



Blount County Government

TO: Blount County Commissioners
FROM: Randy Vineyard
CC: Marsha Sliker
RE: FY22-23 Fund 189 Re-Appropriations
DATE: October 6, 2022

In previous years, capital project funds that have been approved and appropriated by Commission have been able to roll from one year to the next without having to be re-appropriated each year, but since Commission approved the direct allocation of \$0.03 of property tax revenue to Fund 189, this changed the function of the fund. This was brought to our attention by the State Comptroller's Office during our FY2020 financial audit. Because of this change, project funds have to be re-appropriated each year by Commission approval like our other operating funds.

For FY 2022-2023, there are 5 projects affected by this re-appropriation that need to be approved by Commission. **Below are the balances at the end of FY21-22 that need to roll to FY22-23.** All of these projects have been initially approved by Commission in previous years and the unspent appropriations will need to be re-appropriated each year until the projects are complete:

<u>Project</u>	<u>Amount</u>
ADA Improvements*	\$204,721.70
IT Modernization	\$ 65,692.59
Robert C Jackson Rd Right-Of-Way	\$274,655.96
Courthouse ADA Elevator	\$ 63,433.75
TOTAL	\$608,504.00

**These projects were funded by the FY20-21 \$0.03 property tax allocation.*

No new funds are being requested for these projects.