

THE BUDGET OF UNION COUNTY, TENNESSEE



Dr. Jason Bailey, Mayor
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Submitted by:
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FY 2023-24

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

BUDGET SCHEDULES

FY 2023-24

Budget Summary
FY 2024

Union County Local Government

All Funds	Estimated Beginning Cash on July 1	Revenues			Transfers-In		Total	Expenditures *(exclude depreciation for enterprise funds)		Total	Increase or (use) of Cash Balance	Estimated Ending Cash June 30	Ending Cash as a Percent of Expenditures
		\$		\$		\$		\$					
General Fund	\$ 5,166,955	\$ 9,681,049		\$ 9,681,049		\$ 9,681,049		\$ 9,848,461	\$ 200,000	\$ 10,048,461	\$ (367,412)	\$ 4,799,543	47.76%
Ambulance Service	498,960	2,072,571		2,072,571		2,072,571		2,081,714		2,081,714	(9,143)	489,817	23.53%
Drug Fund	78,309	40,598		40,598		40,598		65,290		65,290	(24,692)	53,617	82.12%
Other General Government Special Re	3,275,949	-		-		-		2,814,326		2,814,326	(2,814,326)	461,623	16.40%
Highway Fund	939,275	4,236,329		4,236,329		4,236,329		4,236,329		4,236,329	-	939,275	22.17%
General Purpose School Fund	8,426,888	28,654,463		30,726,869	2,072,406	30,726,869		28,539,157	277,250	28,816,407	1,910,462	10,337,350	35.87%
School Federal Projects Fund	1,012,002	3,041,338		3,041,338		3,041,338		3,041,338		3,041,338	-	1,012,002	33.27%
Cafeteria Fund	1,393,349	2,101,164		2,101,164		2,101,164		2,101,164		2,101,164	-	1,393,349	66.31%
Other Education Special Fund-TNVA	-	25,522,000		25,522,000		25,522,000		23,480,240	2,041,760	25,522,000	-	4,106,525	0.00%
General Debt Service Fund	2,780,044	1,898,930		277,250	277,250	277,250		849,699		849,699	1,226,481	671,206	483.29%
Capital Projects Fund	1,655,149	665,134		200,000	200,000	200,000		1,849,077		1,849,077	(983,943)	51,481	36.30%
Community Development/Industrial Pa	51,481	-		-		-		-		-	-	51,481	#DIV/0!
Education Capital Projects	13,035,791	-		-		-		700,000		700,000	(700,000)	12,335,791	1762.26%
Totals	\$ 38,314,152	\$ 77,913,576	\$ -	\$ 2,549,656	\$ -	\$ 80,463,232	\$ -	\$ 79,606,795	\$ 2,519,010	\$ 82,125,805	\$ (1,662,573)	\$ 36,651,579	

Governmental Funds	Estimated Beginning Fund Balance on July 1
General Fund	\$ 5,292,505
Ambulance Service	325,264
Drug Fund	70,533
Other General Government Special Re	3,219,004
Highway Fund	636,724
General Purpose School Fund	7,239,820
School Federal Projects Fund	1,012,002
Cafeteria Fund	1,614,592
Other Education Special Fund-TNVA	-
General Debt Service Fund	2,884,483
Capital Projects Fund	2,357,278
Community Development/Industrial Pa	51,481
Education Capital Projects	14,222,620
Totals	\$ 38,926,306

Property Tax Estimator for multiple funds	For Use By Counties
Total Assessed Value	\$ 470,779,985.00
Adopted Tax Rate Total	\$ 1.90
General Fund	0.79
EMS	0.20
Highway Fund	0.07
Capital Projects	0.12
Debt Service Fund	0.29
Schools Fund	0.42
Does total of funds equal total tax rate?	TRUE
Historical Collection Rate	94.00%
Total Tax Levy	\$ 8,944,348.94
General Fund	3,721,045.00
Highway Fund	349,789.53
Capital Projects	557,403.50
Debt Service Fund	1,387,388.62
Schools Fund	1,992,340.90
Total Estimated Collections	\$ 8,407,688.00
General Fund	3,497,782.30
Highway Fund	328,802.16
Capital Projects	523,959.29
Debt Service Fund	1,304,145.30
Schools Fund	1,872,800.44

County Government of:

UNION

Schedule of Outstanding Debt and Budgeted Debt Service
Fiscal Year 2024

Fund	Type of Debt	Loan Name / Description	Original Issuance Amount	Authorized & Unissued	Total Principal Outstanding at 06/30/22	FY 2024 Budgeted Annual Debt Service		Detailed Budget Page Number
						Principal	Interest	
General Debt Service	Bonds	GO School Bond 2021	2,290,000		2,010,271	255,000	22,250	277,250
		QSCB 2009	7,160,000		1,757,543	446,773	108,474	555,247
	Loan Agreements							
	Notes							
	Leases							
Total Debt Service Fund Debt						\$ 9,450,000	\$ -	\$ 3,767,814
						\$ 701,773	\$ 130,724	\$ 832,497
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
						\$ 701,773	\$ 130,724	\$ 832,497

Local Option Sales Tax Growth in Sales Tax over prior year	2017		2018		Actual 2019		2020		2021		Partially Estimated 2022		Estimated 2024	
	\$	388,853	\$	383,374	\$	428,966	\$	485,791	\$	649,770	\$	779,228	\$	1,048,730
				-1.41%		11.89%		13.25%		33.76%		19.92%		14.72%

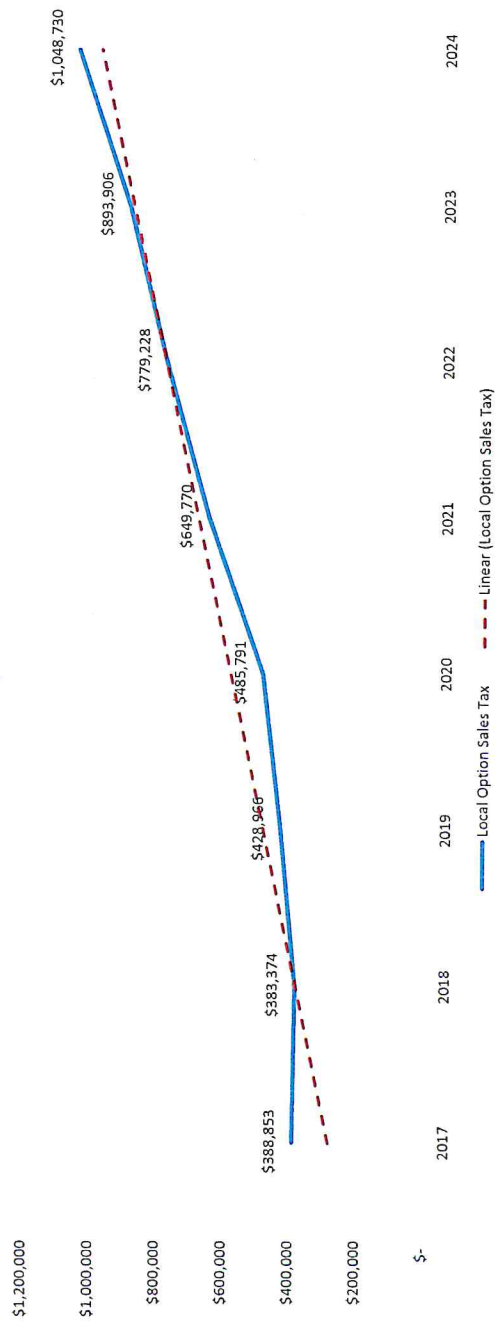
Monthly Local Option Sales Tax Receipts for 2023	
July	73,802
August	76,933
September	74,784
October	77,338
November	75,618
December	76,875
January	75,952
February	82,761
March	60,739
April	63,390
May	77,857
June	77,857
Total	893,906

Average year over year Growth Rate 2017-2023
 Average year over year Growth Rate 2018-2023
 Average year over year Growth Rate 2019-2023
 Average year over year Growth Rate 2020-2023
 Average year over year Growth Rate 2021-2023

15.35% Anticipated Growth
 18.71%
 20.41%
 22.80%
 17.32%

1. Enter amount of Local Option Sales Tax from the audits of 2017 through 2022 in the Yellow cells C3-H3.
2. Enter the monthly receipts for Local Option Sales Tax for 2023 in cells C7 through the last month you have received 2023 amounts for. Then enter 2022 data for the remaining months (these months are "green" in the model to the left). If you are completing this in March and you have received the February 2023 payment then March through June will be 2022 amounts.
3. The grey percentages in row 4 are the year over year growth for each year after 2017; for instance cell D4 is the growth from 2017 to 2018.
4. It is now time to estimate the 2024 receipts by reviewing the growth rates and watching our video on how to use this model.
5. Enter the 2024 forecasted growth rate into cell "J6" and the spreadsheet will automatically calculate the 2024 amount.

Local Option Sales Tax



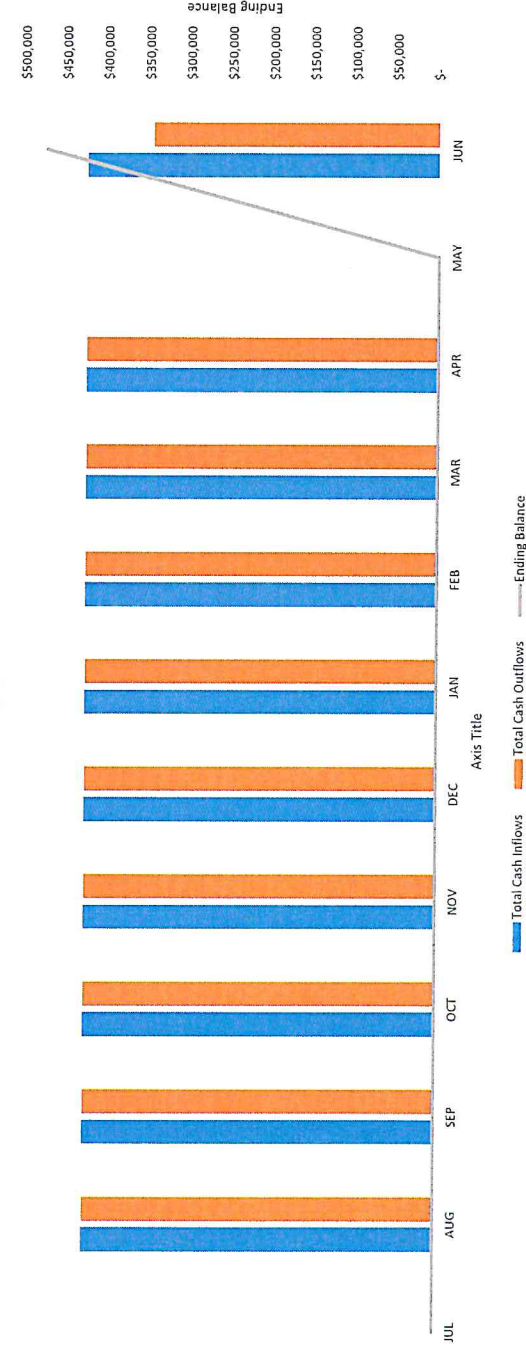
Cash Flow Forecast Schedule
FY 2024

County of: UNION

FUND 145	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Cash Receipts		\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200		\$ 2,552,200	\$ 25,522,000
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	-	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	-	2,552,200	25,522,000
Beg Cash Bal													
Available Cash		\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200	\$ 2,552,200		\$ 2,552,200	\$ 25,522,000
Cash Payments		2,348,024	2,348,024	2,348,024	2,348,024	2,348,024	2,348,024	2,348,024	2,348,024	2,348,024		1,873,423	23,005,639
Debt Service		-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out		204,176	204,176	204,176	204,176	204,176	204,176	204,176	204,176	204,176		204,176	2,041,760
Total Cash Outflows		2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200	2,552,200		2,077,599	25,047,399
Ending Balance	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 474,601	\$ 474,601
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.

Cash Flow Forecast-TNVA



**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**TISA ACT
LOCAL CONTRIBUTION
REVENUE**

FY 2023-24



Account - Account Description (Expand All Collapse All)

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Brown, Melissa

Production

Session Timeout
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Revenue

Union County (870) Public District - FY 2024 - State Funds - Rev 0 - 141 - General Purpose

Save And Go To

[Upload Revenue Data](#)

Account - Account Description (Expand All Collapse All)	Revenue Amount
31000 - End of Year Equity (Reserve)	\$0.00
40400 - County Taxes	\$3,776,612.00
40100 - County Property Taxes	\$1,976,864.00
40110 - Current Property Taxes	\$1,875,614.00
40120 - Trustee's Collections - Prior Year	\$46,122.00
40125 - Trustee's Collection - Bankruptcy	\$0.00
40130 - Circuit Clk./Clk. & Master Coll. - Prior Yrs.	\$44,698.00
40140 - Interest & Penalty	\$10,430.00
40150 - Pickup Taxes	\$0.00
40161 - Payments in Lieu of Taxes - T.V.A.	\$0.00
40162 - Payments in Lieu of Taxes - Local Utilities	\$0.00
40163 - Payments in Lieu of Taxes - Other	\$0.00
40200 - County Local Option Taxes	\$1,749,748.00
40210 - Local Option Sales Tax	\$1,738,100.00
40220 - Hotel/Motel Tax	\$0.00
40230 - Local Amusement Tax	\$0.00
40240 - Wheel Tax	\$0.00
40270 - Business Tax	\$0.00
40275 - Mixed Drink Tax	\$11,648.00
40280 - Mineral Severance Tax	\$0.00
40290 - Other County Local Option Taxes	\$0.00
40300 - Statutory Local Taxes	\$50,000.00
40320 - Bank Excise Tax	\$50,000.00
40330 - Wholesale Beer Tax	\$0.00
40340 - Coal Severance Tax	\$0.00
40350 - Interstate Telecommunications Tax	\$0.00
40390 - Other Statutory Local Taxes	\$0.00
40800 - City/SSD Taxes	\$0.00
41000 - Licenses and Permits	\$1,188.00
41110 - Marriage Licenses	\$1,188.00
41140 - Cable TV Franchise	\$0.00
41150 - Mobile Home Licenses	\$0.00
41590 - Other Permits	\$0.00
43000 - Charges for Current Services	\$0.00
44000 - Other Local Revenue	\$0.00
46000 - State Revenues	\$0.00
47000 - Federal Revenues	\$0.00

Account - Account Description (Expand All Collapse All)	
 49000 - Other Sources	\$0.00
Total:	\$3,777,800.00

Save And Go To

Session Timeout
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

TAX LEVY

FY 2023-24

RESOLUTION # 03 06-29-2023

BEFORE THE COUNTY LEGISLATIVE BODY FOR UNION COUNTY, TENNESSEE

RESOLUTION FIXING THE TAX LEVY IN UNION COUNTY

FOR THE FISCAL YEAR BEGINNING JULY 1, 2023

SECTION 1. BE IT RESOLVED, by the county legislative body of Union County, Tennessee, assembled on this 29th day of June 2023 that the combined property tax rate for Union County, Tennessee for the fiscal year beginning July 1, 2023, shall be \$1.8999 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	0.7904
Ambulance	0.1989
Highway/Public Works	0.0743
General Purpose School	0.4232
General Debt Service	0.2947
Capital Projects	0.1184
Total	1.8999

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 Sidney Jessee, Jr.

