Union County Finance Office
300 Main Street
Maynardville, TN 37807
(865) 658-3401

Tennessee Comptroller of the Treasury
Jason E. Mumpower, Comptroller
Lori Barnard, Financial Analyst Region 1
State Capital Building
Nashville, TN 37243

June 27, 2022

Dear Lori Barnard,

I am submitting the Budget of Union County Tennessee to you today. Per our conversation the Tax Levy included was voted on June 21, 2022. However, as the county has exceeded the Certified Tax Rate of 1.5826, we will be holding a public hearing, July 7, 2022. At the conclusion of the public hearing we are holding a special called Commission Meeting and will formally vote on the tax rate of 1.5899 at that time. I will send you an updated Tax Levy at the conclusion of this meeting.

Thank you very much for your guidance during this process. If you have any questions, please contact me at 865-658-3401.

Sincerely,

Melissa D. (Missy) Brown

Melissa D. (Missy) Brown
Finance Director, CCFO, CMFO
Union County Finance Office
Phone 865-658-3401
Fax 865-329-7428
E-mail missy.brown@unioncountytn.gov
melissa.brown@ucps.org

THE BUDGET OF UNION COUNTY, TENNESSEE

Submitted by:
Melissa D. (Missy) Brown
300 Main Street
Maynardville, TN 37807
Phone:(865) 658-3401
Fax: (865) 329-7428
Email:missy.brown@unioncountytn.gov

FY 2022-23

THE BUDGET OF UNION COUNTY, TENNESSEE

BUDGET SCHEDULES

FY 2022-23

Budget Summary
FY 2023

County of: UNION

Fund	Estimated Beginning Fund Balance/Net Position 07/01/2022			Expenditures	Transfers-Out	Appropriations
General Fund	$ 5,658,865			$ 9,018,443		$ 9,018,443
Ambulance Service	691,486			1,858,829		1,858,829
Drug Fund	101,117			57,700		57,700
Highway Fund	787,438			3,261,686		3,261,686
General Purpose School Fund	13,174,177			27,483,783	283,500	27,767,283
School Federal Projects Fund	1,012,899			2,829,949		2,829,949
School Cafeteria Fund	869,608			2,058,005		2,058,005
Other Education Special Fund-TNVA	-			18,734,231	1,629,064	20,363,295
General Debt Service Fund	2,306,247			852,887		852,887
Capital Projects Fund	1,261,879			2,197,916		2,197,916
Community Development/Industrial Park	51,481			-		-
Education Capital Projects	$7,314,621		-	150,000		150,000
Totals	$ 33,229,818			$ 68,503,429	$ 1,912,564	$ 70,415,993

Fund	Estimated Beginning Cash 07/01/2022	Revenues	Debt Proceeds	Transfers-In	Estimated Receipts	Expenditures	Transfers-Out	Appropriations	Increase or (use) of Cash Balance	Estimated Ending Cash 06/30/2021	Ending Cash as a Percent of Expenditures
General Fund	$ 4,066,231	$ 8,235,647			$ 8,235,647	$ 9,018,443		$ 9,018,443	$ (782,796)	$ 3,283,435	36.41%
Ambulance Service	$ 667,112	1,585,432			1,585,432	$ 1,858,829		1,858,829	(273,397)	393,715	21.18%
Drug Fund	$ 25,441	40,368			40,368	$ 57,700		57,700	(17,332)	8,109	14.05%
Highway Fund	$ 403,675	3,261,686			3,261,686	$ 3,261,686		3,261,686	-	403,675	12.38%
General Purpose School Fund	$ 5,407,079	27,496,783		1,629,064	29,125,847	$ 27,483,783	283,500	27,767,283	1,358,564	6,765,643	24.37%
School Federal Projects Fund	1,012,207	2,829,949			2,829,949	$ 2,829,949		2,829,949	-	1,012,207	35.77%
School Cafeteria Fund	$ 704,492	1,905,580			1,905,580	$ 2,058,005		2,058,005	(152,425)	552,067	26.83%
Other Education Special Fund-TNVA	-	20,363,295			20,363,295	$ 18,734,231	1,629,064	20,363,295	-	-	0.00%
General Debt Service Fund	$ 2,078,524	737,489		283,500	1,020,989	$ 852,887		852,887	168,102	2,246,626	263.41%
Capital Projects Fund	1,640,756	1,547,577			1,547,577	$ 2,197,916		2,197,916	(650,339)	990,417	45.06%
Community Development/Industrial Park	51,503	-			-	$ -		-	-	51,503	#DIV/0!
Education Capital Projects	3,010,210	-			-	$ 150,000		150,000	(150,000)	2,860,210	1906.81%
Totals	$ 19,067,230	$ 68,003,806	$ -	$ 1,912,564	$ 69,916,370	$ 68,503,429	$ 1,912,564	$ 70,415,993	$ (499,623)	$ 18,567,607	

County Government of: UNION

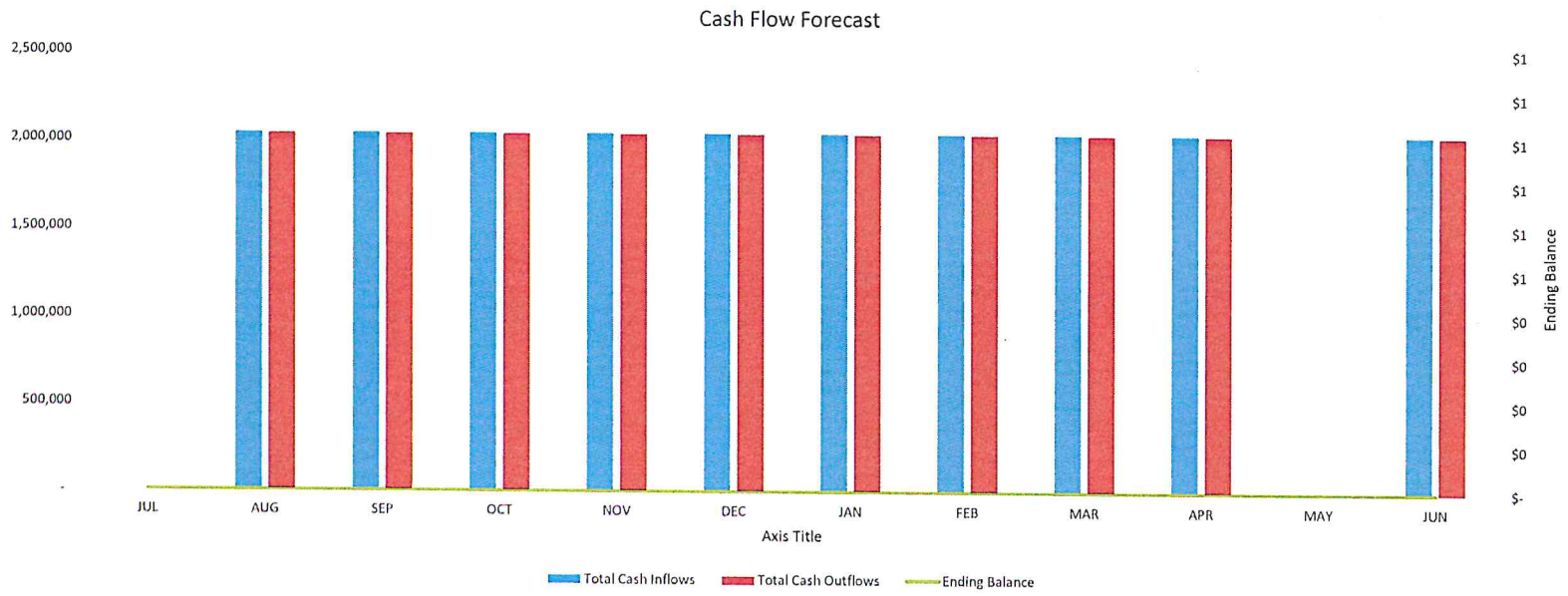
Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2023

Fund	Type of Debt	Loan Name / Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at 06/30/22	FY 2023 Budgeted Annual Debt Service			Detailed Budget Page Number
						Principal	Interest	Total	
General Debt Service	Bonds	GO School Bond 2021	2,290,000		2,010,271	255,000	25,438	280,438	52
		QSCB 2009	7,160,000		1,757,543	446,775	108,474	555,249	52
	Loan Agreements							-	
								-	
	Notes							-	
								-	
	Leases							-	
								-	
								-	
		Total Debt Service Fund Debt	$ 9,450,000	$ -	$ 3,767,814	$ 701,775	$ 133,912	$ 835,687	
Education Debt Service	Bonds							$ -	
	Loan Agreements							-	
								-	
	Notes							-	
								-	
	Leases							-	
								-	
								-	
		Total Education Debt Service Fund Debt	$ -	$ -	$ -	$ -	$ -	$ -	
Water and Sewer	Bonds							$ -	
	Loan Agreements							-	
								-	
	Notes							-	
								-	
	Leases							-	
								-	
								-	
		Total Water and Sewer Fund Debt	$ -	$ -	$ -	$ -	$ -	$ -	
	Total Outstanding Debt for the County/Metropolitan Government		$ 9,450,000	$ -	$ 3,767,814	$ 701,775	$ 133,912	$ 835,687	

Cash Flow Forecast Schedule **County of:** **UNION**
FY 2023

Fund with less than 10% Cash	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts		$2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330		$ 2,036,330	$ 20,363,295
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	-	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	-	2,036,330	20,363,295
Beg Cash Bal		-	-	-	-	-	-	-	-	-	-	-	
Available Cash	$ -	$2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ 2,036,330	$ -	$ 2,036,330	$ 20,363,295
Cash Payments		1,873,423	1,873,423	1,873,423	1,873,423	1,873,423	1,873,423	1,873,423	1,873,423	1,873,423		1,873,423	18,734,231
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	162,906	162,906	162,906	162,906	162,906	162,906	162,906	162,906	162,906	-	162,906	1,629,064
Total Cash Outflows	-	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	2,036,330	-	2,036,330	20,363,295
Ending Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Cash Inflows - Outflows	-	-	-	-	-	-	-	-	-	-	-	-	-

In order to determine that a budget is balanced throughout the year as prescribed by T.C.A. § 9-21-403, if the County has a fund that is estimated to end with 10% or less in cash as a percentage of expenditures, then a cash flow forecast is required for that fund. This excludes capital project funds.



THE BUDGET OF UNION COUNTY, TENNESSEE

TAX LEVY

FY 2022-23

RESOLUTION # 03 06-21-2022

BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE

RESOLUTION FIXING THE TAX LEVY IN UNION COUNTY

FOR THE FISCAL YEAR BEGINNING JULY 1, 2022

SECTION 1. BE IT RESOLVED, by the county legislative body of Union County, Tennessee, assembled on this 21st day of June 2022 that the combined property tax rate for Union County, Tennessee for the fiscal year beginning July 1, 2022, shall be $1.5899 on each $100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Rate
General	0.7263
Ambulance	0.0989
Highway/Public Works	0.0743
General Purpose School	0.5272
General Debt Service	0.0448
Capital Projects	0.1184
Total	1.5899

SECTION 2. BE IT FURTHER RESOLVED, that all resolutions of the county legislative body of Union County, Tennessee, which are in conflict with this resolution are hereby repealed

SECTION 3. BE IT FURTHER RESOLVED, that this Resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the county legislative body.

Motion by R.L. Jones Seconded by Danny Cooke

Those voting in the affirmative:

Jeffrey Brantley, Danny Cooke, Bill Cox, Earl Cox, Gary England, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Becky Munsey and Cheryl Walker

Those voting no:

Debra Keck

Those passing:

None

Passed this 21st day of June, 2022

ATTEST:

Pam Ailor

County Clerk

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

County Mayor

THE BUDGET OF UNION COUNTY, TENNESSEE

APPROPRIATION RESOLUTION

FY 2022-23

RESOLUTION # 02 06-21-2022

BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF UNION COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023.

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Union County,Tennessee, assembled in special called meeting on June 21st 2022, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Union County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the County's debt maturing during the year beginning July 1, 2022 and ending June 30, 2023, according to the following schedule:

101 GENERAL FUND

51100	County Commission	113,144
51210	Board of Equalization	800
51220	Beer Board	1,900
51300	County Mayor	209,041
51400	County Attorney	13,628
51500	Election Commission	251,544
51600	Register of Deeds	201,607
51710	Development	13,322
51800	County Buildings	431,656
51900	Other General Administration	122,960
52100	Accounting & Budgeting	411,276
52300	Property Assessor's Office	250,647
52400	County Trustee's Office	280,568
52500	County Clerk's Office	444,833
52900	Other Finance	120,000
53100	Circuit Court	330,301
53300	General Sessions	167,806
53400	Chancery Court	200,263
53930	Victims Assement	20,110
54110	Sheriff's Department	1,909,506
54120	Special Patrols (School Officers)	477,940
54210	Jail	1,400,042
54240	Juvenile Services	110,306
54310	Fire Prevention and Control	90,000
54420	Rescue Squad	25,000
54490	Other Emergency Management	152,416
54610	County Coroner/Medical Examiner	50,000
55110	Health Department	58,500
55190	Other Local Health	182,781
55390	Appropriation to State	23,500
55710	Sanitation Management	15,300
55732	Convenience Centers	186,000
56300	Senior Citizens Assistance	124,229

56500	Libraries	192,782
56700	Parks and Fair Boards	30,000
57100	Agriculture Extension Service	98,506
57300	Forest Services	500
57500	Soil Conservation	66,338
58300	Veteran's Service	20,839
58400	Contributions to Other Agencies	133,730
58600	Employee Benefits	53,290
64000	Litter and Trash Collection (Grant)	54,610
	Total General Fund	**9,041,521**
118 AMBULANCE SERVICE FUND		
55130	Ambulance Service	1,858,829
	Total Ambulance Service	**1,858,829**
122 DRUG CONTROL FUND		
54150	Drug Enforcement	57,700
	Total Drug Control Fund	**57,700**
131 HIGHWAY/PUBLIC WORKS FUND		
61000	Administration	316,298
62000	Highway and Bridge Maintenance	1,712,440
63100	Equipment Operation and Maintenance	228,974
63300	Ferry Operations	44,974
65000	Fixed Charges	108,200
68000	Capital Outlay	851,000
	Total Highway/Public Works Fund	**3,261,886**
141 GENERAL PURPOSE SCHOOL FUND		
71100	Regular Instruction Program	13,080,022
71200	Special Education Program	2,270,858
71300	Vocational Education Program	1,180,121
72110	Attendance	116,328
72120	Health Services	351,668
72130	Other Student Support	967,743
72210	Regular Instruction Program	761,398
72220	Special Education Program	809,119
72230	Vocational Education Program	167,154
72250	Technology	659,212
72310	Board of Education	511,671
72320	Director of Schools	168,772
72410	Office of the Principal	2,135,854
72510	Fiscal Services	261,180
72610	Operation of Plant	2,458,473
72620	Maintenance of Plant	424,890
72710	Transportation	1,138,606
73300	Community Services	20,714
82230	Education Other Debt Service	283,500

Total General Purpose School Fund	**27,767,283**
Bottom Line recommended by Commission	
Additional reserves noted at year end	

142 SCHOOL FEDERAL PROJECTS

Total School Federal Projects	**2,829,949**

BE IT FURTHER RESOLVED, that the budget for the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education and the local Board of Education.

143 SCHOOL FOOD SERVICE FUND

Total School Food Service	**2,058,005**

145 SCHOOL OTHER EDUCATION SPECIAL REVENUE

Total Other Education-TNVA	**20,363,295**

151 GENERAL DEBT SERVICE FUND

82110	General Debt Service	0
82130	Education Debt Service	701,775
82210	Interest- General Government-Debt	0
82230	Interest- Education Debt	133,912
82310	Other Debt Service	10,000
82330	Education (Other)	7,200
	Total General Debt Service Fund	**852,887**

171 CAPITOL PROJECTS FUND

91110	General Administrations Projects	329,536
91120	Administration of Justice Projects	7,637
91130	Public Safety Projects	382,004
91140	Public Health & Welfare Projects	170,000
91150	Social, Culutral And Recreation Projects	1,308,739
	Total Capitol Projects Fund	**2,197,916**

172 INDUSTRIAL/ECONOMIC DEVELOPMENT

58120	Industrial Development	0
	Total Industrial Development	**0**

177 EDUCATION CAPITAL PROJECTS

Total Education Capital Projects	**150,000**

Total Expenditures	**70,439,271**

SECTION 2. BE IT FURTHER RESOLVED, that there are also hereby appropriated certain portions of the commissions and fees for collection taxes and licenses and for administering other funds which the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff and their officially authorized deputies and assistants may severally be entitled to receive under State Laws heretofore or hereafter enacted. Expenditures out of commissions, and/or fees collected by the Trustee, County Clerk, Circuit Court Clerk, Clerk and Master, Register, and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any Court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the Trustee and converted into the General Fund as provided by law.

