement	\$	18.44
142-71100-212-601—BONUS	Employer Medicare	\$	10.32
<b>Total Increase 142-72210-604</b>		<b>\$</b>	<b>784.60</b>

This transfer is requested to pay the salary and benefits of a 3% bonus for the Title VI-B-2 paraprofessionals to keep their salaries comparable to non-federal paraprofessionals (who are receiving the same bonus).

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UNION COUNTY BOARD OF EDUCATION  
 Budget Transfers  
 142- Federal Projects  
 Sub Fund 902  
 IDEA

**Decrease Expenditures**

142-71200-116-902	Teachers Salaries	\$	11,355.98
142-71200-163-902	Educational Assistants	\$	19,801.99
142-71200-189-902	Other Salaries and Wages	\$	14,524.69
142-71200-198-902	Non-Certified Substitutes	\$	1,032.13
142-71200-201-902	Social Security	\$	4,155.71
142-71200-206-902	Life Insurance	\$	66.00
142-71200-207-902	Medical Insurance	\$	1,619.26
142-71200-210-902	Unemployment Compensation	\$	377.45
142-71200-212-902	Employer Medicare	\$	1,119.66
142-71200-336-902	Maintenance and Repair	\$	2,500.00
142-71200-399-902	Other Contracted Services	\$	5,000.00
142-71200-429-902	Instructional Supplies/Materials	\$	873.24
142-71200-499-902	Other Supplies and Materials	\$	<u>750.93</u>
<b>Total Decrease 142-71200-902</b>		\$	<b>63,177.04</b>

**Decrease Expenditures**

142-72220-355-902	Travel	\$	23,507.44
142-72220-524-902	In-Service/Staff Development	\$	<u>2,496.85</u>
<b>Total Decrease 142-72220-902</b>		\$	<b>26,004.29</b>

**Decrease Expenditures**

142-72710-189-902	Other Salaries and Wages	\$	6,691.67
142-72710-201-902	Social Security	\$	414.49
142-72710-204-902	State Retirement	\$	173.62
142-72710-210-902	Unemployment Compensation	\$	28.74
142-72710-212-902	Employer Medicare	\$	97.16
142-72710-313-902	Contracts with Parents	\$	6,005.24
142-72710-315-902	Contracts with Vehicle Owners	\$	500.72
142-72710-524-902	In-Service/Staff Development	\$	<u>717.78</u>
<b>Total Decrease 142-72710-902</b>		\$	<b>14,629.42</b>

**TOTAL DECREASE SUBFUND 902** \$ **103,810.75**

**DECREASE REVENUE 142-47173-902 IDEA** \$ **103,810.75**

This transfer is requested to carryover funds from the 07.01 IDEA project to the 07.21 IDEA project as mandated by the Individuals with Disabilities Education Act.

UNION COUNTY BOARD OF EDUCATION  
 Budget Transfers  
 142- Federal Projects  
 Sub Fund 903  
 IDEA

**Increase Expenditures**

142-71200-116-903	Teacher Salaries	\$	60,157.02
142-71200-163-903	Educational Assistants	\$	18,258.00
142-71200-201-903	Social Security	\$	4,861.74
142-71200-204-903	State Retirement	\$	4,226.68
142-71200-212-903	Employer Medicare	\$	1,137.02
142-71200-499-903	Other Supplies and Materials	\$	<u>5,170.29</u>
<b>Total Increase 142-71200-903</b>		\$	<b>93,810.75</b>

**Increase Expenditures**

142-72220-355-903	Travel	\$	5,000.00
142-72220-524-903	In-Service/Staff Development	\$	<u>5,000.00</u>
<b>Total Increase 142-72220-903</b>		\$	<b>10,000.00</b>

**TOTAL INCREASE SUBFUND 903** \$ **103,810.75**

**INCREASE REVENUE 142-47143-903 (IDEA)** \$ **103,810.75**

This transfer is requested to carryover funds from the 07.01 IDEA project to the 07.21 IDEA project as mandated by the Individuals with Disabilities Education Act.



**UNION COUNTY BOARD OF EDUCATION  
Budget Transfers  
142- Federal Projects  
Sub Fund 912  
Pre-School**

**Decrease Expenditures**

142-71200-163-912	Educational Assistants	\$	4,188.19
142-71200-201-912	Social Security	\$	259.99
142-71200-204-912	State Retirement	\$	126.99
142-71200-210-912	Unemployment Compensation	\$	33.63
142-71200-212-912	Employer Medicare	\$	60.93
142-71200-499-912	Other Supplies and Materials	\$	<u>1,278.11</u>
	<b>Total Decrease 142-71200-912</b>	\$	<b>5,947.84</b>

**Decrease Expenditures**

142-72120-355-912	Travel	\$	<u>4,262.00</u>
	<b>Total Decrease 142-72120-912</b>	\$	<b>4,262.00</b>

**TOTAL DECREASE SUBFUND 912**      \$      10,209.84

**DECREASE REVENUE 142-47145-912 (Pre-School)**      \$      10,209.84

**This transfer is requested to carryover funds from the 07.01 Pre-School project to the 07.21 Pre-School project as mandated by the Individuals with Disabilities Education Act.**

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**UNION COUNTY BOARD OF EDUCATION  
Budget Transfers  
142- Federal Projects  
Sub Fund 913  
Pre-School**

**Increase Expenditures**

142-71200-116-913	Teachers	\$	4,703.90
142-71200-163-913	Educational Assistants	\$	3,788.00
142-71200-201-913	Social Security	\$	526.50
142-71200-204-913	State Retirement	\$	391.63
142-71200-212-913	Employer Medicare	\$	123.13
142-71200-499-913	Other Supplies and Materials	\$	<u>676.68</u>
	<b>Total Increase 142-71200-913</b>	\$	<b>10,209.84</b>

**TOTAL INCREASE SUBFUND 913**      \$      10,209.84

**INCREASE REVENUE 142-47145-913 (Pre-School)**      \$      10,209.84

**This transfer is requested to carryover funds from the 06.01 Pre-School project to the 06.21 Pre-School project as mandated by the Individuals with Disabilities Education Act.**

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A Motion was made by Wayne Cole and second by Mike Sexton to approve the above Budget Amendments for 141-General Purpose Schools as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

5. A Motion was made by Kenny Hill and second by Elmer Bailey to approve the County Mayors Report for Quarter Ended December 31, 2007 as presented:

TRUSTEE CASH 1ST QUARTER	WARRANT OUTSTANDING	FUND CASH 1ST QUARTER	ADD RECEIPTS	WARRANT ISSUED	TRUSTEE COMM	DEBT TRANS	CR TRANS	FUND CASH	OUTSTANDING	TRUSTEE CASH
835,623.32	223,453.29	612,170.03	1,530,635.03	1,008,246.90	20,784.11			1,115,907.87	211,155.76	1,326,863.57
TRUSTEE CASH 1ST QUARTER	WARRANT OUTSTANDING	FUND CASH 1ST QUARTER	ADD RECEIPTS	WARRANT ISSUED	TRUSTEE COMM	DEBT TRANS	CR TRANS	FUND CASH	OUTSTANDING	TRUSTEE CASH
1,907,686.14	165.10	1,907,521.04	237,011.06	98,736.83	3,202.31			2,081,493.15	165.10	2,081,675.18
TRUSTEE CASH 1ST QUARTER	WARRANT OUTSTANDING	FUND CASH 1ST QUARTER	ADD RECEIPTS	WARRANT ISSUED	TRUSTEE COMM	DEBT TRANS	CR TRANS	FUND CASH	OUTSTANDING	TRUSTEE CASH
46,948.39	4,772.35	42,176.04	32,381.02	17,659.49	323.62			57,183.85	2,895.47	58,949.42
TRUSTEE CASH 1ST QUARTER	WARRANT OUTSTANDING	FUND CASH 1ST QUARTER	ADD RECEIPTS	WARRANT ISSUED	TRUSTEE COMM	DEBT TRANS	CR TRANS	FUND CASH	OUTSTANDING	TRUSTEE CASH
0	0	161,163.59	0	0	0			161,163.59	0	161,163.59
TRUSTEE CASH 1ST QUARTER	WARRANT OUTSTANDING	FUND CASH 1ST QUARTER	ADD RECEIPTS	WARRANT ISSUED	TRUSTEE COMM	DEBT TRANS	CR TRANS	FUND CASH	OUTSTANDING	TRUSTEE CASH
226,846.85	8918	217,928.85	100,000.00	98,401.92	0			217,527.83		217,527.83

County Chairman, Gary England called for an Aye Vote. Motion Carried.

6. A Motion was made by Janet Holloway and second by Kenny Hill to approve the Union County Revenue Committee Report for the Quarter Ended September 30, 2007 as presented.

**UNION COUNTY REVENUE COMMITTEE REPORT**  
For the Quarter Ended September 30, 2007

Prepared and Submitted by the Union County Revenue Committee  
Edward Archer  
Curtis Whitson  
Mary Ann Brantley, Chair

**Summary of Activity Jul 1 Through Sept 30, 2007**

Fund Balances Per Trustee	6/30/2007	\$6,591,969.35
Receipts for Quarter		\$6,344,412.45
Disbursements for Quarter		\$7,738,064.90
Due To Other Funds		(\$134,237.43)
<b>Fund Balances per Trustee</b>	<b>9/30/2007</b>	<b>\$5,064,079.47</b>

<u>Fund Name</u> <u>And Number</u>	<u>Fund Bal</u> <u>Per Trustee</u>	<u>Less Outstanding</u> <u>Warrants</u>	<u>Fund Balance</u> <u>Available</u>
101 County General	\$835,623.32	\$223,453.29	\$612,170.03
118 Ambulance Service	\$221,760.28	\$7,849.26	\$213,911.02
122 Drug Control	\$46,948.39	\$4,772.35	\$42,176.04
131 Highway Department	\$254,706.75	\$58,188.59	\$196,518.16
141 Public Schools	\$1,324,654.83	\$286,682.15	\$1,037,972.68
142 Public Law	\$66,228.45	\$44,690.27	\$21,538.18
143 Food Services	\$19,261.87	\$101,491.46	(\$82,229.59)
151 Debt Service	\$1,907,686.14	\$165.10	\$1,907,521.04
171 General Capital Projects	\$226,045.85	\$8,916.00	\$217,129.85
172 Industrial	\$161,163.59	\$0.00	\$161,163.59
177 Education Capital Projects	\$0.00	\$0.00	\$0.00
<b>Totals</b>	<b>\$5,064,079.47</b>	<b>\$736,208.47</b>	<b>\$4,327,871.00</b>

Receipts and Disbursements for the Quarter By Fund

Fund Name And Number	Adjustments and		% Total Funds	% Disbursements
	Receipts	Disbursements		
101 County General	\$808,319.13	\$1,156,164.56	12.74%	14.941%
118 Ambulance Service	\$314,456.19	\$358,134.38	4.96%	4.628%
122 Drug Control	\$13,311.33	\$6,359.23	0.21%	0.082%
131 Highway Dept	\$899,415.86	\$669,780.82	14.18%	8.655%
151 Debt Service	\$48,357.42	\$68,010.91	0.76%	0.879%
171 General Capital Projects	\$100,100.00	\$560,395.00	1.58%	7.242%
172 Comm Dev Industrial Park	\$0.00	\$7,390.45	0.00%	0.096%
<b>Subtotal</b>	<b>\$2,183,959.93</b>	<b>\$2,828,215.35</b>		
School Funds				
	\$3,574,611.63	\$4,170,492.55	56.34%	53.896%
	\$571,830.59	\$635,469.35	9.01%	6.920%
	\$14,010.30	\$205,887.65	0.22%	2.661%
			0.00%	0.000%
<b>Total School Funds</b>	<b>\$4,160,452.52</b>	<b>\$4,911,849.55</b>		
<b>Total All Funds</b>	<b>\$6,344,412.45</b>	<b>\$7,738,064.90</b>	<b>100.00%</b>	<b>100.000%</b>

Receipts for the Quarter by Fund and Source

	101 County General	151 Debt Service	122 Drug Control	171 General Capital Projects
Beer and Alcohol Taxes	\$36,441.57			
Business and Litigation Taxes	\$58,765.34			
Fees from County Offices	\$182,792.83			
Gas Tax				
Grants	\$88,118.97			
In Lieu of Taxes	\$175,627.03			
Interest Earned		\$35,703.39		
Lease/Rentals	\$4,855.00			
Licenses, Fines, Permits	\$32,301.44		\$2,357.42	
Local Sales Tax	\$112,460.73			
Miscellaneous	\$10,871.81		\$10,953.91	
Note Proceeds				\$100,100.00
Other Local Revenues	\$3,596.62			
Other Direct Federal				
Other State Revenues	\$62,716.19			
Other Tax Revenues				
Property Taxes	\$39,771.60	\$12,654.03		
Sale of Equipment/Property				
Services				
State Education Funds				
Transfers and Note Proceeds				
Vocational and Tuition				
<b>Total Receipts</b>	<b>\$808,319.13</b>	<b>\$48,357.42</b>	<b>\$13,311.33</b>	<b>\$100,100.00</b>

