

**MINUTES OF THE VAN BUREN COUNTY COMMISSION  
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting on August 15, 2023 at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "T".

**Call to Order**

Sheriff Michael Brock called the Meeting to Order.

**Roll Call**

Members present: Michael Chandler, Cale Crain, Tabitha Denney, Terry Hickey, Terry Hodges, Kenny Smith, and Brick Wall. Jordan Delong, Dusty Madewell and Michael Woodlee were absent.

Also present: County Attorney Howard Upchurch, County Mayor David Sullivan, County Clerk Lisa Rigsby, Jay Williams with zoom and Several Citizens of Van Buren County.

**Prayer**

Sheriff Michael Brock led us in prayer.

**Pledge**

Chairman Terry Hickey led us in the Pledge of Allegiance.

**Approve/Disapprove: Minutes from the June 27, 2023 and July 6, 2023 Meeting**

Cale Crain made a motion, second by Tabitha Denney to approve the Minutes from the June 27, 2023 and July 6, 2023 Meetings. All approve by voice vote. Motion carried.

**Approve/Disapprove: Quarterly Reports for April, May and June from Ambulance, Solid Waste, Sheriff, Clerk & Master, and Board of Education & Highway Department.**

Cale Crain made a motion, second by Kenny Smith to approve the Quarterly Reports for April, May and June from the Ambulance, Solid Waste, Sheriff's Department, Clerk & Master, Board of Education and the Highway Department. All approve by voice vote. Motion passed.

**Acknowledge letter from Comptroller's Office**

After the County's Budget was passed by the Full Commission in July the Tennessee Comptroller of the Treasury sent a letter to Mayor David Sullivan and the Full Commission. This is acknowledgement receipt of a certified copy of the Fiscal Year 2024 budget. **For the record:**



JASON E. MUMPOWER  
*Comptroller*

July 24, 2023

Honorable David Sullivan, Mayor  
and Honorable Board of Commissioners  
Van Buren County  
121 Taft Drive  
Spencer, TN 38585

Dear Mayor Sullivan and Board of Commissioners:

This letter acknowledges receipt of a certified copy of the fiscal year 2024 budget.

We have reviewed the budget and have determined that projected revenues and other available funds are sufficient to meet anticipated expenditures. Our review of the budget is based solely on the information we have received. With regard to programs included in the budget such as education, roads, and corrections, we have not attempted to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. Please note local officials are required to ensure the budget remains balanced throughout the fiscal year and that all maintenance of effort requirements are met – our office has not reviewed or approved any maintenance of effort programs in this budget. Budget amendments must be sent to our office for formal acknowledgement after they are approved by the local governing body (submit to: [LGF@cot.tn.gov](mailto:LGF@cot.tn.gov)).

This letter constitutes approval, by this office, for the County's fiscal year 2024 budget as adopted by the County Commission.

**Budget Considerations**

During our review of the budget we identified the following items for your attention.

***Expenditures Not Appropriated***

During our review of the budget we noted that the County's most recent audit reflected actual expenditures exceeding budget appropriations for a major category within the General Debt Service Fund. Expenditures at the major category level should be authorized in the original budget or an amendment to that budget or in a supplemental appropriation. The County's governing body needs to take steps to ensure that expenditures are closely monitored and the County stays within the budget appropriations.

Van Buren County  
Budget Approval Letter  
July 24, 2023

**Schedule of Outstanding Debt**

For all future submissions, please be sure to include a schedule of outstanding debt and budgeted debt service that includes all County debt. The County provided a debt schedule with the budget submission packet but did not include the School Refunding Bond, Series 2014 on the schedule.