Seconded by Kenny Moore

Those voting in the affirmative:

Mike Boles, Angela Conner-Murphy, Greg Dyer, Linda Effler, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker

Those voting no:

Lynn Beeler, Danny Cooke and Bill Cox

Those passing:

None

Passed this 29th day of June, 2023

ATT:571

Sam Ailes
County Clerk



Mark Bily
County Mayor

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**APPROPRIATION
RESOLUTION**

FY 2023-24

RESOLUTION # 01 06-29-2023

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, 2023 AND ENDING JUNE 30, 2024.**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Union County, Tennessee, assembled in special called meeting on June 29th 2023, 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, 2023 and ending June 30, 2024, according to the following schedule:

101 GENERAL FUND

51100 County Commission	111,844
51210 Board of Equalization	800
51220 Beer Board	2,400
51300 County Mayor	204,975
51400 County Attorney	13,628
51500 Election Commission	245,088
51600 Register of Deeds	205,425
51710 Development	18,459
51800 County Buildings	447,837
51900 Other General Administration	77,641
52100 Accounting & Budgeting	409,612
52300 Property Assessor's Office	245,805
52400 County Trustee's Office	280,203
52500 County Clerk's Office	453,709
52900 Other Finance	170,000
53100 Circuit Court	336,006
53300 General Sessions	144,327
53400 Chancery Court	215,583
53930 Victims Assement	17,652
54110 Sheriff's Department	2,013,356
54120 Special Patrols (School Officers)	580,974
54210 Jail	1,462,383
54240 Juvenile Services	145,352
54310 Fire Prevention and Control	80,000
54420 Rescue Squad	25,000
54490 Other Emergency Management	152,416
54610 County Coroner/Medical Examiner	50,000
55110 Health Department	59,357
55190 Other Local Health	215,000
55390 Appropriation to State	23,500
55710 Sanitation Management	10,000
55732 Convenience Centers	604,600
56300 Senior Citizens Assistance	129,547
56500 Libraries	201,082

56700 Parks and Fair Boards	30,000
57100 Agriculture Extension Service	122,614
57300 Forest Services	500
57500 Soil Conservation	70,099
58300 Veteran's Service	20,772
58400 Contributions to Other Agencies	134,336
58600 Employee Benefits	58,500
64000 Litter and Trash Collection (Grant)	58,079
99100 Transfers to Other Funds	200,000
Total General Fund	<u>10,048,461</u>
 118 AMBULANCE SERVICE FUND	
55130 Ambulance Service	2,086,216
Total Ambulance Service	<u>2,086,216</u>
 122 DRUG CONTROL FUND	
54150 Drug Enforcement	65,290
Total Drug Control Fund	<u>65,290</u>
 127 OTHER GENERAL GOV SPECIAL REVENUE	
91401 American Rescue Plan Act Grant #1	2,814,326
Total Other General Gov Special Rev	<u>2,814,326</u>
 131 HIGHWAY/PUBLIC WORKS	
61000 Administration	329,318
62000 Highway and Bridge Maintenance	1,782,787
63100 Equipment Operation and Maintenance	255,174
63300 Ferry Operations	46,135
65000 Fixed Charges	111,201
68000 Capital Outlay	1,711,714
Total Highway/Public Works Fund	<u>4,236,329</u>
 141 GENERAL PURPOSE SCHOOL FUND	
71100 Regular Instruction Program	13,322,329
71200 Special Education Program	2,104,613
71300 Vocational Education Program	1,266,154
72110 Attendance	110,932
72120 Health Services	614,842
72130 Other Student Support	1,028,021
72210 Regular Instruction Program	752,948
72220 Special Education Program	883,802
72230 Vocational Education Program	165,567
72250 Technology	690,603
72310 Board of Education	553,438
72320 Director of Schools	165,643
72410 Office of the Principal	2,322,534
72510 Fiscal Services	317,122
72610 Operation of Plant	2,562,399
72620 Maintenance of Plant	515,368
72710 Transportation	1,141,003
73300 Community Services	21,839

82230 Education Other Debt Service	277,250
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Total General Purpose School Fund	<u>28,816,407</u>
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Bottom Line recommended by Commission

Additional reserves noted at year end

142 SCHOOL FEDERAL PROJECTS

Total School Federal Projects	<u>3,041,338</u>
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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	<u>2,101,164</u>
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145 SCHOOL OTHER EDUCATION SPECIAL REVENUE

Total Other Education-TNVA	<u>25,522,000</u>
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151 GENERAL DEBT SERVICE FUND

82110 General Debt Service	0
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82130 Education Debt Service	701,775
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82210 Interest- General Government-Debt	0
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82230 Interest- Education Debt	130,724
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82310 Other Debt Service	10,000
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82330 Education (Other)	7,200
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Total General Debt Service Fund	<u>849,699</u>
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171 CAPITOL PROJECTS FUND

91110 General Administrations Projects	312,636
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91120 Administration of Justice Projects	700,000
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91130 Public Safety Projects	208,124
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91140 Public Health & Welfare Projects	428,317
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91150 Social, Culutral And Recreation Projects	200,000
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Total Capitol Projects Fund	<u>1,849,077</u>
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172 INDUSTRIAL/ECONOMIC DEVELOPMENT

58120 Industrial Development	0
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Total Industrial Development	<u>0</u>
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177 EDUCATION CAPITAL PROJECTS

Total Education Capital Projects	<u>700,000</u>
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Total Expenditures	82,130,307
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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 item details.

SECTION 5. BE IT FURTHER RESOLVED, that in the Budget for the Road or Highway Fund, approximately \$443,635 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.

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, 2024. 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 2023-2024 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 countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2024.

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, 2024.

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, 2023. This resolution shall be spread upon the minutes of the Board of County Commissioners.

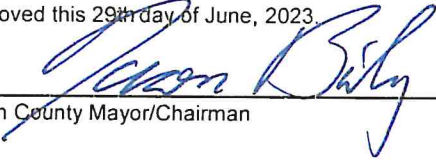
Motion by: Kenny Moore, Second Cheryl Walker

Those voting in the affirmative: Lynn Beeler, Mike Boles, Angela Conner-Murphy, Bill Cox, Greg Dyer,
Linda Effler, Dawn Flatford, Sidney Jesse, Jr., R.L. Jones, Larry Lay, Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker

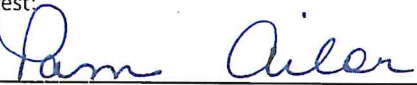
Those voting no: Danny Cooke

Those passing: None

Approved this 29th day of June, 2023.


Union County Mayor/Chairman

Attest:


County Clerk



**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**NON-PROFIT CHARITABLE
CONTRIBUTION
RESOLUTION**

FY 2023-24

RESOLUTION # 02 06-29-2023

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, 2023 AND ENDING JUNE 30, 2024**

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 29th day of June, 2023 that Union County appropriate funds as follows for the fiscal year beginning July 1, 2023 and ending June 30, 2024

54310 Fire Prevention

316 LVFD-Luttrell Volunteer Fire Department	\$	25,000.00
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
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54310-316 Fire Prevention Sub Total	\$	80,000.00

54420 Rescue Squad

316 Contributions	\$	25,000.00
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57300 Forest Service

316 Contributions	\$	500.00
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58400 Contributions

316 AL-American Legion	\$	2,947.00
316 CEMTR – Union County Cemeteries Association	\$	589.00
316 HERIT – Heritage Festival	\$	7,500.00
316 HISTO – Historical Society	\$	12,000.00
316 HUMSO – Humane Society	\$	20,000.00
316 IMAGI – Imagination Library	\$	4,000.00
316 LITTL - Union County Little League	\$	5,000.00
316 TAX – Chamber of Commerce	\$	82,300.00
58400-316 Contributions Sub Total	\$	134,336.00

TOTAL CONTRIBUTIONS	\$	239,836.00
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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 29th day of June, 2023.

DULY PASSED AND APPROVED IN OPEN MEETING IN MAYNARDVILLE, TENNESSEE THIS 29th DAY OF JUNE, 2023

Motion by Sidney Jessee, Jr.

Seconded by Linda Effler

Those voting in the affirmative:

Lynn Beeler, Mike Boles, Angela Conner-Murphy, Danny Cooke, Bill Cox, Linda Effler, Dawn Flatford, Sidney Jessee, Jr., R.L. Jones, Larry Lay,
Ashley Mike, Kenny Moore, Gerald Simmons and Cheryl Walker

Those voting no:

Greg Dyer

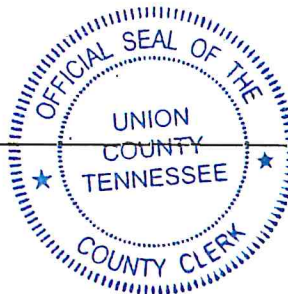
Those passing:

None

Passed this 29th day of June 2023

ATTEST:


County Clerk




County Mayor

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 101
GENERAL FUND**

FY 2023-24

Fund	101	General		
Statement of Proposed Operations			Budgetary	Est & Bgt
For Fiscal Year Ending June 30, 2024			Basis	Thru
Account Number			2022	June 2023
Estimated/Appropriated/Actual Revenues				Proposed
				2024
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	3,405,907	3,440,934	3,780,142
40120	Trustee's Collections - Prior Year	72,322	65,113	63,201
40130	Cir Clk/Clk & Master Collections-Pr Yr	155,264	49,048	69,082
40140	Interest And Penalty	13,972	14,124	14,056
40150	Pick-Up Taxes	7,975	16,084	16,729
40161	Payments In Lieu Of Taxes - T. V. A.	9,189	4,595	4,596
40162	Payments In Lieu Of Taxes-Local Utilitie	390,791	10,028	385,507
Total County Property Taxes		4,055,420	3,599,926	4,333,313
40200 County Local Option Taxes				
40210	Local Option Sales Tax	768,056	742,247	851,655
40220	Hotel/Motel Tax	174,758	108,969	166,300
40250	Litigation Tax - General	30,334	27,180	33,318
40260	Litigation Tax Special Purpose	28,738	26,587	35,445
40266	Litigation Tax Jail Or Workhouse	12,294	11,130	13,347
40270	Business Tax	129,288	93,545	121,965
40275	Mixed Drink Tax	12,216	8,722	10,849
Total County Local Option Taxes		1,155,684	1,018,380	1,232,879
40300 Statutory Local Taxes				
40330	Wholesale Beer Tax	106,965	60,668	80,239
40331	Beer Privilege Tax	1,520	1,298	856
40350	Interstate Telecommunications Tax	0	0	2,934
Total Statutory Local Taxes		108,485	61,966	84,029
Total Local Taxes		5,319,589	4,680,272	5,650,221
41000 Licenses And Permits				
41100 Licenses				
41140	Cable TV Franchise	44,708	43,028	43,030
Total Licenses		44,708	43,028	43,030
41500 Permits				
41510	Beer Permits	712	1,425	0
41520	Building Permits	93,625	73,975	87,951
Total Permits		94,337	75,400	87,951
Total Licenses And Permits		139,045	118,428	130,981
42000 Fines, Forfeitures And Penalties				
42100 Circuit Court				
42110	Fines	6,401	3,103	5,059
42111	Fines For Littering (Circuit Court)	285	732	514
42120	Officers Costs	2,627	2,442	2,484
42190	Fine	706	526	640
42192	Victims Assistance Fee	1,050	1,070	976
Total Circuit Court		11,069	7,873	9,673
42200 Criminal Court				
42280	DUI Treatment Fines	238	380	477
42291	Courtroom Security Fee	12	6	11
Total Criminal Court		250	386	488
42300 General Sessions Court				

Fund 101 General				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
42310	Fines	18,856	11,663	29,926
42320	Officers Costs	17,708	14,350	16,418
42330	Games And Fish Fines	846	304	751
42390	Fees	27,009	9,861	18,300
42391	Courtroom Security Fee	0	4	0
42392	Gen Ses Victims Assistance	11,193	7,955	10,676
Total General Sessions Court		75,612	44,137	76,071
42400 Juvenile Court				
42410	Fines	2,209	3,145	4,427
42420	Officers Costs	2,616	1,551	2,312
42450	Jail Fees	40	0	0
42490	Data Entry Fee Juvenile	396	240	376
Total Juvenile Court		5,261	4,936	7,115
42500 Chancery Court				
42520	Officers Costs	1,140	519	748
42530	Chancery Court Computer Fund	705	539	719
Total Chancery Court		1,845	1,058	1,467
42800 Judicial District Drug Program				
42871	Courtroom Security Fee	10	10	14
Total Judicial District Drug Program		10	10	14
Total Fines, Forfeitures And Penalties		94,047	58,400	94,828
43000 Charges For Current Services				
43100 General Service Charges				
43120	Patient Charges	6,300	0	6,300
43190	Other General Service Charges	13	50	0
Total General Service Charges		6,313	50	6,300
43300 Fees				
43330	Engineer Review Fees	1,120	1,920	1,882
43350	Copy Fees	1,754	722	1,604
43360	Library Fees	1,273	1,138	1,439
43365	Archives And Records Management	33,946	25,395	32,775
43366	Greenbelt Late Applicaion Fee	50	0	0
43370	Telephone Commissions	20,095	19,577	18,748
43380	Vending Machine Collections	64,236	51,241	71,781
43383	Additional Fees - Titling and Registration	0	13,410	11,000
43390	Constitutional Officers Fees And Comm	0	15,407	0
43392	Data Processing Fee - Register	9,479	6,311	28,538
43394	Data Processing Fee	1,380	1,107	1,216
43395	Sexual Offender Registration Fee-Sheriff	5,400	5,850	6,301
43396	Data Processing Fee County C	2,370	1,476	2,443
43399	Vehicle Insurance Coverage and Reinsta	590	1,050	871
Total Fees		141,693	144,604	178,598
43900 Other Charges				
43990	Other Charges For Services	416,606	524,421	648,253
Total Other Charges		416,606	524,421	648,253
Total Charges For Current Services		564,612	669,075	833,151
44000 Other Local Revenues				

Fund	101	General		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis	Est & Bgt Thru	Proposed
		2022	June 2023	2024
44100	Recurring Items			
44120	Lease/Rentals	39,450	35,700	38,601
44131	Commissary Sales	10,510	10,072	10,367
44145	Sale Of Recycled Materials	135	0	0
44170	Miscellaneous Refunds	4,275	31,671	0
Total	Recurring Items	54,370	77,443	48,968
44500	Nonrecurring Items			
44530	Sale Of Equipment	7,135	270	0
44560	Damages Recovered From Individuals	2,470	1,693	0
44570	Contributions & Gifts	24,232	20,103	0
44580	Performance Bond Forfeitures	0	1,000	0
Total	Nonrecurring Items	33,837	23,066	0
Total	Other Local Revenues	88,207	100,509	48,968
45000	Fees Received From County Officials			
45100	Excess Fees			
45150	Clerk And Master	4,205	1,369	0
Total	Excess Fees	4,205	1,369	0
45500	Fees In Lieu Of Salary			
45510	County Clerk	242,539	227,231	250,392
45520	Circuit Court Clerk	45,663	29,994	35,650
45540	General Sessions Court Clerk	74,447	70,347	83,188
45550	Clerk And Master	103,375	57,060	70,081
45560	Juvenile Court Clerk	18,034	14,262	20,271
45580	Register	130,928	93,283	194,594
45590	Sheriff	6,879	6,395	7,482
45610	Trustee	313,804	306,849	319,351
Total	Fees In Lieu Of Salary	935,669	805,421	981,009
Total	Fees Received From County Officials	939,874	806,790	981,009
46000	State Of Tennessee			
46100	General Government Grants			
46110	Juvenile Services Program	13,500	4,500	9,000
46140	Aging Programs	5,678	6,984	5,779
46190	Other General Government Grants - TVA	0	0	6,000
Total	General Government Grants	19,178	11,484	20,779
46200	Public Safety Grants			
46210	Law Enforcement Training Programs	20,800	19,200	20,800
Total	Public Safety Grants	20,800	19,200	20,800
46300	Health And Welfare Grants			
46320	Public Health Nurses	31,157	69,293	215,000
Total	Health And Welfare Grants	31,157	69,293	215,000
46400	Public Works Grants			
46430	Litter Program	42,108	23,361	44,200
Total	Public Works Grants	42,108	23,361	44,200
46800	Other State Revenues			
46820	Income Tax	2,251	0	2,252
46830	Beer Tax	19,194	19,200	19,441
46835	Vehicle Certificate Of Title Fees	7,381	5,533	6,724
46840	Alcoholic Beverage Tax	51,962	51,842	51,584

Fund	101	General		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis	Est & Bgt Thru	Proposed
		2022	June 2023	2024
46845	Opioid Settlement Funds - National Opioid	0	108,489	0
46851	State Revenue Sharing -T.V.A.	1,079,150	924,973	1,223,298
46852	State Revenue Sharing - Telecommunica	31,035	23,684	31,035
46855	State Shared Sports Gaming Privilege Ta	13,675	23,272	13,675
46860	Child Support Collections	27,502	26,037	31,919
46915	Contracted Prisoner Board	174,174	159,001	205,003
46960	Registrar's Salary Supplement	15,164	11,373	15,165
46980	Other State Grants	5,000	8,000	0
46990	Other State Revenues - Beach Island Erc	0	15,035	12,600
Total	Other State Revenues	1,426,488	1,376,439	1,612,696
Total	State Of Tennessee	1,539,731	1,499,777	1,913,475
47000	Federal Government			
47100	Federal Through State			
47590	Other Federal Through State	152,148	57,375	28,416
Total	Federal Through State	152,148	57,375	28,416
47600	Direct Federal Revenue			
47801	COVID-19 Grant #6 - Corona Virus Aid, I	4,168	0	0
47990	Other Direct Federal Revenue	2,844	3,716	0
Total	Direct Federal Revenue	7,012	3,716	0
Total	Federal Government	159,160	61,091	28,416
Total	Revenues	8,844,265	7,994,342	9,681,049
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	8,528	20,990	0
49700	Other Sources (Non-Revenue)	8,528	20,990	0
Total	Other Sources (Non-Revenue)	8,528	20,990	0
Total	Revenues & Other Sources (Non-Revenue)	8,852,793	8,015,332	9,681,049

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024			Budgetary	Est & Bgt	
Account Number			Basis	Thru	Proposed
			2022	June 2023	2024
Estimated/Appropriated/Actual Expenditures					
50000 General Government					
51000 General Administration					
51100 County Commission					
51100	191	Board And Committee Members Fees	55,928	90,007	96,000
51100	201	Social Security	3,468	5,581	5,952
51100	212	Employer Medicare	811	1,305	1,392
51100	305	Audit Services	8,119	8,317	8,500
51100	355	Travel	0	3,226	0
51100 County Commission			68,326	108,436	111,844
51210 Board Of Equalization					
51210	191	Board And Committee Members Fees	800	780	800
51210 Board Of Equalization			800	780	800
51220 Beer Board					
51220	191	Board And Committee Members Fees	450	1,218	1,300
51220	201	Social Security	28	76	81
51220	212	Employer Medicare	7	18	19
51220	317	Data Processing Services	87	58	500
51220	332	Legal Notices, Recording And Court Cost	0	173	500
51220 Beer Board			572	1,543	2,400
51300 County Mayor					
51300	101	County Official/Administrative Officer	90,416	95,168	100,157
51300	161	Secretary(s)	32,451	34,471	34,956
51300	162	Clerical Personnel	24,593	29,487	29,835
51300	201	Social Security	8,819	9,552	10,227
51300	204	State Retirement	7,444	6,347	5,922
51300	206	Life Insurance	0	35	36
51300	207	Medical Insurance	10,770	11,164	8,866
51300	210	Unemployment Compensation	84	56	84
51300	212	Employer Medicare	2,062	2,234	2,392
51300	307	Communication	2,096	2,324	3,000
51300	320	Dues And Memberships	1,564	3,199	2,000
51300	332	Legal Notices, Recording And Court Cost	72	245	500
51300	336	Maintenance And Repair Services-Equipr	437	548	1,000
51300	349	Printing, Stationery And Forms	0	0	0
51300	355	Travel	554	545	2,000
51300	399	Other Contracted Services	0	0	0
51300	422	Food Supplies	0	0	0
51300	435	Office Supplies	966	1,837	2,500
51300	719	Office Equipment	0	0	1,500
51300 County Mayor			182,328	197,212	204,975
51400 County Attorney					
51400	101	County Official/Administrative Officer	11,186	11,194	11,498
51400	331	Legal Services	0	0	2,000
51400	348	Postal Charges	0	0	130