SECTION 3. BE IT FURTHER RESOLVED, that if any fee officials, as enumerated in Section 8-22-101 TCA, operate under provisions of Section 8-22-104, TCA, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 4. BE IT FURTHER RESOLVED, that any amendments to the budget, except for amendments to the budget for funds under supervision of the Director of Schools, shall be approved as provided in Section 5-9-407. The Director of Schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

Provided further that only the Union County Legislative Body as a whole shall give approval for transfer to or from any line item involving salaries and between Functions. The detail budget is adopted by reference for line time details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately $446,636 is anticipated to be produced by the local tax levy. Such portion of this money as is needed shall be used for the required "match money" in order to receive the maximum allocation of State Road monies; the liability insurance will likewise be paid for out of this money.

SECTION 6. BE IT FURTHER RESOLVED, that the Union County Commission member be paid monthly at a rate of $500.00 as of 6-30-22 and shall be entitled to any percentage increase regular county employees receive each year.

SECTION 7. BE IT FURTHER RESOLVED, that Investment Interest shall be accrued as follows: Fund 143 School Food Service to the respective Fund, and all other interest to Fund 151.

SECTION 8. BE IT FURTHER RESOLVED, that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the County shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department for the year ending June 30, 2023. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 9. BE IT FURTHER RESOLVED, that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds, actually to be provided during the year in which the expenditure is to be made, to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the State Director of Local Finance after its adoption as provided by section 9-21-403, TCA.

SECTION 10. BE IT FURTHER RESOLVED, that the County Mayor and County Clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the Director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2022-2023 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the County Executive and counter-signed by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2023.

SECTION 11. BE IT FURTHER RESOLVED, that the Trustee's Prior year taxes shall be distributed based on the proration of taxes in place at the time of the tax levy. The Clerk and Master's collections of taxes shall be prorated based on the Current Year Tax rate in effect. Interest and Penalties shall be prorated based on the respective proration of taxes.

SECTION 12. BE IT FURTHER RESOLVED, that all unencumbered balances of appropriations remaining at the end of the year shall lapse, and be of no further effect at the end of the year at June 30, 2023.

SECTION 13. BE IT FURTHER RESOLVED, that any resolution or part of a resolution which has heretofore been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 14. BE IT FURTHER RESOLVED, that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2022. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Motion by: Sidney Jessee, Jr., Second R.L. Jones

Those voting in the affirmative: Jeffrey Brantley, Danny Cooke, Bill Cox, Earl Cox, Gary England, Kenny Hill, Janet Holloway, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Becky Munsey and Cheryl Walker

Those voting no: Debra Keck

Those passing: None

Approved this 21st day of June, 2022.

Union County Mayor/Chairman

Attest:

County Clerk

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

NON-PROFIT CHARITABLE CONTRIBUTION RESOLUTION

FY 2022-23

RESOLUTION # 01 06-21-22

IN THE COUNTY COMMISSION FOR UNION COUNTY, TENNESSEE

A RESOLUTION MAKING APPROPRIATIONS TO NON PROFIT CHARITABLE ORGANIZATIONS OF UNION COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

WHEREAS, Section 5-9-109 TENNESSEE CODE ANNOTATED, authorizes the County Legislative Body to make appropriations to nonprofit charitable organizations; and

WHEREAS, funds shall herein be appropriated to promote the general and public welfare and to protect the citizens of Union County.

NOW, THEREFORE BE IT RESOLVED by the Board of County Commissioners of Union County, on this the 21st day of June, 2022 that Union County appropriate funds as follows for the fiscal year beginning July 1, 2022 and ending June 30, 2023

54310 Fire Prevention		
316 LVFD-Luttrell Volunteer Fire Department	$	25,000.00
316 MVFD-Maynardville Volunteer Fire Department	$	10,000.00
316 NEVFD-North East Volunteer Fire Department	$	25,000.00
316 SCVFD-Sharps Chapel Volunteer Fire Department	$	25,000.00
316 SWVFD Speedwell Volunteer Fire Department	$	5,000.00
54310-316 Fire Prevention Sub Total	$	**90,000.00**
54420 Rescue Squad		
316 Contributions	$	25,000.00
57300 Forest Service		
316 Contributions	$	500.00
58400 Contributions		
316 AL-American Legion	$	5,000.00
316 CEMTR – Union County Cemeteries Association	$	2,000.00
316 HERIT – Heritage Festival	$	7,500.00
316 HISTO – Historical Society	$	10,000.00
316 HUMSO – Humane Society	$	20,000.00
316 IMAGI – Imagination Library	$	4,000.00
316 LEADR - Leadership Union County	$	1,500.00
316 OPRY –Union County Opry	$	5,000.00
316 SEN-Senior Citizen Home Assistance	$	1,000.00
316 TAX – Chamber of Commerce	$	72,730.00
316-Y-Youth Football	$	5,000.00
58400-316 Contributions Sub Total	$	**133,730.00**
TOTAL CONTRIBUTIONS	$	**249,230.00**

1. That the nonprofit charitable organization to which funds are appropriated shall file with the county clerk and disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds in accordance with rules promulgated by the Comptroller of the Treasury, Chapter 0380-2-7. Such annual report shall be prepared and certified by the Chief Financial officer of such nonprofit organization in accordance with section 5-9-109©, T.C.A

2. That said funds must only be used by the named nonprofit charitable organization in furtherance of their nonprofit charitable purpose benefiting the general welfare of the residents of the County.

3. That it is expressed interest of the County Commission of Union County providing these funds to the above named nonprofit charitable organizations to be fully in compliance with Chapter 0309-2-7 of the Rules of the Comptroller of the Treasury, and Section 5-9-109 of the Tennessee Code Annotated and any and all other laws which may apply to County appropriations to nonprofit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations

4. All appropriations to county fire departments are made upon the condition that the department not charge any membership fees or any other charges for services.

5. Be it also known that the Union County Food Pantry is a 501(c) 3 that is also supported by Union County by the in-kind provision of the Cedar Grove Community building as a facility to use for storing and distributing food to those in need.

6. Be it also known that the Union County Farmer's Market is a 501(c) 3 that is also supported by Union County by the in-kind provision of the Farmer's Market building as a facility to use for the establishment of a commercial demonstration and classroom.

Spread upon the minutes of this body on this 21st day of June, 2022.

DULY PASSED AND APPROVED IN OPEN MEETING IN MAYNARDVILLE, TENNESSEE THIS 21st DAY OF JUNE, 2022

Motion by Larry Lay Seconded by R.L. Jones

Those voting in the affirmative:

Jeffrey Brantley, Bill Cox, Earl Cox, Gary England, Kenny Hill, Janet Holloway, R.L. Jones, Larry Lay, Becky Munsey and Cheryl Walker

Those voting no:

None

Those passing:

Danny Cooke, Sidney Jessee, Jr. and Debra Keck

Passed this 21st day of June 2022

ATTEST:

County Clerk

OFFICIAL SEAL OF THE UNION COUNTY TENNESSEE COUNTY CLERK

County Mayor

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 101
GENERAL FUND

FY 2022-23

Fund 101 General

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	3,353,771	3,395,674	3,400,000
40120	Trustee's Collections - Prior Year	108,250	72,154	82,556
40130	Cir Clk/Clk & Master Collections-Pr Yr	56,817	141,707	60,127
40140	Interest And Penalty	20,046	13,294	19,203
40150	Pick-Up Taxes	4,404	6,808	4,400
40161	Payments In Lieu Of Taxes - T. V. A.	0	9,189	4,594
40162	Payments In Lieu Of Taxes-Local Utilitie	392,215	15,432	398,412
Total	**County Property Taxes**	**3,935,503**	**3,654,258**	**3,969,292**
40200 County Local Option Taxes				
40210	Local Option Sales Tax	637,213	629,501	594,106
40220	Hotel/Motel Tax	117,254	135,428	117,428
40250	Litigation Tax - General	29,673	24,398	27,962
40260	Litigation Tax Special Purpose	29,634	23,400	24,000
40266	Litigation Tax Jail Or Workhouse	11,277	9,920	8,515
40270	Business Tax	94,647	105,836	89,852
40275	Mixed Drink Tax	13,135	10,040	9,976
Total	**County Local Option Taxes**	**932,833**	**938,523**	**871,839**
40300 Statutory Local Taxes				
40330	Wholesale Beer Tax	89,033	72,390	83,657
40331	Beer Privilege Tax	1,401	1,520	1,330
40350	Interstate Telecommunications Tax	0	1,470	0
40390	Other Statutory Local Taxes	0	0	0
Total	**Statutory Local Taxes**	**90,434**	**75,380**	**84,987**
Total	**Local Taxes**	**4,958,770**	**4,668,161**	**4,926,118**
41000 Licenses And Permits				
41100 Licenses				
41140	Cable TV Franchise	41,827	44,708	43,827
Total	**Licenses**	**41,827**	**44,708**	**43,827**
41500 Permits				
41510	Beer Permits	950	713	475
41520	Building Permits	84,950	86,750	77,850
Total	**Permits**	**85,900**	**87,463**	**78,325**
Total	**Licenses And Permits**	**127,727**	**132,171**	**122,152**
42000 Fines, Forfeitures And Penalties				
42100 Circuit Court				
42110	Fines	4,905	5,702	4,157
42111	Fines For Littering (Circuit Court)	0	285	0
42120	Officers Costs	2,932	2,159	3,018
42140	Drug Control Fines	71	(143)	0
42190	Fine	692	566	606
42192	Victims Assistance Fee	1,102	1,008	791
Total	**Circuit Court**	**9,702**	**9,577**	**8,572**

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Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
42200 Criminal Court				
42280	DUI Treatment Fines	370	190	209
42291	Courtroom Security Fee - Circuit Court	0	8	14
Total Criminal Court		**370**	**198**	**223**
42300 General Sessions Court				
42310	Fines	19,767	16,058	16,856
42320	Officers Costs	19,677	14,892	14,388
42330	Games And Fish Fines	270	545	250
42350	Jail Fees	71	0	0
42390	Fees	21,782	16,141	17,667
42392	Gen Ses Victims Assistance	12,332	9,630	8,839
Total General Sessions Court		**73,899**	**57,266**	**58,000**
42400 Juvenile Court				
42410	Fines	214	261	0
42420	Officers Costs	2,160	2,335	1,977
42450	Jail Fees	30	40	20
42490	Data Entry Fee Juvenile	280	348	244
Total Juvenile Court		**2,684**	**2,984**	**2,241**
42500 Chancery Court				
42520	Officers Costs	1,444	1,064	722
42530	Chancery Court Computer Fund	736	574	474
Total Chancery Court		**2,180**	**1,638**	**1,196**
42800 Judicial District Drug Program				
42871	Courtroom Security Fee	17	10	4
Total Judicial District Drug Program		**17**	**10**	**4**
Total Fines, Forfeitures And Penalties		**88,852**	**71,673**	**70,236**
43000 Charges For Current Services				
43100 General Service Charges				
43120	Patient Charges	8,045	0	8,045
43190	Other General Service Charges	10	13	10
Total General Service Charges		**8,055**	**13**	**8,055**
43300 Fees				
43330	Engineer Review Fees	1,190	1,080	1,120
43350	Copy Fees	433	1,409	545
43360	Library Fees	1,315	1,020	925
43365	Archives And Records Management	36,286	27,935	29,925
43370	Telephone Commissions	32,014	18,682	24,712
43380	Vending Machine Collections	43,853	64,236	45,904
43392	Data Processing Fee - Register	10,016	6,555	14,500
43394	Data Processing Fee	1,428	973	1,218
43395	Sexual Offender Registration Fee-Sheriff	6,301	4,650	6,150
43396	Data Processing Fee County C	2,457	1,521	1,836
43399	Vehicle Insurance Coverage and Reinsta	770	445	775
Total Fees		**136,063**	**128,506**	**127,610**
43900 Other Charges				
43990	Other Charges For Services	501,948	353,839	475,670
Total Other Charges		**501,948**	**353,839**	**475,670**

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Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Total	**Charges For Current Services**	**646,066**	**482,358**	**611,335**
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44120	Lease/Rentals	37,120	35,850	36,400
44131	Commissary Sales	13,153	8,519	13,371
Total	**Recurring Items**	**50,273**	**44,369**	**49,771**
Total	**Other Local Revenues**	**50,273**	**44,369**	**49,771**
45000	**Fees Received From County Officials**			
45100	**Excess Fees**			
45150	Clerk And Master	464	4,205	94
Total	**Excess Fees**	**464**	**4,205**	**94**
45500	**Fees In Lieu Of Salary**			
45510	County Clerk	233,856	178,493	202,015
45520	Circuit Court Clerk	44,610	35,069	43,108
45540	General Sessions Court Clerk	67,954	61,001	63,244
45550	Clerk And Master	59,099	92,226	48,562
45560	Juvenile Court Clerk	13,492	14,927	13,679
45580	Register	128,062	95,090	106,299
45590	Sheriff	5,784	5,787	4,600
45610	Trustee	286,145	297,148	300,000
Total	**Fees In Lieu Of Salary**	**839,002**	**779,741**	**781,507**
Total	**Fees Received From County Officials**	**839,466**	**783,946**	**781,601**
46000	**State Of Tennessee**			
46100	**General Government Grants**			
46110	Juvenile Services Program	9,000	9,000	9,000
46140	Aging Programs	5,460	4,260	5,794
46190	Other General Government Grants - TVA	0	1,545	0
Total	**General Government Grants**	**14,460**	**14,805**	**14,794**
46200	**Public Safety Grants**			
46210	Law Enforcement Training Programs	0	0	18,000
Total	**Public Safety Grants**	**0**	**0**	**18,000**
46300	**Health And Welfare Grants**			
46320	Public Health Nurses	120,072	67,763	182,881
Total	**Health And Welfare Grants**	**120,072**	**67,763**	**182,881**
46400	**Public Works Grants**			
46430	Litter Program	34,692	28,247	44,200
Total	**Public Works Grants**	**34,692**	**28,247**	**44,200**
46800	**Other State Revenues**			
46820	Income Tax	18,234	0	8,593
46830	Beer Tax	18,369	19,194	18,128
46835	Vehicle Certificate Of Title Fees	6,424	6,216	6,192
46840	Alcoholic Beverage Tax	50,823	51,962	50,805
46851	State Revenue Sharing -T.V.A.	1,101,418	809,362	1,101,417
46852	State Revenue Sharing - Telecommunica	33,560	22,291	24,143
46855	State Shared Sports Gaming Privilege Ta	4,987	13,675	10,000
46860	Child Support Collections	27,148	23,244	26,726
46915	Contracted Prisoner Board	91,002	119,145	91,054
46960	Registrar's Salary Supplement	15,164	11,373	15,164

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46990	Other State Revenues	20,128	20,756	15,011
Total	**Other State Revenues**	**1,387,257**	**1,097,218**	**1,367,233**
Total	**State Of Tennessee**	**1,556,481**	**1,208,033**	**1,627,108**
47000	**Federal Government**			
47100	**Federal Through State**			
47590	Other Federal Through State	141,283	71,106	47,326
Total	**Federal Through State**	**141,283**	**71,106**	**47,326**
Total	**Federal Government**	**141,283**	**71,106**	**47,326**
Total	**Revenues**	**8,408,918**	**7,461,817**	**8,235,647**
Total	**Revenues**	**8,408,918**	**7,461,817**	**8,235,647**