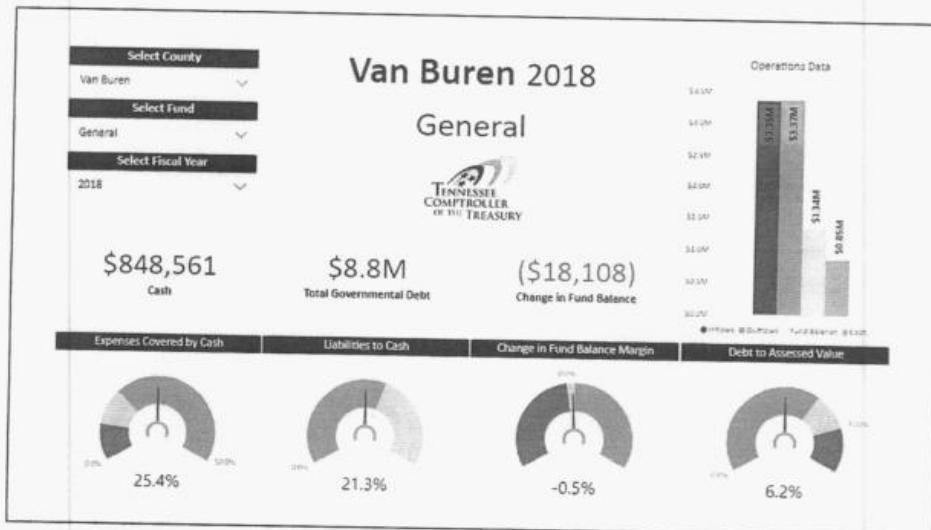
**Timely Adoption**

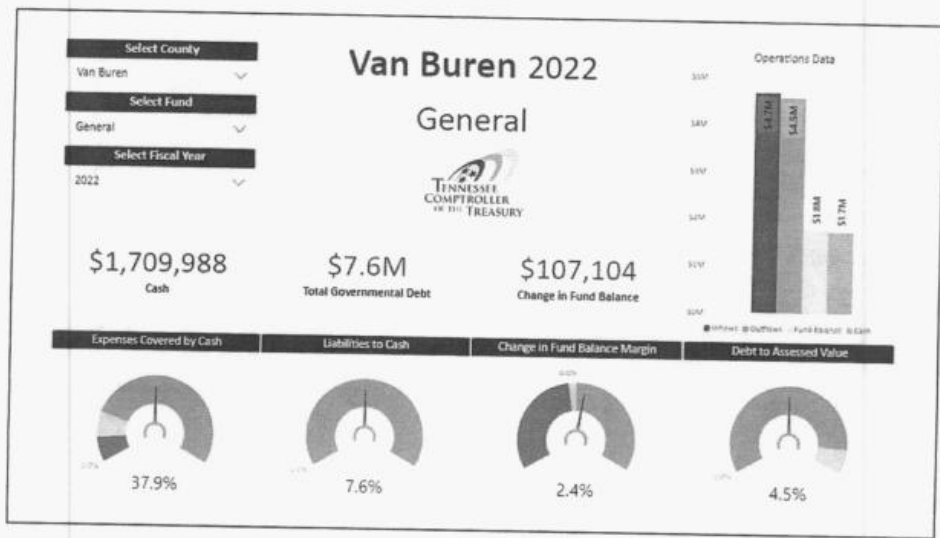
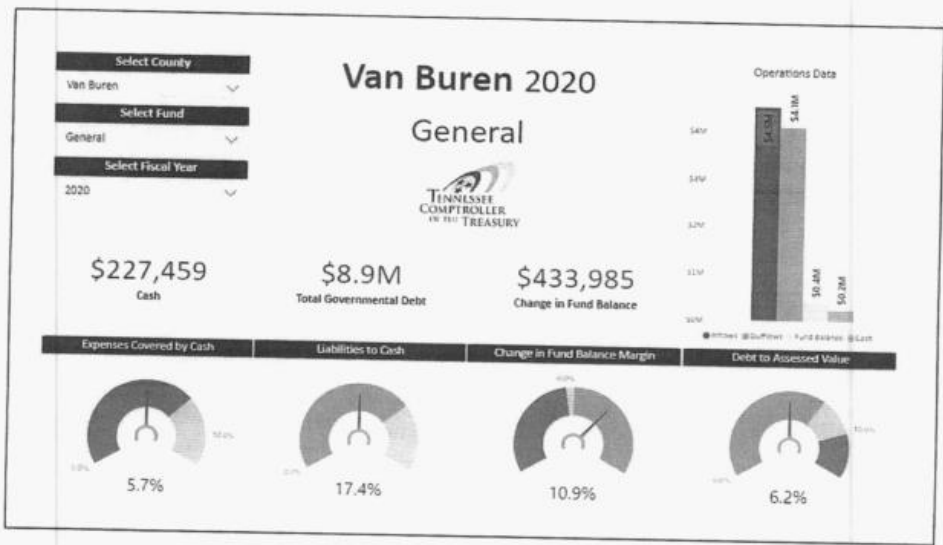
Thank you for filing the budget with our office within 15 days of adoption. We noted that the budget was adopted **July 14, 2023**. Next year's budget should be adopted prior to the beginning of the budget year.

**Corrective Action Plan - UPDATE**

Pursuant to Tenn. Code Ann. § 9-21-403(c), the County has been subject to heightened oversight of the Comptroller of the Treasury since fiscal year 2021. We continued this oversight through fiscal year 2023 to ensure that the County was able to maintain fiscal stability and a balanced budget.

Following are graphic illustrations from our metric data that reflect progressive changes for the County in FY2018, FY2020, and FY2022.





Van Buren County  
Budget Approval Letter  
July 24, 2023

These metrics support the positive changes we have seen in County's ability to maintain a well-balanced budget. As a result, from the date of this letter, we will no longer require weekly cash flow statement submissions to our Office; however, we do encourage the County to continue the practice of sharing these statements with the governing body and local officials.

Please share this letter with the governing body as an update on the County's Corrective Action Plan. We commend the County for its diligent work and efforts to meet Comptroller directives and for the significant progress it has made in improving its financial condition.

***Best Practice – Central Accounting, Budgeting and Purchasing***

Our Office strongly encourages the County to adopt the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments. Sound business practices dictate that establishing a central system would significantly improve internal controls. The absence of a central system has been a management decision by the county commission resulting in decentralization and some duplication of effort. Our Office strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Van Buren County.

At this time the lack of a central system of financial management is our primary concern for Van Buren County. We believe this system would help the County maintain the positive steps they have taken towards fiscal stability and budget management. Please feel free to contact us to discuss this transition further.

If you should have questions or need assistance, please refer to our online resources or contact your financial analyst, Meghan Huffstutter, at 615.747.5379 or [Meghan.Huffstutter@cot.tn.gov](mailto:Meghan.Huffstutter@cot.tn.gov).

Sincerely,



Sheila Reed, Director  
Division of Local Government Finance



Meghan Huffstutter, Senior Analyst  
Division of Local Government Finance

cc: Ms. Heather Woodlee, Finance Director, Van Buren County  
Mr. Bryan Burklin, Assistant Director, Local Government Audit

# **Committee B Report**

## **Committee B Meeting**

**August 1, 2023**

**Roll Call:** All Members except Brick Wall were in attendance

**Discuss Location of Fuel Tanks with Sheriff Brock:** All Members present and Sheriff Brock went and viewed the proposed location for the fuel tanks. We decided that they would be best located on the North side of the building behind the gated area. The members ask Mayor Sullivan to pull some more information together to have a better idea of cost and specs of this project.

**New Business:** Sheriff Brock brought to the Committees attention of some limbs hanging to close to the fence. He said they are not causing a problem right now but it would probably be in our best interest to look into cutting them at some point. Michael Woodless made a motion to look into getting them cut. A second was made by Michael Chandler. All members were in favor.

**Meeting Adjourned:** A motion was made by Michael Woodlee and seconded by Michael Chandler. All members were in favor.

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### **Committee B location for Fuel Tanks**

Committee B members and Sheriff Brock viewed the proposed location for the Fuel tanks and decided that the best location would be on the North side of the building behind the gated area. Committee B wants Mayor David Sullivan to pull some more information together to have a better idea of the cost and specs for this project. Project being for the County to provide Fuel for all County vehicles with the prospect of saving on Fuel cost. Mayor Sullivan thinks the County can save 27 cents on the gallon if not more with the Mayor stating, "We will need to get 3 different bids but I think this will be beneficial for the County in the end." Commissioner Tabitha Denney stated, "She would have to have something on paper with the breakdown of the cost for now and the breakdown with the change to actually see the savings for the County."

After much discussion on this matter, Terry Hodges made a motion, second by Tabitha Denney to approve the location for the Fuel tanks. All agreed by voice vote. Motion passed.

### **Approve/Disapprove: Repairs for the Solid Waste Truck**

The Repair on the Solid Waste Truck has been approved 3 different times but the price keeps rising. This bid that was received through the Mayor's Office:

**Date: 08-08-2023**

**This bid is with McAlister Mobile Service with Labor cost at \$75.00 hr.**

**Estimated time is 12 hrs.**

**The total - \$900.00.**

**Estimate does not include any shop supply or lub oil and grease to complete the job.**

Michael Chandler made a motion, second by Cale Crain to approve this as presented.

Upon roll call: Michael Chandler, Cale Crain, Tabitha Denney, Terry Hickey, Terry Hodges, Kenny Smith, and Brick Wall voted yes. Motion passed.

**Approve/Disapprove: 3 Star Annual Fiscal Letter**

No action was taken.

**Old Business**

None

**New Business**

**Revised Budget for Fiscal Year 2023-2024 (Highway Department)**

The previous 2023-2024 Budget that had passed in July 2023 needs to be revised in 46420 State Aid Projects in the amount of 2.6 Million. Tabitha Denney made a motion, second by Cale Crain to approve in 131 Highway Public Works in line 46420-State Aid Projects which was listed as \$10,000.00 in the previous budget that had passed to be changed to 2.6 Million.