Receipts for the Quarter by Fund and Source

School Funds	141 Public School	142 Public Law	143 Food Service	177 Capital Projects
Federal Funds				
Grants	\$179,707.97	\$570,830.80		
In Lieu of Tax and Misc Tax				
Insurance Recovery				
Licenses, Fines, Permits	\$321.00			
Local Sales Tax	\$142,904.70			
Miscellaneous	\$5,726.07			
Note Proceeds				
Other Local Revenues	\$7,672.03		\$14,010.30	
Other State Funds, Misc		\$999.79		
Property Tax	\$58,697.73			
Sale of Equipment/Property				
Services	\$80.00			
State Education Funds	\$3,179,502.13			
Transfers				
Vocational and Tuition				
<b>Total Receipts School Funds</b>	<b>\$3,574,611.63</b>	<b>\$571,830.59</b>	<b>\$14,010.30</b>	<b>\$0.00</b>

Receipts for the Quarter by Fund and Source

Highway Department and Ambulance Service	131 Highway Fund	118 Ambulance Service
Contract Services		
Gas Sales	\$7,076.38	
Gas Taxes	\$365,502.38	
Grants	\$248,169.11	
In Lieu Of Taxes		
License and Permits	\$237.50	
Mineral Severance Tax	\$26,698.29	
Miscellaneous	\$324.05	
Note Proceeds		
Other Local Revenue	\$23,230.83	
Other State Funds		
Patient Charges		\$307,828.24
Property Tax	\$2,768.65	\$6,627.95
Sales Tax	\$69,706.49	
Sale of Equipment/Property		
Self Paid Insurance Services	\$154,564.38	
State Aid		
State Education Funds	\$1,137.80	
<b>Total Highway and Ambulance</b>	<b>\$899,415.86</b>	<b>\$314,456.19</b>


County Chairman, Gary England called for an Aye Vote. Motion Carried.

Revenue Committee Report for Quarter Ending December 31, 2007 was not available.

7. No action was taken on this Item. Highway Department Report for Quarter Ending December 31, 2007 was not available.
8. The School Budget Report for Quarter Ending December 31, 2007 was presented for approval and is on file in the Union County Clerk's Office.

REPORT OF EXPENDITURES FROM SCHOOL FUNDS  
AND GENERAL CONDITION OF SCHOOLS  
QUARTER ENDING DEC. 31, 2007

In Accordance with Chapter 14, Acts 1925,  
this report is respectfully submitted to  
The Honorable Union County Commission.

  
Charles E. Thomas, Director  
Union County Schools

GENERAL PURPOSE SCHOOL FUND

JULY 1, 2007 - DEC. 31, 2007

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
71100 116 Regular Instruction -- Teachers	7,210,636.00	2,715,035.31	4,495,600.69
71100 117 Career Ladder Program	100,000.00	46,748.32	53,251.68
71100 127 Career Ladder Extended Contracts	64,000.00	4,755.60	59,244.40
71100 128 Home Bound Teachers	25,000.00	10,845.00	14,155.00
71100 162 Clerical Personnel	11,924.00	5,144.00	6,780.00
71100 163 Aides	242,980.00	108,104.66	134,875.34
71100 189 Other Salaries & Wages	58,683.00	22,619.55	36,063.45
71100 195 Substitute Teachers-Certified	0.00	4,791.36	(4,791.36)
71100 198 Sub. Teachers Non-Certified	126,275.00	47,834.28	78,440.72
71100 201 Social Security	472,352.00	176,045.50	296,306.50
71100 204 State Retirement	460,013.00	169,004.17	291,008.83
71100 206 Life Insurance	4,342.00	1,650.72	2,691.28
71100 207 Medical Insurance	668,865.00	280,396.11	388,468.89
71100 210 Unemployment Comp.	13,114.00	1,589.37	11,524.63
71100 212 Employer Medicare	110,413.00	41,546.70	68,866.30
71100 336 Maintenance & Repair Service Equipment	2,000.00	215.00	1,785.00
71100 399 Other Contracted Services	10,000.00	0.00	10,000.00
71100 429 Instructional Supplies & Materials	86,000.00	76,155.22	9,844.78
71100 449 Textbooks	200,000.00	201,655.17	(1,655.17)
71100 499 Other Supplies & Materials	12,000.00	4,922.52	7,077.48
71100 722 Instruction Equipt.	10,000.00	0.00	10,000.00

GENERAL PURPOSE SCHOOL FUND

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<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
71200 116 Teachers	1,055,180.00	340,298.12	714,881.88
71200 117 Career Ladder Prog.	24,000.00	5,333.32	18,666.68
71200 128 Homebound Teachers	49,279.00	7,423.66	41,855.34
71200 163 Aides	158,612.00	82,134.75	76,477.25
71200 171 Speech Pathologist	130,979.00	49,755.12	81,223.88
71200 189 Other Salaries & Wages	42,643.00	40,114.68	2,530.32
71200 195 Certified Sub. Teachers	0.00	855.60	( 855.60)
71200 198 Substitute Teachers Non-Certified	19,500.00	7,398.60	12,101.40
71200 201 Social Security	91,772.00	31,306.09	60,465.91
71200 204 State Retirement	84,306.00	27,713.82	56,592.18
71200 206 Life Insurance	753.00	291.84	461.16
71200 207 Medical Insurance	118,568.00	45,815.26	72,752.74
71200 210 Unemployment Comp.	3,700.00	376.00	3,324.00
71200 212 Employer Medicare	21,462.00	7,460.27	14,001.73
71200 310 Contracts with Other Public Agencies	5,000.00	0.00	5,000.00
71200 312 Contracts w/Private Agencies	4,000.00	0.00	4,000.00
71200 336 Maintenance & Repair Service Equipt.	2,500.00	1,359.99	1,140.01
71200 399 Other Contracted Services	125,000.00	53,689.67	71,310.33
71200 429 Instructional Supplies & Materials	13,000.00	10,886.56	2,113.44
71200 499 Other Supplies & Materials	56,600.00	29,777.47	26,822.53
71200 725 Special Education Equipment	10,000.00	4,080.00	5,920.00
71300 116 Vocational Education Teachers	650,451.00	257,182.22	393,268.78