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Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual		**Expenditures**			
50000	**General Government**				
51000	**General Administration**				
51100	**County Commission**				
51100	191	Board And Committee Members Fees	55,743	55,928	96,000
51100	201	Social Security	3,456	3,468	5,952
51100	212	Employer Medicare	808	811	1,392
51100	305	Audit Services	7,644	8,119	8,400
51100	355	Travel	0	0	1,400
51100	**County Commission**		**67,651**	**68,326**	**113,144**
51210	**Board Of Equalization**				
51210	191	Board And Committee Members Fees	730	0	800
51210	**Board Of Equalization**		**730**	**0**	**800**
51220	**Beer Board**				
51220	191	Board And Committee Members Fees	1,050	450	1,300
51220	201	Social Security	65	28	81
51220	212	Employer Medicare	15	7	19
51220	332	Legal Notices, Recording And Court Cost	0	0	500
51220	**Beer Board**		**1,130**	**485**	**1,900**
51300	**County Mayor**				
51300	101	County Official/Administrative Officer	88,551	90,416	95,168
51300	161	Secretary(s)	32,059	32,451	34,271
51300	162	Clerical Personnel	22,503	24,593	29,250
51300	201	Social Security	8,522	8,819	9,839
51300	204	State Retirement	7,230	7,444	6,348
51300	207	Medical Insurance	9,374	10,770	13,280
51300	210	Unemployment Compensation	84	84	84
51300	212	Employer Medicare	1,993	2,062	2,301
51300	307	Communication	3,722	2,035	6,000
51300	320	Dues And Memberships	2,634	1,564	1,700
51300	332	Legal Notices, Recording And Court Cost	269	72	300
51300	336	Maintenance And Repair Services-Equipr	331	409	1,000
51300	349	Printing, Stationery And Forms	0	0	500
51300	355	Travel	150	554	2,000
51300	399	Other Contracted Services	257	0	3,000
51300	435	Office Supplies	1,060	979	2,500
51300	719	Office Equipment	1,650	0	1,500
51300	**County Mayor**		**180,389**	**182,252**	**209,041**
51400	**County Attorney**				
51400	101	County Official/Administrative Officer	11,215	11,266	11,498
51400	331	Legal Services	0	0	2,000
51400	348	Postal Charges	0	0	130
51400	**County Attorney**		**11,215**	**11,266**	**13,628**
51500	**Election Commission**				
51500	101	County Official/Administrative Officer	69,002	70,454	74,156

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Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
51500	106	Deputy(Ies)	22,000	22,202	29,250
51500	192	Election Commission	7,400	9,800	13,000
51500	193	Election Workers	35,402	150	43,000
51500	201	Social Security	6,238	6,143	7,218
51500	204	State Retirement	4,566	4,683	4,437
51500	207	Medical Insurance	16	7,298	10,811
51500	210	Unemployment Compensation	95	126	84
51500	212	Employer Medicare	1,459	1,437	1,688
51500	307	Communication	2,377	2,774	3,600
51500	317	Data Processing Services	27,802	14,502	25,000
51500	320	Dues And Memberships	0	0	600
51500	332	Legal Notices, Recording And Court Cost	2,842	1,100	5,000
51500	336	Maintenance And Repair Services-Equipr	1,932	2,411	2,500
51500	348	Postal Charges	148	130	8,000
51500	349	Printing, Stationery And Forms	1,352	862	3,000
51500	355	Travel	0	343	10,000
51500	399	Other Contracted Services	1,802	1,200	3,000
51500	435	Office Supplies	1,514	1,177	2,200
51500	719	Office Equipment	179	2,895	5,000
51500	**Election Commission**		**186,126**	**149,687**	**251,544**
51600	**Register Of Deeds**				
51600	101	County Official/Administrative Officer	76,669	78,282	82,396
51600	162	Clerical Personnel	60,605	37,890	64,031
51600	201	Social Security	8,204	6,890	9,079
51600	204	State Retirement	6,876	5,834	5,858
51600	207	Medical Insurance	9,374	10,295	10,823
51600	210	Unemployment Compensation	91	60	84
51600	212	Employer Medicare	1,919	1,611	2,124
51600	307	Communication	1,106	974	1,080
51600	317	Data Processing Services	8,569	8,327	14,500
51600	320	Dues And Memberships	687	587	732
51600	337	Maintenance And Repair Services-Office	707	165	2,000
51600	355	Travel	0	0	500
51600	435	Office Supplies	1,651	3,478	4,400
51600	719	Office Equipment	4,534	275	4,000
51600	**Register Of Deeds**		**180,992**	**154,668**	**201,607**
51710	**Development**				
51710	191	Board And Committee Members Fees	4,850	3,150	6,000
51710	201	Social Security	279	217	372
51710	212	Employer Medicare	65	51	87
51710	308	Consultants	6,480	6,480	6,863
51710	**Development**		**11,674**	**9,898**	**13,322**
51800	**County Buildings**				
51800	141	Foremen	39,756	40,233	42,831
51800	166	Custodial Personnel	4,337	5,608	6,024
51800	167	Maintenance Personnel	32,195	31,296	33,110

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Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
51800	201	Social Security	4,472	4,522	5,082
51800	204	State Retirement	3,845	3,888	3,279
51800	207	Medical Insurance	8,038	8,888	9,337
51800	210	Unemployment Compensation	84	92	84
51800	212	Employer Medicare	1,046	1,058	1,189
51800	328	Janitorial Services	22,113	23,723	24,500
51800	334	Maintenance Agreements	7,926	3,600	7,500
51800	335	Maintenance And Repair Services-Buildin	38,909	38,055	50,000
51800	338	Maintenance And Repair Services-Vehicl	3,704	2,991	1,500
51800	347	Pest Control	645	960	420
51800	410	Custodial Supplies	8,555	11,077	9,000
51800	415	Electricity	50,182	55,802	60,000
51800	425	Gasoline	0	0	2,000
51800	442	Propane Gas	11,263	13,350	14,000
51800	454	Water And Sewer	32,363	24,924	30,000
51800	502	Building And Contents Insurance	118,109	124,341	130,000
51800	711	Furniture And Fixtures	935	0	1,800
51800	**County Buildings**		**388,477**	**394,408**	**431,656**
51900	**Other General Administration**				
51900	169	Part-Time Personnel	12,000	12,000	12,000
51900	201	Social Security	744	744	744
51900	210	Unemployment Compensation	42	42	42
51900	212	Employer Medicare	174	174	174
51900	307	Communication	5,716	4,414	25,000
51900	312	Contracts With Private Agencies	1,000	453	50,000
51900	317	Data Processing Services	3,675	4,880	3,000
51900	320	Dues And Memberships	3,829	3,529	4,000
51900	332	Legal Notices, Recording And Court Cost	188	139	1,000
51900	338	Maintenance And Repair Services-Vehicl	548	950	1,000
51900	348	Postal Charges	17,747	14,413	21,000
51900	425	Gasoline	3,043	4,206	5,000
51900	**Other General Administration**		**48,706**	**45,944**	**122,960**
Total	**General Administration**		**1,077,090**	**1,016,934**	**1,359,602**
52000	**Finance**				
52100	**Accounting And Budgeting**				
52100	105	Supervisor/Director	69,002	70,454	74,156
52100	119	Accountants/Bookkeepers	168,689	180,577	200,856
52100	169	Part-Time Personnel	0	0	15,600
52100	187	Overtime Pay	2,178	2,976	3,500
52100	201	Social Security	13,777	14,519	17,301
52100	204	State Retirement	11,954	12,462	11,162
52100	207	Medical Insurance	30,161	28,621	30,051
52100	210	Unemployment Compensation	252	350	252
52100	212	Employer Medicare	3,222	3,396	4,046
52100	307	Communication	2,955	2,797	4,020
52100	310	Contracts With Other Public Agencies	519	0	500
52100	317	Data Processing Services	23,761	27,162	27,632

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52100	320	Dues And Memberships	232	185	200
52100	332	Legal Notices, Recording And Court Cost	838	1,988	1,500
52100	348	Postal Charges	2,582	2,521	4,500
52100	355	Travel	0	23	900
52100	410	Custodial Supplies	206	765	500
52100	435	Office Supplies	4,394	4,290	7,000
52100	524	Staff Development	175	0	1,300
52100	719	Office Equipment	1,842	6,598	6,300
52100	**Accounting And Budgeting**		**336,739**	**359,684**	**411,276**
52300	**Property Assessor's Office**				
52300	101	County Official/Administrative Officer	76,669	78,282	82,396
52300	106	Deputy(Ies)	29,592	29,947	31,661
52300	162	Clerical Personnel	33,156	33,541	35,656
52300	189	Other Salaries & Wages	27,712	28,033	29,835
52300	201	Social Security	9,901	9,980	11,132
52300	204	State Retirement	8,437	8,573	7,182
52300	207	Medical Insurance	12,726	15,070	14,755
52300	210	Unemployment Compensation	122	126	126
52300	212	Employer Medicare	2,316	2,334	2,604
52300	307	Communication	1,106	974	1,500
52300	310	Contracts With Other Public Agencies	13,813	10,224	15,000
52300	320	Dues And Memberships	1,400	1,400	1,400
52300	332	Legal Notices, Recording And Court Cost	201	0	300
52300	335	Maintenance And Repair Services-Buildin	0	0	600
52300	337	Maintenance And Repair Services-Office	0	0	1,000
52300	348	Postal Charges	0	2,936	3,000
52300	349	Printing, Stationery And Forms	873	1,135	1,500
52300	355	Travel	1,186	1,188	3,000
52300	399	Other Contracted Services	0	488	3,000
52300	435	Office Supplies	902	650	2,500
52300	719	Office Equipment	920	991	2,500
52300	**Property Assessor's Office**		**221,032**	**225,872**	**250,647**
52400	**County Trustee's Office**				
52400	101	County Official/Administrative Officer	76,669	78,282	82,396
52400	162	Clerical Personnel	93,670	94,392	104,031
52400	201	Social Security	9,559	9,691	11,472
52400	204	State Retirement	8,579	8,717	7,401
52400	207	Medical Insurance	20,599	22,655	23,789
52400	210	Unemployment Compensation	126	131	126
52400	212	Employer Medicare	2,236	2,267	2,683
52400	307	Communication	1,923	1,697	1,900
52400	317	Data Processing Services	12,681	11,020	14,000
52400	320	Dues And Memberships	687	687	750
52400	332	Legal Notices, Recording And Court Cost	1,400	3,000	2,000
52400	335	Maintenance And Repair Services-Buildin	200	200	500
52400	337	Maintenance And Repair Services-Office	420	420	620
52400	348	Postal Charges	3,621	3,812	4,500

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52400	349	Printing, Stationery And Forms	6,598	6,787	8,500
52400	355	Travel	70	0	900
52400	435	Office Supplies	3,588	3,646	4,000
52400	508	Premiums On Corporate Surety Bonds	0	0	8,500
52400	719	Office Equipment	3,651	2,174	2,500
52400	**County Trustee's Office**		**246,277**	**249,578**	**280,568**
52500	**County Clerk's Office**				
52500	101	County Official/Administrative Officer	76,669	78,282	82,396
52500	162	Clerical Personnel	172,675	168,442	188,095
52500	169	Part-Time Personnel Archive	742	801	15,600
52500	185	Educational Incentive	2,000	2,400	3,000
52500	201	Social Security	14,935	14,552	17,924
52500	204	State Retirement	12,680	12,475	11,564
52500	207	Medical Insurance	17,272	20,860	22,567
52500	210	Unemployment Compensation	256	286	294
52500	212	Employer Medicare	3,493	3,403	4,192
52500	307	Communication	4,308	4,264	4,380
52500	317	Data Processing Services	18,698	19,953	32,000
52500	320	Dues And Memberships	2,832	3,789	2,420
52500	328	Janitorial Services	3,600	5,700	5,700
52500	335	Maintenance And Repair Services-Buildin	1,218	575	2,200
52500	347	Pest Control	528	528	528
52500	348	Postal Charges	11,163	11,858	12,000
52500	349	Printing, Stationery And Forms	3,856	3,975	7,000
52500	355	Travel	2,151	4,727	1,900
52500	367	Maintenance And Repair Services - Reco	19,173	9,608	18,000
52500	414	Duplicating Supplies	0	0	5,000
52500	415	Electricity	4,318	4,266	5,473
52500	435	Office Supplies	1,983	932	2,000
52500	454	Water And Sewer	496	600	600
52500	**County Clerk's Office**		**375,046**	**372,276**	**444,833**
52900	**Other Finance**				
52900	510	Trustee's Commission	111,315	111,695	120,000
52900	**Other Finance**		**111,315**	**111,695**	**120,000**
Total	**Finance**		**1,290,409**	**1,319,105**	**1,507,324**
53000	**Administration Of Justice**				
53100	**Circuit Court**				
53100	101	County Official/Administrative Officer	76,669	78,282	82,396
53100	162	Clerical Personnel	118,473	120,008	128,345
53100	194	Jury And Witness Expense	987	1,336	14,000
53100	201	Social Security	11,290	11,438	13,066
53100	204	State Retirement	9,848	10,008	8,430
53100	207	Medical Insurance	20,521	21,845	22,945
53100	210	Unemployment Compensation	168	168	168
53100	212	Employer Medicare	2,640	2,675	3,056
53100	307	Communication	2,468	2,178	2,400

Fund 101 General

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
53100	317	Data Processing Services	22,701	23,811	25,120
53100	320	Dues And Memberships	762	762	845
53100	332	Legal Notices, Recording And Court Cost	63	63	170
53100	336	Maintenance And Repair Services-Equipr	1,800	1,800	1,900
53100	337	Maintenance And Repair Services-Office	0	0	480
53100	355	Travel	0	0	500
53100	399	Other Contracted Services	0	177	2,177
53100	415	Electricity	563	548	600
53100	432	Library Books/Media	11,886	13,398	12,000
53100	435	Office Supplies	8,695	5,357	7,023
53100	719	Office Equipment	2,587	5,015	4,680
53100	**Circuit Court**		**292,121**	**298,869**	**330,301**
53300	**General Sessions Court**				
53300	102	Judge(s)	106,648	107,928	113,001
53300	189	Other Salaries & Wages	21,952	4,906	29,250
53300	201	Social Security	7,811	6,994	8,820
53300	204	State Retirement	6,494	5,698	5,691
53300	207	Medical Insurance	4,690	1,298	4,939
53300	210	Unemployment Compensation	84	0	42
53300	212	Employer Medicare	1,827	1,636	2,063
53300	355	Travel	525	350	3,000
53300	435	Office Supplies	345	227	1,000
53300	**General Sessions Court**		**150,376**	**129,037**	**167,806**
53400	**Chancery Court**				
53400	101	County Official/Administrative Officer	76,669	78,282	82,396
53400	162	Clerical Personnel	56,915	65,619	69,404
53400	201	Social Security	8,029	8,696	9,412
53400	204	State Retirement	6,735	7,227	6,072
53400	207	Medical Insurance	8,358	5,172	5,443
53400	210	Unemployment Compensation	86	114	84
53400	212	Employer Medicare	1,878	2,034	2,202
53400	307	Communication	833	733	850
53400	317	Data Processing Services	6,660	7,020	7,500
53400	320	Dues And Memberships	762	762	600
53400	332	Legal Notices, Recording And Court Cost	1,972	3,700	2,500
53400	337	Maintenance And Repair Services-Office	631	348	1,000
53400	355	Travel	0	0	1,000
53400	415	Electricity	563	548	700
53400	435	Office Supplies	7,036	6,784	8,000
53400	719	Office Equipment	2,182	1,602	3,100
53400	**Chancery Court**		**179,309**	**188,641**	**200,263**
53930	**Victims Assemet**				
53930	316	Contributions	9,252	8,185	14,110
53930	515	Liability Claim	5,200	3,398	6,000
53930	**Victims Assemet**		**14,452**	**11,583**	**20,110**
Total	**Administration Of Justice**		**636,258**	**628,130**	**718,480**

Fund 101 General

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
54000	**Public Safety**				
54110	**Sheriff Dept**				
54110	101	County Official/Administrative Officer	84,336	86,110	90,636
54110	105	Supervisor/Director	48,180	51,817	53,779
54110	106	Deputy(Ies)	623,220	559,983	594,800
54110	108	Investigator(s)	207,639	183,397	218,400
54110	115	Sergeant(s)	0	0	156,000
54110	116	Teachers Training For GDI	0	2,654	3,500
54110	140	Salary Supplements	0	0	18,000
54110	161	Secretary(s)	32,881	33,266	35,136
54110	187	Overtime Pay	0	137,224	106,934
54110	201	Social Security	58,523	53,755	80,057
54110	204	State Retirement	48,988	41,725	51,650
54110	207	Medical Insurance	93,145	80,055	104,454
54110	210	Unemployment Compensation	1,203	1,019	1,218
54110	212	Employer Medicare	13,687	12,572	18,723
54110	307	Communication	19,526	18,277	17,100
54110	316	Contributions	2,000	2,000	2,000
54110	317	Data Processing Services	2,520	1,685	6,749
54110	320	Dues And Memberships	1,560	1,860	2,100
54110	322	Evaluation And Testing	925	2,275	1,500
54110	328	Janitorial Services	0	0	1,700
54110	335	Maintenance And Repair Services-Buildin	308	1,645	2,150
54110	336	Maintenance And Repair Services-Equipr	355	0	2,150
54110	337	Maintenance And Repair Services-Office	187	478	1,200
54110	338	Maintenance And Repair Services-Vehicl	51,843	37,674	42,500
54110	347	Pest Control	594	594	770
54110	355	Travel	1,065	4,165	5,000
54110	356	Tuition	20,280	29,162	31,500
54110	410	Custodial Supplies	0	105	1,000
54110	415	Electricity	11,819	13,038	14,400
54110	422	Food Supplies	1,376	983	2,000
54110	425	Gasoline	86,377	121,174	103,240
54110	431	Law Enforcement Supplies	30,041	34,270	45,000
54110	435	Office Supplies	9,385	7,775	10,200
54110	450	Tires And Tubes	12,499	13,481	18,000
54110	451	Uniforms	14,597	16,903	20,000
54110	453	Vehicle Parts	26,363	22,818	40,000
54110	454	Water And Sewer	1,113	646	960
54110	533	Sex Offender Registry	2,000	2,050	2,000
54110	719	Office Equipment	1,590	2,209	3,000
54110	**Sheriff Dept**		**1,510,125**	**1,578,844**	**1,909,506**
54120	**Special Patrols**				
54120	106	Deputy(Ies)	339,206	296,211	388,412
54120	201	Social Security	19,362	20,654	24,083
54120	204	State Retirement	16,217	16,539	15,538
54120	207	Medical Insurance	40,591	33,497	38,354