Upon roll call: Michael Chandler, Cale Crain, Tabitha Denney, Terry Hickey, Terry Hodges, Kenny Smith, and Brick Wall voted yes. Motion passed. **Letter & Revised Budget as following:**

*Van Buren County Highway Department  
P.O. Box 106  
Spencer, Tennessee  
38585*

Tuesday, August 15, 2023

*To the Honorable Van Buren County Commission:*

The Van Buren County Highway Department wishes to provide information for acknowledgement in both minutes and commission. The **budget for fiscal year 2023-2024** has been *revised* from the original budget given to the commission.

Please review the revised budget provided tonight, it was intended to be given to the full commission at the budget meeting. Unforeseen circumstances kept the Superintendent from attending the meeting. These are the only changes that were revised.

Audit asked that we budget for State Aid Projects. In doing so, as we created the budget, there was an oversight in **Revenue** for **State Aid Projects 46420**. The original anticipated revenue was left as it was last year at **\$10,000** and that amount needed to reflect the amount of the anticipated **Expenditure in State Aid Projects 68000-726** in the amount of **\$1,500,000**. The new revised amount of anticipated revenue is to be **\$2,600,000**.

*\*\*The State was given the new revised budget and has been approved.*

Randy Oakes,  
Van Buren Highway Superintendent



Revenue Estimate And Appropriations Requests

131 HIGHWAY/PUBLIC WORKS  
Statement Of Proposed Operations  
For the Fiscal Year Ending JUNE 30, 2024

Account	Description	Actual 2021-2022 -1-	Original Budget 2022-2023 -2-	Amended Budget 2022-2023 -3-	Est & Bgt Current Year 2022-2023 -4-	Department Requests -5-	Budget Committee -6-	County Commission -7-
40000	Estimated Revenues LOCAL TAXES							
40200	COUNTY LOCAL OPTION TAXES							
40280	MINERAL SEVERAN	135	2,200	2,200	100			2,200
	Total COUNTY LOCAL OPTION TAXES	135	2,200	2,200	100			2,200
	Total LOCAL TAXES	135	2,200	2,200	100			2,200
44000	OTHER LOCAL REVENUES							
44100	RECURRING ITEMS							
44170	MISCELLANEOUS R	22,964	0	0	3,082			
	Total RECURRING ITEMS	22,964	0	0	3,082			
44500	NONRECURRING ITEMS							
44530	SALE OF EQUIPME	16,892	0	0	0			
	Total NONRECURRING ITEMS	16,892	0	0	0			
	Total OTHER LOCAL REVENUES	39,856	0	0	3,082			
46000	STATE OF TENNESSEE							
46400	PUBLIC WORKS GRANTS							
46410	BRIDGE PROGRAM	0	40,000	40,000	0			40,000
46420	STATE AID PROGR	312,974	10,000	10,000	0			2,500,000
	Total PUBLIC WORKS GRANTS	312,974	50,000	50,000	0			2,540,000
46800	OTHER STATE REVENUES							
46930	GASOLINE AND MO	1,994,811	2,035,918	2,035,918	1,806,036			2,035,918
46930	PETROLEUM SPECT	4,073	4,092	4,092	3,746			4,092
	Total OTHER STATE REVENUES	1,998,884	2,040,010	2,040,010	1,809,782			2,040,010
	Total STATE OF TENNESSEE	2,311,858	2,090,010	2,090,010	1,809,782			4,680,010
47401	AMERICAN RESCUE	49,386	0	0	0			
		49,386	0	0	0			
		49,386	0	0	0			

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47000	Estimated Revenues FEDERAL GOVERNMENT							
47600	DIRECT FEDERAL REVENUE							
47990	OTHER DIRECT FE	55,227	0	0	0			
	Total DIRECT FEDERAL REVENUE	55,227	0	0	0			
	Total FEDERAL GOVERNMENT	55,227	0	0	0			
	Total Est Revenue & Other Sources	2,456,462	2,092,210	2,092,210	1,812,964			4,682,210

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60000 HIGHWAYS	Estimated Expenditures							
61000 ADMINISTRATION								
101	COUNTY OFFICIAL	80,060	84,586	84,586	84,586			89,338
103	ASSISTANT(S)	40,000	39,000	39,000	39,000			40,000
119	ACCOUNTANTS/BOO	34,000	34,000	34,000	34,000			35,000
187	OVERTIME PAY	0	7,000	7,000	0			7,000
189	OTHER SALARIES	0	6,000	6,000	0			6,000
201	SOCIAL SECURITY	9,156	12,000	12,000	9,353			12,000
210	UNEMPLOYMENT CO	0	425	425	0			425
212	EMPLOYER MEDICA	2,141	2,500	2,500	2,187			2,500
307	COMMUNICATION	2,794	3,000	3,000	2,447			3,500
320	DUES AND MEMBER	2,555	3,000	3,000	2,555			3,500
322	EVALUATION AND	0	100	100	0			100
337	MAINTENANCE AND	0	3,500	3,500	0			3,500
348	POSTAL CHARGES	243	300	300	196			400
349	PRINTING, STAFF	466	600	600	336			600
355	TRAVEL	1,637	2,500	2,500	1,396			3,000
413	DRUGS AND MEDIC	40	1,500	1,500	0			2,500
415	ELECTRICITY	1,605	2,500	2,500	1,713			2,500
435	OFFICE SUPPLIES	1,324	3,000	3,000	1,084			3,000
599	OTHER CHARGES	347	2,000	2,000	1,797			2,500
	Total ADMINISTRATION	176,368	207,511	207,511	180,650			217,363
62000 HIGHWAY AND BRIDGE MAINTENANCE								
101	COUNTY OFFICIAL	0	0	0	0			135,000
143	EQUIPMENT OPERA	98,628	34,000	34,000	76,289			36,000
147	TRUCK DRIVERS	32,537	175,000	175,000	30,401			175,000
149	LABORERS	165,278	30,000	30,000	152,888			30,000
187	OVERTIME PAY	8,946	25,000	25,000	2,525			25,000
189	OTHER SALARIES	15,594	32,000	32,000	15,421			32,000
201	SOCIAL SECURITY	19,110	1,200	1,200	16,369			1,200
210	UNEMPLOYMENT CO	0	5,495	5,495	0			5,495
212	EMPLOYER MEDICA	4,469	2,000	2,000	3,828			2,000
321	ENGINEERING SER	0	2,000	2,000	0			2,000
389	OTHER CONTRACTE	920,241	1,000,000	1,040,000	1,038,664			1,200,000
403	ASPHALT-COLD MI	3,053	4,200	4,200	3,783			6,200
405	ASPHALT-LIQUID	0	6,000	2,000	0			4,000
409	CRUSHED STONE	59,831	60,000	60,000	48,622			60,000
427	ICE	0	300	300	0			300
433	LUBRICANTS	1,162	6,000	6,000	599			10,000
440	PIPE-METAL	14,697	15,000	15,000	11,622			15,000
443	ROAD SIGNS	2,578	6,000	6,000	1,415			6,000
444	SAFT	13,412	42,000	6,000	5,721			42,000
446	SMALL TOOLS	0	500	500	0			1,000
447	STRUCTURAL STEE	0	2,000	2,000	987			2,000

