



JASON E. MUMPOWER  
*Comptroller*

July 21, 2023

Honorable Ed Mitchell, Mayor  
and Honorable Board of Commissioners  
Blount County  
341 Court Street  
Maryville, TN 37804

Dear Mayor Mitchell and Board of Commissioners:

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

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

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

### **Budget Considerations**

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

#### *American Rescue Plan Spending*

The governing body budgeted the use American Rescue Plan (ARP) funds. This budget approval is not an approval for the planned use of the ARP funds and the governing body, with the assistance of its attorney, should determine that the planned use complies with Federal regulations concerning the use of ARP funds. ARP funds spent contrary to Federal regulations must be returned.

Blount County  
Budget Approval Letter  
July 21, 2023

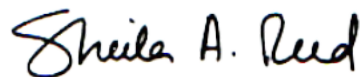
ARP funds are non-recurring and should only be used for one-time expenses. When purchasing capital items, ongoing maintenance and operating expenses should be analyzed to show future demand on recurring revenues.

*Commendation*

We commend the governing body for adopting this year's budget prior to the beginning of the budget year. Timely adoption will result in better management of public dollars in the coming year by immediately instituting appropriate budgetary controls. Adopting the budget in a timely manner allows your financial staff more time to close the official accounting records and have those records available for audit no later than two months after the close of your fiscal year as required by Tenn. Code Ann. § 9-2-102.

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, William Wood, at 615.401.7893 or [william.wood@cot.tn.gov](mailto:william.wood@cot.tn.gov).

Sincerely,



Sheila Reed, Director  
Division of Local Government Finance



William Wood, Financial Analyst  
Division of Local Government Finance

cc: Brian Baldwin, Finance Director, Blount County

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