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
54120	210	Unemployment Compensation	515	481	420
54120	212	Employer Medicare	4,528	4,831	5,633
54120	451	Uniforms	1,343	2,599	5,500
54120	**Special Patrols**		**421,762**	**374,812**	**477,940**
54210	**Jail**				
54210	105	Supervisor/Director	39,615	42,606	44,163
54210	160	Guards	570,579	522,233	713,440
54210	161	Secretary(s)	32,839	33,220	35,136
54210	187	Overtime Pay	0	50,654	28,080
54210	201	Social Security	38,421	38,382	50,984
54210	204	State Retirement	28,935	28,381	32,893
54210	207	Medical Insurance	52,154	50,696	47,704
54210	210	Unemployment Compensation	1,524	1,514	1,176
54210	212	Employer Medicare	8,986	8,976	11,924
54210	307	Communication	5,243	6,312	5,300
54210	322	Evaluation And Testing	225	3,600	2,000
54210	335	Maintenance And Repair Services-Buildin	6,267	4,682	7,500
54210	337	Maintenance And Repair Services-Office	1,521	1,394	1,500
54210	338	Maintenance And Repair Services-Vehicl	2,282	3,620	5,500
54210	347	Pest Control	420	420	500
54210	355	Travel	0	768	1,500
54210	399	Other Contracted Services	129,905	132,380	137,676
54210	410	Custodial Supplies	14,906	6,460	20,000
54210	413	Drugs And Medical Supplies	38,348	(312)	60,000
54210	421	Food Preparation Supplies	0	363	1,000
54210	422	Food Supplies	121,275	142,409	150,000
54210	435	Office Supplies	4,066	3,932	5,000
54210	441	Prisoners Clothing	2,072	3,030	3,250
54210	451	Uniforms	5,498	8,280	8,000
54210	453	Vehicle Parts	0	1,381	5,000
54210	499	Other Supplies And Materials	2,990	4,746	5,000
54210	599	Other Charges	63,479	61,153	12,516
54210	719	Office Equipment	520	926	3,300
54210	**Jail**		**1,172,070**	**1,162,206**	**1,400,042**
54240	**Juvenile Services**				
54240	112	Youth Service Officer(s)	25,910	27,232	29,250
54240	124	Phsycological Personnel	38,502	40,475	43,410
54240	201	Social Security	3,244	3,434	4,505
54240	204	State Retirement	3,245	3,408	2,907
54240	207	Medical Insurance	11,821	13,001	13,658
54240	210	Unemployment Compensation	84	84	84
54240	212	Employer Medicare	759	803	1,054
54240	307	Communication	561	493	1,200
54240	312	Contracts With Private Agencies	600	0	7,438
54240	335	Maintenance And Repair Services-Buildin	0	972	0
54240	355	Travel	0	80	1,000
54240	435	Office Supplies	1,094	4,578	4,000

Fund 101 General

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
54240	719	Office Equipment	1,946	1,905	1,800
54240	**Juvenile Services**		**87,766**	**96,465**	**110,306**
54310	**Fire Prevention And Control**				
54310	316	Contributions Luttrell Volunteer Fire Dep	0	84,000	90,000
54310	**Fire Prevention And Control**		**0**	**84,000**	**90,000**
54420	**Rescue Squad**				
54420	316	Contributions	22,000	22,000	25,000
54420	**Rescue Squad**		**22,000**	**22,000**	**25,000**
54490	**Other Emergency Management**				
54490	312	Contracts With Private Agencies	151,000	151,000	151,000
54490	499	Other Supplies And Materials Local Emer	0	0	1,416
54490	**Other Emergency Management**		**151,000**	**151,000**	**152,416**
54610	**County Coroner/Medical Examiner**				
54610	399	Other Contracted Services	52,422	31,000	50,000
54610	**County Coroner/Medical Examiner**		**52,422**	**31,000**	**50,000**
Total	**Public Safety**		**3,417,145**	**3,500,327**	**4,215,210**
55000	**Public Health And Welfare**				
55110	**Local Health Center**				
55110	307	Communication	4,271	4,438	4,000
55110	312	Contracts With Private Agencies	1,303	1,075	1,500
55110	320	Dues And Memberships	375	200	375
55110	328	Janitorial Services	10,355	13,005	13,260
55110	332	Legal Notices, Recording And Court Cost	0	70	300
55110	335	Maintenance And Repair Services-Buildin	12,732	2,726	5,400
55110	337	Maintenance And Repair Services-Office	0	0	500
55110	347	Pest Control	420	455	420
55110	348	Postal Charges	1,817	1,243	2,000
55110	415	Electricity	9,679	10,327	11,975
55110	422	Food Supplies	146	204	650
55110	435	Office Supplies	1,742	3,578	1,360
55110	454	Water And Sewer	1,339	1,494	1,924
55110	506	Liability Insurance	12,158	13,057	12,525
55110	719	Office Equipment	100	1,321	2,311
55110	**Local Health Center**		**56,437**	**53,193**	**58,500**
55190	**Other Local Health Services**				
55190	131	Medical Personnel	143,609	64,441	135,881
55190	201	Social Security	8,629	3,825	8,425
55190	204	State Retirement	7,258	2,987	6,876
55190	207	Medical Insurance	9,397	5,587	25,876
55190	210	Unemployment Compensation	222	48	252
55190	212	Employer Medicare	2,018	895	1,971
55190	355	Travel	1,033	192	1,900
55190	506	Liability Insurance	0	0	600
55190	513	Workman's Compensation Insurance	286	283	1,000
55190	**Other Local Health Services**		**172,452**	**78,258**	**182,781**

Fund 101 General

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
55390	**Appropriation To State**				
55390	309	Contracts With Government Agencies	23,500	23,500	23,500
55390	**Appropriation To State**		**23,500**	**23,500**	**23,500**
55710	**Sanitation Management**				
55710	312	Contracts With Private Agencies	14,056	14,299	15,300
55710	**Sanitation Management**		**14,056**	**14,299**	**15,300**
55732	**Convenience Centers**				
55732	359	Disposal Fees	168,000	168,000	180,000
55732	450	Tires And Tubes	5,880	6,483	6,000
55732	**Convenience Centers**		**173,880**	**174,483**	**186,000**
Total	**Public Health And Welfare**		**440,325**	**343,733**	**466,081**
56000	**Social, Cultural And Recreational Servic**				
56300	**Senior Citizens Assistance**				
56300	105	Supervisor/Director	33,744	34,140	36,600
56300	161	Secretary(s)	24,539	24,829	29,250
56300	201	Social Security	3,400	3,501	4,083
56300	204	State Retirement	2,936	2,971	2,635
56300	207	Medical Insurance	8,042	4,612	3,944
56300	210	Unemployment Compensation	84	78	84
56300	212	Employer Medicare	795	819	955
56300	307	Communication	1,599	1,686	1,950
56300	316	Contributions	7,000	7,000	7,000
56300	335	Maintenance And Repair Services-Buildin	0	740	1,200
56300	336	Maintenance And Repair Services-Equipr	0	0	600
56300	337	Maintenance And Repair Services-Office	360	600	660
56300	338	Maintenance And Repair Services-Vehicl	600	0	1,700
56300	347	Pest Control	417	382	438
56300	351	Rentals	3,055	5,720	6,000
56300	355	Travel	788	291	1,400
56300	410	Custodial Supplies	437	0	500
56300	415	Electricity	14,633	17,776	16,000
56300	422	Food Supplies	0	0	6,000
56300	425	Gasoline	0	0	1,400
56300	435	Office Supplies	194	0	200
56300	454	Water And Sewer	1,623	1,812	1,630
56300	**Senior Citizens Assistance**		**104,246**	**106,957**	**124,229**
56500	**Libraries**				
56500	129	Librarians	58,068	58,695	59,164
56500	169	Part-Time Personnel	33,087	31,950	32,526
56500	189	Other Salaries & Wages	42,717	42,210	43,368
56500	201	Social Security	7,680	7,700	8,374
56500	204	State Retirement	5,189	5,022	7,118
56500	207	Medical Insurance	19,431	15,268	19,431
56500	210	Unemployment Compensation	300	303	672
56500	212	Employer Medicare	1,796	1,800	1,959
56500	307	Communication	2,952	2,616	2,700

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
56500	314	Contracts With Public Carriers	1,226	0	0
56500	347	Pest Control	417	417	420
56500	355	Travel	181	1,199	1,550
56500	410	Custodial Supplies	1,320	1,399	1,400
56500	432	Library Books/Media	3,314	1,550	2,000
56500	435	Office Supplies	6,503	6,402	6,500
56500	599	Other Charges	6,717	19,743	0
56500	719	Office Equipment	4,117	5,671	5,600
56500	**Libraries**		**195,015**	**201,945**	**192,782**
56700	**Parks And Fair Boards**				
56700	335	Maintenance And Repair Services-Buildin	9,983	1,026	5,500
56700	336	Maintenance And Repair Services-Equipr	976	2,602	1,000
56700	338	Maintenance And Repair Services-Vehicl	201	1,150	2,500
56700	415	Electricity	3,577	3,857	3,000
56700	425	Gasoline	978	1,500	1,500
56700	426	General Construction Materials	2,822	9,180	16,500
56700	**Parks And Fair Boards**		**18,537**	**19,315**	**30,000**
Total	**Social, Cultural And Recreational Servic**		**317,798**	**328,217**	**347,011**
57000	**Agriculture & Natural Resources**				
57100	**Agricultural Extension Service**				
57100	309	Contracts With Government Agencies	60,476	28,297	70,589
57100	312	Contracts With Private Agencies	349	421	420
57100	317	Data Processing Services	2,035	1,654	2,187
57100	320	Dues And Memberships	0	0	110
57100	330	Operating Lease Payments	7,200	6,000	19,800
57100	355	Travel	730	948	1,250
57100	410	Custodial Supplies	347	348	350
57100	415	Electricity	2,321	2,827	2,700
57100	435	Office Supplies	1,099	1,093	1,100
57100	454	Water And Sewer	480	600	0
57100	**Agricultural Extension Service**		**75,037**	**42,188**	**98,506**
57300	**Forest Service**				
57300	316	Contributions	500	500	500
57300	**Forest Service**		**500**	**500**	**500**
57500	**Soil Conservation**				
57500	161	Secretary(s)	36,772	37,209	39,367
57500	201	Social Security	2,146	2,161	2,441
57500	204	State Retirement	1,852	1,875	1,575
57500	207	Medical Insurance	4,677	5,144	5,405
57500	210	Unemployment Compensation	42	42	42
57500	212	Employer Medicare	502	505	571
57500	317	Data Processing Services	2,101	2,015	1,925
57500	320	Dues And Memberships	660	660	710
57500	351	Rentals	3,000	3,508	3,000
57500	355	Travel	160	224	400
57500	399	Other Contracted Services	5,000	5,000	5,000

Fund 101 General

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
57500	415	Electricity	1,595	1,496	2,700
57500	429	Instructional Supplies And Materials	986	2,128	2,200
57500	435	Office Supplies	1,403	408	450
57500	454	Water And Sewer	552	552	552
57500	**Soil Conservation**		**61,448**	**62,927**	**66,338**
Total	**Agriculture & Natural Resources**		**136,985**	**105,615**	**165,344**
58000	**Other General Government**				
58300	**Veteran's Services**				
58300	105	Supervisor/Director	4,733	15,326	16,230
58300	201	Social Security	360	944	1,006
58300	204	State Retirement	0	776	650
58300	210	Unemployment Compensation	0	13	42
58300	212	Employer Medicare	84	221	236
58300	307	Communication	2,092	1,412	1,300
58300	312	Contracts With Private Agencies	449	449	450
58300	355	Travel	743	104	800
58300	435	Office Supplies	0	38	125
58300	**Veteran's Services**		**8,461**	**19,283**	**20,839**
58400	**Other Charges**				
58400	316	Contributions	108,576	117,994	133,730
58400	**Other Charges**		**108,576**	**117,994**	**133,730**
58600	**Employee Benefits**				
58600	513	Workman's Compensation Insurance	48,445	50,536	53,290
58600	**Employee Benefits**		**48,445**	**50,536**	**53,290**
Total	**Other General Government**		**165,482**	**187,813**	**207,859**
Total	**General Government**		**7,481,492**	**7,429,874**	**8,986,911**
60000	**Highways**				
60100	**Highways**				
64000	**Litter And Trash Collection**				
64000	106	Deputy(Ies)	27,721	28,225	31,200
64000	169	Part-Time Personnel	3,500	3,500	3,500
64000	201	Social Security	1,927	2,102	2,151
64000	204	State Retirement	1,574	1,599	1,388
64000	207	Medical Insurance	13	13	15
64000	210	Unemployment Compensation	46	42	42
64000	212	Employer Medicare	451	492	504
64000	307	Communication	0	0	150
64000	320	Dues And Memberships	0	340	170
64000	338	Maintenance And Repair Services-Vehicl	1,000	663	1,000
64000	355	Travel	0	195	300
64000	425	Gasoline	4,360	5,747	5,200
64000	429	Instructional Supplies And Materials	2,360	6,498	8,840
64000	435	Office Supplies	0	0	150
64000	**Litter And Trash Collection**		**42,952**	**49,416**	**54,610**
Total	**Highways**		**42,952**	**49,416**	**54,610**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number	Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Total Highways	**42,952**	**49,416**	**54,610**
Total Expenditures	**7,524,444**	**7,479,290**	**9,041,521**
Total Expenditures	**7,524,444**	**7,479,290**	**9,041,521**

Fund 101 General

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**884,474**	**(17,473)**	**(805,874)**
Estimated Beg Fund Bal JULY 01		**4,198,518**	**5,219,126**	**5,201,653**
Prior Prior Year Ending Encumbered Fund Balance	4,198,518			
Excess/Deficit Revenues/Expenditures	1,016,116			
Adjustments	4,492			
Prior Year Ending Fund Bal	5,219,126			
Adjustment		**4,492**		
Estimated End Fund Bal JUNE 30		**5,219,126**	**5,201,653**	**4,395,779**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 118
AMBULANCE SERVICE

FY 2022-23

Fund 118 Ambulance Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	455,900	462,980	435,932
40120	Trustee's Collections - Prior Year	15,653	10,629	22,000
40130	Cir Clk/Clk & Master Collections-Pr Yr	8,089	19,405	9,000
40140	Interest And Penalty	2,747	1,809	3,000
40150	Pick-Up Taxes	600	927	6,000
Total County Property Taxes		**482,989**	**495,750**	**475,932**
Total Local Taxes		**482,989**	**495,750**	**475,932**
43000 Charges For Current Services				
43100 General Service Charges				
43120	Patient Charges	975,695	818,018	1,050,000
43194	Service Charges	0	47,418	59,500
Total General Service Charges		**975,695**	**865,436**	**1,109,500**
Total Charges For Current Services		**975,695**	**865,436**	**1,109,500**
44000 Other Local Revenues				
44100 Recurring Items				
44170	Miscellaneous Refunds	1,982	1,706	0
Total Recurring Items		**1,982**	**1,706**	**0**
Total Other Local Revenues		**1,982**	**1,706**	**0**
47000 Federal Government				
47600 Direct Federal Revenue				
47690	Medicare	138,036	0	0
47803	COVID-19 Grant #8	12,449	0	0
Total Direct Federal Revenue		**150,485**	**0**	**0**
Total Federal Government		**150,485**	**0**	**0**
Total Revenues		**1,611,151**	**1,362,892**	**1,585,432**
49000 Other Sources (Non-Revenue)				
49700	Insurance Recovery	8,311	50,195	0
49700	Other Sources (Non-Revenue)	8,311	50,195	0
Total Other Sources (Non-Revenue)		**8,311**	**50,195**	**0**
Total Revenues & Other Sources (Non-Revenue)		**1,619,462**	**1,413,087**	**1,585,432**