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60000 HIGHWAYS	Estimated Expenditures	-1-	-2-	-3-	-4-	-5-	-6-	-7-
62000 HIGHWAY AND BRIDGE MAINTENANCE								
455	WOOD PRODUCTS	0	500	500	0			500
499	OTHER SUPPLIES	1,090	4,000	4,000	0			4,000
	Total HIGHWAY AND BRIDGE MAINTENANCE	1,360,626	1,552,195	1,552,195	1,408,934			1,792,695
63100 OPERATION AND MAINTENANCE OF EQUIPMENT								
101	COUNTY OFFICIAL	0	0	0	0			68,000
142	MECHANIC(S)	64,065	60,000	60,000	60,361			90,000
149	LABORERS	21,757	60,000	60,000	20,899			64,000
150	NIGHTWATCHMEN	60,966	64,000	64,000	58,705			7,000
187	OVERTIME PAY	2,465	7,000	7,000	666			9,000
189	OTHER SALARIES	3,432	9,000	9,000	3,550			10,500
201	SOCIAL SECURITY	9,467	10,500	10,500	8,939			500
210	UNEMPLOYMENT CO	0	500	500	0			2,500
212	EMPLOYER MEDICA	2,214	2,500	2,500	2,091			200
329	LAUNDRY SERVICE	0	200	200	0			8,000
336	MAINTENANCE AND	4,711	8,000	8,000	3,851			2,500
399	OTHER CONTRACTE	0	2,500	2,500	0			110,000
412	DIESEL FUEL	39,825	110,000	110,000	59,692			50,000
418	EQUIPMENT AND M	24,625	40,000	40,000	33,152			3,000
424	GARAGE SUPPLIES	2,681	3,000	3,000	2,030			54,000
425	GASOLINE	23,225	54,000	54,000	23,932			10,000
433	LIBRICANTS	5,648	8,000	8,000	7,591			500
442	PROPANE GAS	0	500	500	0			500
446	SMALL TOOLS	404	500	500	0			25,000
450	TIRES AND TUBES	14,739	18,000	18,000	10,306			800
454	WATER AND SEWER	470	800	800	0			32,000
499	OTHER SUPPLIES	27,241	32,000	32,000	28,892			1,500
599	OTHER CHARGES	218	1,500	1,500	1,430			549,500
	Total OPERATION AND MAINTENANCE OF EQUIP	308,157	500,500	500,500	326,087			13,800
63400 QUARRY OPERATIONS								
307	COMMUNICATION	3,891	5,000	5,000	2,055			5,000
330	OPERATING LEASE	4,800	4,800	4,800	4,800			4,800
415	ELECTRICITY	3,118	4,000	4,000	2,785			4,000
	Total QUARRY OPERATIONS	11,809	13,800	13,800	9,640			38,000
65000 OTHER CHARGES								
316	CONTRIBUTIONS	0	2,500	2,500	0			2,500
506	LIABILITY INSUR	31,110	38,000	38,000	33,382			38,000

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		-1-	-2-	-3-	-4-	-5-	-6-	-7-
Estimated Expenditures								
60000 HIGHWAYS								
65000 OTHER CHARGES								
508	PREMIUMS ON COR	0	500	500	0			500
510	TRUSTEE'S COMMI	19,940	25,000	25,000	18,159			25,000
513	WORKMAN'S COMPE	52,996	60,000	60,000	50,383			60,000
Total OTHER CHARGES		104,046	126,000	126,000	101,924			126,000
66000 EMPLOYEE BENEFITS								
204	STATE RETIREMEN	37,115	47,000	47,000	33,429			47,000
205	EMPLOYER AND DE	20,773	25,000	25,000	19,215			25,000
207	MEDICAL INSURAN	19,130	37,830	37,830	19,705			37,830
210	UNEMPLOYMENT CO	3,781	8,000	8,000	3,624			8,000
Total EMPLOYEE BENEFITS		80,799	117,830	117,830	75,973			117,830
68000 CAPITAL OUTLAY								
705	BRIDGE CONSTRUC	0	40,000	40,000	0			40,000
708	COMMUNICATION E	0	2,000	2,000	0			2,000
711	FURNITURE AND F	0	800	800	0			800
714	HIGHWAY EQUIPME	67,784	175,000	175,000	119,025			175,000
718	MOTOR VEHICLES	0	200,000	200,000	0			300,000
719	OFFICE EQUIPMEN	0	2,000	2,000	0			2,000
726	STATE AID PROJ	311,890	10,000	10,000	0			1,500,000
Total CAPITAL OUTLAY		379,674	429,800	429,800	119,025			2,019,800
Total HIGHWAYS		2,421,479	2,947,636	2,947,636	2,222,233			4,836,988
Total Estimated Expend & Other Uses		2,421,479	2,947,636	2,947,636	2,222,233			4,836,988

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60000 HIGHWAYS	Estimated Expenditures	-1-	-2-	-3-	-4-	-5-	-6-	-7-
68000 CAPITAL OUTLAY								

Excess Of Estimated Revenue Over (Under) Estimated Expenditures	34,983	855,426-	855,426-	409,269-	2,019,153	2,019,153	2,019,153	154,778-
Estimated Beg Fund Balance, JULY 01	2,393,439	2,428,422	2,428,422	2,428,422	2,019,153	2,019,153	2,019,153	2,019,153
Undesignated Fund Bal	2,393,439							
Reserves	0							
Designated Fund Bal	0							
Beginning Fund Bal	2,393,439							
Excess (Diff) In Rev/Exp	34,983							
Unadjust Fund Bal	2,428,422							
Adjustment	0							
Total Ending Fund Bal	2,428,422							
Adjustment	0							
Estimated End Fund Balance, JUNE 30	2,428,422	1,572,996	1,572,996	2,019,153	2,019,153	2,019,153	2,019,153	1,864,375

\* End of Report: Van Buren Co Highway \*

**Trustee Beth Simmons (Financial Report) Information only for the record:**

**TRUSTEE'S END OF FISCAL YEAR FINANCIAL REPORT**

**JULY 1, 2022 – JUNE 30, 2023**

**TRIAL BALANCE**

- ALL FUNDS IN BALANCE AT YEAR END -- Y-T-D (R-B-D) REPORTS

**TRUSTEE COMMISSIONS**

- TRANSFERRED INTO FUND 101
  - FY TOTAL \$142,695.32

**INVESTMENT INCOME**

- TRANSFERRED INTO FUND 101
  - FY TOTAL \$140,740.89

**2021 UNPAID TAXES**

\$37,732.49 –TURNED OVER TO CLERK & MASTER (1%)

