



Blount County Budget Committee

MAY 9, 2023

Budget Process



Partnering with Elected Official Offices and Department Directors

- Review historical revenue and expense
- Projections for remainder of FY 22/23
- Projections for FY 23/24

Budget Workshops

- Two all-day workshop meetings
- Requests related to operating and capital expenses

Individual Meetings with Budget Committee Members

- Review priorities seeking general consensus

Budget Theme



Staff Retention and Compensation

- Pay equity is being impacted by actions of surrounding communities
- Completed compensation and classification review
- Based on market survey and **NOT** an “across the board” solution

	Current Average Salary	Proposed Average Salary	% Increase
Deputy Sheriff	\$44,600	\$53,300	19%
Total BCSO	\$48,600	\$55,200	14%
General County (minus BCSO)	\$45,600	\$47,600	4%
All County Employees	\$47,000	\$51,300	9%

Budget Details - Expense



Increased pay needed to recruit & retain staff

Department	Total Salary	Total Salary + Benefits	Revenue (State SRO Grant)	Total Funding Needed
BCSO	\$3,281,324	\$3,675,083	(\$1,470,000)	\$2,205,083
Highway	\$215,602	\$241,475		\$241,475
Library	\$111,068	\$124,396		\$124,396
General County (minus BCSO)	\$707,198	\$792,062		\$792,062
Total	\$4,315,192	\$4,833,015	(\$1,470,000)	\$3,363,015

Operational Budget Increases from Prior Year due to Inflation

- Gas & Diesel – 15% to 25% increases
- Supplies & Materials – 15% to 20% increases
- Utilities – 10% increase

Budget Details - Expense



Additional requests supported from individual meetings

Operational

Department	Project	Amount
Elections	Office Supplies	\$10,000
Elections	Licenses/Maintenance Agreements	\$4,600
County Buildings	Maintenance Agreements	\$60,000
County Buildings	Maintenance Equipment	\$20,000
Records	Data Processing Services	\$8,500
BCSO	Law Enforcement Equipment	\$40,000
Recovery Court	Software	\$10,800
Clerk and Master	Postage	\$2,000
Clerk and Master	Travel	\$550
E-911	E-911 - 50% Contribution	\$35,802
Parks and Recreation	Parks and Rec Contribution	\$27,897
GIS	GIS - 1/3 Contribution	\$7,368

Personnel

Department	Project	Amount
Elections	Promotion	\$2,413
HR	Promotion	\$4,927
IT-Help Desk	\$65,629 Transfer from Contract to Personnel	\$0
BCSO	EMR to EMT-Salary, Evaluation & Testing	\$35,000
Recycling	Additional Personnel	\$49,266
HWY	Additional Personnel	\$55,240
HWY	Promotion	\$39,224