Fund 101		General			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
51400	County Attorney		11,186	11,194	13,628
51500	Election Commission				
51500	101	County Official/Administrative Officer	70,454	74,156	78,044
51500	106	Deputy(Ies)	22,202	29,561	29,835
51500	187	Overtime Pay	277	0	0
51500	192	Election Commission	9,800	11,750	13,000
51500	193	Election Workers	1,750	42,375	25,000
51500	201	Social Security	6,143	6,833	7,619
51500	204	State Retirement	4,683	4,136	4,214
51500	206	Life Insurance	0	23	24
51500	207	Medical Insurance	7,298	10,359	10,786
51500	210	Unemployment Compensation	126	56	84
51500	212	Employer Medicare	1,437	1,598	1,782
51500	307	Communication	2,835	3,078	4,000
51500	317	Data Processing Services	14,502	29,612	33,000
51500	320	Dues And Memberships	0	275	1,200
51500	332	Legal Notices, Recording And Court Cost	1,100	6,366	10,000
51500	336	Maintenance And Repair Services-Equipr	2,411	833	5,000
51500	348	Postal Charges	130	171	0
51500	349	Printing, Stationery And Forms	862	326	3,000
51500	355	Travel	343	307	7,500
51500	399	Other Contracted Services	1,200	2,072	3,000
51500	435	Office Supplies	1,127	1,379	3,000
51500	499	Other Supplies And Materials	0	0	0
51500	719	Office Equipment	6,645	3,540	5,000
51500	Election Commission		155,325	228,806	245,088
51600	Register Of Deeds				
51600	101	County Official/Administrative Officer	78,282	80,585	86,716
51600	162	Clerical Personnel	37,890	49,463	59,670
51600	169	Part-Time Personnel	0	0	6,750
51600	201	Social Security	6,890	7,750	9,495
51600	204	State Retirement	5,834	5,083	5,498
51600	206	Life Insurance	0	28	36
51600	207	Medical Insurance	10,295	9,991	10,323
51600	210	Unemployment Compensation	60	98	84
51600	212	Employer Medicare	1,611	1,813	2,221
51600	307	Communication	1,056	1,047	2,000
51600	317	Data Processing Services	8,327	6,948	14,500
51600	320	Dues And Memberships	587	1,245	732
51600	337	Maintenance And Repair Services-Office	165	946	2,000
51600	355	Travel	0	465	1,000
51600	435	Office Supplies	3,319	2,685	4,400
51600	719	Office Equipment	300	5,999	0
51600	Register Of Deeds		154,616	174,146	205,425
51710	Development				
51710	191	Board And Committee Members Fees	3,500	4,150	6,000

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
51710	201	Social Security	239	257	372
51710	212	Employer Medicare	56	60	87
51710	308	Consultants	6,480	6,480	12,000
51710	Development		10,275	10,947	18,459
51800	County Buildings				
51800	141	Foremen	40,233	48,651	49,148
51800	166	Custodial Personnel	5,608	6,469	7,160
51800	167	Maintenance Personnel	31,296	33,305	33,772
51800	201	Social Security	4,522	5,205	5,586
51800	204	State Retirement	3,888	3,511	3,234
51800	206	Life Insurance	0	16	17
51800	207	Medical Insurance	8,888	9,330	9,329
51800	210	Unemployment Compensation	92	62	84
51800	212	Employer Medicare	1,058	1,217	1,307
51800	328	Janitorial Services	24,646	24,000	24,500
51800	334	Maintenance Agreements	3,600	3,708	3,800
51800	335	Maintenance And Repair Services-Buildin	38,925	47,270	50,000
51800	338	Maintenance And Repair Services-Vehicle	2,884	1,349	0
51800	347	Pest Control	960	960	900
51800	410	Custodial Supplies	11,165	9,389	9,000
51800	415	Electricity	55,802	61,182	65,000
51800	425	Gasoline	0	36	0
51800	442	Propane Gas	13,350	9,293	13,000
51800	454	Water And Sewer	25,010	32,094	30,000
51800	502	Building And Contents Insurance	124,341	133,324	140,000
51800	711	Furniture And Fixtures	0	1,769	2,000
51800	County Buildings		396,268	432,140	447,837
51900	Other General Administration				
51900	169	Part-Time Personnel	12,000	12,000	12,000
51900	188	Bonus Pay American Rescue Plan Act	0	212,500	0
51900	201	Social Security	744	13,658	744
51900	204	State Retirement American Rescue Plan	0	8,274	0
51900	210	Unemployment Compensation	42	28	42
51900	212	Employer Medicare	174	3,194	174
51900	307	Communication	4,464	6,227	25,000
51900	312	Contracts With Private Agencies	452	8,400	0
51900	317	Data Processing Services	5,210	5,289	5,000
51900	320	Dues And Memberships	3,529	5,538	4,000
51900	330	Lease Payments	780	3,362	1,681
51900	332	Legal Notices, Recording And Court Cost	139	177	0
51900	338	Maintenance And Repair Services-Vehicle	950	117	2,000
51900	348	Postal Charges	15,894	13,981	21,000
51900	425	Gasoline	5,279	4,286	6,000
51900	Other General Administration		49,657	297,031	77,641
Total	General Administration		1,029,353	1,462,235	1,328,097
52000	Finance				

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
52100	Accounting And Budgeting				
52100	105	Supervisor/Director	70,454	74,156	78,044
52100	119	Accountants/Bookkeepers	180,577	180,506	183,685
52100	169	Part-Time Personnel	0	22,323	30,000
52100	187	Overtime Pay	2,976	7,008	3,500
52100	201	Social Security	14,519	16,681	18,305
52100	204	State Retirement	12,462	10,289	10,599
52100	206	Life Insurance	0	71	72
52100	207	Medical Insurance	28,621	26,750	26,091
52100	210	Unemployment Compensation	350	235	252
52100	212	Employer Medicare	3,396	3,901	4,281
52100	307	Communication	2,918	3,456	4,020
52100	310	Contracts With Other Public Agencies	0	0	0
52100	317	Data Processing Services	27,162	29,946	32,353
52100	320	Dues And Memberships	185	210	210
52100	330	Lease Payments	0	468	500
52100	332	Legal Notices, Recording And Court Cost	1,816	724	1,500
52100	348	Postal Charges	4,187	1,510	4,500
52100	355	Travel	23	108	900
52100	410	Custodial Supplies	785	189	500
52100	435	Office Supplies	4,009	5,141	7,000
52100	510	Trustee's Commission	310	0	0
52100	524	Staff Development	0	330	1,300
52100	719	Office Equipment	981	8,594	2,000
52100	Accounting And Budgeting		355,731	392,596	409,612
52300	Property Assessor's Office				
52300	101	County Official/Administrative Officer	78,282	82,396	86,716
52300	106	Deputy(Ies)	29,947	31,846	32,294
52300	162	Clerical Personnel	33,541	35,871	36,369
52300	189	Other Salaries & Wages	28,033	30,016	30,432
52300	201	Social Security	9,980	10,446	11,521
52300	204	State Retirement	8,573	7,182	6,671
52300	206	Life Insurance	0	37	38
52300	207	Medical Insurance	15,070	16,341	13,643
52300	210	Unemployment Compensation	126	81	126
52300	212	Employer Medicare	2,334	2,443	2,695
52300	307	Communication	1,056	1,047	1,500
52300	310	Contracts With Other Public Agencies	10,724	14,621	15,000
52300	320	Dues And Memberships	1,400	1,400	1,400
52300	332	Legal Notices, Recording And Court Cost	126	210	300
52300	335	Maintenance And Repair Services-Buildin	0	0	600
52300	337	Maintenance And Repair Services-Office	0	0	0
52300	348	Postal Charges	9,005	483	0
52300	349	Printing, Stationery And Forms	1,135	108	0
52300	355	Travel	1,188	1,242	1,500
52300	399	Other Contracted Services	488	0	500
52300	435	Office Supplies	650	460	2,000

Fund 101		General			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number		Budgetary Basis	Est & Bgt Thru	Proposed	
		2022	June 2023	2024	
52300	719	Office Equipment	991	200	2,500
52300	Property Assessor's Office		232,649	236,430	245,805
52400	County Trustee's Office				
52400	101	County Official/Administrative Officer	78,282	82,396	86,716
52400	162	Clerical Personnel	94,392	100,365	101,944
52400	169	Part-Time Personnel	780	540	3,600
52400	201	Social Security	9,691	10,197	11,921
52400	204	State Retirement	8,717	7,251	6,903
52400	206	Life Insurance	0	45	48
52400	207	Medical Insurance	22,655	23,739	23,737
52400	210	Unemployment Compensation	131	114	126
52400	212	Employer Medicare	2,267	2,385	2,788
52400	307	Communication	1,817	1,826	1,900
52400	317	Data Processing Services	11,020	10,885	14,000
52400	320	Dues And Memberships	687	745	800
52400	332	Legal Notices, Recording And Court Cost	3,000	1,888	2,000
52400	335	Maintenance And Repair Services-Buildin	200	0	500
52400	337	Maintenance And Repair Services-Office	420	620	620
52400	348	Postal Charges	3,812	4,136	4,700
52400	349	Printing, Stationery And Forms	6,787	8,205	9,000
52400	355	Travel	91	1,102	900
52400	435	Office Supplies	3,646	4,825	5,000
52400	508	Premiums On Corporate Surety Bonds	0	7,956	0
52400	719	Office Equipment	2,174	2,706	3,000
52400	County Trustee's Office		250,569	271,926	280,203
52500	County Clerk's Office				
52500	101	County Official/Administrative Officer	78,282	82,396	86,716
52500	162	Clerical Personnel	168,442	189,473	191,857
52500	169	Part-Time Personnel Archive	801	0	15,600
52500	185	Educational Incentive	2,400	3,000	3,000
52500	188	Bonus Pay	0	11,000	11,000
52500	201	Social Security	14,602	16,951	19,107
52500	204	State Retirement	12,475	11,380	11,064
52500	206	Life Insurance	0	77	80
52500	207	Medical Insurance	20,860	18,917	18,195
52500	210	Unemployment Compensation	290	166	294
52500	212	Employer Medicare	3,415	3,964	4,469
52500	307	Communication	4,506	4,384	4,506
52500	317	Data Processing Services	20,967	28,039	25,000
52500	320	Dues And Memberships	3,789	2,890	2,420
52500	328	Janitorial Services	5,700	5,700	5,700
52500	330	Lease Payments	256	2,761	2,245
52500	335	Maintenance And Repair Services-Buildin	575	1,105	2,200
52500	347	Pest Control	528	528	528
52500	348	Postal Charges	11,858	13,285	9,755
52500	349	Printing, Stationery And Forms	3,975	4,290	7,000
52500	355	Travel	4,593	4,572	1,900

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
52500	367	Maintenance And Repair Services - Reco	9,608	5,777	18,000
52500	414	Duplicating Supplies	0	0	5,000
52500	415	Electricity	4,266	4,449	5,473
52500	435	Office Supplies	932	1,161	2,000
52500	454	Water And Sewer	600	713	600
52500	County Clerk's Office		373,720	416,978	453,709
52900	Other Finance				
52900	510	Trustee's Commission	117,000	114,937	130,000
52900	540	Tax Relief Program	0	0	40,000
52900	Other Finance		117,000	114,937	170,000
Total	Finance		1,329,669	1,432,867	1,559,329
53000	Administration Of Justice				
53100	Circuit Court				
53100	101	County Official/Administrative Officer	78,282	82,396	86,716
53100	162	Clerical Personnel	120,008	110,000	130,941
53100	194	Jury And Witness Expense	1,336	3,467	14,000
53100	201	Social Security	11,438	11,068	13,495
53100	204	State Retirement	10,008	7,621	7,814
53100	206	Life Insurance	0	46	44
53100	207	Medical Insurance	21,845	22,899	22,896
53100	210	Unemployment Compensation	168	105	168
53100	212	Employer Medicare	2,675	2,588	3,157
53100	307	Communication	2,360	2,325	2,400
53100	317	Data Processing Services	23,811	24,951	27,000
53100	320	Dues And Memberships	762	840	845
53100	332	Legal Notices, Recording And Court Cost	63	0	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	177	0	2,177
53100	415	Electricity	548	443	600
53100	432	Library Books/Media	13,789	8,161	9,000
53100	435	Office Supplies	4,167	8,083	7,023
53100	719	Office Equipment	5,015	5,358	4,680
53100	Circuit Court		298,252	292,151	336,006
53300	General Sessions Court				
53300	102	Judge(s)	107,928	110,517	117,521
53300	162	Clerical Personnel	0	0	0
53300	189	Other Salaries & Wages	4,906	0	0
53300	201	Social Security	6,994	6,574	8,087
53300	204	State Retirement	5,698	4,421	4,683
53300	206	Life Insurance	0	10	24
53300	207	Medical Insurance	1,298	6,040	8,053
53300	210	Unemployment Compensation	0	0	42
53300	212	Employer Medicare	1,636	1,537	1,892
53300	320	Dues And Memberships	0	300	700

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
53300 355	Travel		350	743	2,300
53300 422	Food Supplies		0	0	25
53300 435	Office Supplies		227	699	1,000
53300	General Sessions Court		129,037	130,841	144,327
53400	Chancery Court				
53400 101	County Official/Administrative Officer		78,282	82,396	86,716
53400 162	Clerical Personnel		65,619	69,839	70,792
53400 201	Social Security		8,696	8,839	9,766
53400 204	State Retirement		7,227	6,072	5,655
53400 206	Life Insurance		0	35	36
53400 207	Medical Insurance		5,172	14,293	15,100
53400 210	Unemployment Compensation		114	56	84
53400 212	Employer Medicare		2,034	2,067	2,284
53400 307	Communication		795	788	850
53400 317	Data Processing Services		7,020	7,500	7,900
53400 320	Dues And Memberships		762	645	700
53400 332	Legal Notices, Recording And Court Cost		3,700	0	2,500
53400 337	Maintenance And Repair Services-Office		348	573	1,000
53400 355	Travel		0	0	500
53400 415	Electricity		548	765	700
53400 435	Office Supplies		6,784	6,521	8,000
53400 719	Office Equipment		1,672	2,659	3,000
53400	Chancery Court		188,773	203,048	215,583
53930	Victims Assemet				
53930 316	Contributions		12,592	5,757	11,652
53930 515	Liability Claim		3,398	3,855	6,000
53930	Victims Assemet		15,990	9,612	17,652
Total	Administration Of Justice		632,052	635,652	713,568
54000	Public Safety				
54110	Sheriff Dept				
54110 101	County Official/Administrative Officer		86,110	90,636	95,388
54110 105	Supervisor/Director		51,817	52,045	54,855
54110 106	Deputy(Ies)		564,019	467,678	619,946
54110 108	Investigator(s)		183,397	220,798	231,841
54110 115	Sergeant(s)		0	164,240	169,790
54110 116	Teachers		2,654	1,500	6,500
54110 140	Salary Supplements		20,800	19,200	24,800
54110 161	Secretary(s)		33,266	35,341	35,839
54110 169	Part-Time Personnel		0	11,363	15,600
54110 187	Overtime Pay		161,300	90,538	106,934
54110 201	Social Security		63,174	69,164	84,568
54110 204	State Retirement		48,944	46,063	48,968
54110 206	Life Insurance		0	264	287
54110 207	Medical Insurance		95,058	94,649	99,092
54110 210	Unemployment Compensation		1,206	747	1,260
54110 212	Employer Medicare		14,774	16,175	19,778

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
54110	307	Communication	18,829	21,189	22,300
54110	316	Contributions	2,000	0	2,000
54110	317	Data Processing Services	1,685	400	10,000
54110	320	Dues And Memberships	1,860	1,710	2,100
54110	322	Evaluation And Testing	2,275	1,500	1,500
54110	328	Janitorial Services	0	0	1,700
54110	335	Maintenance And Repair Services-Buildin	1,645	240	2,150
54110	336	Maintenance And Repair Services-Equipr	0	620	2,150
54110	337	Maintenance And Repair Services-Office	495	978	1,200
54110	338	Maintenance And Repair Services-Vehicle	35,620	42,066	57,500
54110	347	Pest Control	594	594	770
54110	355	Travel	4,165	5,369	5,000
54110	356	Tuition	28,762	31,945	16,000
54110	410	Custodial Supplies	105	0	1,000
54110	415	Electricity	13,038	14,050	14,400
54110	422	Food Supplies	1,061	1,817	2,000
54110	425	Gasoline	136,982	109,348	103,240
54110	431	Law Enforcement Supplies	34,941	47,181	45,000
54110	435	Office Supplies	7,775	6,695	7,500
54110	450	Tires And Tubes	13,481	17,847	20,000
54110	451	Uniforms	16,903	15,211	30,000
54110	453	Vehicle Parts	20,924	35,303	45,000
54110	454	Water And Sewer	646	855	900
54110	505	Judgments	0	0	0
54110	533	Sex Offender Registry	1,750	2,050	1,500
54110	719	Office Equipment	2,209	3,001	3,000
54110 Sheriff Dept			1,674,264	1,740,370	2,013,356
54120 Special Patrols					
54120	106	Deputy(Ies)	296,211	390,053	425,996
54120	187	Overtime Pay	56,850	76,084	50,000
54120	201	Social Security	20,654	27,716	31,880
54120	204	State Retirement	16,539	18,398	18,460
54120	206	Life Insurance	0	106	113
54120	207	Medical Insurance	33,497	37,402	40,107
54120	210	Unemployment Compensation	481	464	462
54120	212	Employer Medicare	4,831	6,482	7,456
54120	355	Travel	0	0	1,000
54120	451	Uniforms	2,599	5,500	5,500
54120 Special Patrols			431,662	562,205	580,974
54210 Jail					
54210	105	Supervisor/Director	42,606	42,738	45,046
54210	160	Guards	522,050	631,186	681,593
54210	161	Secretary(s)	33,220	36,183	38,189
54210	187	Overtime Pay	50,654	53,194	57,000
54210	201	Social Security	38,382	45,957	52,252
54210	204	State Retirement	28,381	28,501	30,256
54210	206	Life Insurance	0	208	218