TOTAL TAXES BILLED \$3,770,514.00

**2022 UNPAID TOTAL**

\$176,530.00

TOTAL TAXES BILLED \$3,863,825.00

999 COUNTY TRUSTEE

Fnd-Funct-Obj-Dep-Centr-Num	Cost Bnk Account Name	Beginning Fiscal Year Balance	Y-T-D Debit	Y-T-D Credit	Ending Balance
999-11120	-101 CASH ON HAND	400.00	0.00	0.00	400.00
999-11130	-101 VAN BUREN CO BANK-TRUSTEE	7,589,492.44	0.00	130,140.49	7,459,351.95
999-11130	-102 CITIZENS BANK-CHILD NTR	212,961.00	0.00	0.00	212,961.00
999-11130	-104 VBC GENERAL CAPITAL PROJ	326,033.70	0.00	0.00	326,033.70
999-11130	-105 CTCB OPTICID ABATEMENT FUJ	28,245.70	0.00	0.00	28,245.70
999-11130	INVESTMENTS	500,000.00	0.00	0.00	500,000.00
999-14310	UNDISTRIBUTED WARRANTS	0.00	0.00	975,294.17	845,153.68
TOTAL ASSETS		8,657,132.84	130,140.49	1,105,434.66	7,681,838.67
999-21500-101	COUNTY GENERAL	2,288,743.76	217,621.69	0.00	2,071,122.07
999-21500-112	COURTHOUSE & JAIL MAINTN	53,912.29	2,403.33	0.00	51,508.96
999-21500-116	SANITATION	184,501.94	18,287.00	0.00	166,214.94
999-21500-118	AMBULANCE SERVICE	357,206.26	21,851.92	0.00	335,354.34
999-21500-120	LOCAL PURPOSE TAX	24,072.06	0.00	0.00	24,072.06
999-21500-122	DRUG CONTROL	73,812.98	0.00	0.00	73,812.98
999-21500-131	HIGHWAY	2,967,401.48	640,606.78	0.00	2,326,794.70
999-21500-141	GENERAL PURPOSE SCHOOLS	1,624,332.35	46,024.00	0.00	1,578,308.35
999-21500-142	FEDERAL PROJECTS	130,390.30	11,086.30	0.00	119,304.00
999-21500-143	FOOD SERVICE-CHILD NTR	212,961.00	17,413.15	0.00	195,547.85
999-21500-151	DEBT SERVICE	413,764.72	0.00	0.00	413,764.72
999-21500-171	GENERAL CAPITAL PROJECTS	326,033.70	0.00	0.00	326,033.70
TOTAL LIABILITIES		8,657,132.84	975,294.17	0.00	7,681,838.67
TOTAL COUNTY TRUSTEE		0.00	1,105,434.66	1,105,434.66	0.00

G/L Date: 07 July  
 Beginning Fund: 999  
 Ending Fund: 999  
 \* End of Report: Van Buren Co Trustee

FUND 101  
 2,071,122.07  
 + 217,621.69  
 2,288,743.76  
 + 53,912.29  
 2,342,656.05  
 + 184,501.94  
 2,527,157.99  
 + 357,206.26  
 2,884,364.25  
 + 24,072.06  
 2,908,436.31  
 + 73,812.98  
 2,982,249.29  
 + 2,967,401.48  
 5,949,650.77  
 + 1,624,332.35  
 7,573,983.12  
 + 130,390.30  
 7,704,373.42  
 + 212,961.00  
 7,917,334.42  
 + 413,764.72  
 8,331,099.14  
 + 326,033.70  
 8,657,132.84

FUND 141  
 1,518,368.35  
 + 46,624.00  
 1,564,992.35  
 + 119,304.00  
 1,684,296.35  
 + 11,086.30  
 1,695,382.65  
 + 17,413.15  
 1,712,795.80  
 + 413,764.72  
 2,126,560.52  
 + 326,033.70  
 2,452,594.22

FUND 143  
 195,547.85  
 + 17,413.15  
 212,961.00  
 + 130,140.49  
 343,101.49  
 + 975,294.17  
 1,318,395.66



Trustee's Y-T-D Cash Receipts, Disbursements And Balances - JUNE 2023  
(A Minus Sign Denotes A Credit Balance)

Acct #	Description/ Beg Balance	Adjustments	Receipts	Transfers In	Disbursements	Transfers Out	Commission Transfers	Ending Balance
101	COUNTY GENERAL	0.00	4,414,870.05-	142,695.32-	3,994,741.91	0.00	62,777.64	2,288,743.76-
112	COURTHOUSE & JAIL MAINTENANCE	0.00	70,312.39-	0.00	57,688.58	0.00	703.20	53,912.29-
116	SANITATION	0.00	401,748.17-	0.00	346,626.73	0.00	3,931.47	184,501.94-
118	AMBULANCE SERVICE	0.00	968,303.30-	0.00	795,164.14	0.00	14,055.95	357,206.26-
120	LOCAL PURPOSE TAX	0.00	176,866.41-	0.00	173,564.97	0.00	3,522.90	24,072.06-
122	DRUG CONTROL	0.00	15,408.92-	0.00	0.00	0.00	154.12	73,812.98-
131	HIGHWAY	0.00	1,997,053.99-	0.00	1,953,033.22	0.00	19,939.77	2,967,401.48-
141	GENERAL PURPOSE SCHOOLS	0.00	9,236,909.49-	0.00	9,227,569.98	0.00	31,312.54	1,624,332.35-
142	FEDERAL PROJECTS	0.00	1,239,714.48-	0.00	1,260,305.43	0.00	0.00	130,390.30-
143	FOOD SERVICE- CHILD NUTRITION	0.00	562,982.70-	0.00	622,840.29	0.00	0.00	212,961.00-
151	DEBT SERVICE	0.00	361,651.05-	0.00	375,833.50	0.00	4,632.54	413,764.72-
171	GENERAL CAPITAL PROJECTS	0.00	6,539.79-	0.00	220,023.36	0.00	0.00	326,033.70-
351	CITY SALES TAX	0.00	196,060.47-	0.00	194,099.87	0.00	1,960.60	0.00
21100	ACCOUNTS PAYABLE	0.00	7,755.96-	0.00	7,755.96	0.00	0.00	0.00
29900	FEE/COMMISSION ACCOUNT	32.35	32.57-	0.00	295.63	142,695.32	142,990.73-	0.00
		8,230,499.02-	32.35	19,656,209.74-	142,695.32	19,229,543.57	142,695.32	8,657,132.84-

Trustee's Office (Updated Personnel Policy & Budget Amendment)

**VAN BUREN COUNTY TRUSTEE**  
**BETH M. SIMMONS**  
P.O. BOX 176  
121 TAFT DR.  
SPENCER, TENNESSEE 38585  
931-946-2263  
931-946-7689 fax

August 4, 2023

Amendment to Trustee's Personnel Policy is as follows:  
(approved in its entirety by Attorney Upchurch & CTAS Representative Ben Rodgers)

**NEW - WORK WEEK**

All employees will be paid a regular weekly salary which covers all hours worked up to 40 hours weekly. The office will be open to the public from 8am until 4pm Monday – Friday. Each employee will have a set schedule and may report to work from 7:30am until 4:30pm depending on the needs of the office....