GENERAL PURPOSE SCHOOL FUND

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
71300 117 Career Ladder	6,420.00	2,320.00	4,100.00
71300 127 Career Ladder Exended Contract	1,332.00	1,331.57	0.43
71300 195 Substitute Teachers-Certified	500.00	0.00	500.00
71300 198 " " Non "	11,500.00	6,515.96	4,984.04
71300 201 Social Security	41,553.00	15,678.15	25,874.85
71300 204 State Retirement	41,072.00	15,838.95	25,233.05
71300 206 Life Insurance	320.00	136.80	183.20
71300 207 Medical Insurance	70,949.00	29,266.88	41,682.12
71300 210 Unemployment Comp.	1,120.00	52.13	1,067.87
71300 212 Employer Medicare	9,718.00	3,717.43	5,990.57
71300 336 Maintenance & Repair Service Equipment	2,500.00	1,245.78	1,254.22
71300 429 Instructional Supplies & Materials	18,725.00	10,654.04	8,070.96
71300 448 T & I Construction Materials	15,000.00	0.00	15,000.00
71300 449 Textbooks	5,000.00	2,969.34	2,030.66
71300 499 Other Supplies & Materials	18,000.00	2,505.75	15,494.25
71300 730 Vocational Instruction Equipment	6,400.00	4,222.22	2,177.78
71600 116 Adult Education Teachers	12,204.00	5,998.50	6,205.50
71600 162 Clerical Personnel	22,597.00	876.36	21,720.64
71600 189 Other Salaries & Wages	20,260.00	10,129.68	10,130.32
71600 201 Social Security	2,500.00	871.26	1,628.74
71600 204 State Retirement	525.00	329.72	195.28

GENERAL PURPOSE SCHOOL FUND

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
71600 210 Unemployment Comp.	112.00	7.01	104.99
71600 212 Medicare Liability	585.00	246.56	338.44
71600 429 Instructional Supplies & Materials	8,000.00	4,969.30	30,30.70
72120 131 Medical Personnel	38,807.00	12,935.68	25,871.32
72120 201 Social Security	2,406.00	670.82	1,735.18
72120 204 State Retirement	2,422.00	807.20	1,614.80
72120 207 Medical Insurance	7,170.00	2,808.46	4,361.54
72120 210 Unemployment Comp.	56.00	0.00	56.00
72120 212 Employer Medicare	563.00	156.89	406.11
72120 355 Travel	1,500.00	0.00	1,500.00
72120 499 Other Supplies & Materials	1,000.00	0.00	1,000.00
72130 117 Career Ladder Program	3,000.00	1,000.00	2,000.00
72130 123 Guidance Personnel	214,093.00	110,993.60	103,099.40
72130 201 Social Security	13,460.00	6,697.32	6,762.68
72130 204 State Retirement	13,546.00	6,988.43	6,557.57
72130 206 Life Insurance	159.00	45.60	113.40
72130 207 Medical Insurance	33,969.00	9,357.89	24,611.11
72130 210 Unemployment Comp	392.00	0.00	392.00
72130 212 Employer Medicare	3,148.00	1,566.32	1,581.68
72130 322 Evaluation & Testing	5,000.00	1,868.00	3,132.00
72130 355 Travel	400.00	50.80	349.20

## GENERAL PURPOSE SCHOOL FUND

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<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72210 105 Regular Instruction Supervisor	312,773.00	114,103.14	198,669.86
72210 117 Career Ladder Program	5,000.00	2,500.00	2,500.00
72210 129 Librarian	162,665.00	60,727.97	101,937.03
72210 162 Clerical Personnel	15,000.00	4,912.00	10,088.00
72210 189 Other Salaries and Wages	228,067.00	105,311.66	122,755.34
72210 201 Social Security	44,424.00	16,934.00	27,490.00
72210 204 State Retirement	32,962.00	12,369.62	20,592.38
72210 206 Life Insurance	176.00	91.20	84.80
72210 207 Medical Insurance	33,252.00	11,187.63	22,064.37
72210 210 Unemployment Comp.	896.00	138.44	757.56
72210 212 Medicare Liability	10,389.00	4,129.31	6,259.69
72210 308 Consultants	5,000.00	0.00	5,000.00
72210 336 Maintenance & Repair Service Equipment	61,500.00	23,996.93	37,503.07
72210 355 Travel	68,545.00	33,366.55	35,178.45
72210 399 Other Contracted Services	115,267.00	68,732.12	46,534.88
72210 432 Library Books	15,800.00	779.40	14,220.60
72210 499 Other Supplies & Materials	481,116.00	226,285.58	254,830.42
72210 524 In-Service/Staff Development	124,762.00	28,014.53	96,747.47
72210 599 Other Charges	940.00	0.00	940.00
72210 790 Other Equipment	98,822.00	50,858.69	47,963.31
72220 105 Supervisor/Director	78,943.00	39,471.48	39,471.52
72220 117 Career Ladder	1,000.00	500.00	500.00

## GENERAL PURPOSE SCHOOL FUND

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<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72220 201 Social Security	4,956.00	2,473.47	2,482.53
72220 204 State Retirement	4,988.00	2,494.20	2,493.80
72220 206 Life Insurance	23.00	9.12	13.88
72220 207 Medical Insurance	5,475.00	0.00	5,475.00
72220 210 Unemployment Comp	56.00	0.00	56.00
72220 212 Employer Medicare	1,159.00	578.48	580.52
72220 355 Travel	12,000.00	8,120.50	3,879.50
72220 524 In-Service Staff Development	6,454.00	1,282.56	5,171.44
72230 105 Vocational Educ. Supervisor	65,540.00	32,769.96	32,770.04
72230 117 Career Ladder	3,000.00	1,500.00	1,500.00
72230 127 Career Ladder Extended Cont.	18,923.00	5,461.56	5,461.44
72230 161 Secretary	24,466.00	13,222.12	11,243.88
72230 201 Social Security	6,444.00	3,270.72	3,173.28
72230 204 State Retirement	5,592.00	2,821.68	2,770.32
72230 206 Life Insurance	23.00	9.12	13.88
72230 210 Unemployment Comp.	112.00	0.00	112.00
72230 212 Medicare Liability	1,507.00	764.93	742.07
72230 355 Travel	5,050.00	1,510.11	3,539.89
72260 105 Adult Supervisor	71,124.00	35,562.00	35,562.00
72260 117 Career Ladder Program	3,000.00	500.00	2,500.00
72260 201 Social Security	4,596.00	2,228.82	2,367.18