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
54210	207	Medical Insurance	50,696	51,782	54,692
54210	210	Unemployment Compensation	1,514	1,065	966
54210	212	Employer Medicare	8,976	10,748	12,221
54210	307	Communication	6,454	5,741	5,300
54210	322	Evaluation And Testing	3,600	1,750	2,000
54210	335	Maintenance And Repair Services-Buildin	4,682	8,884	8,000
54210	337	Maintenance And Repair Services-Office	1,454	1,075	1,500
54210	338	Maintenance And Repair Services-Vehicle	1,638	325	2,000
54210	347	Pest Control	420	630	1,000
54210	355	Travel	288	0	1,500
54210	399	Other Contracted Services	133,715	163,454	185,446
54210	410	Custodial Supplies	5,884	5,256	10,000
54210	413	Drugs And Medical Supplies	60,000	51,637	60,000
54210	421	Food Preparation Supplies	363	75	1,000
54210	422	Food Supplies	140,329	193,803	160,000
54210	431	Law Enforcement Supplies	0	835	2,000
54210	435	Office Supplies	3,861	4,833	6,000
54210	441	Prisoners Clothing	3,030	0	3,250
54210	451	Uniforms	8,172	6,246	8,000
54210	453	Vehicle Parts	1,381	13	5,000
54210	499	Other Supplies And Materials	4,747	1,631	5,000
54210	599	Other Charges	63,824	91,982	15,454
54210	719	Office Equipment	926	0	7,500
54210 Jail			1,221,247	1,439,732	1,462,383
54240 Juvenile Services					
54240	112	Youth Service Officer(s)	27,232	51,887	56,100
54240	124	Phsyiological Personnel	40,475	0	0
54240	189	Other Salaries & Wages	0	27,300	37,044
54240	201	Social Security	3,434	3,933	5,775
54240	204	State Retirement	3,408	3,131	3,344
54240	206	Life Insurance	0	23	24
54240	207	Medical Insurance	13,001	20,220	27,292
54240	210	Unemployment Compensation	84	56	84
54240	212	Employer Medicare	803	920	1,351
54240	307	Communication	534	529	600
54240	312	Contracts With Private Agencies	0	500	7,438
54240	335	Maintenance And Repair Services-Buildin	972	0	0
54240	355	Travel	80	235	500
54240	435	Office Supplies	4,578	2,459	4,000
54240	719	Office Equipment	1,905	1,213	1,800
54240	790	Other Equipment	0	209	0
54240 Juvenile Services			96,506	112,615	145,352
54310 Fire Prevention And Control					
54310	316	Contributions	84,000	90,000	80,000
54310 Fire Prevention And Control			84,000	90,000	80,000
54420 Rescue Squad					

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
54420 316	Contributions		22,000	25,000	25,000
54420	Rescue Squad		22,000	25,000	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		32,850	53,768	50,000
54610	County Coroner/Medical Examiner		32,850	53,768	50,000
Total	Public Safety		3,713,529	4,174,690	4,509,481
55000	Public Health And Welfare				
55110	Local Health Center				
55110 307	Communication		4,476	4,342	4,500
55110 312	Contracts With Private Agencies		1,075	1,308	1,500
55110 320	Dues And Memberships		200	375	375
55110 328	Janitorial Services		12,920	13,175	13,260
55110 330	Lease Payments		126	468	400
55110 332	Legal Notices, Recording And Court Cost		70	0	200
55110 335	Maintenance And Repair Services-Buildin		1,708	3,051	4,919
55110 337	Maintenance And Repair Services-Office		0	0	0
55110 347	Pest Control		455	420	420
55110 348	Postal Charges		1,243	816	1,100
55110 415	Electricity		10,327	9,045	11,975
55110 422	Food Supplies		204	1,869	450
55110 429	Instructional Supplies And Materials		2,098	1,050	0
55110 435	Office Supplies		3,386	1,457	1,360
55110 454	Water And Sewer		1,494	1,628	1,924
55110 506	Liability Insurance		13,057	13,709	14,394
55110 524	Staff Development		0	0	175
55110 719	Office Equipment		1,314	0	2,405
55110	Local Health Center		54,153	52,713	59,357
55190	Other Local Health Services				
55190 131	Medical Personnel		64,441	98,177	151,514
55190 201	Social Security		3,825	5,912	9,394
55190 204	State Retirement		2,987	3,927	7,576
55190 206	Life Insurance		0	30	48
55190 207	Medical Insurance		5,587	5,394	35,519
55190 210	Unemployment Compensation		48	128	252
55190 212	Employer Medicare		895	1,383	2,197
55190 355	Travel		352	6,832	6,900
55190 506	Liability Insurance		0	0	600
55190 513	Workman's Compensation Insurance		283	620	1,000
55190	Other Local Health Services		78,418	122,403	215,000
55390	Appropriation To State				
55390 309	Contracts With Government Agencies		23,500	23,500	23,500

Fund 101		General		
Statement of Proposed Operations			Budgetary	Est & Bgt
For Fiscal Year Ending June 30, 2024			Basis	Thru
Account Number			2022	June 2023
55390 Appropriation To State			23,500	23,500
55710 Sanitation Management				
55710 312	Contracts With Private Agencies		14,299	8,913
55710 Sanitation Management			14,299	8,913
55732 Convenience Centers				
55732 359	Disposal Fees		168,000	231,000
55732 450	Tires And Tubes		6,483	7,081
55732 Convenience Centers			174,483	238,081
Total Public Health And Welfare			344,853	445,610
56000 Social, Cultural And Recreational Servic				
56300 Senior Citizens Assistance				
56300 105	Supervisor/Director		34,140	36,831
56300 161	Secretary(s)		24,829	29,519
56300 201	Social Security		3,501	3,924
56300 204	State Retirement		2,971	2,634
56300 206	Life Insurance		0	19
56300 207	Medical Insurance		4,612	3,937
56300 210	Unemployment Compensation		78	52
56300 212	Employer Medicare		819	918
56300 307	Communication		1,686	1,781
56300 316	Contributions		7,000	7,000
56300 335	Maintenance And Repair Services-Buildin		740	0
56300 336	Maintenance And Repair Services-Equipr		0	0
56300 337	Maintenance And Repair Services-Office		600	371
56300 338	Maintenance And Repair Services-Vehicl		0	670
56300 347	Pest Control		382	417
56300 351	Rentals		5,720	4,670
56300 355	Travel		291	885
56300 410	Custodial Supplies		0	355
56300 415	Electricity		17,776	20,992
56300 422	Food Supplies		0	5,876
56300 425	Gasoline		0	486
56300 429	Instructional Supplies And Materials Teni		758	1,850
56300 435	Office Supplies		0	196
56300 454	Water And Sewer		1,812	1,918
56300 708	Communication Equipment Tennessee C		0	829
56300 790	Other Equipment Tennessee Commissior		2,378	0
56300 Senior Citizens Assistance			110,093	126,130
56500 Libraries				
56500 105	Supervisor/Director Luttrell Library		0	38,391
56500 129	Librarians		58,695	0
56500 169	Part-Time Personnel		33,450	20,541
56500 187	Overtime Pay Luttrell Library		0	0
56500 188	Bonus Pay Luttrell Library		0	13,517
56500 189	Other Salaries & Wages		43,710	62,357
56500 201	Social Security		7,886	8,153

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
56500	204	State Retirement	5,097	4,503	7,632
56500	206	Life Insurance Luttrell Library	0	45	48
56500	207	Medical Insurance	15,268	15,282	23,500
56500	210	Unemployment Compensation	312	182	210
56500	212	Employer Medicare	1,844	1,907	2,002
56500	307	Communication	2,668	2,659	4,500
56500	347	Pest Control	417	417	420
56500	355	Travel	1,199	178	1,550
56500	410	Custodial Supplies	1,399	1,982	1,400
56500	432	Library Books/Media	1,666	1,984	2,000
56500	435	Office Supplies	6,385	7,477	6,500
56500	599	Other Charges	18,248	14,981	0
56500	719	Office Equipment	12,071	10,965	5,600
56500	Libraries		210,315	205,521	201,082
56700	Parks And Fair Boards				
56700	335	Maintenance And Repair Services-Buildin	1,026	4,300	8,000
56700	336	Maintenance And Repair Services-Equipr	2,602	2,695	3,000
56700	338	Maintenance And Repair Services-Vehicle	1,125	291	0
56700	415	Electricity	3,857	3,606	4,000
56700	425	Gasoline	1,962	1,815	2,000
56700	426	General Construction Materials	7,680	15,110	13,000
56700	Parks And Fair Boards		18,252	27,817	30,000
Total	Social, Cultural And Recreational Servic		338,660	359,468	360,629
57000	Agriculture & Natural Resources				
57100	Agricultural Extension Service				
57100	309	Contracts With Government Agencies	45,955	74,293	85,980
57100	312	Contracts With Private Agencies	421	259	421
57100	317	Data Processing Services	1,654	2,595	2,323
57100	320	Dues And Memberships	0	0	220
57100	328	Janitorial Services	0	0	4,800
57100	330	Lease Payments	6,000	16,794	19,200
57100	347	Pest Control	0	0	420
57100	355	Travel	1,124	1,036	1,400
57100	410	Custodial Supplies	346	330	350
57100	415	Electricity	2,827	4,415	6,200
57100	435	Office Supplies	1,092	1,437	1,300
57100	454	Water And Sewer	600	398	0
57100	Agricultural Extension Service		60,019	101,557	122,614
57300	Forest Service				
57300	316	Contributions	500	500	500
57300	Forest Service		500	500	500
57500	Soil Conservation				
57500	161	Secretary(s)	37,209	39,409	40,154
57500	201	Social Security	2,161	2,288	2,490
57500	204	State Retirement	1,875	1,567	1,442
57500	206	Life Insurance	0	8	8

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
57500	207	Medical Insurance	5,144	5,393	5,393
57500	210	Unemployment Compensation	42	28	42
57500	212	Employer Medicare	505	535	583
57500	317	Data Processing Services	2,015	1,845	1,925
57500	320	Dues And Memberships	660	720	710
57500	351	Rentals	3,508	6,050	6,050
57500	355	Travel	224	274	400
57500	399	Other Contracted Services	5,000	5,000	5,000
57500	415	Electricity	1,496	1,580	2,700
57500	429	Instructional Supplies And Materials	2,128	1,512	2,200
57500	435	Office Supplies	408	245	450
57500	454	Water And Sewer	552	550	552
57500	Soil Conservation		62,927	67,004	70,099
Total	Agriculture & Natural Resources		123,446	169,061	193,213
58000	Other General Government				
58300	Veteran's Services				
58300	105	Supervisor/Director	15,326	16,230	16,230
58300	201	Social Security	944	1,000	1,006
58300	204	State Retirement	776	649	583
58300	206	Life Insurance	0	3	0
58300	210	Unemployment Compensation	13	7	42
58300	212	Employer Medicare	221	234	236
58300	307	Communication	1,412	1,512	1,300
58300	312	Contracts With Private Agencies	449	449	450
58300	355	Travel	104	302	800
58300	435	Office Supplies	80	113	125
58300	Veteran's Services		19,325	20,499	20,772
58400	Other Charges				
58400	316	Contributions	142,994	138,937	134,336
58400	Other Charges		142,994	138,937	134,336
58600	Employee Benefits				
58600	513	Workman's Compensation Insurance	50,536	55,407	58,500
58600	Employee Benefits		50,536	55,407	58,500
Total	Other General Government		212,855	214,843	213,608
Total	General Government		7,724,417	8,894,426	9,790,382
60000	Highways				
60100	Highways				
64000	Litter And Trash Collection				
64000	106	Deputy(Ies)	28,224	32,951	34,447
64000	169	Part-Time Personnel	3,500	3,500	3,500
64000	187	Overtime Pay	2,324	0	0
64000	201	Social Security	2,102	2,245	2,353
64000	204	State Retirement	1,599	1,449	1,363
64000	206	Life Insurance	0	12	13
64000	207	Medical Insurance	13	1	0
64000	210	Unemployment Compensation	42	31	42

Fund 101 General					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024			Budgetary Basis	Est & Bgt Thru	Proposed
Account Number			2022	June 2023	2024
64000	212	Employer Medicare	492	525	551
64000	307	Communication	0	0	0
64000	320	Dues And Memberships	340	0	170
64000	338	Maintenance And Repair Services-Vehicle	663	176	850
64000	355	Travel	195	0	100
64000	425	Gasoline	6,525	4,100	5,200
64000	429	Instructional Supplies And Materials	6,498	5,300	8,840
64000	435	Office Supplies	0	0	150
64000	451	Uniforms	335	0	500
64000	Litter And Trash Collection		52,852	50,290	58,079
Total	Highways		52,852	50,290	58,079
Total	Highways		52,852	50,290	58,079
Total	Expenditures		7,777,269	8,944,716	9,848,461
99000	Other Uses				
99100	Transfers Out				
99100	590	Transfers To Other Funds	807,385	0	200,000
99100	Transfers Out		807,385	0	200,000
99100	Other Uses		807,385	0	200,000
Total	Other Uses		807,385	0	200,000
Total	Expenditures & Other Uses		8,584,654	8,944,716	10,048,461

Fund 101 General				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
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Excess of Estimated Revenue Over				
Under Estimated Expenditures		268,139	(929,384)	(367,412)
Estimated Beg Fund Bal JULY 01		5,219,126	5,508,092	4,578,708
Prior Prior Year Ending				
Encumbered Fund Balance	5,219,126			
Excess/Deficit				
Revenues/Expenditures	288,966			
Adjustments	0			
Prior Year Ending Fund Bal	5,508,092			
Adjustment		0		
Estimated End Fund Bal JUNE 30		5,508,092	4,578,708	4,211,296
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 118
AMBULANCE SERVICE**

FY 2023-24

Fund 118		Ambulance Service		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Revenues				
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	463,570	468,551	906,758
40120	Trustee's Collections - Prior Year	10,652	8,867	10,652
40130	Cir Clk/Clk & Master Collections-Pr Yr	21,261	6,681	21,261
40140	Interest And Penalty	1,901	1,922	1,900
40150	Pick-Up Taxes	1,086	2,190	2,000
Total	County Property Taxes	498,470	488,211	942,571
Total	Local Taxes	498,470	488,211	942,571
43000	Charges For Current Services			
43100	General Service Charges			
43120	Patient Charges	967,965	841,503	1,050,000
43194	Service Charges	0	84,227	80,000
Total	General Service Charges	967,965	925,730	1,130,000
Total	Charges For Current Services	967,965	925,730	1,130,000
44000	Other Local Revenues			
44100	Recurring Items			
44170	Miscellaneous Refunds	1,706	58,167	0
Total	Recurring Items	1,706	58,167	0
Total	Other Local Revenues	1,706	58,167	0
47000	Federal Government			
47600	Direct Federal Revenue			
47690	Medicare	66,481	0	0
Total	Direct Federal Revenue	66,481	0	0
Total	Federal Government	66,481	0	0
Total	Revenues	1,534,622	1,472,108	2,072,571
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	40,462	0	0
49700	Other Sources (Non-Revenue)	40,462	0	0
Total	Other Sources (Non-Revenue)	40,462	0	0
Total	Revenues & Other Sources (Non-Revenue)	1,575,084	1,472,108	2,072,571

Fund 118 Ambulance Service			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number					
Estimated/Appropriated/Actual Expenditures					
50000 General Government					
55000 Public Health And Welfare					
55130 Ambulance/Emergency Medical Services					
55130	105	Supervisor/Director	59,190	65,019	66,557
55130	162	Clerical Personnel	3,260	22,910	33,280
55130	164	Attendants	806,298	1,054,889	1,164,000
55130	188	Bonus Pay American Rescue Plan Act	0	44,500	0
55130	196	In-Service Training	50	3,003	1,500
55130	201	Social Security	61,995	86,171	78,637
55130	204	State Retirement	39,248	41,271	39,355
55130	206	Life Insurance	0	456	450
55130	207	Medical Insurance	91,300	99,704	90,000
55130	210	Unemployment Compensation	0	0	100
55130	212	Employer Medicare	0	0	18,391
55130	307	Communication	14,256	12,965	13,000
55130	309	Contracts With Government Agencies	12,892	44,780	40,000
55130	317	Data Processing Services	4,419	4,951	6,000
55130	320	Dues And Memberships	980	1,045	1,250
55130	325	Fiscal Agent Charges	11,900	12,457	15,526
55130	332	Legal Notices, Recording And Court Cost	0	0	100
55130	333	Licenses	2,680	3,438	3,500
55130	335	Maintenance And Repair Services-Buildin	2,981	1,600	2,500
55130	336	Maintenance And Repair Services-Equipr	560	1,440	2,000
55130	338	Maintenance And Repair Services-Vehicle	46,594	49,045	70,000
55130	340	Medical And Dental Services	0	0	500
55130	348	Postal Charges	55	19	750
55130	349	Printing, Stationery And Forms	0	0	1,000
55130	355	Travel	321	0	5,000
55130	359	Disposal Fees	3,356	3,589	5,000
55130	399	Other Contracted Services	56,724	58,016	60,000
55130	410	Custodial Supplies	1,837	1,927	3,500
55130	411	Data Processing Supplies	0	0	1,500
55130	412	Diesel Fuel	62,759	78,730	84,000
55130	413	Drugs And Medical Supplies	57,060	77,480	90,000
55130	415	Electricity	12,825	13,142	14,000
55130	434	Natural Gas	908	1,201	2,500
55130	435	Office Supplies	496	810	1,500
55130	450	Tires And Tubes	8,132	10,374	15,000
55130	451	Uniforms	3,569	6,365	10,000
55130	454	Water And Sewer	2,213	2,855	2,500
55130	499	Other Supplies And Materials	16,126	16,884	15,000
55130	506	Liability Insurance	7,746	9,460	8,000
55130	510	Trustee's Commission	21,069	19,911	22,000
55130	511	Vehicle And Equipment Insurance	9,000	8,330	9,500
55130	513	Workman's Compensation Insurance	29,465	27,922	29,318
55130	707	Building Improvements	0	0	0

