

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF  
BLOUNT COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2024 AND ENDING JUNE 30, 2025**

Resolution No. 24-06-002

Resolution Sponsors: Commissioners Jared Anderson, Mike Caylor and Nick Bright

Section 1. Be it resolved by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on the 20th day of June, 2024, 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 Blount 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, 2024 and ending June 30, 2025, according to the following schedule:

<u>General Fund</u>	FY23-24 Adopted	FY24-25 Recommended
County Commission	<b>\$139,743</b>	<b>\$139,743</b>
Board of Equalization	<b>\$1,500</b>	<b>\$4,000</b>
Beer Board	<b>\$1,250</b>	<b>\$1,250</b>
Other Boards & Committees	<b>\$162,445</b>	<b>\$162,445</b>
County Mayor	<b>\$381,815</b>	<b>\$398,432</b>
Personnel	<b>\$501,122</b>	<b>\$529,024</b>
Election Commission	<b>\$583,867</b>	<b>\$750,453</b>
Register of Deeds	<b>\$736,615</b>	<b>\$813,418</b>
Planning & Development Services	<b>\$1,435,494</b>	<b>\$1,473,935</b>
County Building Maintenance	<b>\$2,417,298</b>	<b>\$2,341,585</b>
Other General Administration	<b>\$1,105,230</b>	<b>\$1,157,980</b>
Preservation of Records	<b>\$132,394</b>	<b>\$144,957</b>
Risk Management	<b>\$200,182</b>	<b>\$217,087</b>
Accounting and Budgeting	<b>\$683,174</b>	<b>\$757,969</b>
Purchasing	<b>\$545,902</b>	<b>\$647,462</b>
Central Services	<b>\$9,200,208</b>	<b>\$3,281,060</b>
Indigent Billing	<b>\$1,128,400</b>	<b>\$1,125,000</b>
Property Assessor	<b>\$1,493,799</b>	<b>\$1,578,705</b>
County Trustee	<b>\$649,862</b>	<b>\$668,443</b>
County Clerk	<b>\$1,599,578</b>	<b>\$1,706,145</b>
Data Processing	<b>\$2,195,653</b>	<b>\$2,290,393</b>
Other Finance	<b>\$193,339</b>	<b>\$179,788</b>
Circuit Court Judge	<b>\$91,202</b>	<b>\$94,783</b>
Circuit Court Clerk	<b>\$3,100,396</b>	<b>\$3,328,976</b>
Recovery/Criminal Court	<b>\$894,103</b>	<b>\$947,901</b>
General Sessions Judge	<b>\$1,193,072</b>	<b>\$1,283,441</b>
Chancery Court - Clerk and Master	<b>\$632,568</b>	<b>\$645,664</b>
Juvenile Court	<b>\$812,691</b>	<b>\$854,831</b>
Public Defender	<b>\$47,753</b>	<b>\$49,860</b>
Judicial Commissioners	<b>\$307,840</b>	<b>\$333,183</b>
Probation	<b>\$785,011</b>	<b>\$861,425</b>
Victim Assistance	<b>\$45,000</b>	<b>\$45,000</b>
Sheriff's Department	<b>\$17,859,317</b>	<b>\$20,644,393</b>
COPS Grant	<b>\$173,228</b>	<b>\$206,557</b>