Fund 118 Ambulance Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
50000 General Government					
55000 Public Health And Welfare					
55130 Ambulance/Emergency Medical Services					
55130	105	Supervisor/Director	59,475	56,914	65,252
55130	162	Clerical Personnel	0	3,260	24,500
55130	164	Attendants	803,496	772,611	985,000
55130	196	In-Service Training	0	50	1,500
55130	201	Social Security	64,183	59,244	82,219
55130	204	State Retirement	39,323	37,641	46,200
55130	207	Medical Insurance	84,482	91,300	90,000
55130	210	Unemployment Compensation	0	0	500
55130	307	Communication	11,628	13,897	13,000
55130	309	Contracts With Government Agencies	21,850	12,892	32,000
55130	317	Data Processing Services	4,690	4,395	6,000
55130	320	Dues And Memberships	1,000	980	1,000
55130	325	Fiscal Agent Charges	11,674	11,900	11,674
55130	332	Legal Notices, Recording And Court Cost	0	0	100
55130	333	Licenses	2,250	2,680	3,000
55130	335	Maintenance And Repair Services-Buildin	8,188	3,889	2,500
55130	336	Maintenance And Repair Services-Equipr	2,480	560	1,500
55130	338	Maintenance And Repair Services-Vehicle	61,476	54,061	60,000
55130	340	Medical And Dental Services	0	0	500
55130	348	Postal Charges	0	55	1,000
55130	349	Printing, Stationery And Forms	0	0	1,000
55130	355	Travel	1,003	321	5,000
55130	359	Disposal Fees	3,331	3,356	5,000
55130	399	Other Contracted Services	53,211	56,724	60,000
55130	410	Custodial Supplies	1,050	2,158	2,500
55130	411	Data Processing Supplies	0	0	1,500
55130	412	Diesel Fuel	41,297	56,395	84,000
55130	413	Drugs And Medical Supplies	49,175	65,352	80,000
55130	415	Electricity	11,684	12,800	13,500
55130	434	Natural Gas	1,903	908	2,500
55130	435	Office Supplies	815	1,132	1,500
55130	450	Tires And Tubes	7,060	11,144	10,000
55130	451	Uniforms	6,262	4,822	8,000
55130	454	Water And Sewer	2,562	2,198	2,500
55130	499	Other Supplies And Materials	12,030	18,175	15,000
55130	506	Liability Insurance	7,210	7,746	8,000
55130	508	Premiums On Corporate Surety Bonds	0	0	0
55130	510	Trustee's Commission	20,718	20,162	22,000
55130	511	Vehicle And Equipment Insurance	8,422	9,000	8,500
55130	513	Workman's Compensation Insurance	33,023	29,465	46,284
55130	707	Building Improvements	0	0	500
55130	708	Communication Equipment	0	0	100
55130	709	Data Processing Equipment	0	0	1,500

Fund 118 Ambulance Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
55130	711	Furniture And Fixtures	0	0	2,500
55130	729	Transportation Equipment	0	32,516	50,000
55130	**Ambulance/Emergency Medical Services**		**1,436,951**	**1,460,703**	**1,858,829**
Total	**Public Health And Welfare**		**1,436,951**	**1,460,703**	**1,858,829**
Total	**General Government**		**1,436,951**	**1,460,703**	**1,858,829**
Total	**Expenditures**		**1,436,951**	**1,460,703**	**1,858,829**
99000	**Other Uses**				
99100	**Transfers Out**				
99100	590	Transfers To Other Funds	0	15,199	0
99100	**Transfers Out**		**0**	**15,199**	**0**
99100	Other Uses		0	15,199	0
Total	**Other Uses**		**0**	**15,199**	**0**
Total	**Expenditures & Other Uses**		**1,436,951**	**1,475,902**	**1,858,829**

Fund 118 Ambulance Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**182,511**	**(62,815)**	**(273,397)**
Estimated Beg Fund Bal JULY 01		**519,799**	**702,310**	**639,495**
Prior Prior Year Ending Encumbered Fund Balance	519,799			
Excess/Deficit Revenues/Expenditures	183,846			
Adjustments	(1,335)			
Prior Year Ending Fund Bal	702,310			
Adjustment		**(1,335)**		
Estimated End Fund Bal JUNE 30		**702,310**	**639,495**	**366,098**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 122
DRUG CONTROL

FY 2022-23

Fund 122 Drug Control

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
42000 Fines, Forfeitures And Penalties				
42100 Circuit Court				
42140	Drug Control Fines	4,533	2,437	2,368
Total Circuit Court		**4,533**	**2,437**	**2,368**
42200 Criminal Court				
42280	DUI Treatment Fines	95	0	0
Total Criminal Court		**95**	**0**	**0**
42300 General Sessions Court				
42340	Drug Control Fines	6,141	2,664	3,000
Total General Sessions Court		**6,141**	**2,664**	**3,000**
Total Fines, Forfeitures And Penalties		**10,769**	**5,101**	**5,368**
47000 Federal Government				
47600 Direct Federal Revenue				
47700	Asset Forfeiture Funds	28,538	57,964	35,000
Total Direct Federal Revenue		**28,538**	**57,964**	**35,000**
Total Federal Government		**28,538**	**57,964**	**35,000**
Total Revenues		**39,307**	**63,065**	**40,368**
Total Revenues		**39,307**	**63,065**	**40,368**

Fund 122 Drug Control

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual		**Expenditures**			
50000	**General Government**				
54000	**Public Safety**				
54150	**Drug Enforcement**				
54150	319	Confidential Drug Enforcement Payment:	2,755	5,000	10,000
54150	322	Evaluation And Testing	0	0	1,500
54150	355	Travel	0	0	500
54150	356	Tuition	275	1,485	2,000
54150	357	Veterinary Services	0	444	1,000
54150	401	Animal Food And Supplies	649	1,334	2,000
54150	431	Law Enforcement Supplies	42,054	39,818	35,000
54150	453	Vehicle Parts	813	0	5,000
54150	510	Trustee's Commission	127	56	700
54150	**Drug Enforcement**		**46,673**	**48,137**	**57,700**
Total	**Public Safety**		**46,673**	**48,137**	**57,700**
Total	**General Government**		**46,673**	**48,137**	**57,700**
Total	**Expenditures**		**46,673**	**48,137**	**57,700**
Total	**Expenditures**		**46,673**	**48,137**	**57,700**

Fund 122 Drug Control

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**(7,366)**	**14,928**	**(17,332)**
Estimated Beg Fund Bal JULY 01		**87,259**	**86,252**	**101,180**
Prior Prior Year Ending Encumbered Fund Balance	87,259			
Excess/Deficit Revenues/Expenditures	(1,159)			
Adjustments	152			
Prior Year Ending Fund Bal	86,252			
Adjustment		**152**		
Estimated End Fund Bal JUNE 30		**86,252**	**101,180**	**83,848**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 131
HIGHWAY DEPARTMENT

FY 2022-23

Fund 131 Highway/Public Works

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	304,211	308,883	346,636
40120	Trustee's Collections - Prior Year	10,391	7,039	8,600
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,397	12,946	7,800
40140	Interest And Penalty	1,832	1,206	1,500
40150	Pick-Up Taxes	400	618	0
Total County Property Taxes		**322,231**	**330,692**	**364,536**
40200 County Local Option Taxes				
40280	Mineral Severance Tax	88,722	60,625	82,100
Total County Local Option Taxes		**88,722**	**60,625**	**82,100**
Total Local Taxes		**410,953**	**391,317**	**446,636**
43000 Charges For Current Services				
43900 Other Charges				
43990	Other Charges For Services	0	444	0
Total Other Charges		**0**	**444**	**0**
Total Charges For Current Services		**0**	**444**	**0**
44000 Other Local Revenues				
44100 Recurring Items				
44120	Lease/Rentals	14,375	12,691	10,556
44130	Sale Of Materials And Supplies	216	1,042	0
44135	Sale Of Gasoline	6,969	8,541	8,000
44145	Sale Of Recycled Materials	929	1,117	200
44170	Miscellaneous Refunds	0	169	0
Total Recurring Items		**22,489**	**23,560**	**18,756**
Total Other Local Revenues		**22,489**	**23,560**	**18,756**
46000 State Of Tennessee				
46400 Public Works Grants				
46420	State Aid Program	0	0	180,000
Total Public Works Grants		**0**	**0**	**180,000**
46800 Other State Revenues				
46920	Gasoline And Motor Fuel Tax	1,953,476	1,704,782	1,902,706
46930	Petroleum Special Tax	13,788	11,045	13,788
46990	Other State Revenues	777,401	189,006	700,000
Total Other State Revenues		**2,744,665**	**1,904,833**	**2,616,494**
Total State Of Tennessee		**2,744,665**	**1,904,833**	**2,796,494**
Total Revenues		**3,178,107**	**2,320,154**	**3,261,886**
Total Revenues		**3,178,107**	**2,320,154**	**3,261,886**

Fund 131 Highway/Public Works

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
60000	**Highways**				
60100	**Highways**				
61000	**Administration**				
61000	101	County Official/Administrative Officer	84,336	86,110	90,636
61000	103	Assistant(s)	42,052	42,552	45,764
61000	161	Secretary(s)	31,794	32,173	34,604
61000	191	Board And Committee Members Fees	21,000	21,000	21,000
61000	201	Social Security	10,512	10,676	11,905
61000	204	State Retirement	9,630	9,792	11,954
61000	207	Medical Insurance	54,345	60,419	63,440
61000	212	Employer Medicare	2,458	2,497	2,785
61000	302	Advertising	0	50	200
61000	320	Dues And Memberships	2,724	2,724	2,800
61000	325	Fiscal Agent Charges	21,209	24,406	26,760
61000	332	Legal Notices, Recording And Court Cost	281	316	500
61000	335	Maintenance And Repair Services-Buildin	870	856	2,000
61000	435	Office Supplies	735	883	1,950
61000	508	Premiums On Corporate Surety Bonds	1,056	0	0
61000	**Administration**		**283,002**	**294,454**	**316,298**
62000	**Highway And Bridge Maintenance**				
62000	141	Foremen	35,116	33,708	38,232
62000	144	Equipment Operators-Heavy	61,208	105,547	133,240
62000	145	Equipment Operators-Light	232,328	208,512	192,984
62000	147	Truck Drivers	58,421	39,993	63,734
62000	149	Laborers	28,222	4,774	0
62000	201	Social Security	23,693	22,612	26,548
62000	204	State Retirement	25,223	23,329	29,931
62000	207	Medical Insurance	156,502	156,309	164,585
62000	212	Employer Medicare	5,541	5,288	6,209
62000	351	Rentals	0	0	500
62000	399	Other Contracted Services	26,303	15,653	30,000
62000	403	Asphalt-Cold Mix	753	1,083	2,000
62000	404	Asphalt-Hot Mix	1,338,758	1,222,463	970,477
62000	409	Crushed Stone	20,982	23,724	25,000
62000	436	Other Road Materials	435	1,704	2,000
62000	440	Pipe-Metal	15,831	20,671	22,000
62000	443	Road Signs	3,924	1,826	5,000
62000	**Highway And Bridge Maintenance**		**2,033,240**	**1,887,196**	**1,712,440**
63100	**Operation And Maintenance Of Equipment**				
63100	142	Mechanic(s)	35,116	35,534	38,232
63100	201	Social Security	1,981	2,007	2,371
63100	204	State Retirement	2,133	2,159	2,673
63100	207	Medical Insurance	18,103	20,128	21,143
63100	212	Employer Medicare	463	469	555
63100	330	Operating Lease Payments	0	0	264

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
63100	399	Other Contracted Services	0	0	1,500
63100	412	Diesel Fuel	23,973	48,426	50,000
63100	417	Equipment Parts-Light	18,888	43,469	42,000
63100	424	Garage Supplies	889	1,132	1,736
63100	425	Gasoline	32,073	52,641	50,000
63100	433	Lubricants	3,542	3,809	3,500
63100	450	Tires And Tubes	13,373	13,764	15,000
63100	**Operation And Maintenance Of Equipment**		**150,534**	**223,538**	**228,974**
63300	**Ferry Operations**				
63300	144	Equipment Operators-Heavy	62,169	42,734	33,820
63300	201	Social Security	3,530	2,561	2,097
63300	204	State Retirement	3,776	2,455	2,365
63300	207	Medical Insurance	21,509	9,220	6,201
63300	212	Employer Medicare	826	599	491
63300	**Ferry Operations**		**91,810**	**57,569**	**44,974**
65000	**Other Charges**				
65000	307	Communication	4,219	4,945	10,000
65000	415	Electricity	4,788	4,964	5,200
65000	454	Water And Sewer	570	3,262	1,000
65000	463	Testing	0	0	3,000
65000	510	Trustee's Commission	25,650	26,771	29,000
65000	511	Vehicle And Equipment Insurance	27,791	29,247	30,000
65000	513	Workman's Compensation Insurance	23,383	22,692	30,000
65000	**Other Charges**		**86,401**	**91,881**	**108,200**
68000	**Capital Outlay**				
68000	321	Engineering Services	37,185	37,450	76,000
68000	705	Bridge Construction	313,898	142,444	700,000
68000	714	Highway Equipment	80,826	12,904	75,000
68000	**Capital Outlay**		**431,909**	**192,798**	**851,000**
Total	**Highways**		**3,076,896**	**2,747,436**	**3,261,886**
Total	**Highways**		**3,076,896**	**2,747,436**	**3,261,886**
Total	**Expenditures**		**3,076,896**	**2,747,436**	**3,261,886**
99000	**Other Uses**				
99100	**Transfers Out**				
99100	590	Transfers To Other Funds	58,731	0	0
99100	**Transfers Out**		**58,731**	**0**	**0**
99100	Other Uses		58,731	0	0
Total	**Other Uses**		**58,731**	**0**	**0**
Total	**Expenditures & Other Uses**		**3,135,627**	**2,747,436**	**3,261,886**

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**42,480**	**(427,282)**	**0**
Estimated Beg Fund Bal JULY 01		**702,661**	**735,282**	**308,000**
Prior Prior Year Ending Encumbered Fund Balance	702,661			
Excess/Deficit Revenues/Expenditures	33,525			
Adjustments	(904)			
Prior Year Ending Fund Bal	735,282			
Adjustment		**(904)**		
Estimated End Fund Bal JUNE 30		**735,282**	**308,000**	**308,000**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 141
GENERAL PURPOSE
SCHOOL

FY 2022-23

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	2,543,873	2,468,305	2,373,766
40120	Trustee's Collections - Prior Year	76,416	48,500	72,963
40130	Cir Clk/Clk & Master Collections-Pr Yr	44,951	107,830	48,917
40140	Interest And Penalty	15,272	9,934	11,936
Total County Property Taxes		**2,680,512**	**2,634,569**	**2,507,582**
40200 County Local Option Taxes				
40210	Local Option Sales Tax	1,533,480	1,435,059	1,533,480
40275	Mixed Drink Tax	14,420	10,872	9,377
Total County Local Option Taxes		**1,547,900**	**1,445,931**	**1,542,857**
40300 Statutory Local Taxes				
40320	Bank Excise Tax	82,202	79,085	20,000
Total Statutory Local Taxes		**82,202**	**79,085**	**20,000**
Total Local Taxes		**4,310,614**	**4,159,585**	**4,070,439**
41000 Licenses And Permits				
41100 Licenses				
41110	Marriage Licenses	1,406	1,112	1,188
Total Licenses		**1,406**	**1,112**	**1,188**
Total Licenses And Permits		**1,406**	**1,112**	**1,188**
43000 Charges For Current Services				
43900 Other Charges				
43990	Other Charges For Services - K12-TNVA-	0	0	1,629,064
Total Other Charges		**0**	**0**	**1,629,064**
Total Charges For Current Services		**0**	**0**	**1,629,064**
44000 Other Local Revenues				
44100 Recurring Items				
44180	Expenditure Credits	1,817	1,277	2,941
Total Recurring Items		**1,817**	**1,277**	**2,941**
Total Other Local Revenues		**1,817**	**1,277**	**2,941**
46000 State Of Tennessee				
46500 State Education Funds				
46511	Basic Education Program	21,330,121	19,332,927	22,810,155
46590	Other State Education Funds - Salary Su	0	320,805	356,450
46610	Career Ladder Program	56,318	49,281	47,000
Total State Education Funds		**21,386,439**	**19,703,013**	**23,213,605**
46800 Other State Revenues				
46981	Safe Schools - Safe Schools Grant	0	62,029	208,610
Total Other State Revenues		**0**	**62,029**	**208,610**
Total State Of Tennessee		**21,386,439**	**19,765,042**	**23,422,215**
Total Revenues		**25,700,276**	**23,927,016**	**29,125,847**
Total Revenues		**25,700,276**	**23,927,016**	**29,125,847**