## GENERAL PURPOSE SCHOOL FUND

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<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72260 204 State Retirement	4,625.00	2,250.24	2,374.76
72260 206 Life Insurance	23.00	9.12	13.88
72260 207 Medical Insurance	5,421.00	2,116.84	3,304.16
72260 210 Unemployment Comp.	56.00	0.00	56.00
72260 212 Medicare Liability	1,075.00	521.25	553.75
72260 355 Travel	2,000.00	0.00	2,000.00
72260 524 In-Service/ Staff Development	838.00	474.58	363.42
72310 191 Board Fees	16,800.00	8,400.00	8,400.00
72310 201 Social Security	1,042.00	520.80	521.20
72310 212 Medicare	244.00	121.80	122.20
72310 305 Audit Services	6,000.00	0.00	6,000.00
72310 320 Dues & Membership	11,000.00	9,646.00	1,354.00
72310 331 Legal Services	20,000.00	216.00	19,784.00
72310 499 Other Supplies & Materials	70,000.00	29,778.87	40,221.13
72310 506 Liability Ins.	85,000.00	81,417.21	3,582.79
72310 510 Trustee's Commission	77,000.00	32,762.49	44,237.51
72310 513 Workman's Comp.	88,000.00	84,264.00	3,736.00
72320 101 County Official/Adm. Office	80,000.00	40,000.02	39,999.98
72320 117 Career Ladder Program	1,000.00	0.00	1,000.00
72320 161 Secretary	27,381.00	13,690.26	13,690.74
72320 201 Social Security	6,720.00	3,328.80	3,391.20
72320 204 State Retirement	5,764.00	2,850.60	2,913.20
72320 206 Life Insurance	3,000.00	1,545.12	1,454.88



## GENERAL PURPOSE SCHOOL FUND

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<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72320 210 Unemployment Comp.	56.00	0.00	56.00
72320 212 Employer Medicare	1,572.00	778.51	793.49
72320 307 Communication	17,000.00	6,826.46	10,473.54
72320 348 Postal Charges	5,000.00	2,146.00	2,854.00
72320 355 Travel	4,500.00	1,930.05	2,569.95
72320 399 Other Contracted Services	5,000.00	4,101.57	898.43
72320 435 Office Supplies	5,000.00	4,101.57	898.43
72410 104 Principals	397,731.00	161,808.62	235,922.38
72410 117 Career Ladder Program	18,000.00	4,000.00	14,000.00
72410 127 Career Ladder Extended Cont.	11,913.00	6,127.20	5,785.80
72410 139 Assistant Principals	188,166.00	66,034.44	122,131.56
72410 161 Secretaries	197,938.00	98,021.43	99,916.57
72410 162 Clerical Personnel	33,904.00	15,049.19	18,854.81
72410 201 Social Security	52,554.00	21,076.03	31,477.97
72410 204 State Retirement	44,432.00	17,777.79	26,654.21
72410 206 Life Insurance	273.00	100.32	172.68
72410 207 Medical Insurance	53,633.00	18,924.31	34,708.69
72410 210 Unemployment Comp.	1,456.00	38.92	1,417.08
72410 212 Medicare Liability	12,291.00	4,929.03	7,361.97
72410 307 Communications	30,000.00	12,809.23	17,190.77
72410 499 Other Supplies Materials	105,000.00	69,065.67	35,934.33
72510 119 Fiscal Services - Bookkeepers	107,364.00	53,741.58	53,622.42

## GENERAL PURPOSE SCHOOL FUND

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<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72510 162 Clerical Personnel	29,674.00	14,836.92	14,837.08
72510 189 Other Salaries & Wages	2,400.00	1,200.00	1,200.00
72510 201 Social Security	8,645.00	4,167.59	4,477.41
72510 204 State Retirement	6,163.00	3,010.14	3,152.86
725120 207 Medical Insurance	7,660.00	2,981.99	4,678.01
72510 210 Unemployment Comp.	168.00	0.00	168.00
72510 212 Medicare Liability	2,022.00	980.47	1,041.53
72510 355 Travel	1,000.00	614.26	385.74
72510 399 Other Contracted Services	8,000.00	7,907.90	92.10
72510 411 Data Processing Supplies	2,000.00	1,043.62	956.38
72510 499 Other Supplies & Materials	8,000.00	250.00	7,750.00
72610 166 Operation--Custodial	366,911.00	185,878.91	181,032.09
72610 201 Social Security	22,748.00	11,512.57	11,235.43
72610 204 State Retirement	9,503.00	3,870.05	5,632.95
72610 210 Unemployment Comp.	1,848.00	527.90	1,320.10
72610 212 Medicare Liability	5,320.00	2,692.42	2,627.58
72610 399 Other Contracted Service	50,000.00	31,844.74	18,155.26
72610 410 Custodial Supplies	42,000.00	29,116.94	12,883.06
72610 415 Electricity	575,000.00	316,693.15	258,306.85
72610 434 Natural Gas	145,000.00	78,421.89	66,578.11
72610 454 Water & Sewer	56,000.00	33,841.62	22,158.38

GENERAL PURPOSE SCHOOL FUND

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31. 2007</u>	<u>BUDGET BALANCE</u>
72610 501 Boiler Insurance	6,850.00	6,850.00	0.00
72610 502 Building & Contents Insurance	110,900.00	110,900.00	0.00
72620 167 Maintenance Personnel	84,051.00	40,822.16	43,228.84
72620 201 Social Security	5,211.00	2,517.25	2,693.75
72620 204 State Retirement	2,177.00	975.03	1,201.97
72620 210 Unemployment Comp.	168.00	57.25	110.75
72620 212 Medicare Liability	1,219.00	588.72	630.28
72620 335 Maintenance & Repair Service Building	50,000.00	15,124.64	34,875.36
72620 338 Maintenance & Repair Service-Vehicles	500.00	195.07	304.93
72620 499 Other Supplies & Materials	180,803.00	194,930.70	(14,127.70)
72710 189 Other Salaries & Wages	26,140.00	11,618.40	14,521.50
72710 201 Social Security	1,621.00	720.35	900.65
72710 210 Unemployment Comp.	210.00	92.80	117.20
72710 212 Employer Medicare Liability	379.00	168.45	210.55
315 Contracts With Vehicle			
72710 <del>315</del> <del>Contracts With Vehicle</del> <del>Owners</del>	1,020,000.00	499,292.38	520,707.62
72710 338 Maintenance & Repair Service - VEHI	9,700.00	9,645.36	54.64
72710 412 Diesel Fuel	9,000.00	2,802.51	6,197.49

GENERAL PURPOSE SCHOOL FUND

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31. 2007</u>	<u>BUDGET BALANCE</u>
72710 499 Other Supplies & Materials	7,275.00	1,265.00	6,010.00
72710 511 Vehicle & Equipment Ins.	2,250.00	0.00	2,250.00
72710 729 Transportation - Equipment	7,000.00	0.00	7,000.00
72810 189 Other Salary & Wages	99,714.00	46,263.21	53,450.79
72810 201 Social Security	6,181.00	2,868.32	3,312.68
72810 204 State Retirement	2,583.00	1,198.13	1,384.87
72810 210 Unemployment Comp.	224.00	11.89	212.11
72810 212 Employer Medicare	1,447.00	670.82	776.18
72810 355 Travel	400.00	119.60	280.40
72810 499 Other Supplies & Materials	4,400.00	383.25	4,016.75
73100 162 Clerical Personnel	2,792.00	0.00	2,792.00
73100 189 Other Salaries & Wages	5,000.00	1,397.45	3,602.55
73100 201 Social Security	483.00	86.64	396.36
73100 204 State Retirement	202.00	36.20	165.80
73100 210 Unemployment Comp.	56.00	0.00	56.00
73100 212 Employer Medicare	113.00	20.26	92.74
73300 105 Supervisor/Director	30,900.00	15,450.00	15,450.00