**OLD - WORK WEEK**

All employees will be paid a regular weekly salary which covers all hours worked up to 37.5 hours weekly. Each employee will have a set schedule Monday through Friday from 8AM until 4PM....

---

**NEW - SICK LEAVE**

Full time employees; with a schedule of 40 hours weekly, will receive full pay during incapacity caused by illness if sick leave is approved and taken. Sick leave is earned at the rate of one day (8 hours) each month

**OLD – SICK LEAVE**

Full time employees; with a schedule of 37.5 hours weekly, will receive full pay during incapacity caused by illness if sick leave is approved and taken. Sick leave is earned at the rate of one day (7.5 hours) each month....

Request Amendment to Trustee's Budget as follows:

- To Deputy Expenditures line item 52400-106 in the amount \$1,852.00
- From Trustee's Commissions Revenue line item 45610-101 in the amount \$1,852.00 for additional time worked due to amended work day/week for the Deputy Trustee

\*Entire Personnel Policy enclosed

**VAN BUREN COUNTY TRUSTEE'S OFFICE  
PERSONNEL POLICY**

*Van Buren County is a Right-To-Work County. This policy in no way creates a contractual agreement between employer and employee.*

**PURPOSE AND OBJECTIVE**

The purpose of this policy is to establish a high degree of understanding, cooperation, efficiency and unity to provide uniform policies for all employees without regard of race, sex, age, national origin, creed, and/or disability.

**ADMINISTRATION**

These rules shall be administered by the Trustee and in conformity with the Fair Labor Standard Act. No policy, benefit, or procedure contained herein creates an employment contract for any period of time. All employees will be considered employee-at-will. Employees may be terminated for failure to satisfactorily perform their duties or simply at the will of the employer but they shall not be terminated for a discriminatory or illegal purpose.

**PERSONNEL FILES**

A personnel file will be maintained on each employee, individually. It is the responsibility of each employee to provide accurate information to the employer. Employees are responsible for reporting to the Trustee any changes in personal information for which they have previously provided.

**WORK WEEK**

All employees will be paid a regular weekly salary which covers all hours worked up to 40 hours weekly. The office will be open to the public from 8am until 4pm Monday – Friday. Each employee will have a set schedule and may report to work from 7:30am until 4:30pm depending on the needs of the office and/or at the request of the Trustee. Each employee will be granted a lunch break (up to one hour) in which they are relieved of all duties. Any time the Trustee's Office is closed during the work week, employees will still be paid their regular salary. At the end of the pay period, the employee's time sheet will be verified and signed by the employee and Trustee.

**EMPLOYMENT YEAR**

The Trustee's Office will operate on a fiscal year. Employment year shall consist of July 1 through June 30.

**OVER TIME OR COMPENSATORY TIME**

No over time will be given. In the event overtime is accumulated, the employee will be given time off as compensatory time. In the event that county personnel (at various locations) are paid for a holiday, and it is necessary for the Trustee's Office to remain open on that particular day, employees of the Trustee's office will receive those hours as compensatory hours. Compensatory time must be taken within 12 months of being earned or it will be forfeited and lost.

**VAN BUREN COUNTY TRUSTEE'S OFFICE  
PERSONNEL POLICY**

**SICK LEAVE**

Sick leave shall be considered a benefit and a privilege and not a right. Full time employees; with a schedule of 40 hours weekly, will receive full pay during incapacity caused by illness if sick leave is approved and taken. Sick leave is earned at the rate of one day (8 hours) each month and will begin accruing upon date of hire. There is no maximum in accumulation of sick leave hours. No notice is required to take sick leave time however a courtesy call by phone to the Trustee before the work day begins (8AM) or shortly thereafter will be appreciated for proper documentation. All employees may be asked to submit a doctor's statement if absent for more than three (3) days, at the request of the Trustee. Sick leave will be evaluated and approved on a case-by-case basis by the Trustee. The Trustee's office has to right to expect regular attendance of all employees and may take corrective action for excessive absenteeism.

**VACATION TIME**

Vacation time of one day (8 hours) per month will be granted to all full-time employees. Employees begin accruing vacation time up on employment. Vacation time may be used for personal use. Vacation time can accrue to a maximum of 240 hours yearly and may be carried over to the following year. All vacation time must have prior approval by the Trustee.

**FAMILY LEAVE**

Under the Federal Family Medical Leave Act, eligible employees are entitled up to twelve (12) weeks of unpaid leave during each twelve (12) month period beginning July 1 and ending June 30 each year. The FMLA Act stated the following reasons for granting this leave:

- A. Birth of a child
- B. The placement of a child adoption or foster care
- C. A serious health condition of the employee that makes the employee unable to perform the functions of his/her job
- D. The serious health condition of a spouse, son, daughter, or parent which requires the employee's presence.

Eligible employees are those who have been employed for at least twelve (12) months and who have worked at least 2000 hours during the past twelve (12) months. The Van Buren County Trustee's office will comply with all rules and regulations of the Family Medical Leave Act.

**BEREAVEMENT LEAVE**

In the case of death in the employee's immediate family, the employee shall be given three (3) days of paid leave which will not be charged to the employee's vacation or sick leave. Immediate leave shall be defined as spouse, parent, child, sibling, mother-in-law, father-in-law, grandparent, grandchild, legal guardians or dependents of the employee.

**VAN BUREN COUNTY TRUSTEE'S OFFICE  
PERSONNEL POLICY**

**VOTING LEAVE**

All employees shall be granted paid time off to vote in an election provided the employee cannot get to the polls before or after work hours and shall not exceed more than a three (3) hour time period.

**CIVIL LEAVE**

All employees shall be given the necessary time off without loss of pay when performing jury or court duty. Any summons received by the employee shall be shared with the Trustee's office for the employee's personnel file. The employee may retain all compensation or fees awarded for serving their civil duties. Any employee relieved from their civil duties during working hours of the Trustee's office serving less than three (3) hours, the employee must report back to the employer.

**SEXUAL HARRASSMENT**

All employees should be aware that sexual harassment of any type will not be tolerated. If any employee feels that the employee has been subjected to sexual harassment, the employee should immediately report such treatment to the employer in accordance with the procedures set out in Van Buren County's equal employment opportunity policy/and or sexual harassment guide.