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
70000 Education					
71000 Instruction					
71100 Regular Instruction Program					
71100	116	Teachers	8,322,348	8,235,935	9,290,663
71100	117	Career Ladder Program	31,780	29,500	31,000
71100	128	Homebound Teachers	0	735	10,000
71100	163	Educational Assistants	215,801	221,271	329,826
71100	188	Bonus Pay	280,257	94,478	100,000
71100	201	Social Security	512,566	500,698	605,212
71100	204	State Retirement	804,869	781,562	792,974
71100	205	Employee And Dependent Insurance	0	9,140	11,441
71100	206	Life Insurance	3,753	3,691	3,931
71100	207	Medical Insurance	1,070,507	1,056,359	1,200,468
71100	210	Unemployment Compensation	3,900	4,198	3,822
71100	212	Employer Medicare	119,874	117,097	141,542
71100	217	Retirement - Hybrid Stabilization	0	54,973	5,743
71100	312	Contracts With Private Agencies Band-Uc	0	0	2,500
71100	322	Evaluation And Testing	49,105	0	55,000
71100	336	Maintenance And Repair Services-Equipr	0	3,809	3,000
71100	356	Tuition	10,902	14,277	14,000
71100	369	Cntrcts For Sub Teachers - Certified	133,244	165,970	140,000
71100	370	Cntrcts For Sub Tchrs - Non-Certified	7,952	11,876	20,400
71100	429	Instructional Supplies And Materials	114,366	2,591	108,500
71100	449	Textbooks	214,104	71,927	200,000
71100	722	Regular Instruction Equipment Band-Uch	0	12,500	10,000
71100 Regular Instruction Program			**11,895,328**	**11,392,587**	**13,080,022**
71200 Special Education Program					
71200	116	Teachers	966,966	1,047,721	1,201,945
71200	117	Career Ladder Program	3,000	3,000	3,000
71200	128	Homebound Teachers	0	2,535	7,000
71200	163	Educational Assistants	278,125	300,239	453,700
71200	171	Speech Pathologist	41,281	45,059	46,987
71200	201	Social Security	76,732	83,264	103,270
71200	204	State Retirement	110,947	119,596	129,635
71200	205	Employee And Dependent Insurance	49,429	45,720	45,763
71200	206	Life Insurance	786	811	886
71200	207	Medical Insurance	114,931	134,002	138,763
71200	210	Unemployment Compensation	855	965	861
71200	212	Employer Medicare	17,945	19,473	24,152
71200	217	Retirement - Hybrid Stabilization	0	8,831	7,396
71200	336	Maintenance And Repair Services-Equipr	412	5,730	2,500
71200	369	Cntrcts For Sub Teachers - Certified	7,114	18,839	25,000
71200	370	Cntrcts For Sub Tchrs - Non-Certified	14,286	35,988	15,000
71200	429	Instructional Supplies And Materials	36,458	0	20,000
71200	499	Other Supplies And Materials	30,598	16,528	20,000
71200	725	Special Education Equipment	24,632	7,726	25,000

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
71200	**Special Education Program**		**1,774,497**	**1,896,027**	**2,270,858**
71300	**Vocational Education Program**				
71300	116	Teachers	773,571	772,770	860,833
71300	201	Social Security	45,001	45,536	53,372
71300	204	State Retirement	69,945	71,286	69,830
71300	206	Life Insurance	339	314	324
71300	207	Medical Insurance	89,086	81,718	108,271
71300	210	Unemployment Compensation	377	310	315
71300	212	Employer Medicare	10,524	10,690	12,482
71300	217	Retirement - Hybrid Stabilization	0	5,054	4,976
71300	307	Communication	1,069	1,499	1,500
71300	330	Operating Lease Payments	0	806	1,700
71300	335	Maintenance And Repair Services-Buildin	4,000	2,803	4,000
71300	336	Maintenance And Repair Services-Equipr	1,134	2,795	3,018
71300	351	Rentals	572	0	1,000
71300	369	Cntrcts For Sub Teachers - Certified	10,807	24,308	20,000
71300	414	Duplicating Supplies	3,039	4,859	5,000
71300	422	Food Supplies	410	493	500
71300	429	Instructional Supplies And Materials	12,996	0	15,000
71300	499	Other Supplies And Materials	2,767	5,157	8,000
71300	730	Vocational Instruction Equipment	7,048	5,139	10,000
71300	**Vocational Education Program**		**1,032,685**	**1,035,537**	**1,180,121**
Total	**Instruction**		**14,702,510**	**14,324,151**	**16,531,001**
72000	**Support Services**				
72110	**Attendance**				
72110	105	Supervisor/Director	68,646	0	85,846
72110	201	Social Security	3,777	0	5,322
72110	204	State Retirement	7,050	0	7,460
72110	207	Medical Insurance	12,250	0	12,434
72110	210	Unemployment Compensation	21	0	21
72110	212	Employer Medicare	883	0	1,245
72110	307	Communication	654	500	1,000
72110	355	Travel	189	0	2,000
72110	499	Other Supplies And Materials	0	557	1,000
72110	**Attendance**		**93,470**	**1,057**	**116,328**
72120	**Health Services**				
72120	105	Supervisor/Director	62,302	23,207	25,584
72120	131	Medical Personnel	228,660	41,946	247,333
72120	198	Non-Certified Substitute Teachers	14,773	12,300	5,000
72120	201	Social Security	18,608	4,802	17,231
72120	204	State Retirement	26,373	5,331	24,151
72120	207	Medical Insurance	21,384	0	21,713
72120	210	Unemployment Compensation	174	84	126
72120	212	Employer Medicare	4,352	1,123	4,030
72120	307	Communication	2,584	1,499	2,000
72120	355	Travel	153	22	2,000

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72120	413	Drugs And Medical Supplies	1,566	881	2,500
72120	**Health Services**		**380,929**	**91,195**	**351,668**
72130	**Other Student Support**				
72130	123	Guidance Personnel	277,247	5,171	347,615
72130	130	Social Workers	62,987	1	78,468
72130	161	Secretary(s)	24,129	24,614	34,268
72130	201	Social Security	20,475	1,783	28,542
72130	204	State Retirement	33,903	2,085	39,422
72130	205	Employee And Dependent Insurance	5,344	5,468	5,448
72130	206	Life Insurance	192	25	22
72130	207	Medical Insurance	63,124	652	71,203
72130	210	Unemployment Compensation	182	21	21
72130	212	Employer Medicare	4,789	437	6,675
72130	307	Communication	1,823	999	2,000
72130	309	Contracts With Government Agencies Sa	0	80,961	345,559
72130	322	Evaluation And Testing	3,367	6,882	8,000
72130	355	Travel	0	0	500
72130	**Other Student Support**		**497,562**	**129,099**	**967,743**
72210	**Regular Instruction Program**				
72210	105	Supervisor/Director	256,190	319,014	356,834
72210	117	Career Ladder Program	4,000	4,000	4,000
72210	129	Librarians	110,172	117,338	122,754
72210	201	Social Security	22,438	26,829	29,982
72210	204	State Retirement	39,148	46,558	41,924
72210	206	Life Insurance	113	124	130
72210	207	Medical Insurance	35,499	38,979	43,036
72210	210	Unemployment Compensation	108	128	126
72210	212	Employer Medicare	5,248	6,275	7,012
72210	217	Retirement - Hybrid Stabilization	0	36	100
72210	307	Communication	3,323	2,055	3,000
72210	312	Contracts With Private Agencies	45,000	46,500	45,000
72210	320	Dues And Memberships	275	300	500
72210	355	Travel	9,970	7,238	14,000
72210	369	Cntrcts For Sub Teachers - Certified	661	652	2,500
72210	399	Other Contracted Services	77,390	250	1,000
72210	422	Food Supplies	3,090	6,334	10,000
72210	432	Library Books/Media	5,636	1,386	2,000
72210	435	Office Supplies	11,032	11,370	15,000
72210	499	Other Supplies And Materials	16,092	5,370	7,500
72210	524	Staff Development	24,921	29,837	30,000
72210	722	Regular Instruction Equipment	5,415	9,110	25,000
72210	**Regular Instruction Program**		**675,721**	**679,683**	**761,398**
72220	**Special Education Program**				
72220	117	Career Ladder Program	1,000	1,000	1,000
72220	161	Secretary(s)	161,784	179,248	223,898
72220	189	Other Salaries & Wages	169,863	171,662	209,673

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72220	201	Social Security	19,932	21,411	26,943
72220	204	State Retirement	25,018	27,408	32,648
72220	205	Employee And Dependent Insurance	23,998	24,561	28,602
72220	206	Life Insurance	186	190	216
72220	207	Medical Insurance	4,504	8,788	21,128
72220	210	Unemployment Compensation	182	214	210
72220	212	Employer Medicare	4,662	5,008	6,301
72220	217	Retirement - Hybrid Stabilization	0	712	1,000
72220	307	Communication	4,300	4,956	5,500
72220	310	Contracts With Other Public Agencies	0	0	10,000
72220	312	Contracts With Private Agencies	149,864	113,075	145,000
72220	348	Postal Charges	3,300	3,248	3,000
72220	355	Travel	1,387	2,538	5,000
72220	399	Other Contracted Services	130	780	2,500
72220	499	Other Supplies And Materials	31,003	39,417	35,000
72220	524	Staff Development	19,782	12,197	25,000
72220	599	Other Charges	10,108	5,718	10,000
72220	790	Other Equipment	24,724	18,462	16,500
72220	**Special Education Program**		**655,727**	**640,593**	**809,119**
72230	**Vocational Education Program**				
72230	105	Supervisor/Director	87,684	88,500	90,045
72230	117	Career Ladder Program	1,000	1,000	1,000
72230	161	Secretary(s)	29,920	29,892	44,498
72230	201	Social Security	7,268	7,222	8,156
72230	204	State Retirement	10,979	11,030	10,743
72230	205	Employee And Dependent Insurance	5,333	5,458	5,720
72230	206	Life Insurance	43	43	43
72230	210	Unemployment Compensation	42	42	42
72230	212	Employer Medicare	1,700	1,689	1,907
72230	307	Communication	728	500	1,000
72230	355	Travel	1,173	3,628	4,000
72230	**Vocational Education Program**		**145,870**	**149,004**	**167,154**
72250	**Technology**				
72250	120	Computer Programmer(s)	114,366	116,547	118,026
72250	189	Other Salaries & Wages	174,203	205,101	214,243
72250	201	Social Security	17,199	19,249	20,601
72250	204	State Retirement	24,909	28,184	26,868
72250	206	Life Insurance	130	130	130
72250	207	Medical Insurance	17,819	18,400	19,400
72250	210	Unemployment Compensation	126	126	126
72250	212	Employer Medicare	4,022	4,502	4,818
72250	307	Communication	11,514	3,112	2,500
72250	310	Contracts With Other Public Agencies	12,335	15,123	18,000
72250	337	Maintenance And Repair Services-Office	16,323	23,309	35,000
72250	350	Internet Connectivity	43,295	41,608	40,000
72250	355	Travel	2,246	1,645	2,500
72250	435	Office Supplies	688	687	1,000

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72250	471	Software	50,745	95,027	100,000
72250	524	Staff Development	3,500	0	1,000
72250	790	Other Equipment	64,351	51,158	55,000
72250	**Technology**		**557,771**	**623,908**	**659,212**
72310	**Board Of Education**				
72310	118	Secretary To Board	3,600	3,600	3,600
72310	162	Clerical Personnel	58,944	15,659	17,263
72310	191	Board And Committee Members Fees	25,200	25,200	25,200
72310	201	Social Security	5,230	2,810	2,856
72310	204	State Retirement	3,883	1,378	1,520
72310	206	Life Insurance	36	10	22
72310	210	Unemployment Compensation	63	9	42
72310	212	Employer Medicare	1,223	657	668
72310	305	Audit Services	12,400	12,900	15,000
72310	307	Communication	792	999	1,000
72310	316	Contributions	0	0	2,500
72310	320	Dues And Memberships	16,377	21,275	22,000
72310	331	Legal Services	28,466	16,596	30,000
72310	332	Legal Notices, Recording And Court Cost	0	0	500
72310	355	Travel	0	0	500
72310	414	Duplicating Supplies	3,469	2,886	4,000
72310	499	Other Supplies And Materials	7,645	17,602	15,000
72310	506	Liability Insurance	105,328	112,390	115,000
72310	510	Trustee's Commission	98,577	106,768	113,000
72310	513	Workman's Compensation Insurance	126,252	126,891	130,000
72310	524	Staff Development	1,638	1,690	4,000
72310	535	Fee Waiver	9,316	4,155	8,000
72310	**Board Of Education**		**508,439**	**473,475**	**511,671**
72320	**Office Of The Superintendent**				
72320	101	County Official/Administrative Officer	103,290	120,720	113,619
72320	117	Career Ladder Program CEO Career Lad(	0	1,000	1,000
72320	140	Salary Supplements	0	1,000	1,000
72320	201	Social Security	6,245	7,386	7,168
72320	204	State Retirement	10,711	11,177	10,047
72320	206	Life Insurance	22	22	22
72320	207	Medical Insurance	15,804	16,890	16,418
72320	210	Unemployment Compensation	21	21	21
72320	212	Employer Medicare	1,461	1,727	1,677
72320	307	Communication	1,377	699	800
72320	320	Dues And Memberships	2,673	2,673	3,000
72320	348	Postal Charges	122	130	1,000
72320	355	Travel	303	4,243	7,000
72320	435	Office Supplies	1,713	4,886	5,000
72320	530	Fines, Assessments, And Penalties	11	0	1,000
72320	**Office Of The Superintendent**		**143,753**	**172,574**	**168,772**
72410	**Office Of The Principal**				

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72410	104	Principals	783,026	798,470	822,094
72410	117	Career Ladder Program	4,000	5,000	5,000
72410	139	Assistant Principals	248,053	274,875	287,564
72410	161	Secretary(s)	341,998	361,936	468,829
72410	201	Social Security	81,974	85,105	98,176
72410	204	State Retirement	127,454	133,134	129,635
72410	205	Employee And Dependent Insurance	25,406	19,138	17,161
72410	206	Life Insurance	606	621	648
72410	207	Medical Insurance	93,698	110,328	137,157
72410	210	Unemployment Compensation	640	661	630
72410	212	Employer Medicare	19,171	19,904	22,960
72410	307	Communication	103,822	93,287	90,000
72410	369	Cntrcts For Sub Teachers - Certified	0	0	1,000
72410	414	Duplicating Supplies	21,052	25,091	30,000
72410	790	Other Equipment	35,322	11,171	25,000
72410	**Office Of The Principal**		**1,886,222**	**1,938,721**	**2,135,854**
72510	**Fiscal Services**				
72510	325	Fiscal Agent Charges	234,225	239,908	261,180
72510	**Fiscal Services**		**234,225**	**239,908**	**261,180**
72610	**Operation Of Plant**				
72610	166	Custodial Personnel	668,997	666,779	1,046,296
72610	201	Social Security	39,716	39,895	64,870
72610	204	State Retirement	37,437	37,302	67,810
72610	205	Employee And Dependent Insurance	62,243	66,165	91,526
72610	206	Life Insurance	652	619	799
72610	210	Unemployment Compensation	813	895	861
72610	212	Employer Medicare	9,288	9,330	15,171
72610	309	Contracts With Government Agencies	175	115	600
72610	312	Contracts With Private Agencies	85,105	88,424	89,000
72610	361	Permits	1,040	815	1,540
72610	410	Custodial Supplies	75,546	99,658	80,000
72610	415	Electricity	646,172	651,753	670,000
72610	434	Natural Gas	57,745	62,128	75,000
72610	454	Water And Sewer	53,307	94,897	100,000
72610	502	Building And Contents Insurance	142,945	152,213	155,000
72610	**Operation Of Plant**		**1,881,181**	**1,970,988**	**2,458,473**
72620	**Maintenance Of Plant**				
72620	167	Maintenance Personnel	143,743	141,143	141,143
72620	186	Longevity Pay Non Certified Insurance	0	1,155	1,260
72620	201	Social Security	8,377	8,149	8,829
72620	204	State Retirement	8,768	8,610	9,954
72620	206	Life Insurance	60	57	65
72620	207	Medical Insurance	20,075	20,747	21,711
72620	210	Unemployment Compensation	60	60	63
72620	212	Employer Medicare	1,959	1,906	2,065
72620	307	Communication	1,595	1,499	1,500