Fund 118 Ambulance ServiceStatement of Proposed Operations
For Fiscal Year Ending June 30, 2024

Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
55130	708	Communication Equipment	0	0	1,000
55130	709	Data Processing Equipment	0	702	1,500
55130	711	Furniture And Fixtures	0	471	2,500
55130	718	Motor Vehicles	169,788	0	0
55130	729	Transportation Equipment	26,174	33,083	50,000
55130 Ambulance/Emergency Medical Services			1,648,226	1,920,915	2,081,714
Total Public Health And Welfare			1,648,226	1,920,915	2,081,714
Total General Government			1,648,226	1,920,915	2,081,714
Total Expenditures			1,648,226	1,920,915	2,081,714
Total Expenditures			1,648,226	1,920,915	2,081,714

Fund 118		Ambulance Service		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
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Excess of Estimated Revenue Over				
Under Estimated Expenditures		(73,142)	(448,807)	(9,143)
Estimated Beg Fund Bal JULY 01		702,310	629,168	180,361
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Prior Prior Year Ending				
Encumbered Fund Balance	702,310			
Excess/Deficit				
Revenues/Expenditures	(73,142)			
Adjustments	0			
Prior Year Ending Fund Bal	629,168			
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Adjustment		0		
Estimated End Fund Bal JUNE 30		629,168	180,361	171,218
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 122
DRUG CONTROL**

FY 2023-24

Fund 122 Drug Control				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Revenues				
42000	Fines, Forfeitures And Penalties			
42100	Circuit Court			
42140	Drug Control Fines	2,598	1,357	2,598
Total	Circuit Court	2,598	1,357	2,598
42300	General Sessions Court			
42340	Drug Control Fines	2,869	3,493	3,000
Total	General Sessions Court	2,869	3,493	3,000
42900	Other Fines,Forfeittures And Penalties			
42910	Proceeds From Confiscated Property	0	5,490	0
Total	Other Fines,Forfeittures And Penalties	0	5,490	0
Total	Fines, Forfeitures And Penalties	5,467	10,340	5,598
44000	Other Local Revenues			
44500	Nonrecurring Items			
44570	Contributions & Gifts	1,500	475	0
Total	Nonrecurring Items	1,500	475	0
Total	Other Local Revenues	1,500	475	0
47000	Federal Government			
47600	Direct Federal Revenue			
47700	Asset Forfeiture Funds	57,964	1,903	35,000
Total	Direct Federal Revenue	57,964	1,903	35,000
Total	Federal Government	57,964	1,903	35,000
Total	Revenues	64,931	12,718	40,598
Total	Revenues	64,931	12,718	40,598

Fund 122		Drug Control			
Statement of Proposed Operations			Budgetary	Est & Bgt	
For Fiscal Year Ending June 30, 2024			Basis	Thru	
Account Number			2022	June 2023	Proposed
Estimated/Appropriated/Actual Expenditures					2024
50000 General Government					
54000 Public Safety					
54150 Drug Enforcement					
54150	319	Confidential Drug Enforcement Payment	5,000	0	5,000
54150	322	Evaluation And Testing	0	0	3,500
54150	355	Travel	0	0	500
54150	356	Tuition	1,485	0	3,000
54150	357	Veterinary Services	444	0	3,500
54150	401	Animal Food And Supplies	1,362	4,088	6,000
54150	431	Law Enforcement Supplies	36,834	48,095	30,500
54150	453	Vehicle Parts	0	0	12,590
54150	510	Trustee's Commission	57	106	700
54150 Drug Enforcement			45,182	52,289	65,290
Total Public Safety			45,182	52,289	65,290
Total General Government			45,182	52,289	65,290
Total Expenditures			45,182	52,289	65,290
Total Expenditures			45,182	52,289	65,290

Fund 122 Drug Control				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
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Excess of Estimated Revenue Over				
Under Estimated Expenditures		19,749	(39,571)	(24,692)
Estimated Beg Fund Bal JULY 01		86,252	106,001	66,430
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Prior Prior Year Ending				
Encumbered Fund Balance	86,252			
Excess/Deficit				
Revenues/Expenditures	19,749			
Adjustments	0			
Prior Year Ending Fund Bal	106,001			
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Adjustment		0		
Estimated End Fund Bal JUNE 30		106,001	66,430	41,738
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 127
OTHER GENERAL
GOVERNMENT
SPECIAL REVENUE**

FY 2023-24

Fund 127 Other General Government Special Reve

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2024

Account Number	Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Revenues			
47000 Federal Government			
47600 Direct Federal Revenue			
47901 American Rescue Plan Act Grant #6	0	1,939,664	0
Total Direct Federal Revenue	0	1,939,664	0
Total Federal Government	0	1,939,664	0
Total Revenues	0	1,939,664	0
Total Revenues	0	1,939,664	0

Fund 127		Other General Government Special Reve				
Statement of Proposed Operations				Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
For Fiscal Year Ending June 30, 2024						
Account Number						
Estimated/Appropriated/Actual				Expenditures		
90000 Capital Projects						
90100 Capital Projects						
91401 American Rescue Plan Act Grant #1						
91401	308	Consultants ARPA East Tennessee Devel		0	25,000	193,966
91401	316	Contributions ARC Grant Match City of M		0	225,000	0
91401	350	Internet Connectivity ARPA Broadband P		0	0	2,000,000
91401	426	General Construction Materials ARPA He		0	0	112,500
91401	499	Other Supplies And Materials ARPA EMS		0	410,324	124,000
91401	706	Building Construction ARPA Big Ridge Cc		0	0	383,860
91401 American Rescue Plan Act Grant #1				0	660,324	2,814,326
Total Capital Projects				0	660,324	2,814,326
Total Capital Projects				0	660,324	2,814,326
Total Expenditures				0	660,324	2,814,326
Total Expenditures				0	660,324	2,814,326

Fund 127		Other General Government Special Reve		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Excess of Estimated Revenue Over				
Under Estimated Expenditures		0	1,279,340	(2,814,326)
Estimated Beg Fund Bal JULY 01		0	1,939,664	3,219,004
Prior Prior Year Ending				
Encumbered Fund Balance	0			
Excess/Deficit				
Revenues/Expenditures	0			
Adjustments	1,939,664			
Prior Year Ending Fund Bal	1,939,664			
Adjustment				
Estimated End Fund Bal JUNE 30		1,939,664	3,219,004	404,678

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 131
HIGHWAY DEPARTMENT**

FY 2023-24

Fund 131 Highway/Public Works				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual	Revenues			
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	309,329	352,002	333,640
40120	Trustee's Collections - Prior Year	7,055	5,916	8,600
40130	Cir Clk/Clk & Master Collections-Pr Yr	14,184	4,457	7,800
40140	Interest And Penalty	1,268	1,332	1,500
40150	Pick-Up Taxes	724	1,591	0
Total	County Property Taxes	332,560	365,298	351,540
40200	County Local Option Taxes			
40280	Mineral Severance Tax	82,613	67,098	92,095
Total	County Local Option Taxes	82,613	67,098	92,095
Total	Local Taxes	415,173	432,396	443,635
43000	Charges For Current Services			
43900	Other Charges			
43990	Other Charges For Services	444	0	0
Total	Other Charges	444	0	0
Total	Charges For Current Services	444	0	0
44000	Other Local Revenues			
44100	Recurring Items			
44120	Lease/Rentals	13,936	12,643	13,557
44130	Sale Of Materials And Supplies	1,042	688	0
44135	Sale Of Gasoline	11,957	5,547	12,319
44145	Sale Of Recycled Materials	1,117	1,454	0
44170	Miscellaneous Refunds	169	28,646	0
Total	Recurring Items	28,221	48,978	25,876
44500	Nonrecurring Items			
44530	Sale Of Equipment	0	4,758	0
Total	Nonrecurring Items	0	4,758	0
Total	Other Local Revenues	28,221	53,736	25,876
46000	State Of Tennessee			
46400	Public Works Grants			
46420	State Aid Program	0	196,186	180,000
Total	Public Works Grants	0	196,186	180,000
46800	Other State Revenues			
46920	Gasoline And Motor Fuel Tax	2,046,866	1,680,366	1,974,316
46930	Petroleum Special Tax	13,232	10,934	13,788
46990	Other State Revenues	546,054	0	1,598,714
Total	Other State Revenues	2,606,152	1,691,300	3,586,818
Total	State Of Tennessee	2,606,152	1,887,486	3,766,818
Total	Revenues	3,049,990	2,373,618	4,236,329
49000	Other Sources (Non-Revenue)			
49700	Insurance Recovery	0	5,208	0
49700	Other Sources (Non-Revenue)	0	5,208	0
Total	Other Sources (Non-Revenue)	0	5,208	0
Total	Revenues & Other Sources (Non-Revenue)	3,049,990	2,378,826	4,236,329

Fund 131 Highway/Public Works					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Expenditures					
60000 Highways					
60100 Highways					
61000 Administration					
61000	101	County Official/Administrative Officer	86,110	90,636	95,388
61000	103	Assistant(s)	42,552	44,297	46,680
61000	161	Secretary(s)	32,173	35,051	35,297
61000	188	Bonus Pay American Rescue Plan Act	0	16,000	0
61000	191	Board And Committee Members Fees	21,000	21,000	21,000
61000	201	Social Security	10,676	12,296	12,299
61000	204	State Retirement	9,792	13,087	12,398
61000	206	Life Insurance	0	86	90
61000	207	Medical Insurance	60,419	63,673	66,853
61000	212	Employer Medicare	2,497	2,876	2,877
61000	302	Advertising	50	30	200
61000	320	Dues And Memberships	2,724	2,724	2,800
61000	325	Fiscal Agent Charges	24,406	26,759	28,986
61000	332	Legal Notices, Recording And Court Cost	316	291	500
61000	335	Maintenance And Repair Services-Buildin	763	1,568	2,000
61000	435	Office Supplies	883	952	1,950
61000 Administration			294,361	331,326	329,318
62000 Highway And Bridge Maintenance					
62000	141	Foremen	33,708	38,587	38,232
62000	144	Equipment Operators-Heavy	105,429	133,882	135,908
62000	145	Equipment Operators-Light	208,630	193,969	196,848
62000	147	Truck Drivers	39,993	32,285	32,505
62000	149	Laborers	4,774	0	0
62000	201	Social Security	22,612	22,943	25,017
62000	204	State Retirement	23,329	27,685	28,205
62000	206	Life Insurance	0	207	216
62000	207	Medical Insurance	156,307	165,478	173,747
62000	212	Employer Medicare	5,288	5,366	5,851
62000	351	Rentals	0	0	500
62000	399	Other Contracted Services	16,901	17,001	18,000
62000	403	Asphalt-Cold Mix	1,083	2,010	2,000
62000	404	Asphalt-Hot Mix	1,142,899	1,126,496	1,070,758
62000	409	Crushed Stone	15,143	14,702	25,000
62000	435	Office Supplies	3	0	0
62000	436	Other Road Materials	1,626	2,803	3,000
62000	440	Pipe-Metal	20,671	28,387	22,000
62000	443	Road Signs	1,801	2,499	5,000
62000 Highway And Bridge Maintenance			1,800,197	1,814,300	1,782,787
63100 Operation And Maintenance Of Equipment					
63100	142	Mechanic(s)	35,534	38,478	38,997
63100	201	Social Security	2,007	2,167	2,418
63100	204	State Retirement	2,159	2,673	2,726

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2024

Statement of Proposed Operations			Budgetary	Est & Bgt	
For Fiscal Year Ending June 30, 2024			Basis	Thru	Proposed
Account Number			2022	June 2023	2024
63100	206	Life Insurance	0	17	18
63100	207	Medical Insurance	20,128	21,224	22,285
63100	212	Employer Medicare	469	507	566
63100	330	Lease Payments	0	0	264
63100	399	Other Contracted Services	0	85	1,500
63100	412	Diesel Fuel	54,823	47,510	60,000
63100	417	Equipment Parts-Light	40,206	49,527	42,000
63100	424	Garage Supplies	1,310	1,253	1,800
63100	425	Gasoline	56,269	39,731	60,000
63100	433	Lubricants	3,779	8,817	7,600
63100	450	Tires And Tubes	13,536	10,280	15,000
63100	Operation And Maintenance Of Equipment		230,220	222,269	255,174
63300	Ferry Operations				
63300	144	Equipment Operators-Heavy	42,734	32,736	34,497
63300	201	Social Security	2,561	2,005	2,139
63300	204	State Retirement	2,455	2,364	2,412
63300	206	Life Insurance	0	7	8
63300	207	Medical Insurance	9,220	6,265	6,578
63300	212	Employer Medicare	599	469	501
63300	Ferry Operations		57,569	43,846	46,135
65000	Other Charges				
65000	307	Communication	4,945	5,674	10,000
65000	415	Electricity	5,007	5,231	5,200
65000	454	Water And Sewer	3,262	444	1,000
65000	463	Testing	0	0	3,000
65000	510	Trustee's Commission	30,869	26,648	29,000
65000	511	Vehicle And Equipment Insurance	29,247	31,332	32,899
65000	513	Workman's Compensation Insurance	22,692	20,202	30,102
65000	Other Charges		96,022	89,531	111,201
68000	Capital Outlay				
68000	321	Engineering Services	46,688	0	38,000
68000	705	Bridge Construction	385,024	91,056	1,598,714
68000	714	Highway Equipment	167,075	77,192	75,000
68000	Capital Outlay		598,787	168,248	1,711,714
Total Highways			3,077,156	2,669,520	4,236,329
Total Highways			3,077,156	2,669,520	4,236,329
Total Expenditures			3,077,156	2,669,520	4,236,329
Total Expenditures			3,077,156	2,669,520	4,236,329

Fund 131 Highway/Public Works

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2024

Account Number

Budgetary
Basis
2022Est & Bgt
Thru
June 2023Proposed
2024

Excess of Estimated Revenue Over

Under Estimated Expenditures

(27,166)

(290,694)

0

Estimated Beg Fund Bal JULY 01

735,282

708,116

417,422

Prior Prior Year Ending

Encumbered Fund Balance

735,282

Excess/Deficit

Revenues/Expenditures

(27,166)

Adjustments

0

Prior Year Ending Fund Bal

708,116

Adjustment

0

Estimated End Fund Bal JUNE 30

708,116

417,422

417,422

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 141
GENERAL PURPOSE
SCHOOL**

FY 2023-24

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2024

Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	2,481,585	2,497,674	1,875,614
40120	Trustee's Collections - Prior Year	48,630	47,320	46,122
40130	Cir Clk/Clk & Master Collections-Pr Yr	118,140	37,123	44,698
40140	Interest And Penalty	10,430	10,250	10,430
40150	Pick-Up Taxes	5,791	11,675	0
Total County Property Taxes		2,664,576	2,604,042	1,976,864
40200 County Local Option Taxes				
40210	Local Option Sales Tax	1,751,578	1,625,161	1,738,100
40275	Mixed Drink Tax	13,048	11,364	11,648
Total County Local Option Taxes		1,764,626	1,636,525	1,749,748
40300 Statutory Local Taxes				
40320	Bank Excise Tax	79,085	99,126	50,000
Total Statutory Local Taxes		79,085	99,126	50,000
Total Local Taxes		4,508,287	4,339,693	3,776,612
41000 Licenses And Permits				
41100 Licenses				
41110	Marriage Licenses	1,406	922	1,188
Total Licenses		1,406	922	1,188
41500 Permits				
41590	Other Permits	70	70	0
Total Permits		70	70	0
Total Licenses And Permits		1,476	992	1,188
43000 Charges For Current Services				
43500 Education Charges				
43542	Contract For Instruct Serv W/Other Lea's	12,329	12,330	0
43570	Receipts From Individual Schools	0	34,548	0
43581	Community Service Fees - Children	0	714	0
Total Education Charges		12,329	47,592	0
43900 Other Charges				
43990	Other Charges For Services - K12-TNVA-	0	0	2,072,406
Total Other Charges		0	0	2,072,406
Total Charges For Current Services		12,329	47,592	2,072,406
44000 Other Local Revenues				
44100 Recurring Items				
44110	Investment Income	(11,725)	0	0
44145	Sale Of Recycled Materials	615	67	0
44170	Miscellaneous Refunds	20,667	43,230	0
44180	Expenditure Credits	2,402	1,295	0
Total Recurring Items		11,959	44,592	0
44500 Nonrecurring Items				
44530	Sale Of Equipment	1,882	716	0
44570	Contributions & Gifts	0	500	0
Total Nonrecurring Items		1,882	1,216	0
44900 Other Local Revenues				
44990	Other Local Revenues	1,700	0	0