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
73300 189 Other Salaries & Wages	29,774.00	14,387.16	15,386.84
73300 201 Social Security	3,762.00	1,786.15	1,975.85
73300 204 State Retirement	2,699.00	1,336.68	1,362.32
73300 207 Medical Insurance	15,737.00	4,113.10	11,623.90
73300 210 Unemployment Comp.	112.00	0.00	112.00
73300 212 Employer Medicare	880.00	417.73	462.27
73300 355 Travel	2,500.00	664.04	1,835.96
73300 499 Other Supplies & Materials	5,179.00	4,362.30	816.70
76100 321 Engineering Service	3,600.00	3,600.00	0.00
76100 706 Building Construction	3,378.00	3,889.20	511.20
76100 724 State Development	4,600.00	4,600.00	0.00
82130 601 Principal on Bonds	319,639.00	0.00	319,639.00
<b>TOTALS</b>	<b>20,574,517.00</b>	<b>8,735,781.83</b>	<b>11,838,735.17</b>

A Motion was made by R. L. Jones to approve the General Purpose School Fund for Quarter Ending December 31, 2007 as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.



<u>ACCOUNT NO.</u>	<u>P.L. FUNDS</u>		
	<u>EXPENDITURES ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
71100 116 Regular Instruction -- Teachers	411,873.33	140,647.61	271,225.72
71100 163 Aides	134,397.59	54,798.66	79,598.93
71100 189 Other Salaries & Wages	135,641.00	53,893.98	81,747.02
71100 195 Certified Substitute Teachers	0.51	394.16	(393.65)
71100 198 Non-Certified Substitute Teachers	16,061.29	9,579.24	6,482.05
71100 201 Social Security	44,475.96	15,635.05	28,840.91
71100 204 State Retirement	37,171.29	13,272.10	23,899.19
71100 207 Medical Insurance	41,379.85	13,350.27	28,029.58
71100 210 Unemployment Comp.	1,221.56	122.84	1,098.72
71100 212 Medicare Liability	10,349.63	3,656.57	6,693.06
71100 429 Instructional Supplies & Materials	35,792.10	22,039.88	13,752.22
71100 499 Other Supplies & Materials	65,187.28	23,780.91	41,406.37
71200 116 Special Education Teachers	214,203.52	90,505.89	123,697.63
71200 163 Aides	128,327.58	48,472.02	79,855.56
71200 189 Other Salaries & Wages	166,217.69	82,347.26	83,870.43
71200 198 Non-Certified Substitute Teachers	6,132.13	285.56	5,846.57
71200 201 Social Security	32,477.13	13,447.52	19,029.61

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
71200 204 State Retirement	18,023.53	9,848.72	8,174.81
71200 206 Life Ins.	66.00	0.00	66.00
71200 207 Medical Insurance	38,619.26	12,931.06	25,688.20
71200 210 Unemployment Comp.	1,419.08	215.02	1,204.06
71200 212 Medicare Liability	7,743.81	3,144.98	4,598.83
71200 336 Maintenance & Repair/ Service Equipt.	5,000.00	0.00	5,000 .00
71200 399 Other Contracted Services	10,000.00	0.00	10,000.00
71200 429 Instructional Supplies	27,870.00	18,608.14	9,261.86
71200 499 Other Supplies & Materials Equipment	71,555.7 4	14,996.27	56,559.47
71300 429 Instructional Supplies & Materials	24,000.00	7,541.44	16,458.56
71300499 Other Supplies & Materials	10,000.00	615.19	9,384.81
71300 730 Vocational Inst. Equipt.	21,788.00	1,881.17	19,906.83
72120 355 Travel	4,262.00	0.00	4,262.00
72130 189 Other Salaries & Wages	2,304.50	0.00	2,304.50
72130 201 Social Security	143.58	0.00	143.58
72130 210 Unemployment Compensation	12.98	0.00	12.98
72130 212 Employer Medicare Liability	34.03	0.00	34.03
72130 355 Travel	12,000.00	9,876.59	2,123.41
72130 499 Other Supplies & Materials	2,482.77	2,425.12	57.65

P. L. FUNDS

Page 3

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72130 524 In-Service/Staff Development	3,600.00	3,315.00	285.00
72210 105 Regular Inst. Supplies Supervisor	79,131.96	39,471.48	39,660.48
72210 162 Clerical Personnel & Wages	30,474.19	14,636.40	15,837.79
72210 189 Other Salaries	47,654.00	18,624.40	29,029.60
72210 201 Social Security	9,990.04	4,151.42	5,838.62
72210 204 State Retirement	8,593.82	4,004.24	4,589.58
72210 207 Medical Insurance	8,699.00	2,981.99	5,717.01
72210 210 Unemployment Comp.	169.41	0.00	169.41
72210 212 Employer Medicare	2,447.34	970.90	1,476.44
72210 355 Travel	27,475.40	13,023.12	14,452.28
722104 499 Other Supplies & Materials	23,197.33	13,004.74	10,192.59
72210 524 In-Service Staff / Development	50,915.97	29,402.69	21,513.28
72210 599 Other Charges	18,083.03	12,370.12	5,712.91
72210 790 Other Equipment	5,530.22	0.00	5,530.22
72220 355 Travel	54,507.44	292.38	54,215.06
72220 524 In-Service/Staff Development	37,430.36	20,288.47	17,141.89
72710 189 Other Salaries & Wages	16,691.67	0.00	16,691.67
72710 201 Social Security	584.49	0.00	584.49
72710 204 State Retirement	432.62	0.00	432.62

P.L. FUNDS

<u>ACCOUNT NO.</u>	<u>BUDGET ALLOWANCE</u>	<u>EXPENDITURES DEC. 31, 2007</u>	<u>BUDGET BALANCE</u>
72710 210 Unemployment	84.74	0.00	84.74
72720 212 Medicare	242.16	0.00	242.16
72710 313 Transportation -- Contracts-Parents	28,386.66	5,543.00	22,843.66
72710 315 Contracts - Vehicle Owners	120,500.72	61,563.84	58,936.88
72710 524 In-Service Staff Development	4,717.78	0.00	4,717.78
72810 189 Other Salaries & Wages	20,175.23	10,584.95	9,590.28
72810 201 Social Security	1,253.41	656.27	597.14
72810 204 State Retirement	112.06	89.97	22.09
72810 210 Unemployment Comp.	165.21	56.00	109.21
72810 212 Employer Medicare	293.65	153.48	140.17
72810 599 Other Charges	3,344.50	780.00	2,564.50
99100 504 Indirect Cost	8,702.00	0.00	8,702.00
99100 590 Transfers - Other Funds	21,701.96	0.00	21,701.96
<b>TOTAL</b>	<b>2,373,523.09</b>	<b>924,278.08</b>	<b>1,449,245.01</b>