**OBSERVED HOLIDAYS**

The following holidays will be declared official holidays and employees will be excused from work without charge of leave. When a holiday falls on Saturday, the Friday prior to the holiday will be substituted. When a holiday falls on Sunday, the following Monday the holiday will be substituted any another day's in association with the holiday that the Trustee may decide to close the office

<i>NEW YEAR'S DAY</i>	<i>MARTIN LUTHER KING DAY</i>	<i>PRESIDENT'S DAY</i>	<i>GOOD FRIDAY</i>
<i>MEMORIAL DAY</i>	<i>INDEPENDENCE DAY</i>	<i>LABOR DAY</i>	<i>COLOMBUS DAY</i>
<i>VETERANS DAY</i>	<i>JUNETEENTH</i>	<i>ELECTION DAY</i>	
<i>THANKSGIVING DAY &amp; DAY AFTER</i>	<i>CHRISTMAS EVE &amp; CHRISTMAS DAY</i>	<i>EMPLOYEE'S BIRTHDAY</i>	

**ADMINISTRATIVE LEAVE**

Absence with pay for administrative purposes may be granted by the employer. Such leave must be for the betterment of the Trustee's Office such as: Training, Meeting, and/or Classes that will enhance the employee to better perform their assigned duties. This leave shall not exceed five (5) working days per year unless exceptional circumstances exist and prior approval is obtained by the Trustee.

**VAN BUREN COUNTY TRUSTEE'S OFFICE  
PERSONNEL POLICY**

**AMENDMENT OF POLICY**

It is the responsibility of all employees to carry out and comply with the rules/regulations contained within this policy. The employee should be aware that these rules/regulations are subject to review/change by the Trustee. It is the employee's responsibility to comply and/or check for changes set out herein.

**TENNESSEE CODE ANNOTATED 39-16-505**

It is unlawful for any person to:

1. Knowingly make false entry in, or false alteration of a government record
2. Make, present, or use any record, document, or thing with knowledge of its falsity and with intent that it will be taken as a genuine governmental record or
3. Intentionally and lawfully destroy, conceal, remove, or otherwise impair the verity, legibility or availability of a government record.

A violation of this section is a Class A misdemeanor.

Acknowledgement of Receipt of Personnel Policy for Van Buren County Trustee's Office

As indicated by my signature below, I hereby acknowledge receipt of a copy of the Van Buren County Trustee's Personnel Policy. I further acknowledge that:

1. I will read the policy in its entirety, ask any questions which I have to be addressed to my employer or I may seek the assistance of my personal attorney if I do not understand any part of the policy; and
2. I understand that my employment will be subject to the provisions contained within this policy along with any subsequent changes or amendments.
3. I do hereby certify that I have reviewed the personnel policy for the Van Buren County Trustee's Office and agree to abide by the rules/regulations as defined with the policy and any other duties as assigned by the Trustee.

Employee Verita C. Martin Date 8/4/23

Elected Official Beth W. Simmons Date 08/04/2023

I do hereby certify that I have reviewed the personnel policy for the Van Buren County Trustee's Office.

*Revised 08-2023*

Trustee Beth Simmons was present at the Full Commission requesting a change with the Trustee's Personnel Policy changes being made to the hours in the work week going from 37.5 to 40 hours per week. Mrs. Simmons' Deputy Trustee will be paid a regular weekly salary which covers all hours worked up to 40 hours weekly. The office will be open to the public from 8:00 a.m. until 4:00 p.m. Monday – Friday. Her Deputy will have a set schedule and may report to work from 7:30 a.m. until 4:30 p.m. depending on the needs of the Office. Trustee Simmons is requesting a budget amendment to the Deputy Expenditures line item 52400-106 in the amount of \$1,852.00 from the Trustee's Commissions Revenue line item 45610-101 in the amount of \$1,852.00 for additional time worked due to amended work day/week for the Deputy Trustee. Mrs. Simmons stated, "It's my understanding, Mr. Upchurch, is that Federal Law on an 8 hour work day they can be paid for a lunch period." County Attorney Howard Upchurch said that is correct. Trustee Simmons stated, "If she works 8-4 that's 8 hours and currently she is only getting paid for 7.5 hours." Commissioner Tabitha Denney stated, "The \$1,852.00 will be coming out for next year and that is just like a pay raise." Mrs. Simmons replied, "That CTAS has told her in her job to take care of the public and take care of her employee because if something happens my employee is the first defense in my absentee." Commissioner Denney explained, "That the County Commissions job is to take care of everyone fairly and to save money." After much discussion on this matter Cale Crain made a motion, second by Michael Chandler to not approve at this time.

Upon roll call: Michael Chandler, Cale Crain, Tabitha Denney, Terry Hickey, Terry Hodges, Kenny Smith and Brick Wall voted yes. No changes to any yes vote. Motion passed

#### **Trustee's Office: Collection of School/October Commission.**

Trustee Beth Simmons sent a courtesy notice to the Van Buren Board of Education that begins in Fiscal Year 2023 that the Trustee's Office will begin the collection of School and/or October Commissions. This is a new Commission that will begin in September and continue through May each Fiscal Year. Trustee Simmons stated that the Trustee's office is doing all they can do to bring in more Revenue to the County. This is the only thing that can be done that's not being done currently is to take in these Commissions. The Budget Committee ask for this to be put on hold, should this come up again it will be in the minutes that the leg work has already been done and the Department has been notified. The amounts listed could change as they do with tax rates. Mrs. Simmons states that to her understanding through CTAS and the County Attorney she doesn't need approval to take in this Commission but at the request of the Budget Committee it has been put on hold. She ask if any of the Commissioners had any questions. Commissioner Tabitha Denney wanted everyone to know the reason that the Budget Committee decided not to take these Commissions at this time because the Budget that just passed the Commission took \$181,000.00 from the School System but is in good standing with the Maintenance of Effort. (MOE) The Budget Committee felt that \$181,000.00 was enough at this time and didn't want to cut them deeper. No action was taken on this matter. **Collection of School/October Commission for the record:**

**VAN BUREN COUNTY TRUSTEE  
BETH M. SIMMONS**

P.O. BOX 176  
121 TAFT DR.  
SPENCER, TENNESSEE 38585  
931-946-2263  
931-946-7689 fax

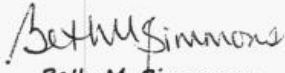
**DATE:** JUNE 28, 2023

**TO:** *Van Buren County Board of Education*

**SUBJECT:** COLLECTION OF SCHOOL/OCTOBER COMMISSION BEGINNING FY23

This is a courtesy notice that beginning in FY23 the Trustee's Office will begin the collection of School and/or October Commissions. These commissions are allowable by law without any approval. Deduction of these new commissions will begin in September and continue through May each fiscal year. The amount of School Commissions will be \$2,545.42 each month and the additional October Commissions (to be taken any month during the tax collection season October-February) amount will be \$600.00 taken in the month of November each year. All dollar amounts are subject to change as allowable by law. This is just a courtesy notice provided for your budgeting needs.