Fund 141		General Purpose School		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Total Other Local Revenues		1,700	0	0
Total Other Local Revenues		15,541	45,808	0
46000 State Of Tennessee				
46100 General Government Grants				
46175	On-Behalf Contributions For OPEB	65,081	0	0
Total General Government Grants		65,081	0	0
46500 State Education Funds				
46510	TISA	0	0	24,244,603
46511	Basic Education Program	21,597,462	20,648,116	0
46515	Early Childhood Education	426,456	312,108	0
46550	Driver Education	348	0	0
46590	Other State Education Funds	479,706	429,460	356,450
46610	Career Ladder Program	49,281	49,862	47,000
Total State Education Funds		22,553,253	21,439,546	24,648,053
46800 Other State Revenues				
46980	Other State Grants	510,787	0	0
46981	Safe Schools	171,727	181,149	138,610
46990	Other State Revenues	5,499	7,790	0
Total Other State Revenues		688,013	188,939	138,610
Total State Of Tennessee		23,306,347	21,628,485	24,786,663
47000 Federal Government				
47100 Federal Through State				
47143	Special Education - Grants To States	7,513	9,607	0
47590	Other Federal Through State	363,091	179,541	0
Total Federal Through State		370,604	189,148	0
47600 Direct Federal Revenue				
47640	Rotc Reimbursement	0	0	90,000
Total Direct Federal Revenue		0	0	90,000
Total Federal Government		370,604	189,148	90,000
Total Revenues		28,214,584	26,251,718	30,726,869
49000 Other Sources (Non-Revenue)				
49700	Insurance Recovery	0	20,801	0
49800	Transfers In	1,558,817	36,500	0
49800	Other Sources (Non-Revenue)	1,558,817	57,301	0
Total Other Sources (Non-Revenue)		1,558,817	57,301	0
Total Revenues & Other Sources (Non-Revenue)		29,773,401	26,309,019	30,726,869

Fund 141 General Purpose School					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Expenditures					
70000 Education					
71000 Instruction					
71100 Regular Instruction Program					
71100	116	Teachers	8,595,045	8,585,741	9,388,430
71100	117	Career Ladder Program	30,000	23,500	23,000
71100	128	Homebound Teachers	735	585	10,000
71100	163	Educational Assistants	221,271	308,661	387,969
71100	186	Longevity Pay Non Certified Insurance	0	0	735
71100	188	Bonus Pay	98,907	76,357	100,000
71100	189	Other Salaries & Wages	113,000	0	0
71100	201	Social Security	523,649	511,655	614,428
71100	204	State Retirement	818,302	742,434	712,310
71100	205	Employee And Dependent Insurance	9,140	21,131	30,240
71100	206	Life Insurance	3,693	3,576	4,104
71100	207	Medical Insurance	1,062,846	1,086,030	1,261,817
71100	210	Unemployment Compensation	4,212	4,497	3,990
71100	212	Employer Medicare	121,917	121,873	143,697
71100	217	Retirement - Hybrid Stabilization	0	37,477	39,747
71100	312	Contracts With Private Agencies Band-U	0	2,271	3,500
71100	322	Evaluation And Testing	0	0	0
71100	336	Maintenance And Repair Services-Equipr	3,809	3,000	3,000
71100	356	Tuition	16,255	13,373	20,000
71100	369	Cntrcts For Sub Teachers - Certified	165,970	181,608	189,795
71100	370	Cntrcts For Sub Tchrs - Non-Certified	11,876	6,729	25,567
71100	425	Gasoline	23	0	0
71100	429	Instructional Supplies And Materials	61,784	111,381	150,000
71100	449	Textbooks	71,927	283,345	200,000
71100	499	Other Supplies And Materials	22,010	0	0
71100	722	Regular Instruction Equipment	12,500	13,729	10,000
71100 Regular Instruction Program			11,968,871	12,138,953	13,322,329
71200 Special Education Program					
71200	116	Teachers	1,047,721	990,956	1,123,204
71200	117	Career Ladder Program	3,000	2,500	3,000
71200	128	Homebound Teachers	2,798	5,771	7,000
71200	163	Educational Assistants	300,239	390,049	434,201
71200	171	Speech Pathologist	45,059	0	0
71200	186	Longevity Pay	4,620	0	3,710
71200	189	Other Salaries & Wages	26,874	0	0
71200	201	Social Security	83,549	81,407	97,409
71200	204	State Retirement	119,878	111,071	109,703
71200	205	Employee And Dependent Insurance	45,720	48,255	42,336
71200	206	Life Insurance	810	725	864
71200	207	Medical Insurance	133,488	117,051	134,170
71200	210	Unemployment Compensation	965	867	840
71200	212	Employer Medicare	19,540	19,039	22,781
71200	217	Retirement - Hybrid Stabilization	0	4,202	5,203

Fund 141 General Purpose School					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
71200 336	Maintenance And Repair Services-Equipr		5,730	93	2,500
71200 369	Cntrcts For Sub Teachers - Certified		18,839	18,455	33,892
71200 370	Cntrcts For Sub Tchrs - Non-Certified		35,988	17,984	18,800
71200 429	Instructional Supplies And Materials		23,022	30,777	20,000
71200 499	Other Supplies And Materials		16,253	12,754	20,000
71200 725	Special Education Equipment		4,347	11,546	25,000
71200	Special Education Program		1,938,440	1,863,502	2,104,613
71300	Vocational Education Program				
71300 116	Teachers		772,424	835,777	938,878
71300 201	Social Security		45,513	49,534	58,210
71300 204	State Retirement		71,234	69,927	65,146
71300 206	Life Insurance		314	307	346
71300 207	Medical Insurance		81,777	79,223	108,434
71300 210	Unemployment Compensation		308	369	315
71300 212	Employer Medicare		10,685	11,585	13,614
71300 217	Retirement - Hybrid Stabilization		0	3,724	4,397
71300 307	Communication		1,498	1,686	1,500
71300 330	Lease Payments		806	2,650	1,700
71300 335	Maintenance And Repair Services-Buildin		2,803	1,273	4,000
71300 336	Maintenance And Repair Services-Equipr		2,319	2,673	3,000
71300 351	Rentals		0	166	1,000
71300 369	Cntrcts For Sub Teachers - Certified		24,308	16,417	27,114
71300 414	Duplicating Supplies		4,555	1,931	5,000
71300 422	Food Supplies		493	496	500
71300 429	Instructional Supplies And Materials		12,732	10,002	15,000
71300 499	Other Supplies And Materials		4,715	6,913	8,000
71300 730	Vocational Instruction Equipment		5,120	618	10,000
71300	Vocational Education Program		1,041,604	1,095,271	1,266,154
Total Instruction			14,948,915	15,097,726	16,693,096
72000	Support Services				
72110	Attendance				
72110 105	Supervisor/Director		0	0	82,541
72110 201	Social Security		341	0	5,118
72110 204	State Retirement		566	0	5,621
72110 207	Medical Insurance		0	0	12,434
72110 210	Unemployment Compensation		0	0	21
72110 212	Employer Medicare		80	0	1,197
72110 307	Communication		500	562	1,000
72110 355	Travel		0	1,953	2,000
72110 499	Other Supplies And Materials		557	999	1,000
72110	Attendance		2,044	3,514	110,932
72120	Health Services				
72120 105	Supervisor/Director		76,314	82,541	82,541
72120 131	Medical Personnel		51,446	242,190	397,792
72120 162	Clerical Personnel		19,995	19,995	0
72120 198	Non-Certified Substitute Teachers		12,300	9,300	7,500

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2024

Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72120	201	Social Security	9,923	21,099	30,246
72120	204	State Retirement	12,843	28,488	35,821
72120	206	Life Insurance	50	136	173
72120	207	Medical Insurance	0	22,617	41,774
72120	210	Unemployment Compensation	109	163	294
72120	212	Employer Medicare	2,321	4,935	7,074
72120	217	Retirement - Hybrid Stabilization	0	1,466	1,627
72120	307	Communication	1,959	3,098	3,250
72120	355	Travel	463	423	3,250
72120	399	Other Contracted Services	0	0	1,000
72120	413	Drugs And Medical Supplies	865	462	2,500
72120	499	Other Supplies And Materials	3,510	3,657	0
72120	Health Services		192,098	440,570	614,842
72130	Other Student Support				
72130	117	Career Ladder Program	0	1,000	1,000
72130	123	Guidance Personnel	5,171	327,061	396,057
72130	130	Social Workers	1	0	81,793
72130	161	Secretary(s)	24,614	34,268	34,268
72130	186	Longevity Pay Non Certified Insurance	0	0	735
72130	201	Social Security	1,783	18,980	31,697
72130	204	State Retirement	2,085	27,386	36,375
72130	205	Employee And Dependent Insurance	5,468	5,844	5,760
72130	206	Life Insurance	25	147	216
72130	207	Medical Insurance	652	46,487	79,454
72130	210	Unemployment Compensation	21	189	210
72130	212	Employer Medicare	437	4,737	7,413
72130	217	Retirement - Hybrid Stabilization	0	474	543
72130	307	Communication	999	1,030	2,000
72130	309	Contracts With Government Agencies	124,795	222,047	320,000
72130	320	Dues And Memberships	0	0	0
72130	322	Evaluation And Testing	14,134	5,920	0
72130	355	Travel	0	0	500
72130	499	Other Supplies And Materials	0	0	30,000
72130	524	Staff Development	1,896	875	0
72130	Other Student Support		182,081	696,445	1,028,021
72210	Regular Instruction Program				
72210	105	Supervisor/Director	319,014	357,184	359,284
72210	117	Career Ladder Program	4,000	4,500	5,000
72210	129	Librarians	117,338	122,244	122,963
72210	186	Longevity Pay	945	980	0
72210	201	Social Security	26,829	28,243	30,209
72210	204	State Retirement	46,558	42,132	33,235
72210	206	Life Insurance	124	126	130
72210	207	Medical Insurance	38,979	58,601	65,547
72210	210	Unemployment Compensation	128	126	126
72210	212	Employer Medicare	6,275	6,605	7,065
72210	217	Retirement - Hybrid Stabilization	0	0	0

Fund 141 General Purpose School					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72210	307	Communication	3,054	3,207	3,000
72210	312	Contracts With Private Agencies	46,316	51,079	50,000
72210	320	Dues And Memberships	300	775	500
72210	355	Travel	8,954	33,776	10,000
72210	369	Cntrcts For Sub Teachers - Certified	652	1,020	3,389
72210	399	Other Contracted Services	85,539	116,622	1,000
72210	422	Food Supplies	6,334	8,551	7,000
72210	432	Library Books/Media	6,899	17,950	2,000
72210	435	Office Supplies	9,078	5,066	10,000
72210	499	Other Supplies And Materials	20,022	14,368	17,500
72210	524	Staff Development	32,437	35,175	15,000
72210	722	Regular Instruction Equipment	3,576	10,391	10,000
72210 Regular Instruction Program			783,351	918,721	752,948
72220 Special Education Program					
72220	117	Career Ladder Program	1,000	1,000	1,000
72220	124	Phsyscological Personnel	6,518	0	0
72220	161	Secretary(s)	179,248	226,589	243,237
72220	186	Longevity Pay	3,220	0	4,235
72220	189	Other Salaries & Wages	171,662	158,971	210,566
72220	201	Social Security	21,604	23,912	28,460
72220	204	State Retirement	27,605	30,940	32,543
72220	205	Employee And Dependent Insurance	24,561	25,503	24,192
72220	206	Life Insurance	190	187	216
72220	207	Medical Insurance	8,788	5,842	20,606
72220	210	Unemployment Compensation	214	173	210
72220	212	Employer Medicare	5,053	5,598	6,656
72220	217	Retirement - Hybrid Stabilization	0	0	881
72220	307	Communication	4,956	5,493	5,500
72220	310	Contracts With Other Public Agencies	0	0	10,000
72220	312	Contracts With Private Agencies	122,209	244,471	200,000
72220	348	Postal Charges	3,248	3,024	3,000
72220	355	Travel	2,595	3,203	5,000
72220	399	Other Contracted Services	780	964	2,500
72220	414	Duplicating Supplies	2,872	5,038	0
72220	499	Other Supplies And Materials	39,693	42,082	35,000
72220	524	Staff Development	17,397	21,782	25,000
72220	599	Other Charges	5,718	0	0
72220	790	Other Equipment	12,587	17,492	25,000
72220 Special Education Program			661,718	822,264	883,802
72230 Vocational Education Program					
72230	105	Supervisor/Director	88,500	90,045	90,045
72230	117	Career Ladder Program	1,000	1,000	1,000
72230	161	Secretary(s)	29,644	39,902	37,383
72230	186	Longevity Pay	1,015	0	1,085
72230	201	Social Security	7,284	7,846	8,030
72230	204	State Retirement	11,092	10,525	8,900

Fund 141 General Purpose School					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72230	205	Employee And Dependent Insurance	5,458	5,802	6,048
72230	206	Life Insurance	43	37	43
72230	207	Medical Insurance	0	3,467	6,113
72230	210	Unemployment Compensation	42	42	42
72230	212	Employer Medicare	1,703	1,835	1,878
72230	307	Communication	500	1,062	1,000
72230	355	Travel	3,628	4,198	4,000
72230	Vocational Education Program		149,909	165,761	165,567
72250	Technology				
72250	105	Supervisor/Director	0	80,595	81,645
72250	120	Computer Programmer(s)	115,941	72,732	74,482
72250	189	Other Salaries & Wages	205,101	192,553	190,779
72250	201	Social Security	19,270	20,569	21,508
72250	204	State Retirement	28,184	27,628	23,861
72250	205	Employee And Dependent Insurance	0	4,884	6,048
72250	206	Life Insurance	130	126	130
72250	207	Medical Insurance	18,400	19,179	19,994
72250	210	Unemployment Compensation	126	126	126
72250	212	Employer Medicare	4,507	4,810	5,030
72250	307	Communication	2,645	2,362	2,500
72250	310	Contracts With Other Public Agencies	15,123	22,785	30,000
72250	337	Maintenance And Repair Services-Office	331	23,211	35,000
72250	350	Internet Connectivity	41,608	43,295	40,000
72250	355	Travel	1,645	2,292	2,500
72250	425	Gasoline	442	0	0
72250	435	Office Supplies	687	520	1,000
72250	453	Vehicle Parts	320	0	0
72250	471	Software	95,027	108,629	100,000
72250	524	Staff Development	0	0	1,000
72250	790	Other Equipment	43,531	38,810	55,000
72250	Technology		593,018	665,106	690,603
72290	Other Programs				
72290	215	On-Behalf Payments For Opeb	65,081	0	0
72290	Other Programs		65,081	0	0
72310	Board Of Education				
72310	118	Secretary To Board	3,600	3,600	3,600
72310	162	Clerical Personnel	15,659	18,222	38,778
72310	191	Board And Committee Members Fees	25,200	25,200	25,200
72310	201	Social Security	2,810	2,897	4,190
72310	204	State Retirement	1,378	1,572	2,956
72310	206	Life Insurance	10	10	22
72310	207	Medical Insurance	0	97	0
72310	210	Unemployment Compensation	9	11	42
72310	212	Employer Medicare	657	678	980
72310	305	Audit Services	12,900	16,750	17,000
72310	307	Communication	999	1,303	1,000

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2024

Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72310	316	Contributions	2,500	0	5,000
72310	320	Dues And Memberships	21,275	23,107	22,000
72310	331	Legal Services	18,254	34,671	30,000
72310	332	Legal Notices, Recording And Court Cost	0	0	500
72310	355	Travel	0	0	500
72310	414	Duplicating Supplies	2,886	2,574	2,500
72310	499	Other Supplies And Materials	13,411	12,882	12,000
72310	506	Liability Insurance	112,390	115,782	121,572
72310	510	Trustee's Commission	111,322	110,928	116,000
72310	513	Workman's Compensation Insurance	126,891	131,046	137,598
72310	524	Staff Development	1,690	5,325	4,000
72310	535	Fee Waiver	4,155	4,468	8,000
72310	Board Of Education		477,996	511,123	553,438
72320	Office Of The Superintendent				
72320	101	County Official/Administrative Officer	120,720	124,847	113,600
72320	117	Career Ladder Program	1,000	1,000	0
72320	140	Salary Supplements	1,000	0	0
72320	186	Longevity Pay	0	1,225	0
72320	188	Bonus Pay	0	0	5,000
72320	201	Social Security	7,386	7,490	7,353
72320	204	State Retirement	11,177	11,043	8,130
72320	206	Life Insurance	22	22	22
72320	207	Medical Insurance	16,890	13,173	15,497
72320	210	Unemployment Compensation	21	41	21
72320	212	Employer Medicare	1,727	1,752	1,720
72320	307	Communication	699	892	800
72320	320	Dues And Memberships	2,673	2,673	3,000
72320	348	Postal Charges	130	146	500
72320	355	Travel	4,733	6,210	5,000
72320	435	Office Supplies	4,306	3,388	4,000
72320	530	Fines, Assessments, And Penalties	0	10	1,000
72320	Office Of The Superintendent		172,484	173,912	165,643
72410	Office Of The Principal				
72410	104	Principals	814,719	847,851	833,457
72410	117	Career Ladder Program	5,000	5,000	5,000
72410	139	Assistant Principals	274,875	432,071	435,879
72410	161	Secretary(s)	361,936	483,215	492,926
72410	186	Longevity Pay	4,830	0	5,565
72410	201	Social Security	86,447	104,734	109,916
72410	204	State Retirement	135,103	145,230	121,679
72410	205	Employee And Dependent Insurance	19,138	17,532	18,144
72410	206	Life Insurance	619	642	692
72410	207	Medical Insurance	109,220	128,463	141,543
72410	210	Unemployment Compensation	661	693	672
72410	212	Employer Medicare	20,218	24,494	25,706
72410	307	Communication	93,287	103,071	90,000
72410	369	Cntrcts For Sub Teachers - Certified	0	0	1,355