A Motion was made by Dean Hill and second by Wayne Cole to approve the P. L. Funds For Quarter Ending December 31, 2007.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

9. A Motion was made by Dean Hill and second by Mike Sexton to re-appoint Curtis Bates to the Equalization Board.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

10. A Motion was made by Mike Sexton and second by Elmer Bailey to refer the Matter of Establishing a Deferred Compensation Plan for Union County to the Budget and Finance Committee for additional study and to discuss this matter at the April 2008 County Commission Meeting.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

11. Robert W. Swisher, M.D., Chairman, Union County LEPC was present and updated County Commission on its purposes and goals for Union County.
12. This matter was discussed, however, it died due to the lack of motion for or against.
13. Union County Emergency Communications District (E-911) Financial Statements for Year Ended June 30, 2004, June 30, 2005 and June 30, 2006 were made available for County Commission.

14. A Motion was made by Mike Sexton and second by Greg Davis to appropriate up to the sum of \$83,000.00 from undesignated fund balance to add to the current fiscal year budget of the E-911 Board so as to equal the county's 2007-2008 appropriation to E-911 Board with its 2006-2007 appropriation to E-911 Board.

County Chairman, Gary England called for a Roll Call Vote. Commissioners Voting For: Elmer Bailey, Lynn Beeler, Greg Davis, Gary England, Janet Holloway, R. L. Jones, Joyce Meltabarger, Mike Sexton and Doyle Welch. Commissioners Voting No: Wayne Cole, Dean Hill, Kenny Hill and J. T. Washam. Commissioners Passing: Wayne Collins. Motion Carried.

15. No action was taken on this matter.
16. There was a brief discussion on this matter.
17. A Motion was made by Kenny Hill and second by Greg Davis to grant eighteen (18) months from today for grantee and sub-grantee to comply with deed restrictions with original grantee and for sub-grantee to enter into agreement with Union County to comply with all terms and restrictions of July 2003 deed.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

18. The following Resolution No: 03 03-10-2008 was presented:

SPONSORED BY: Consent

PROPOSED BY: Mayor Larry Lay

DATE INTRODUCED: March 10, 2008

RESOLUTION NO. 03 03-10-2008

A RESOLUTION IN THE MATTER OF SALE OF  
SURPLUS PROPERTY  
AND THE SETTING OF A DATE FOR PUBLIC  
AUCTION OF SUCH PROPERTY

WHEREAS, the following described property listed in Exhibit "A", hereby incorporated by reference, is now and has been the property of Union County; and

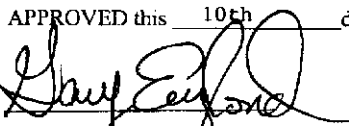
WHEREAS, the County Commission has determined that it is in the best interest of the County to sell such property;

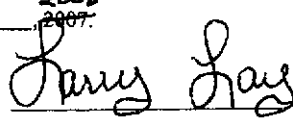
NOW, THEREFORE, BE IT RESOLVED by the Union County Commission that a public auction on the matter of the sale of such property be held on the May 17, ~~2008~~ <sup>2008</sup> at or as soon thereafter as is possible, at the Union County Highway Dept., Union County TN

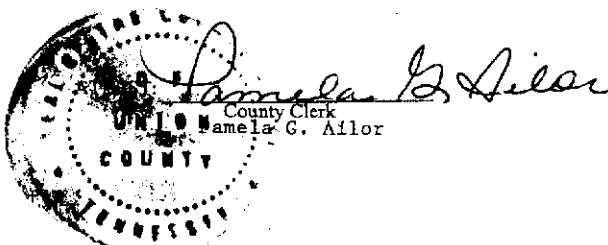
And;

BE IT FURTHER RESOLVED that the Clerk of the Union County Commission is directed to give notice of such auction in the manner prescribed by law.

APPROVED this 10th day of March, ~~2007~~ <sup>2008</sup>.

  
Chairman County Commission  
Gary England

  
County Mayor Larry Lay



The Public Surplus Sale will be held on Saturday, May 17, 2008 at 9:00 a.m. at the Union County Highway Department; 707 Highway 61 E; Maynardville, TN 37807.

19. Wayne Goforth, from the Union County Board of Education was present and discussed proposed building plans and funding alternatives for the Union County School System.
20. This matter was discussed and voted on in #4 Budget Amendments/Transfers, Page #4.
21. A Motion was made by Wayne Collins and second by Kenny Hill to appoint Jack and Lee Ogle, Eric Holcomb and Clifford Rouse as caretakers/overseers at Rush Strong Building.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

22. The following Resolution No: 04 03-10-2008 was presented for approval:

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

**A RESOLUTION TO ALLOW CREDIT IN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM FOR CERTAIN PERIODS OF MILITARY SERVICE RENDERED IN THE ARMED FORCES OF THE UNITED STATES**

**RESOLUTION No. 04 03-10-2008**

WHEREAS, T.C.A. Section 8-34-605 authorizes a political subdivision participating in the Tennessee Consolidated Retirement System ("TCRS") to allow its employees to establish retirement credit for certain military service rendered in the armed forces of the United States; and

WHEREAS, said Section allows any such employee who is a member or retired member of TCRS, who served in the armed forces of the United States at any time from 10/15/40 through 5/7/75, to establish retirement credit for such military service on the basis of 1 day of creditable service for each 2 days of military service rendered. The member must pay the employee contributions to establish the service based upon a contribution rate of 9% which is applied to the member's earnable compensation at the time of the claim, or if not in service at the time of the claim, the member's earnable compensation at termination of employment; and

WHEREAS, said Section also allows any such member who establishes the above military service to establish an additional 6 months of retirement credit for any military service rendered in the armed forces of the United States during the period specified above for which the employee did not receive credit in TCRS. To receive such additional credit, the member must pay employee contributions for the service based upon a contribution rate of 12% which is applied to the member's earnable compensation at the time of the claim or if not in service at the time of the claim, the member's earnable compensation at termination of employment; and

WHEREAS, Section 8-34-605 further allows any such member who served in the armed forces of the United States during a period of armed conflict to establish retirement credit for such service without charge. Said Section defines "period of armed conflict" as: WW I 4/7/17 - 11/11/18; WW II 12/7/41 - 12/31/46; Korean Conflict 6/27/50 - 1/31/55; and Vietnam Era 2/28/61 - 5/7/75; and

WHEREAS, credit for any of the above military service is conditioned upon the following: (1) the credit cannot be established in any other retirement system; (2) the member was honorably discharged from such military service; (3) the credit is granted conditionally upon the member becoming vested; prior to vesting, the credit may not be used to establish any rights under TCRS; and (4) the total amount of credit granted for such military service cannot exceed

an aggregate of 4 years.