Reviewed and Approved by the following:

  
Beth M. Simmons,  
Van Buren County Trustee

  
David R. Sullivan  
Van Buren County Mayor

  
Howard L. Upefiorich  
Van Buren County Attorney

**Attached:** TCA Codes  
LGC software screen captures for amounts reference



ATTACHMENT 1 – TCA CODES

**TCA 8-11-110. Compensation for handling funds.**

- (a) The compensation of the county trustee for receiving and paying over to the rightful authorities all moneys received shall be six percent (6%) on all sums up to ten thousand dollars (\$10,000), and four percent (4%) on all sums above ten thousand dollars (\$10,000) and up to twenty thousand dollars (\$20,000), and a commission of two percent (2%) on all sums above twenty thousand dollars (\$20,000).
- (b) In computing the compensation of trustees, all funds — state, county, school and special — shall be taken and estimated as one, and each shall pay its respective portion of the above commissions on all sums of money received by the trustee for the state and county, respectively.
- (c) At the time of the settlement with the proper officers of the state and county, and the computation of the trustee's commission on collections, the trustee shall furnish the officers, respectively, with a certified statement from the county mayor, showing the amount actually collected by the trustee and paid over to the proper state and county authorities, respectively, as above provided.
- (d) The trustee shall not be entitled to any commission on money turned over by the trustee's predecessor in office, or on money borrowed for the use of the county, or received from the proceeds of a sale or sales of bonds.
- (e) The trustee shall receive one percent (1%) on all moneys collected from county officers on fees and on the **school fund** received from the state or on money turned over to the trustee by clerks of the courts and other collecting officers.
- (f) In the event any federal funds for school lunch program purposes are handled by the county trustee, the trustee shall be allowed for the handling of such funds an amount not to exceed one-fourth of one percent ( $\frac{1}{4}\%$ ) of such funds handled by the trustee; provided, that such amount shall not be taken from federal funds, but the equivalent thereof shall be paid to the trustee out of either school funds or county general purpose funds as determined by a majority vote of the county legislative body.
- (g) Notwithstanding any other provisions of this section or the law to the contrary, the trustee shall not be entitled to receive any compensation, commission or fee for handling funds paid by the state to the county or to a local education agency for the purpose of funding the employees' social security contribution for teachers.
- (h) Notwithstanding any other provision of this section or the law to the contrary, the trustee shall be entitled to collect a different percentage fee than that which is set forth in subsection (a), upon a negotiated basis for the collection of municipal taxes as set out in an approved intergovernmental agreement.

Screen shot of LGL 2015

23/06/15 - Month-End Closing - TRAM020  
Special Comm Month-End Help

Month	Commission Available	Amount	Commission Applied
01 January	YES	2,545.42	NO
02 February	YES	2,545.42	NO
03 March	YES	2,545.42	NO
04 April	YES	2,545.42	NO
05 May	YES	2,545.42	NO
06 June	NO		NO
07 July	NO		NO
08 August	NO		NO
09 September	YES	2,545.42	NO
10 October	YES	2,545.42	NO
11 November	YES	2,545.42	NO
12 December	YES	2,545.42	NO

Exit (Esc)    Select (F4)    Page Up    Page Down

Monthly Amount of School Commission & months to be taken

23/06/15 - Month-End Closing - TRAM020  
Special Comm Month-End Help

Month	Available	Applied
01 January	NO	NO
02 February	NO	NO
03 March	NO	NO
04 April	NO	NO
05 May	NO	NO
06 June	NO	NO
07 July	NO	NO
08 August	NO	NO
09 September	NO	NO
10 October	NO	NO
11 November	YES	NO
12 December	NO	NO

Exit (Esc)    Page Up  
Select (F4)    Page Down

October Commission \$600.00 one time during "Tax Season" Oct - Feb

**Health Department (Grant, remodeling project)**

Angela Slaven was present at the Meeting to give an update on the remodeling project at the Health Department. Ms. Slaven had noticed that the numbers were not budgeted correctly in the Fiscal Year 23/24 Budget that passed in July 2023 with the amount in Grant funding \$370,000.00. She had spoken to the Finance Director Heather Woodlee and she had entered \$295,000.00 for the Funds that were approved in October and also added \$75,000.00 which was an old Grant amount that was granted in 2022 under the old Administration, which had expired in March. The amount should have been \$229,000.00 because it was approved in May 2023 with the total amount being \$524,000.00 for the project. Ms. Slaven is requesting an amendment in contract & Government Services. Tabitha Denney made a motion, second by Cale Crain to approve for the Health Department line 55110-309 current amount before was \$370,000.00 and that needs to be changed to \$524,000.00.

Upon roll call: Michael Chandler, Cale Crain, Tabitha Denney, Terry Hickey, Terry Hodges, Kenny Smith and Brick Wall voted yes. Motion passed.

**Notary Renewals (Kathy Ann Moore & Iwalani Anderson)**

Terry Hodges made a motion, second by Brick Wall to approve the notary renewals for Kathy Ann Moore and Iwalani Anderson. All approved by voice vote. 0-opposed. Motion passed.

**Re-appointment for the Library Board**

The Library Board Director Jane Coffey sent a letter requesting 3 board members re-appointments and their new terms will start July 1, 2023. Listed as following: Linda Hilliard, Phyllis Sullivan, and Shirley Cummings. Michael Chandler made a motion, second by Kenny Smith to approve as presented. All agreed by voice vote. Motion passed.

**Library Board as following for the record:**

- Jane Coffey                      Library Director**
- Linda Hilliard                    Secretary**
- Phyllis Sullivan                Board Chair**
- Shirley Cummings            Board Vice-Chair**

**Van Buren County Historical and Heritage Museum**

The Van Buren County Historical and Heritage Museum sent a letter requesting that Jimmy Hodges be approved as a board member by the County Commission per the guidelines set forth by the Museum. Mr. Hodges term would begin in September 2023. Cale Crain made a motion, second by Terry Hodges to approve as presented. All approved by voice vote. Motion passed.

**Mayor David Sullivan addressed the Citizens of Van Buren County**

The County Mayor wanted to address the Citizens of the County and explain why the pennies were taken from the School System. The term "Maintenance of Effort," often shortened to "MOE," refers to the requirement placed upon many federally funded grant programs that the State Education Agency (SEA) and Local Education Agencies (LEA) demonstrate that the level of local and State funding remains relatively constant from year to year. Mayor Sullivan explained the reason for the County taking the pennies from the School System was because the County is over its MOE and it keeps growing every year so this was decided so it would slow down the numbers.

**Adjournment**

Tabitha Denney made a motion, second by Cale Crain to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:49 p.m.

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Chairman Terry Hickey

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County Clerk Lisa Rigsby