Fund 141 General Purpose School					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72410	414	Duplicating Supplies	25,238	25,638	30,000
72410	790	Other Equipment	14,171	3,076	10,000
72410	Office Of The Principal		1,965,462	2,321,710	2,322,534
72510	Fiscal Services				
72510	325	Fiscal Agent Charges	239,908	261,180	317,122
72510	Fiscal Services		239,908	261,180	317,122
72610	Operation Of Plant				
72610	166	Custodial Personnel	666,873	961,880	1,043,673
72610	186	Longevity Pay	1,015	0	2,590
72610	201	Social Security	39,964	57,419	64,868
72610	204	State Retirement	37,370	61,875	67,725
72610	205	Employee And Dependent Insurance	66,854	90,036	114,912
72610	206	Life Insurance	621	645	648
72610	210	Unemployment Compensation	895	983	861
72610	212	Employer Medicare	9,346	13,429	15,171
72610	309	Contracts With Government Agencies	115	175	600
72610	312	Contracts With Private Agencies	95,435	95,977	89,000
72610	335	Maintenance And Repair Services-Buildin	3,500	0	3,500
72610	361	Permits	815	1,620	1,500
72610	410	Custodial Supplies	99,489	112,952	115,000
72610	415	Electricity	700,995	762,512	700,000
72610	434	Natural Gas	70,464	55,034	75,000
72610	454	Water And Sewer	95,121	96,414	100,000
72610	502	Building And Contents Insurance	152,213	159,382	167,351
72610	Operation Of Plant		2,041,085	2,470,333	2,562,399
72620	Maintenance Of Plant				
72620	167	Maintenance Personnel	141,143	146,561	149,787
72620	186	Longevity Pay Non Certified Insurance	1,155	0	1,365
72620	201	Social Security	8,216	8,268	9,371
72620	204	State Retirement	8,680	10,245	10,566
72620	206	Life Insurance	57	47	86
72620	207	Medical Insurance	20,747	27,936	30,417
72620	210	Unemployment Compensation	60	60	84
72620	212	Employer Medicare	1,921	1,934	2,192
72620	307	Communication	1,499	1,892	1,500
72620	312	Contracts With Private Agencies	25,444	33,963	90,000
72620	335	Maintenance And Repair Services-Buildin	68,753	115,670	107,500
72620	336	Maintenance And Repair Services-Equipr	72,637	133,733	107,500
72620	338	Maintenance And Repair Services-Vehicl	810	1,127	2,500
72620	355	Travel	1,203	1,318	1,000
72620	425	Gasoline	4,274	0	0
72620	451	Uniforms	1,963	1,481	1,500
72620	701	Administration Equipment	44,172	0	0
72620	Maintenance Of Plant		402,734	484,235	515,368
72710	Transportation				
72710	146	Bus Drivers	58,945	74,264	93,435

Fund 141 General Purpose School

Statement of Proposed Operations
For Fiscal Year Ending June 30, 2024

Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72710	189	Other Salaries & Wages	76,511	129,848	89,278
72710	201	Social Security	8,272	11,807	11,328
72710	204	State Retirement	5,005	8,759	6,324
72710	205	Employee And Dependent Insurance	2,729	0	0
72710	206	Life Insurance	27	0	0
72710	207	Medical Insurance	2,113	0	0
72710	210	Unemployment Compensation	158	197	168
72710	212	Employer Medicare	1,935	2,756	2,168
72710	217	Retirement - Hybrid Stabilization	0	356	74
72710	312	Contracts With Private Agencies	15,228	15,228	15,228
72710	313	Contracts With Parents	10,625	0	5,000
72710	315	Contracts With Vehicle Owners	933,481	829,404	855,000
72710	322	Evaluation And Testing	4,737	4,378	7,500
72710	338	Maintenance And Repair Services-Vehicle	8,207	9,447	15,000
72710	412	Diesel Fuel	26,243	36,803	30,000
72710	425	Gasoline	0	90	7,500
72710	456	Gravel And Chert	0	729	500
72710	729	Transportation Equipment	8,347	1,463	2,500
72710 Transportation			1,162,563	1,125,529	1,141,003
Total Support Services			9,091,532	11,060,403	11,824,222
Total Education			24,040,447	26,158,129	28,517,318
73000 Operation Of Non-Instructional Services					
73300 Community Services					
73300	189	Other Salaries & Wages	107,433	115,783	17,099
73300	201	Social Security	6,085	3,932	2,896
73300	204	State Retirement	3,704	4,828	0
73300	205	Employee And Dependent Insurance	5,468	5,844	0
73300	206	Life Insurance	43	38	0
73300	207	Medical Insurance	13,305	13,784	0
73300	210	Unemployment Compensation	91	84	42
73300	212	Employer Medicare	1,423	1,540	677
73300	307	Communication	999	1,124	1,125
73300	499	Other Supplies And Materials FRC	0	500	0
73300 Community Services			138,551	147,457	21,839
73400 Early Childhood Education					
73400	105	Supervisor/Director	6,850	7,066	0
73400	116	Teachers	163,669	157,171	0
73400	163	Educational Assistants	82,300	106,323	0
73400	189	Other Salaries & Wages	400	3,800	0
73400	201	Social Security	14,599	16,228	0
73400	204	State Retirement	18,661	21,096	0
73400	205	Employee And Dependent Insurance	5,468	5,844	0
73400	206	Life Insurance	191	187	0
73400	207	Medical Insurance	27,657	23,459	0
73400	210	Unemployment Compensation	210	229	0
73400	212	Employer Medicare	3,414	3,795	0

Fund 141 General Purpose School					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
73400	217	Retirement - Hybrid Stabilization	0	1,293	0
73400	369	Cntrcts For Sub Teachers - Certified	4,090	15,402	0
73400	370	Cntrcts For Sub Tchrs - Non-Certified	2,895	3,874	0
73400	399	Other Contracted Services	0	6,808	0
73400	422	Food Supplies	3,901	3,629	0
73400	429	Instructional Supplies And Materials	37,914	16,984	0
73400	499	Other Supplies And Materials	27,782	43,340	0
73400	790	Other Equipment	14,992	7,018	0
73400	Early Childhood Education		414,993	443,546	0
Total	Operation Of Non-Instructional Services		553,544	591,003	21,839
80000	Debt Service				
82330	Education				
82330	699	Other Debt Service	283,100	280,438	277,250
82330	Education		283,100	280,438	277,250
Total	Debt Service		283,100	280,438	277,250
Total	Expenditures		24,877,091	27,029,570	28,816,407
99000	Other Uses				
99100	Transfers Out				
99100	590	Transfers To Other Funds	4,030,300	4,338,056	0
99100	Transfers Out		4,030,300	4,338,056	0
99100	Other Uses		4,030,300	4,338,056	0
Total	Other Uses		4,030,300	4,338,056	0
Total	Expenditures & Other Uses		28,907,391	31,367,626	28,816,407

Fund 141 General Purpose School

Statement of Proposed Operations

For Fiscal Year Ending June 30, 2024

Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Excess of Estimated Revenue Over				
Under Estimated Expenditures		866,010	(5,058,607)	1,910,462
Estimated Beg Fund Bal JULY 01		7,958,180	8,814,199	3,755,592
Prior Prior Year Ending				
Encumbered Fund Balance	7,958,180			
Excess/Deficit				
Revenues/Expenditures	856,019			
Adjustments	0			
Prior Year Ending Fund Bal	8,814,199			
Adjustment		0		
Estimated End Fund Bal JUNE 30		8,814,199	3,755,592	5,666,054

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 142
SCHOOLS FEDERAL
PROJECTS**

FY 2023-24

Fund 142		School Federal Projects		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Revenues				
47000 Federal Government				
47100 Federal Through State				
47131		67,537	56,664	71,970
47141		1,038,560	950,179	1,261,070
47143		1,114,400	1,138,494	1,328,181
47145		34,808	29,118	33,445
47146		37,020	11,772	4,174
47148		82,084	72,268	234,456
47189		152,728	63,918	39,057
47301	COVID-19 Grant #1	10,858	0	0
47304	COVID-19 Grant #4	387,653	(313,878)	0
47305	COVID-19 Grant #5	12,489	217	0
47307	COVID-19 Grant B	1,967,483	1,008,265	0
47309	COVID-19 Grant D	227,800	110,985	0
47401	American Rescue Plan Act Grant #1	1,323,364	1,012,119	0
47402	American Rescue Plan Act Grant #2	270,760	5,523	0
47403	American Rescue Plan Act Grant #3	8,455	7,957	0
47404	American Rescue Plan Act Grant #4	5,117	7,612	0
47590		1,132,175	223,040	68,985
Total Federal Through State		7,873,291	4,384,253	3,041,338
Total Federal Government		7,873,291	4,384,253	3,041,338
Total Revenues		7,873,291	4,384,253	3,041,338
49000 Other Sources (Non-Revenue)				
49800	Transfers In	700,000	0	0
49800	Other Sources (Non-Revenue)	700,000	0	0
Total Other Sources (Non-Revenue)		700,000	0	0
Total Revenues & Other Sources (Non-Revenue)		8,573,291	4,384,253	3,041,338

Fund 142		School Federal Projects			
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual			Expenditures		
76000 Capital Outlay					
76100 Regular Capital Outlay					
76100	304	Architects	0	0	0
76100	706	Building Construction	112,500	112,500	0
76100	707	Building Improvements	1,136,790	0	0
76100 Regular Capital Outlay			1,249,290	112,500	0
Total	Capital Outlay		1,249,290	112,500	0
Total	Expenditures		1,249,290	112,500	0
70000 Education					
71000 Instruction					
71100 Regular Instruction Program					
71100	116	Teachers	867,856	890,167	84,350
71100	163	Educational Assistants	170,523	264,360	260,762
71100	186	Longevity Pay	2,485	0	805
71100	188	Bonus Pay	23,000	0	0
71100	189	Other Salaries & Wages	84,786	240,877	24,318
71100	201	Social Security	65,198	78,897	22,751
71100	204	State Retirement	99,452	109,906	31,887
71100	205	Employee And Dependent Insurance	27,340	35,064	0
71100	206	Life Insurance	500	566	400
71100	207	Medical Insurance	101,339	112,321	35,685
71100	210	Unemployment Compensation	589	656	1,145
71100	212	Employer Medicare	15,248	18,451	5,322
71100	217	Retirement - Hybrid Stabilization	0	43	0
71100	369	Cntrcts For Sub Teachers - Certified	8,614	25,471	15,586
71100	370	Cntrcts For Sub Tchrs - Non-Certified	6,140	5,587	16,637
71100	399	Other Contracted Services	82,162	0	0
71100	429	Instructional Supplies And Materials	344,253	260,897	125,464
71100	449	Textbooks	4,579	6,559	0
71100	471	Software	72,518	44,859	0
71100	499	Other Supplies And Materials	127	0	1,424
71100	599	Other Charges	2,391	590	5,000
71100	722	Regular Instruction Equipment	502,926	346,214	161,545
71100 Regular Instruction Program			2,482,026	2,441,485	793,081
71200 Special Education Program					
71200	116	Teachers	227,098	268,189	285,499
71200	163	Educational Assistants	171,882	222,775	246,435
71200	171	Speech Pathologist	19,425	38,494	47,460
71200	201	Social Security	25,172	31,916	35,923
71200	204	State Retirement	32,495	39,409	40,869
71200	205	Employee And Dependent Insurance	12,582	23,418	0
71200	206	Life Insurance	331	323	390
71200	207	Medical Insurance	17,787	20,782	50,675
71200	210	Unemployment Compensation	419	428	378
71200	212	Employer Medicare	5,887	7,464	8,402

Fund 142 School Federal Projects					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
71200	369	Cntrcts For Sub Teachers - Certified	938	2,651	3,000
71200	370	Cntrcts For Sub Tchrs - Non-Certified	8,564	7,625	5,000
71200	429	Instructional Supplies And Materials	0	0	0
71200	499	Other Supplies And Materials	851	833	5,266
71200	725	Special Education Equipment	69,180	20,794	0
71200 Special Education Program			592,611	685,101	729,297
71300 Vocational Education Program					
71300	116	Teachers	41,405	42,817	0
71300	189	Other Salaries & Wages	0	0	2,000
71300	201	Social Security	2,058	2,168	63
71300	204	State Retirement	3,080	3,370	107
71300	206	Life Insurance	22	21	0
71300	207	Medical Insurance	13,731	13,253	0
71300	210	Unemployment Compensation	21	21	10
71300	212	Employer Medicare	441	507	29
71300	369	Cntrcts For Sub Teachers - Certified	0	326	0
71300	429	Instructional Supplies And Materials	22,716	27,400	13,799
71300	499	Other Supplies And Materials	4,420	5,401	5,500
71300	730	Vocational Instruction Equipment	28,759	34,444	23,008
71300 Vocational Education Program			116,653	129,728	44,516
Total Instruction			3,191,290	3,256,314	1,566,894
72000 Support Services					
72120 Health Services					
72120	131	Medical Personnel	318,511	147,681	0
72120	201	Social Security	18,240	8,622	0
72120	204	State Retirement	25,505	11,622	0
72120	206	Life Insurance	144	61	0
72120	207	Medical Insurance	39,698	17,066	0
72120	210	Unemployment Compensation	147	80	0
72120	212	Employer Medicare	4,266	2,016	0
72120	312	Contracts With Private Agencies	197,580	0	0
72120	355	Travel	188	17	0
72120	413	Drugs And Medical Supplies	1,255	20,627	0
72120 Health Services			605,534	207,792	0
72130 Other Student Support					
72130	123	Guidance Personnel	462,943	147,751	0
72130	130	Social Workers	86,056	89,443	12,200
72130	169	Part-Time Personnel	3,090	6,799	0
72130	189	Other Salaries & Wages	195,027	207,918	209,655
72130	201	Social Security	43,653	26,484	13,734
72130	204	State Retirement	68,406	36,712	19,281
72130	206	Life Insurance	317	188	150
72130	207	Medical Insurance	82,799	48,952	20,692
72130	210	Unemployment Compensation	386	209	345
72130	212	Employer Medicare	10,189	6,194	3,217
72130	307	Communication	579	562	500

Fund 142 School Federal Projects					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72130	355	Travel	4,056	8,391	14,000
72130	399	Other Contracted Services	0	0	1,000
72130	499	Other Supplies And Materials	122	0	0
72130	524	Staff Development	4,342	6,852	8,000
72130	599	Other Charges	16,145	19,148	17,500
72130	790	Other Equipment	304	0	5,000
72130 Other Student Support			978,414	605,603	325,274
72210 Regular Instruction Program					
72210	105	Supervisor/Director	207,581	143,764	92,090
72210	162	Clerical Personnel	49,873	40,377	40,000
72210	186	Longevity Pay	1,190	1,225	1,260
72210	188	Bonus Pay	1,500	0	0
72210	189	Other Salaries & Wages	270,227	207,887	230,651
72210	201	Social Security	31,151	20,711	22,646
72210	204	State Retirement	48,019	28,706	31,741
72210	205	Employee And Dependent Insurance	8,162	5,802	0
72210	206	Life Insurance	150	96	180
72210	207	Medical Insurance	37,973	29,057	36,721
72210	210	Unemployment Compensation	171	105	400
72210	212	Employer Medicare	7,285	5,597	5,297
72210	307	Communication	1,704	2,631	3,434
72210	308	Consultants	4,650	0	0
72210	355	Travel	3,038	3,145	3,500
72210	399	Other Contracted Services	59,272	189,930	0
72210	499	Other Supplies And Materials	2,387	1,476	2,750
72210	524	Staff Development	114,746	121,883	36,217
72210	599	Other Charges	2,562	3,903	1,000
72210	790	Other Equipment	10,173	650	4,000
72210 Regular Instruction Program			861,814	806,945	511,887
72220 Special Education Program					
72220	105	Supervisor/Director	88,678	91,412	90,045
72220	124	Phsyiological Personnel	120,426	134,131	135,750
72220	186	Longevity Pay	1,400	1,435	0
72220	189	Other Salaries & Wages	124,690	129,733	53,002
72220	201	Social Security	20,276	20,946	17,286
72220	204	State Retirement	32,833	29,372	20,213
72220	206	Life Insurance	86	91	87
72220	207	Medical Insurance	23,346	38,328	33,836
72220	210	Unemployment Compensation	106	124	84
72220	212	Employer Medicare	4,742	4,899	4,043
72220	312	Contracts With Private Agencies	89,108	210,778	129,983
72220	524	Staff Development	0	0	0
72220	790	Other Equipment	0	0	0
72220 Special Education Program			505,691	661,249	484,329
72230 Vocational Education Program					
72230	524	Staff Development	2,314	1,472	4,954

Fund 142 School Federal Projects					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
72230 790	Other Equipment		1,089	0	0
72230	Vocational Education Program		3,403	1,472	4,954
72510	Fiscal Services				
72510 399	Other Contracted Services		325	9,880	0
72510	Fiscal Services		325	9,880	0
72620	Maintenance Of Plant				
72620 335	Maintenance And Repair Services-Buildin		33,305	139,765	0
72620	Maintenance Of Plant		33,305	139,765	0
72710	Transportation				
72710 313	Contracts With Parents		1,740	4,030	3,000
72710 315	Contracts With Vehicle Owners		179,056	150,860	145,000
72710 729	Transportation Equipment		149,326	0	0
72710	Transportation		330,122	154,890	148,000
Total	Support Services		3,318,608	2,587,596	1,474,444
Total	Education		6,509,898	5,843,910	3,041,338
Total	Expenditures		6,509,898	5,843,910	3,041,338
99000	Other Uses				
99100	Transfers Out				
99100 590	Transfers To Other Funds		115,000	0	0
99100	Transfers Out		115,000	0	0
99100	Other Uses		115,000	0	0
Total	Other Uses		115,000	0	0
Total	Expenditures & Expenditures & Other Uses		7,874,188	5,956,410	3,041,338