NOW, THEREFORE, BE IT RESOLVED that this County Legislative Body of Union County, Tennessee, hereby authorizes its employees in the Union County Highway Department to establish retirement credit for the above military service under the foregoing provisions and agrees to accept the associated liability.

ADOPTED AND APPROVED IN OPEN MEETING, AT MAYNARDVILLE, TENNESSEE, this 10th day of March, 2008.

Passed:

Those voting in the affirmative:

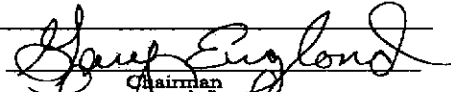

Elmer Bailey, Lynn Beeler, Wayne Cole, Wayne Collins, Greg Davis, Gary England, Dean Hill, Kenny Hill, Janet Holloway, R. L. Jones, Joyce Meltabarger, Mike

Sexton, J. T. Washam and Doyle Welch

Those voting no: None.

Those passing: None.

  
Pam Ailor  
Pam Ailor, County Clerk

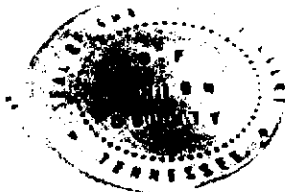
  
Chairman  
  
County Mayor

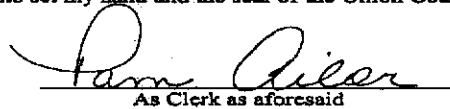
STATE OF TENNESSEE

COUNTY OF UNION

I, Pam Ailor, County Clerk of Union County, Tennessee, and for its County Legislative Body, do hereby certify that this is a true and exact copy of the foregoing resolution that was approved and adopted at a meeting held on the 10th day of March, 2008, the original of which is on file in this office. I further certify that 14 members voted in favor of the resolution and that 14 members were present and voting.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the Union County Clerk's Office.



  
As Clerk as aforesaid

A Motion was made by Greg Davis and second by Dean Hill to approve Resolution No: 04 03-10-2008 as presented.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

23. The following Bids for Ambulance Vehicles were received from Taylor Made Ambulances; 3704 Medallion Place; Newport, AR 72112.

**Proposal No. 1:** A New 2008 Taylor Made Type III GMC ambulance constructed per your requirements for \$97,732.00 per unit. We estimate a 60 to 90 working day delivery from receipt of order. Payments terms are net due upon delivery.

**Proposal No 2:** A New 2007 Taylor Made Type III Ford E-350 ambulance constructed per your requirements for \$96,000.00 per unit. We estimate a 60 to 90 working day delivery from receipt of order. Payment terms are net due upon delivery.

**Proposal No 3:** A New 2008 Taylor Made Type III Ford E-350 ambulance constructed per your requirements for \$ 98,327.00 per unit. We estimate a 60 to 90 working day delivery from receipt of chassis. Payment terms are net due upon delivery.

The following Bids for Ambulance Vehicles were received from Peach State Ambulance, Inc.; 130 Peach State Court; Tyrone, GA 30290.



**Proposal No 1:** A 2008 Chevrolet Wheeled Coach – G3350 Cutaway Chassis Type III. \$109,472.00 per unit. Delivery – 90 days after receipt of order and chassis.

**Proposal No 2:** A 2008 Ford E-350 XLT Chassis. \$105,383.00 per unit. Delivery – 90 days after receipt of order and chassis.

A Motion was made by Wayne Cole and second by Mike Sexton to accept and approve the bid from Taylor Made Ambulances; 3704 Medallion Place; Newport, AR 72112. Proposal No 1: A New 2008 Taylor Made Type III GMC ambulance.

County Chairman, Gary England called for a Roll Call Vote. Commissioners Voting For: Elmer Bailey, Lynn Beeler, Wayne Cole, Wayne Collins, Greg Davis, Gary England, Dena A. Hill, Kenny Hill, Janet Holloway, R. L. Jones, Joyce Meltabarger, Mike Sexton, J. T. Washam and Doyle Welch. Motion Carried.

24. A Motion was made by Wayne Cole and second by Joyce Meltabarger to reject the bid submitted by Customcraft Cabinetry for replacement of kitchen cabinets in old part of jail.

County Chairman, Gary England called for an Aye Vote. Motion Carried.

A bid was received from Pro-Coatings for painting and repairing floor in old part of jail. This matter will be discussed further at the April 2008 County Commission Meeting.

25. No discussion of Old Business or New Business.

#### ADDENDUM

1. No action was taken on this matter. Will be discussed at the April 2008 County Commission Meeting.
2. The following Resolution was presented for approval:

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

#### RESOLUTION

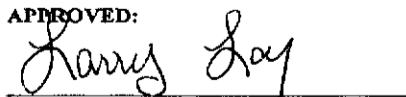

WHEREAS, T.C.A. Section 67-5-2404 provides that the County Trustee with the approval of the County Mayor shall choose an attorney to file a delinquent tax suit for the county between February 1 and April 1 of each year and with the compensation of the delinquent tax attorney to be determined in advance between the trustee and the attorney subject to the approval of the county legislative body; and

WHEREAS, the County Trustee with the approval of the County Mayor has selected K. David Myers to serve as delinquent tax attorney for Union County and to file a complaint for collection of the 2006 delinquent taxes with his compensation to be at the rate of ten percent (10%) of all delinquent taxes collected;

NOW, THEREFORE, this county legislative body hereby approves, confirms and ratifies the compensation of the delinquent tax attorney at the rate of ten percent (10%) of all delinquent taxes collected.

APPROVED in open meeting at Maynardville this 10<sup>th</sup> day of March, 2008.

  
CHAIRMAN

APPROVED:  
  
COUNTY MAYOR  
  
COUNTY TRUSTEE



  
COUNTY CLERK

County Chairman, Gary England called for an Aye Vote. Motion Carried.

26. A Motion was made by R. L. Jones and second by Greg Davis to Adjourn.

County Chairman, Gary England called for an Aye Vote. Motion Carried. Union County Commission's Regular Monthly Meeting was adjourned at 10:00 P.M.