Sex Offender Registry	\$40,000	\$40,000
Jail	\$12,280,285	\$14,272,056
Workhouse	\$15,012	\$17,003
Juvenile Services	\$2,052,012	\$2,391,886
Fire Prevention	\$111,250	\$111,250
Civil Defense	\$268,740	\$327,274
Other Emergency Management	\$463,994	\$463,994
Local Health Center	\$158,494	\$133,510
Local Health Center-DGA grant	\$986,613	\$1,394,325
Animal Control	\$694,994	\$805,595
Animal Shelter Grant - SMACF	\$195,171	\$173,063
Parks and Recreation	\$820,944	\$867,449
Agriculture Extension Service	\$297,349	\$320,301
Soil Conservation	\$222,377	\$185,823
Industrial Development	\$2,216,700	\$2,312,333
Veteran Services	\$267,092	\$288,253
Contributions to Other Agencies	\$131,928	\$131,928
Litter & Trash Grant	\$105,195	\$131,505
General Administration Projects	\$240,500	\$240,500
Public Safety Projects	\$1,525,192	\$1,721,928
Transfers Out - Library & QSCB	\$2,141,125	\$2,150,000
<b>Total General Fund</b>	<b>\$76,744,268</b>	<b>\$78,145,263</b>
<b>Total Courthouse &amp; Jail Maintenance</b>	<b>\$182,700</b>	<b>\$301,781</b>
<b>Total Law Library</b>	<b>\$10,038</b>	<b>\$10,038</b>
<b>Total Public Library</b>	<b>\$2,810,687</b>	<b>\$2,841,924</b>
<b>Total Drug Control Fund</b>	<b>\$251,000</b>	<b>\$254,500</b>
<b>Total Other General Government Special Revenue</b>	<b>\$20,682,731</b>	<b>\$16,096,665</b>
<i>Highway/Public Works Fund</i>		
Administration	\$2,069,193	\$2,017,088
Highway and Bridge Maintenance	\$7,344,118	\$8,304,151
Operation and Maintenance of Equipment	\$1,441,981	\$1,255,983
<b>Total Highway/Public Works Fund</b>	<b>\$10,855,293</b>	<b>\$11,577,222</b>
<i>General Purpose School Fund</i>		
Regular Education	\$56,409,600	\$56,733,634
Special Education	\$10,365,500	\$12,757,700
Vocational Education	\$6,976,650	\$6,432,787
Retiree Benefits	\$1,310,000	\$1,380,000
Attendance	\$118,300	\$122,100
Health Services-Clinic Personnel	\$1,698,300	\$1,959,050
Other Student Support-Guidance	\$2,782,300	\$2,979,500
Regular Education Support	\$2,594,900	\$2,878,600
Special Education Support	\$1,209,000	\$1,019,200

Vocational Education Support	\$150,000	\$146,520
Board of Education Services	\$2,385,802	\$2,407,300
Director of Schools	\$2,532,900	\$2,547,171
Office of the Principal	\$8,286,700	\$8,342,600
Fiscal Services	\$291,300	\$298,800
Operation of Plant	\$9,923,500	\$9,936,000
Maintenance of Plant	\$4,048,200	\$5,015,440
Transportation	\$7,503,000	\$6,037,100
Technology	\$1,252,700	\$997,650
Early Childhood Education	\$875,200	\$846,700
Regular Capital Outlay	\$1,252,700	\$3,515,850
Transfers Outs	\$1,364,798	\$1,364,798
<b>Total General Purpose School Fund</b>	<b>\$123,331,350</b>	<b>\$127,718,500</b>
<i>Federal School Projects Fund</i>		
Regular Instruction Program	\$7,470,756	\$3,865,200
Special Education Program	\$3,811,215	\$3,230,000
Vocational Education Program	\$762,546	\$303,000
Health Services	\$1,622,643	\$10,700
Other Student Support	\$339,217	\$98,300
Transportation	\$140,800	\$136,000
Regular Capital Outlay	\$1,225,000	\$0
Transfers Out	\$344,050	\$71,900
<b>Total Federal School Projects Fund</b>	<b>\$15,716,227</b>	<b>\$7,715,100</b>
<b>Total Central Cafeteria Fund</b>	<b>\$7,445,000</b>	<b>\$7,636,300</b>
<b>Total Extended Day Care Program Fund</b>	<b>\$2,330,000</b>	<b>\$2,378,000</b>
<i>General Debt Service Fund</i>		
General Government Principal	\$10,300,000	\$11,650,000
General Government Interest	\$6,400,000	\$5,950,000
General Government Other	\$525,000	\$530,000
<b>Total General Debt Service Fund</b>	<b>\$17,225,000</b>	<b>\$18,130,000</b>
<b>Total Highway &amp; Street Capital Projects</b>	<b>\$3,312,000</b>	<b>\$0</b>
<b>Total Education Capital Projects</b>	<b>\$0</b>	<b>\$1,551,800</b>
<b>Total General Administration Capital Projects</b>	<b>\$640,830</b>	<b>\$170,000</b>
<b>Total Budget FY 24-25</b>	<b>\$281,537,124</b>	<b>\$274,527,093</b>