Fund 142		School Federal Projects		
Statement of Proposed Operations		Budgetary Basis	Est & Bgt Thru	Proposed
For Fiscal Year Ending June 30, 2024				
Account Number		2022	June 2023	2024
<hr/>				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		699,103	(1,572,157)	0
Estimated Beg Fund Bal JULY 01		312,899	1,012,002	(560,155)
<hr/>				
Prior Prior Year Ending				
Encumbered Fund Balance		312,899		
Excess/Deficit				
Revenues/Expenditures		699,103		
Adjustments		0		
Prior Year Ending Fund Bal		1,012,002		
<hr/>				
Adjustment		0		
Estimated End Fund Bal JUNE 30		1,012,002	(560,155)	(560,155)
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 143
CENTRAL CAFETERIA**

FY 2023-24

Fund	143	Central Cafeteria		
Statement of Proposed Operations			Budgetary	Est & Bgt
For Fiscal Year Ending June 30, 2024			Basis	Thru
Account Number			2022	June 2023
Estimated/Appropriated/Actual	Revenues			Proposed
43000	Charges For Current Services			
43500	Education Charges			
43522	Lunch Payments - Adults	14,844	16,063	15,000
43525	A La Carte Sales	86,010	94,142	96,484
Total	Education Charges	100,854	110,205	111,484
Total	Charges For Current Services	100,854	110,205	111,484
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	1,403	0	1,400
Total	Recurring Items	1,403	0	1,400
Total	Other Local Revenues	1,403	0	1,400
46000	State Of Tennessee			
46500	State Education Funds			
46520	School Food Service	16,857	14,522	15,000
Total	State Education Funds	16,857	14,522	15,000
Total	State Of Tennessee	16,857	14,522	15,000
47000	Federal Government			
47100	Federal Through State			
47111	USDA School Lunch Program - Big Ridge	0	1,229,257	1,430,826
47112	USDA - Commodities	125,667	176,374	109,000
47113	Breakfast - Big Ridge Elementary School	0	385,798	413,259
47114	USDA - Other	2,076,221	109,351	20,195
Total	Federal Through State	2,201,888	1,900,780	1,973,280
Total	Federal Government	2,201,888	1,900,780	1,973,280
Total	Revenues	2,321,002	2,025,507	2,101,164
Total	Revenues	2,321,002	2,025,507	2,101,164

Fund 143 Central Cafeteria					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Expenditures					
73000 Operation Of Non-Instructional Services					
73100 Food Service					
73100	105	Supervisor/Director	67,694	88,995	90,045
73100	165	Cafeteria Personnel	617,876	742,770	752,362
73100	201	Social Security	41,061	50,201	52,229
73100	204	State Retirement	44,521	59,661	52,590
73100	206	Life Insurance	683	626	800
73100	207	Medical Insurance	83,830	84,334	92,160
73100	210	Unemployment Compensation	730	744	672
73100	212	Employer Medicare	9,603	11,741	12,215
73100	307	Communication	3,496	3,934	5,000
73100	312	Contracts With Private Agencies	20,168	13,247	15,000
73100	320	Dues And Memberships	3,432	3,436	4,500
73100	325	Fiscal Agent Charges	15,597	15,643	23,331
73100	336	Maintenance And Repair Services-Equipr	25,616	45,230	43,500
73100	355	Travel	1,871	2,837	3,000
73100	361	Permits	0	560	560
73100	399	Other Contracted Services	17,134	15,116	21,000
73100	421	Food Preparation Supplies	91,858	97,361	144,000
73100	422	Food Supplies	616,951	801,270	624,000
73100	435	Office Supplies	3,355	2,366	2,000
73100	451	Uniforms	727	0	1,500
73100	469	Usda - Commodities	125,667	176,374	109,000
73100	499	Other Supplies And Materials	0	1,835	2,000
73100	509	Refunds	0	66	200
73100	599	Other Charges	2,368	3,212	2,500
73100	710	Food Service Equipment	27,801	7,226	47,000
73100 Food Service			1,822,039	2,228,785	2,101,164
Total Operation Of Non-Instructional Services			1,822,039	2,228,785	2,101,164
Total Expenditures			1,822,039	2,228,785	2,101,164
Total Expenditures			1,822,039	2,228,785	2,101,164

Fund 143		Central Cafeteria		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
<hr/>				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		498,963	(203,278)	0
Estimated Beg Fund Bal JULY 01		1,111,635	1,609,198	1,405,920
<hr/>				
Prior Prior Year Ending				
Encumbered Fund Balance	1,111,635			
Excess/Deficit				
Revenues/Expenditures	499,974			
Adjustments	(2,411)			
Prior Year Ending Fund Bal	1,609,198			
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Adjustment		(2,411)		
Estimated End Fund Bal JUNE 30		1,609,198	1,405,920	1,405,920
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 145
OTHER EDUCATION SPECIAL
FUNDS-TNVA**

FY 2023-24

Fund 145		Other Education Special Revenue		
Statement of Proposed Operations		Budgetary Basis	Est & Bgt Thru	Proposed
For Fiscal Year Ending June 30, 2024				
Account Number		2022	June 2023	2024
Estimated/Appropriated/Actual		Revenues		
46000	State Of Tennessee			
46500	State Education Funds			
46511	Basic Education Program	18,043,257	18,364,184	25,522,000
Total	State Education Funds	18,043,257	18,364,184	25,522,000
Total	State Of Tennessee	18,043,257	18,364,184	25,522,000
Total	Revenues	18,043,257	18,364,184	25,522,000
Total	Revenues	18,043,257	18,364,184	25,522,000

Fund 145		Other Education Special Revenue				
Statement of Proposed Operations				Budgetary	Est & Bgt	
For Fiscal Year Ending June 30, 2024				Basis	Thru	Proposed
Account Number				2022	June 2023	2024
Estimated/Appropriated/Actual		Expenditures				
70000	Education					
71000	Instruction					
71100	Regular Instruction Program					
71100	312	Contracts With Private Agencies	16,570,295	18,631,768	23,450,240	
71100	429	Instructional Supplies And Materials	10,583	6,424	10,000	
71100	Regular Instruction Program		16,580,878	18,638,192	23,460,240	
Total	Instruction		16,580,878	18,638,192	23,460,240	
72000	Support Services					
72410	Office Of The Principal					
72410	317	Data Processing Services	15,968	18,789	20,000	
72410	Office Of The Principal		15,968	18,789	20,000	
Total	Support Services		15,968	18,789	20,000	
Total	Education		16,596,846	18,656,981	23,480,240	
Total	Expenditures		16,596,846	18,656,981	23,480,240	
99000	Other Uses					
99100	Transfers Out					
99100	590	Transfers To Other Funds	1,443,817	0	2,041,760	
99100	Transfers Out		1,443,817	0	2,041,760	
99100	Other Uses		1,443,817	0	2,041,760	
Total	Other Uses		1,443,817	0	2,041,760	
Total	Expenditures & Other Uses		18,040,663	18,656,981	25,522,000	

Fund 145		Other Education Special Revenue		
Statement of Proposed Operations		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
For Fiscal Year Ending June 30, 2024				
Account Number				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		2,594	(292,797)	0
Estimated Beg Fund Bal JULY 01		0	0	(292,797)
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	(292,797)	(292,797)

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 151
GENERAL DEBT SERVICE**

FY 2023-24

Fund	151	General Debt Service		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024		Budgetary	Est & Bgt	
Account Number		Basis	Thru	Proposed
		2022	June 2023	2024
Estimated/Appropriated/Actual		Revenues		
40000	Local Taxes			
40100	County Property Taxes			
40110	Current Property Tax	245,412	212,247	1,260,609
40120	Trustee's Collections - Prior Year	7,408	4,725	7,000
40130	Cir Clk/Clk & Master Collections-Pr Yr	27,415	2,512	12,000
40140	Interest And Penalty	745	984	423
40150	Pick-Up Taxes	582	1,046	582
Total	County Property Taxes	281,562	221,514	1,280,614
40200	County Local Option Taxes			
40240	Wheel Tax	548,316	464,448	548,316
Total	County Local Option Taxes	548,316	464,448	548,316
Total	Local Taxes	829,878	685,962	1,828,930
44000	Other Local Revenues			
44100	Recurring Items			
44110	Investment Income	98,196	304,307	70,000
Total	Recurring Items	98,196	304,307	70,000
Total	Other Local Revenues	98,196	304,307	70,000
48000	Other Governments And Citizens Groups			
48100	Other Governments			
48130	Contributions	283,100	280,438	277,250
Total	Other Governments	283,100	280,438	277,250
Total	Other Governments And Citizens Groups	283,100	280,438	277,250
Total	Revenues	1,211,174	1,270,707	2,176,180
Total	Revenues	1,211,174	1,270,707	2,176,180

Fund 151		General Debt Service			
Statement of Proposed Operations			Budgetary	Est & Bgt	
For Fiscal Year Ending June 30, 2024			Basis	Thru	Proposed
Account Number			2022	June 2023	2024
Estimated/Appropriated/Actual			Expenditures		
82130	Education				
82130	601	Principal On Bonds General Obligation Br	0	609,270	701,775
82130	Education		0	609,270	701,775
82230	Education				
82230	603	Interest On Bonds General Obligation Bo	0	123,864	130,724
82230	Education		0	123,864	130,724
82310	Other Debt Service				
82310	510	Trustee's Commission	11,505	12,889	10,000
82310	Other Debt Service		11,505	12,889	10,000
Total			11,505	746,023	842,499
Total			11,505	746,023	842,499
Total			11,505	746,023	842,499
80000	Debt Service				
82330	Education				
82330	699	Other Debt Service	7,160	6,563	7,200
82330	Education		7,160	6,563	7,200
Total	Debt Service		7,160	6,563	7,200
Total	Expenditures		7,160	6,563	7,200
Total Expenditures			18,665	752,586	849,699

Fund 151		General Debt Service		
Statement of Proposed Operations		Budgetary Basis	Est & Bgt Thru	Proposed
For Fiscal Year Ending June 30, 2024				
Account Number		2022	June 2023	2024
<hr/>				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		1,192,509	518,121	1,326,481
Estimated Beg Fund Bal JULY 01		2,008,829	2,366,362	2,884,483
<hr/>				
Prior Prior Year Ending				
Encumbered Fund Balance	2,008,829			
Excess/Deficit				
Revenues/Expenditures	357,533			
Adjustments	0			
Prior Year Ending Fund Bal	2,366,362			
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Adjustment		0		
Estimated End Fund Bal JUNE 30		2,366,362	2,884,483	4,210,964

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 171
CAPITAL PROJECTS**

FY 2023-24

Fund 171		General Capital Projects		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	557,140	560,932	557,140
40120	Trustee's Collections - Prior Year	10,752	10,611	10,752
40130	Cir Clk/Clk & Master Collections-Pr Yr	5,552	7,588	5,552
40140	Interest And Penalty	2,266	2,302	2,266
40150	Pick-Up Taxes	1,300	2,622	1,300
Total County Property Taxes		577,010	584,055	577,010
Total Local Taxes		577,010	584,055	577,010
44000 Other Local Revenues				
44500 Nonrecurring Items				
44530	Sale Of Equipment	68,001	0	0
Total Nonrecurring Items		68,001	0	0
Total Other Local Revenues		68,001	0	0
46000 State Of Tennessee				
46100 General Government Grants				
46190	Other General Government Grants - Lutt	0	16,925	0
Total General Government Grants		0	16,925	0
46800 Other State Revenues				
46990	Other State Revenues	371,394	0	88,124
Total Other State Revenues		371,394	0	88,124
Total State Of Tennessee		371,394	16,925	88,124
47000 Federal Government				
47100 Federal Through State				
47180	Community Development - Fire Truck CE	0	0	0
47590	Other Federal Through State	110,605	468,472	0
Total Federal Through State		110,605	468,472	0
Total Federal Government		110,605	468,472	0
Total Revenues		1,127,010	1,069,452	665,134
49000 Other Sources (Non-Revenue)				
49700	Insurance Recovery	143,419	0	0
49800	Transfers In	807,385	0	200,000
49800	Other Sources (Non-Revenue)	950,804	0	200,000
Total Other Sources (Non-Revenue)		950,804	0	200,000
Total Revenues & Other Sources (Non-Revenue)		2,077,814	1,069,452	865,134

Fund 171 General Capital Projects					
Statement of Proposed Operations					
For Fiscal Year Ending June 30, 2024					
Account Number			Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Expenditures					
90000 Capital Projects					
90100 Capital Projects					
91110 General Administration Projects					
91110	312	Contracts With Private Agencies Farmer's	14,439	0	0
91110	317	Data Processing Services Direct Access C	16,652	6,487	0
91110	321	Engineering Services	7,670	240	0
91110	336	Maintenance And Repair Services-Equipr	3,813	0	0
91110	350	Internet Connectivity Direct Access Gran	0	14,443	0
91110	426	General Construction Materials Beach Isl	35,193	30,000	0
91110	510	Trustee's Commission	11,921	11,718	20,000
91110	707	Building Improvements	115,395	53,391	275,636
91110	708	Communication Equipment	3,240	0	0
91110	719	Office Equipment Election Copier	0	0	17,000
91110	790	Other Equipment Jail Dryer Fire Repair	45,156	0	0
91110 General Administration Projects			253,479	116,279	312,636
91120 Administration Of Justice Projects					
91120	312	Contracts With Private Agencies Courtro	32,391	0	0
91120	335	Maintenance And Repair Services-Buildn	1,149	8,564	0
91120	431	Law Enforcement Supplies	7,636	0	0
91120	715	Land Jail Property Purchase	0	0	700,000
91120	716	Law Enforcement Equipment	2,965	0	0
91120	718	Motor Vehicles	66,101	0	0
91120 Administration Of Justice Projects			110,242	8,564	700,000
91130 Public Safety Projects					
91130	321	Engineering Services	856	0	8,589
91130	399	Other Contracted Services	21,104	0	0
91130	499	Other Supplies And Materials Fire Truck	0	0	0
91130	599	Other Charges Fire Truck CDBG Grant	0	0	0
91130	718	Motor Vehicles	59,500	49,724	120,000
91130	791	Other Construction Safe Routes to Schoc	0	0	79,535
91130 Public Safety Projects			81,460	49,724	208,124
91140 Public Health And Welfare Projects					
91140	308	Consultants	4,763	28,000	0
91140	706	Building Construction Emergency Service	0	0	195,317
91140	707	Building Improvements	71,446	443,908	0
91140	729	Transportation Equipment	339,576	232,696	233,000
91140 Public Health And Welfare Projects			415,785	704,604	428,317
91150 Social, Cultural And Recreation Projects					
91150	312	Contracts With Private Agencies Tourism	0	0	0
91150	351	Rentals Tourism Grant FY21	0	0	0
91150	408	Concrete Tourism Grant FY21	0	0	0
91150	415	Electricity Tourism Grant FY21	0	0	0
91150	426	General Construction Materials Luttrell S	0	17,772	75,000
91150	454	Water And Sewer Tourism Grant FY21	0	0	0
91150	706	Building Construction Farm Grant	0	0	125,000

Fund 171		General Capital Projects		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
91150	Social, Cultural And Recreation Projects	0	17,772	200,000
Total	Capital Projects	860,966	896,943	1,849,077
Total	Capital Projects	860,966	896,943	1,849,077
Total	Expenditures	860,966	896,943	1,849,077
Total	Expenditures	860,966	896,943	1,849,077

Fund 171		General Capital Projects		
Statement of Proposed Operations		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
For Fiscal Year Ending June 30, 2024				
Account Number				
<hr/>				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		1,216,848	172,509	(983,943)
Estimated Beg Fund Bal JULY 01		951,572	2,178,972	2,351,481
<hr/>				
Prior Prior Year Ending				
Encumbered Fund Balance		951,572		
Excess/Deficit				
Revenues/Expenditures		1,216,848		
Adjustments		10,552		
Prior Year Ending Fund Bal		2,178,972		
<hr/>				
Adjustment		10,552		
Estimated End Fund Bal JUNE 30		2,178,972	2,351,481	1,367,538
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**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 172
INDUSTRIAL/COMMUNITY
DEVELOPMENT**

FY 2023-24

**THE BUDGET
OF
UNION COUNTY,
TENNESSEE**

**FUND 177
EDUCATION CAPITAL
PROJECTS**

FY 2023-24

Fund 177		Education Capital Projects		
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2024				
Account Number		Budgetary Basis 2022	Est & Bgt Thru June 2023	Proposed 2024
Estimated/Appropriated/Actual Expenditures				
76000 Capital Outlay				
76100 Regular Capital Outlay				
76100	707 Building Improvements UCHS Auditorium	0	0	700,000
76100 Regular Capital Outlay		0	0	700,000
Total Capital Outlay		0	0	700,000
Total Expenditures		0	0	700,000
Total Expenditures		0	0	700,000

Fund 177		Education Capital Projects		
Statement of Proposed Operations		Budgetary Basis	Est & Bgt Thru	Proposed
For Fiscal Year Ending June 30, 2024				
Account Number		2022	June 2023	2024
<hr/>				
Excess of Estimated Revenue Over				
Under Estimated Expenditures		2,077,814	1,069,452	165,134
Estimated Beg Fund Bal JULY 01		7,372,996	9,884,564	10,954,016
<hr/>				
Prior Prior Year Ending				
Encumbered Fund Balance	7,372,996			
Excess/Deficit				
Revenues/Expenditures	2,702,655			
Adjustments	(191,087)			
Prior Year Ending Fund Bal	9,884,564			
<hr/>				
Adjustment		(191,087)		
Estimated End Fund Bal JUNE 30		9,884,564	10,954,016	11,119,150