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72620	312	Contracts With Private Agencies	29,632	23,561	45,000
72620	335	Maintenance And Repair Services-Buildin	80,038	82,007	85,000
72620	336	Maintenance And Repair Services-Equipr	129,085	72,972	100,000
72620	338	Maintenance And Repair Services-Vehicle	526	770	5,000
72620	355	Travel	927	1,067	1,100
72620	451	Uniforms	1,097	2,030	2,200
72620	**Maintenance Of Plant**		**425,942**	**365,733**	**424,890**
72710	**Transportation**				
72710	146	Bus Drivers	57,430	58,945	83,686
72710	189	Other Salaries & Wages	81,264	76,511	87,429
72710	201	Social Security	8,489	8,272	10,609
72710	204	State Retirement	4,307	5,005	7,637
72710	210	Unemployment Compensation	199	158	210
72710	212	Employer Medicare	1,985	1,935	2,481
72710	217	Retirement - Hybrid Stabilization	0	295	326
72710	312	Contracts With Private Agencies	15,228	15,228	15,228
72710	313	Contracts With Parents	8,206	10,625	13,000
72710	315	Contracts With Vehicle Owners	870,429	860,540	855,000
72710	322	Evaluation And Testing	5,374	5,642	7,500
72710	338	Maintenance And Repair Services-Vehicle	11,520	9,207	15,000
72710	412	Diesel Fuel	11,600	26,190	30,000
72710	425	Gasoline	0	0	7,500
72710	456	Gravel And Chert	112	0	500
72710	729	Transportation Equipment	29,141	8,158	2,500
72710	**Transportation**		**1,105,284**	**1,086,711**	**1,138,606**
Total	**Support Services**		**9,192,096**	**8,562,649**	**10,932,068**
Total	**Education**		**23,894,606**	**22,886,800**	**27,463,069**
73000	**Operation Of Non-Instructional Services**				
73300	**Community Services**				
73300	189	Other Salaries & Wages	106,218	0	17,099
73300	201	Social Security	6,019	0	2,896
73300	210	Unemployment Compensation	76	0	42
73300	212	Employer Medicare	1,408	0	677
73300	**Community Services**		**113,721**	**0**	**20,714**
Total	**Operation Of Non-Instructional Services**		**113,721**	**0**	**20,714**
80000	**Debt Service**				
82330	**Education**				
82330	699	Other Debt Service	279,700	283,100	283,500
82330	**Education**		**279,700**	**283,100**	**283,500**
Total	**Debt Service**		**279,700**	**283,100**	**283,500**
Total	**Expenditures**		**24,288,027**	**23,169,900**	**27,767,283**
Total	**Expenditures**		**24,288,027**	**23,169,900**	**27,767,283**

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**1,412,249**	**757,116**	**1,358,564**
Estimated Beg Fund Bal JULY 01		**6,560,396**	**7,958,180**	**8,715,296**
Prior Prior Year Ending Encumbered Fund Balance	6,560,396			
Excess/Deficit Revenues/Expenditures	1,315,455			
Adjustments	82,329			
Prior Year Ending Fund Bal	7,958,180			
Adjustment		**82,329**		
Estimated End Fund Bal JUNE 30		**7,958,180**	**8,715,296**	**10,073,860**

THE BUDGET OF UNION COUNTY, TENNESSEE

FUND 142
SCHOOLS FEDERAL PROJECTS

FY 2022-23

Fund 142 School Federal Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual	**Revenues**			
44000	**Other Local Revenues**			
44100	**Recurring Items**			
44170	Miscellaneous Refunds	0	144	0
Total	**Recurring Items**	**0**	**144**	**0**
Total	**Other Local Revenues**	**0**	**144**	**0**
47000	**Federal Government**			
47100	**Federal Through State**			
47131		65,272	43,559	71,970
47141		1,105,260	805,395	1,254,390
47143		963,484	862,844	1,174,974
47145		18,228	22,883	30,149
47146		33,745	5,788	0
47148		79,618	65,955	98,342
47189		129,600	123,039	118,960
47301	COVID-19 Grant #1	904,586	10,858	0
47303	COVID-19 Grant #3	100,000	0	0
47304	COVID-19 Grant #4	87,406	73,775	0
47305	COVID-19 Grant #5	0	12,489	0
47306	COVID-19 Grant A	0	0	0
47307	COVID-19 Grant B	54,870	35,925	0
47309	COVID-19 Grant D	0	121,488	0
47401	American Rescue Plan Act Grant #1	0	963,483	0
47402	American Rescue Plan Act Grant #2	0	103,194	0
47403	American Rescue Plan Act Grant #3	0	8,455	0
47404	American Rescue Plan Act Grant #4	0	4,068	0
47590		66,783	927,654	81,164
Total	**Federal Through State**	**3,608,852**	**4,190,852**	**2,829,949**
Total	**Federal Government**	**3,608,852**	**4,190,852**	**2,829,949**
Total	**Revenues**	**3,608,852**	**4,190,996**	**2,829,949**
49000	**Other Sources (Non-Revenue)**			
49800	Transfers In	0	700,000	0
49800	Other Sources (Non-Revenue)	0	700,000	0
Total	**Other Sources (Non-Revenue)**	**0**	**700,000**	**0**
Total	**Revenues & Other Sources (Non-Revenue)**	**3,608,852**	**4,890,996**	**2,829,949**

Fund 142 School Federal Projects

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
73000	**Operation Of Non-Instructional Services**				
73100	**Food Service**				
73100	165	Cafeteria Personnel	18,916	0	0
73100	201	Social Security	1,161	0	0
73100	204	State Retirement	518	0	0
73100	212	Employer Medicare	272	0	0
73100	**Food Service**		**20,867**	**0**	**0**
Total	**Operation Of Non-Instructional Services**		**20,867**	**0**	**0**
76000	**Capital Outlay**				
76100	**Regular Capital Outlay**				
76100	304	Architects	0	0	0
76100	706	Building Construction	0	112,500	0
76100	707	Building Improvements	0	1,195,184	0
76100	722	Regular Instruction Equipment	87,406	0	0
76100	**Regular Capital Outlay**		**87,406**	**1,307,684**	**0**
Total	**Capital Outlay**		**87,406**	**1,307,684**	**0**
Total	**Expenditures**		**108,273**	**1,307,684**	**0**
70000	**Education**				
71000	**Instruction**				
71100	**Regular Instruction Program**				
71100	116	Teachers	84,791	839,919	83,980
71100	163	Educational Assistants	221,585	170,523	208,918
71100	186	Longevity Pay Non Certified Insurance	0	2,485	2,750
71100	188	Bonus Pay	0	23,000	0
71100	189	Other Salaries & Wages	151,049	83,857	17,000
71100	201	Social Security	27,422	65,140	19,351
71100	204	State Retirement	35,407	99,274	27,100
71100	205	Employee And Dependent Insurance	28,965	27,340	0
71100	206	Life Insurance	267	501	430
71100	207	Medical Insurance	7,774	101,339	53,535
71100	210	Unemployment Compensation	286	588	1,225
71100	212	Employer Medicare	6,413	15,234	4,526
71100	369	Cntrcts For Sub Teachers - Certified	2,447	8,614	18,065
71100	370	Cntrcts For Sub Tchrs - Non-Certified	9,437	6,141	19,015
71100	399	Other Contracted Services	9,950	54,872	0
71100	429	Instructional Supplies And Materials	136,719	349,524	133,031
71100	449	Textbooks	0	4,579	0
71100	471	Software Union County Title III Consorti	0	72,518	0
71100	499	Other Supplies And Materials	0	127	600
71100	599	Other Charges	1,395	2,399	6,000
71100	722	Regular Instruction Equipment	469,383	495,373	128,873
71100	**Regular Instruction Program**		**1,193,290**	**2,423,347**	**724,399**
71200	**Special Education Program**				
71200	116	Teachers	218,667	227,098	281,589
71200	163	Educational Assistants	156,794	171,881	236,482

Fund 142 School Federal Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
71200	171	Speech Pathologist	7,955	19,425	35,410
71200	201	Social Security	23,307	25,172	34,316
71200	204	State Retirement	30,846	32,494	44,077
71200	205	Employee And Dependent Insurance	5,344	0	0
71200	206	Life Insurance	311	331	411
71200	207	Medical Insurance	11,518	17,787	38,774
71200	210	Unemployment Compensation	365	419	399
71200	212	Employer Medicare	5,451	5,887	8,026
71200	369	Cntrcts For Sub Teachers - Certified	1,142	0	0
71200	370	Cntrcts For Sub Tchrs - Non-Certified	5,383	0	0
71200	429	Instructional Supplies And Materials	10,731	0	0
71200	725	Special Education Equipment	0	69,180	0
71200	**Special Education Program**		**477,814**	**569,674**	**679,484**
71300	**Vocational Education Program**				
71300	116	Teachers	0	41,405	0
71300	201	Social Security	0	2,058	0
71300	204	State Retirement	0	3,080	0
71300	206	Life Insurance	0	22	0
71300	207	Medical Insurance	0	13,731	0
71300	210	Unemployment Compensation	0	21	0
71300	212	Employer Medicare	0	441	0
71300	429	Instructional Supplies And Materials	23,259	22,716	25,434
71300	499	Other Supplies And Materials	3,708	4,420	3,000
71300	730	Vocational Instruction Equipment	32,472	28,759	20,536
71300	**Vocational Education Program**		**59,439**	**116,653**	**48,970**
Total	**Instruction**		**1,730,543**	**3,109,674**	**1,452,853**
72000	**Support Services**				
72120	**Health Services**				
72120	131	Medical Personnel	85,906	318,511	0
72120	201	Social Security	4,651	18,240	0
72120	204	State Retirement	6,031	25,505	0
72120	206	Life Insurance	40	144	0
72120	207	Medical Insurance	19,281	39,698	0
72120	210	Unemployment Compensation	84	147	0
72120	212	Employer Medicare	1,088	4,266	0
72120	307	Communication	0	0	0
72120	312	Contracts With Private Agencies	0	197,580	0
72120	355	Travel	0	188	0
72120	413	Drugs And Medical Supplies	0	1,255	0
72120	499	Other Supplies And Materials	57,427	0	0
72120	**Health Services**		**174,508**	**605,534**	**0**
72130	**Other Student Support**				
72130	123	Guidance Personnel	0	462,943	0
72130	130	Social Workers	10,245	86,056	12,200
72130	169	Part-Time Personnel	0	3,090	0
72130	189	Other Salaries & Wages	208,895	195,026	203,852

Fund 142 School Federal Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72130	201	Social Security	13,088	43,652	13,411
72130	204	State Retirement	20,823	68,406	18,777
72130	206	Life Insurance	87	318	150
72130	207	Medical Insurance	14,250	82,800	27,970
72130	210	Unemployment Compensation	149	386	345
72130	212	Employer Medicare	3,061	10,188	3,147
72130	217	Retirement - Hybrid Stabilization	5	0	0
72130	307	Communication	533	579	800
72130	355	Travel	2,096	4,056	11,250
72130	399	Other Contracted Services	0	0	1,000
72130	499	Other Supplies And Materials	666	123	450
72130	524	Staff Development	3,749	4,342	8,000
72130	599	Other Charges	4,190	16,145	17,500
72130	790	Other Equipment	0	304	7,498
72130	**Other Student Support**		**281,837**	**978,414**	**326,350**
72210	**Regular Instruction Program**				
72210	105	Supervisor/Director	210,630	207,581	92,090
72210	162	Clerical Personnel	37,172	50,183	38,020
72210	186	Longevity Pay	0	1,190	1,225
72210	188	Bonus Pay	0	0	0
72210	189	Other Salaries & Wages	223,661	271,156	199,628
72210	201	Social Security	27,921	31,115	23,514
72210	204	State Retirement	43,678	47,959	32,956
72210	205	Employee And Dependent Insurance	5,333	8,162	0
72210	206	Life Insurance	126	150	180
72210	207	Medical Insurance	31,814	37,973	33,645
72210	210	Unemployment Compensation	168	171	400
72210	212	Employer Medicare	6,530	7,277	5,500
72210	307	Communication	2,023	1,705	5,434
72210	308	Consultants	0	4,650	10,000
72210	355	Travel	1,960	2,574	9,678
72210	399	Other Contracted Services Alcoa Title III	0	18,872	0
72210	499	Other Supplies And Materials	2,306	2,430	9,293
72210	524	Staff Development	104,928	51,226	50,509
72210	599	Other Charges	10,132	2,533	1,000
72210	790	Other Equipment	1,693	10,173	9,035
72210	**Regular Instruction Program**		**710,075**	**757,080**	**522,107**
72220	**Special Education Program**				
72220	105	Supervisor/Director	88,678	88,678	88,678
72220	124	Phsycological Personnel	64,701	120,425	134,131
72220	189	Other Salaries & Wages	116,821	124,690	130,986
72220	201	Social Security	16,384	20,275	21,935
72220	204	State Retirement	27,750	32,833	30,745
72220	206	Life Insurance	74	86	108
72220	207	Medical Insurance	17,069	23,346	25,253
72220	210	Unemployment Compensation	84	22	0
72220	212	Employer Medicare	3,832	4,742	5,235

Fund 142 School Federal Projects

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
72220	**Special Education Program**		**335,393**	**415,097**	**437,071**
72230	**Vocational Education Program**				
72230	524	Staff Development	84	2,314	3,000
72230	**Vocational Education Program**		**84**	**2,314**	**3,000**
72250	**Technology**				
72250	471	Software	56,540	0	0
72250	499	Other Supplies And Materials	1,749	0	0
72250	**Technology**		**58,289**	**0**	**0**
72610	**Operation Of Plant**				
72610	720	Plant Operation Equipment	19,646	0	0
72610	**Operation Of Plant**		**19,646**	**0**	**0**
72620	**Maintenance Of Plant**				
72620	335	Maintenance And Repair Services-Buildin	21,695	33,305	0
72620	**Maintenance Of Plant**		**21,695**	**33,305**	**0**
72710	**Transportation**				
72710	313	Contracts With Parents	484	1,740	2,000
72710	315	Contracts With Vehicle Owners	168,025	181,770	86,568
72710	729	Transportation Equipment	0	149,326	0
72710	**Transportation**		**168,509**	**332,836**	**88,568**
Total	**Support Services**		**1,770,036**	**3,124,580**	**1,377,096**
Total	**Education**		**3,500,579**	**6,234,254**	**2,829,949**
Total	**Expenditures**		**3,500,579**	**6,234,254**	**2,829,949**
99000	**Other Uses**				
99100	**Transfers Out**				
99100	590	Transfers To Other Funds	0	88,000	0
99100	**Transfers Out**		**0**	**88,000**	**0**
99100	Other Uses		0	88,000	0
Total	**Other Uses**		**0**	**88,000**	**0**
Total	**Expenditures & Expenditures & Other Uses**		**3,608,852**	**7,629,938**	**2,829,949**

Fund 142 School Federal Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		**Budgetary Basis 2021**	**Est & Bgt Thru June 2022**	**Proposed 2023**
Excess of Estimated Revenue Over Under Estimated Expenditures		**0**	**(2,738,942)**	**0**
Estimated Beg Fund Bal JULY 01		**0**	**0**	**(2,738,942)**
Prior Prior Year Ending Encumbered Fund Balance	312,899			
Excess/Deficit Revenues/Expenditures	0			
Adjustments	0			
Prior Year Ending Fund Bal	312,899			
Adjustment		**0**		
Estimated End Fund Bal JUNE 30		**0**	**(2,738,942)**	**(2,738,942)**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 143
CENTRAL CAFETERIA

FY 2022-23

Fund 143 Central Cafeteria

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
43000 Charges For Current Services				
43500 Education Charges				
43522	Lunch Payments - Adults	8,068	14,809	14,180
43525	A La Carte Sales	42,947	85,432	80,000
Total Education Charges		**51,015**	**100,241**	**94,180**
Total Charges For Current Services		**51,015**	**100,241**	**94,180**
44000 Other Local Revenues				
44100 Recurring Items				
44110	Investment Income	1,378	0	1,300
44170	Miscellaneous Refunds	1,767	418	0
Total Recurring Items		**3,145**	**418**	**1,300**
44500 Nonrecurring Items				
44530	Sale Of Equipment	285	0	0
Total Nonrecurring Items		**285**	**0**	**0**
Total Other Local Revenues		**3,430**	**418**	**1,300**
46000 State Of Tennessee				
46500 State Education Funds				
46520	School Food Service	17,244	16,857	17,000
Total State Education Funds		**17,244**	**16,857**	**17,000**
Total State Of Tennessee		**17,244**	**16,857**	**17,000**
47000 Federal Government				
47100 Federal Through State				
47111	USDA School Lunch Program	39,341	0	0
47112	USDA - Commodities	109,622	0	109,000
47113	Breakfast	14,866	0	0
47114	USDA - Other	1,319,910	1,857,590	1,684,100
Total Federal Through State		**1,483,739**	**1,857,590**	**1,793,100**
Total Federal Government		**1,483,739**	**1,857,590**	**1,793,100**
Total Revenues		**1,555,428**	**1,975,106**	**1,905,580**
Total Revenues		**1,555,428**	**1,975,106**	**1,905,580**