Section 2. 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.

Section 3. Be it further resolved that there are also hereby appropriated certain portions of the commissions and fees for collecting 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 laws 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 4. Be it further resolved that if any fee officials, as enumerated in Section 8-22-102, T.C.A., operate under provisions of Section 8-22-104, T.C.A., provisions of the preceding paragraph shall not apply to those particular officials.

Section 5. Be it further resolved, that any amendment to the budget shall be approved as provided in Section 5-9-407, T.C.A.

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.

Section 6. 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 of the County in excess of the appropriation made herein for such office, agency, institution, division or department of the County. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2025. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

Section 7. 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 2024-25 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 Mayor and countersigned by the County Clerk and shall mature and be paid in full without renewal not later than June 30, 2025.

Section 8. Be it further resolved that the delinquent County property taxes for the year 2022 and prior years and the interest and penalty hereon collected during the year ending June 30, 2025 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2024. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

Section 9. 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, 2025.

Section 10. 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 11. 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, 2024. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Section 12. Be it further resolved that the interest earned on funds held temporarily idle for the Blount County Library and Library fines collected be designated toward the Blount County Library Capital uses.

Section 13. Be it further resolved, that the property tax discounts as authorized by T.C.A. 67-5-1804 (a) for early payment for real property payments shall be 2% of the ad valorem real property taxes currently due if such taxes are paid within thirty (30) days and 1% if paid after more than thirty (30) but less than sixty (60) under the guidelines of T.C.A. 67-5-1804 (a).

Section 14. Be it further resolved, the Blount County Commission is committed to long-term solutions for the County's needs including the orderly and systematic financing and acquisition of public improvements. To achieve that goal, the Commission recognizes the value of a long-term capital plan and reaffirms its commitment to the 3-5 year capital improvements concept to address those issues.

Section 15. Be it further resolved, Interest Earnings would be credited to the General County, Library, Drug Control, Highway, General Purpose Schools, Cafeteria, Extended Care, Educ. Cap. Projects, General Liability, Worker's Compensation, Employee Health and Dental, Drug Task Force, and District Attorney Funds based on the average month-end balances per the Trustee's Report, and the interest rate earned by the Trustee for all funds. Interest Earnings not credited

as above will be credited to the Debt Service Fund.

Section 16. Be it further resolved that included in this budget is a supplement for the Sheriff as approved in prior years for the workhouse and the juvenile detention center equal to 10% of his base salary, each.

Section 17. Be it further resolved that included in this budget is a supplement for the Circuit Court Clerk as approved in prior years for the serving of more than one court, equal to 10% of his base salary, as authorized by T.C.A. 8-24-102 (2).

Section 18. Be it further resolved that included in this budget is a supplement for the Highway Superintendent as approved in prior years for oversight of development equal to 20% of his base salary.

Section 19. Be it further resolved, that amounts approved and hereby appropriated for County Official salaries exceed the minimum required by state statute and are hereby approved above that minimum.

Passed this 20th day of June, 2024.

Certification of Action

Attest

\_\_\_\_\_  
Commission Chairman

\_\_\_\_\_  
County Clerk

Approved: \_\_\_\_\_

Vetoed: \_\_\_\_\_

\_\_\_\_\_  
County Mayor

\_\_\_\_\_  
Date