Fund 143 Central Cafeteria

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
73000 Operation Of Non-Instructional Services					
73100 Food Service					
73100	105	Supervisor/Director	63,561	75,505	88,995
73100	165	Cafeteria Personnel	641,259	617,876	698,635
73100	201	Social Security	42,367	41,536	48,833
73100	204	State Retirement	46,283	45,325	55,203
73100	206	Life Insurance	651	691	800
73100	207	Medical Insurance	75,576	83,831	87,168
73100	210	Unemployment Compensation	669	730	672
73100	212	Employer Medicare	9,909	9,714	11,421
73100	307	Communication	4,509	3,497	5,000
73100	312	Contracts With Private Agencies	18,500	20,168	30,000
73100	320	Dues And Memberships	3,275	3,433	4,500
73100	325	Fiscal Agent Charges	13,881	15,597	15,643
73100	336	Maintenance And Repair Services-Equipr	23,567	30,656	43,500
73100	355	Travel	178	1,517	3,000
73100	399	Other Contracted Services	12,872	14,301	25,000
73100	421	Food Preparation Supplies	90,758	105,606	144,000
73100	422	Food Supplies	527,357	672,031	680,000
73100	435	Office Supplies	3,871	4,361	435
73100	451	Uniforms	0	727	1,500
73100	469	Usda - Commodities	109,622	0	109,000
73100	499	Other Supplies And Materials	0	0	2,000
73100	509	Refunds	114	0	200
73100	599	Other Charges	1,260	2,670	2,500
73100	710	Food Service Equipment	114,369	27,507	0
73100 Food Service			**1,804,408**	**1,777,279**	**2,058,005**
Total Operation Of Non-Instructional Services			**1,804,408**	**1,777,279**	**2,058,005**
Total Expenditures			**1,804,408**	**1,777,279**	**2,058,005**
Total Expenditures			**1,804,408**	**1,777,279**	**2,058,005**

Fund 143 Central Cafeteria

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**(248,980)**	**197,827**	**(152,425)**
Estimated Beg Fund Bal JULY 01		**992,087**	**743,107**	**940,934**
Prior Prior Year Ending Encumbered Fund Balance	992,087			
Excess/Deficit Revenues/Expenditures	(248,481)			
Adjustments	(499)			
Prior Year Ending Fund Bal	743,107			
Adjustment		**(499)**		
Estimated End Fund Bal JUNE 30		**743,107**	**940,934**	**788,509**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 145
OTHER EDUCATION SPECIAL FUNDS-TNVA

FY 2022-23

Fund 145 Other Education Special Revenue

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
46000 State Of Tennessee				
46500 State Education Funds				
46511	Basic Education Program	15,044,149	15,587,852	20,363,295
Total State Education Funds		**15,044,149**	**15,587,852**	**20,363,295**
Total State Of Tennessee		**15,044,149**	**15,587,852**	**20,363,295**
Total Revenues		**15,044,149**	**15,587,852**	**20,363,295**
Total Revenues		**15,044,149**	**15,587,852**	**20,363,295**

Fund 145 Other Education Special Revenue

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
70000 Education					
71000 Instruction					
71100 Regular Instruction Program					
71100	312	Contracts With Private Agencies	13,780,545	15,765,050	18,655,231
71100	429	Instructional Supplies And Materials	53,838	3,161	70,000
71100 Regular Instruction Program			**13,834,383**	**15,768,211**	**18,725,231**
Total Instruction			**13,834,383**	**15,768,211**	**18,725,231**
72000 Support Services					
72410 Office Of The Principal					
72410	317	Data Processing Services	8,393	15,968	9,000
72410 Office Of The Principal			**8,393**	**15,968**	**9,000**
Total Support Services			**8,393**	**15,968**	**9,000**
Total Education			**13,842,776**	**15,784,179**	**18,734,231**
Total Expenditures			**13,842,776**	**15,784,179**	**18,734,231**
99000 Other Uses					
99100 Transfers Out					
99100	590	Transfers To Other Funds	1,203,720	0	1,629,064
99100 Transfers Out			**1,203,720**	**0**	**1,629,064**
99100	Other Uses		1,203,720	0	1,629,064
Total Other Uses			**1,203,720**	**0**	**1,629,064**
Total Expenditures & Other Uses			**15,046,496**	**15,784,179**	**20,363,295**

Fund 145 Other Education Special Revenue

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**(2,347)**	**(196,327)**	**0**
Estimated Beg Fund Bal JULY 01		**0**	**0**	**(196,327)**
Prior Prior Year Ending Encumbered Fund Balance	0			
Excess/Deficit Revenues/Expenditures	0			
Adjustments	0			
Prior Year Ending Fund Bal	0			
Adjustment		**0**		
Estimated End Fund Bal JUNE 30		**0**	**(196,327)**	**(196,327)**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 151
GENERAL DEBT SERVICE

FY 2022-23

Fund 151 General Debt Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	138,100	248,712	153,082
40120	Trustee's Collections - Prior Year	22,478	7,385	7,000
40130	Cir Clk/Clk & Master Collections-Pr Yr	10,907	25,024	12,000
Total County Property Taxes		**171,485**	**281,121**	**172,082**
40200 County Local Option Taxes				
40240	Wheel Tax	525,407	452,283	525,407
Total County Local Option Taxes		**525,407**	**452,283**	**525,407**
Total Local Taxes		**696,892**	**733,404**	**697,489**
44000 Other Local Revenues				
44100 Recurring Items				
44110	Investment Income	150,312	40,318	40,000
Total Recurring Items		**150,312**	**40,318**	**40,000**
Total Other Local Revenues		**150,312**	**40,318**	**40,000**
48000 Other Governments And Citizens Groups				
48100 Other Governments				
48130	Contributions	279,700	283,100	283,500
Total Other Governments		**279,700**	**283,100**	**283,500**
Total Other Governments And Citizens Groups		**279,700**	**283,100**	**283,500**
Total Revenues		**1,126,904**	**1,056,822**	**1,020,989**
Total Revenues		**1,126,904**	**1,056,822**	**1,020,989**

Fund 151 General Debt Service

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
82130 Education					
82130	601	Principal On Bonds General Obligation B(	0	609,655	701,775
82130 Education			**0**	**609,655**	**701,775**
82230 Education					
82230	603	Interest On Bonds General Obligation Bo	0	124,139	133,912
82230 Education			**0**	**124,139**	**133,912**
82310 Other Debt Service					
82310	510	Trustee's Commission	9,695	10,960	10,000
82310 Other Debt Service			**9,695**	**10,960**	**10,000**
Total			**9,695**	**744,754**	**845,687**
Total			**9,695**	**744,754**	**845,687**
Total			**9,695**	**744,754**	**845,687**
80000 Debt Service					
82330 Education					
82330	699	Other Debt Service LGIP819013-3 Paulel	0	6,563	7,200
82330 Education			**0**	**6,563**	**7,200**
Total Debt Service			**0**	**6,563**	**7,200**
Total Expenditures			**0**	**6,563**	**7,200**
Total Expenditures			**9,695**	**751,317**	**852,887**

Fund 151 General Debt Service

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**1,117,209**	**305,505**	**168,102**
Estimated Beg Fund Bal JULY 01		**2,207,243**	**2,008,829**	**2,314,334**
Prior Prior Year Ending Encumbered Fund Balance	2,207,243			
Excess/Deficit Revenues/Expenditures	(193,923)			
Adjustments	(4,491)			
Prior Year Ending Fund Bal	2,008,829			
Adjustment		**(4,491)**		
Estimated End Fund Bal JUNE 30		**2,008,829**	**2,314,334**	**2,482,436**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 171
CAPITAL PROJECTS

FY 2022-23

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	547,952	554,461	530,447
40120	Trustee's Collections - Prior Year	4,026	10,736	4,026
40130	Cir Clk/Clk & Master Collections-Pr Yr	3,896	5,073	3,896
40140	Interest And Penalty	1,389	2,162	1,389
40150	Pick-Up Taxes	667	1,110	667
Total County Property Taxes		**557,930**	**573,542**	**540,425**
Total Local Taxes		**557,930**	**573,542**	**540,425**
46000 State Of Tennessee				
46100 General Government Grants				
46190	Other General Government Grants	19,058	0	625,000
Total General Government Grants		**19,058**	**0**	**625,000**
46800 Other State Revenues				
46990	Other State Revenues	542,424	342,250	88,980
Total Other State Revenues		**542,424**	**342,250**	**88,980**
Total State Of Tennessee		**561,482**	**342,250**	**713,980**
47000 Federal Government				
47100 Federal Through State				
47180	Community Development - Fire Truck CI	0	0	253,143
47590	Other Federal Through State	369,870	108,600	40,029
Total Federal Through State		**369,870**	**108,600**	**293,172**
Total Federal Government		**369,870**	**108,600**	**293,172**
Total Revenues		**1,489,282**	**1,024,392**	**1,547,577**
49000 Other Sources (Non-Revenue)				
49700	Insurance Recovery	0	128,220	0
49700	Other Sources (Non-Revenue)	0	128,220	0
Total Other Sources (Non-Revenue)		**0**	**128,220**	**0**
Total Revenues & Other Sources (Non-Revenue)		**1,489,282**	**1,152,612**	**1,547,577**

Fund 171 General Capital Projects

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
90000 Capital Projects					
90100 Capital Projects					
91110 General Administration Projects					
91110	312	Contracts With Private Agencies Farmer's	0	15,320	1,308
91110	317	Data Processing Services Direct Access (	0	16,653	16,652
91110	321	Engineering Services Farmer's Market/D/	0	7,430	200
91110	336	Maintenance And Repair Services-Equipn	0	3,813	0
91110	350	Internet Connectivity Direct Access Gran	0	0	43,347
91110	426	General Construction Materials Farmer's	0	43,730	2,893
91110	510	Trustee's Commission	11,158	11,882	20,000
91110	707	Building Improvements	136,500	168,134	155,036
91110	708	Communication Equipment Direct Access	0	9,900	90,100
91110	790	Other Equipment JAIL DRYER FIRE REP/	0	45,156	0
91110 General Administration Projects			**147,658**	**322,018**	**329,536**
91120 Administration Of Justice Projects					
91120	312	Contracts With Private Agencies Courtroc	0	32,391	7,637
91120	431	Law Enforcement Supplies Direct Approp	0	7,839	0
91120	718	Motor Vehicles	177,352	0	0
91120 Administration Of Justice Projects			**177,352**	**40,230**	**7,637**
91130 Public Safety Projects					
91130	321	Engineering Services Safe Routes to Sch	0	856	8,589
91130	399	Other Contracted Services Fire Truck CD	0	10,550	4,450
91130	499	Other Supplies And Materials Fire Truck	0	0	20,000
91130	599	Other Charges Fire Truck CDBG Grant	0	0	1,500
91130	718	Motor Vehicles	0	59,500	267,930
91130	791	Other Construction Safe Routes to Schoc	0	0	79,535
91130 Public Safety Projects			**0**	**70,906**	**382,004**
91140 Public Health And Welfare Projects					
91140	707	Building Improvements	450,287	71,446	0
91140	729	Transportation Equipment	0	354,984	170,000
91140 Public Health And Welfare Projects			**450,287**	**426,430**	**170,000**
91150 Social, Cultural And Recreation Projects					
91150	312	Contracts With Private Agencies Tourism	0	0	12,160
91150	351	Rentals Tourism Grant FY21	0	0	5,000
91150	408	Concrete Tourism Grant FY21	0	0	10,000
91150	415	Electricity Tourism Grant FY21	0	0	10,000
91150	426	General Construction Materials Luttrell S	15,750	0	1,262,250
91150	454	Water And Sewer Tourism Grant FY21	671	0	9,329
91150 Social, Cultural And Recreation Projects			**16,421**	**0**	**1,308,739**
Total Capital Projects			**791,718**	**859,584**	**2,197,916**
Total Capital Projects			**791,718**	**859,584**	**2,197,916**
Total Expenditures			**791,718**	**859,584**	**2,197,916**
Total Expenditures			**791,718**	**859,584**	**2,197,916**

Fund 171 General Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**697,564**	**293,028**	**(650,339)**
Estimated Beg Fund Bal JULY 01		**470,993**	**951,572**	**1,244,600**
Prior Prior Year Ending Encumbered Fund Balance	470,993			
Excess/Deficit Revenues/Expenditures	325,489			
Adjustments	155,090			
Prior Year Ending Fund Bal	951,572			
Adjustment		**155,090**		
Estimated End Fund Bal JUNE 30		**951,572**	**1,244,600**	**594,261**

THE BUDGET
OF
UNION COUNTY,
TENNESSEE

FUND 172
INDUSTRIAL/COMMUNITY DEVELOPMENT

FY 2022-23

Fund 172 Community Development/Industrial Park

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual	**Revenues**			
44000	**Other Local Revenues**			
44500	**Nonrecurring Items**			
44540	Sale Of Property	6,500	0	0
Total	**Nonrecurring Items**	**6,500**	**0**	**0**
Total	**Other Local Revenues**	**6,500**	**0**	**0**
Total	**Revenues**	**6,500**	**0**	**0**
Total	**Revenues**	**6,500**	**0**	**0**

Fund 172 Community Development/Industrial Park

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
50000 General Government					
58000 Other General Government					
58120 Industrial Development					
58120	312	Contracts With Private Agencies Farmers	21,706	0	0
58120	321	Engineering Services Farmers Market	3,840	250	0
58120	426	General Construction Materials Farmers I	29,180	9,454	0
58120	706	Building Construction Farmers Market	11,724	0	0
58120 Industrial Development			**66,450**	**9,704**	**0**
Total Other General Government			**66,450**	**9,704**	**0**
Total General Government			**66,450**	**9,704**	**0**
Total Expenditures			**66,450**	**9,704**	**0**
Total Expenditures			**66,450**	**9,704**	**0**

Fund 172 Community Development/Industrial Park

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**(59,950)**	**(9,704)**	**0**
Estimated Beg Fund Bal JULY 01		**121,134**	**61,184**	**51,480**
Prior Prior Year Ending Encumbered Fund Balance	121,134			
Excess/Deficit Revenues/Expenditures	(59,950)			
Adjustments	0			
Prior Year Ending Fund Bal	61,184			
Adjustment		**0**		
Estimated End Fund Bal JUNE 30		**61,184**	**51,480**	**51,480**

THE BUDGET OF UNION COUNTY, TENNESSEE

FUND 177
EDUCATION CAPITAL PROJECTS

FY 2022-23

Fund 177 Education Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Revenues				
49000	**Other Sources (Non-Revenue)**			
49800	Transfers In	2,244,403	0	0
49800	Other Sources (Non-Revenue)	2,244,403	0	0
Total	**Other Sources (Non-Revenue)**	**2,244,403**	**0**	**0**
Total	**Other Sources (Non-Revenue)**	**2,244,403**	**0**	**0**

Fund 177 Education Capital Projects

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2023

Account Number			Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Estimated/Appropriated/Actual Expenditures					
76000 Capital Outlay					
76100 Regular Capital Outlay					
76100	707	Building Improvements	651,595	97,121	150,000
76100 Regular Capital Outlay			**651,595**	**97,121**	**150,000**
Total Capital Outlay			**651,595**	**97,121**	**150,000**
Total Expenditures			**651,595**	**97,121**	**150,000**
Total Expenditures			**651,595**	**97,121**	**150,000**

Fund 177 Education Capital Projects

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2023

Account Number		Budgetary Basis 2021	Est & Bgt Thru June 2022	Proposed 2023
Excess of Estimated Revenue Over Under Estimated Expenditures		**1,592,808**	**(97,121)**	**(150,000)**
Estimated Beg Fund Bal JULY 01		**6,214,456**	**7,372,996**	**7,275,875**
Prior Prior Year Ending Encumbered Fund Balance	6,214,456			
Excess/Deficit Revenues/Expenditures	1,158,540			
Adjustments	0			
Prior Year Ending Fund Bal	7,372,996			
Adjustment		**0**		
Estimated End Fund Bal JUNE 30		**7,372,996**	**7,275,875**	**7,125,875**