Of \$2M requested, \$414,000 supported or 19%

Budget Details - Revenue



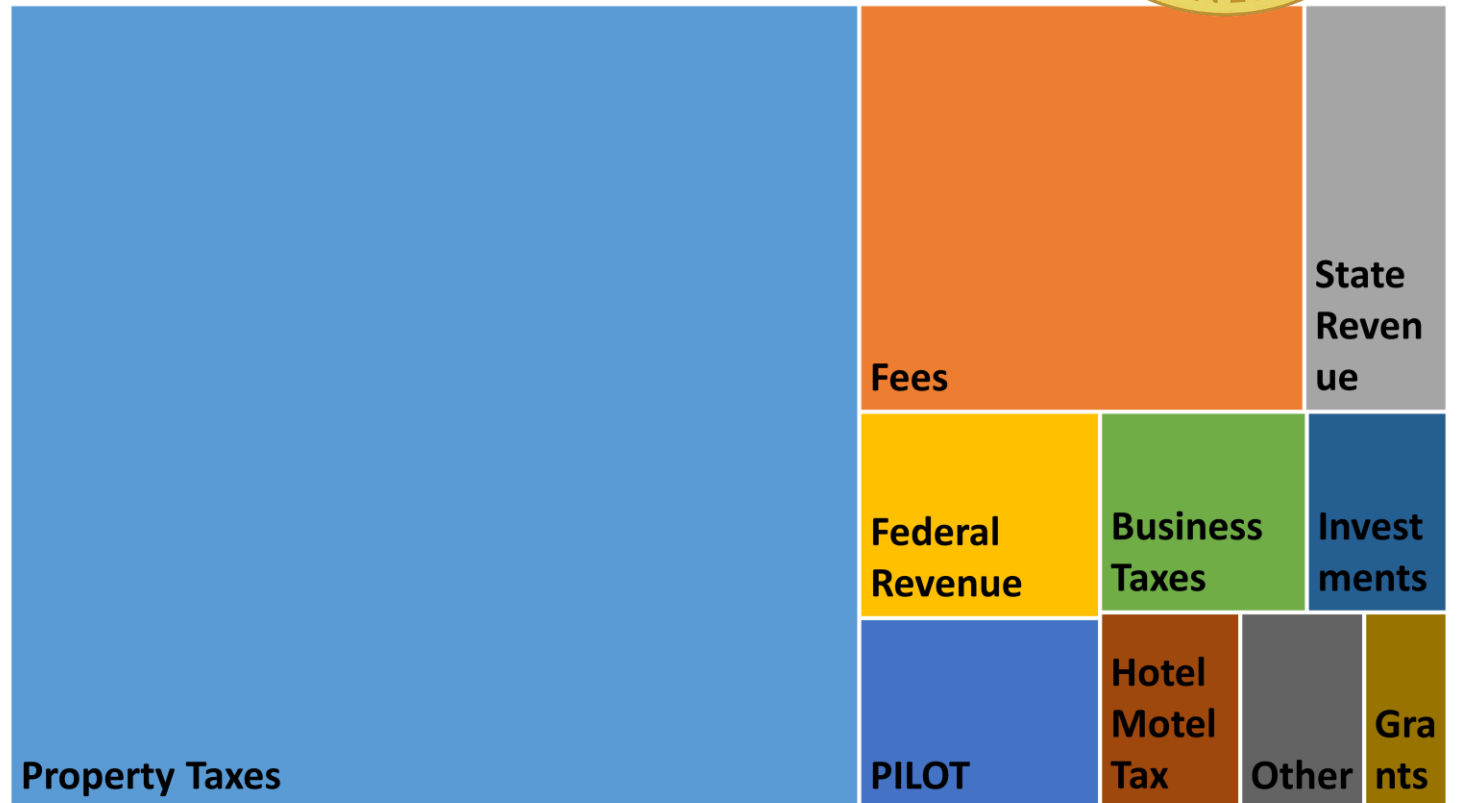
Value of the Penny

- Originally set at \$605,000
- Adjusted to \$646,000

Blount County Sheriff's Office

- Negotiated increased Federal and State inmate contracts
- State Grant to fund School Resource Officer positions

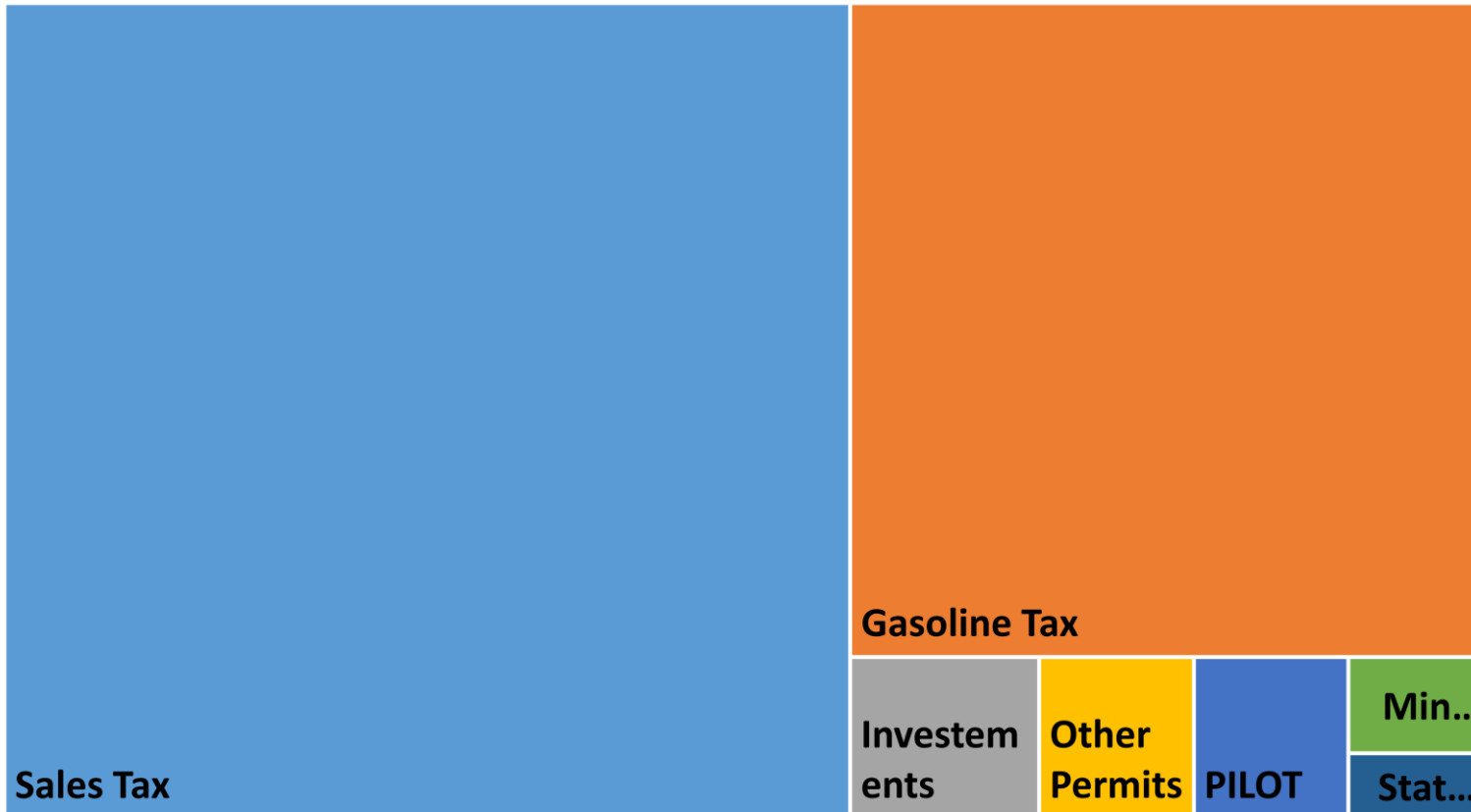
General County - Fund 101 Revenues



Budget Details – Revenue



Highway- Fund 131 Revenues



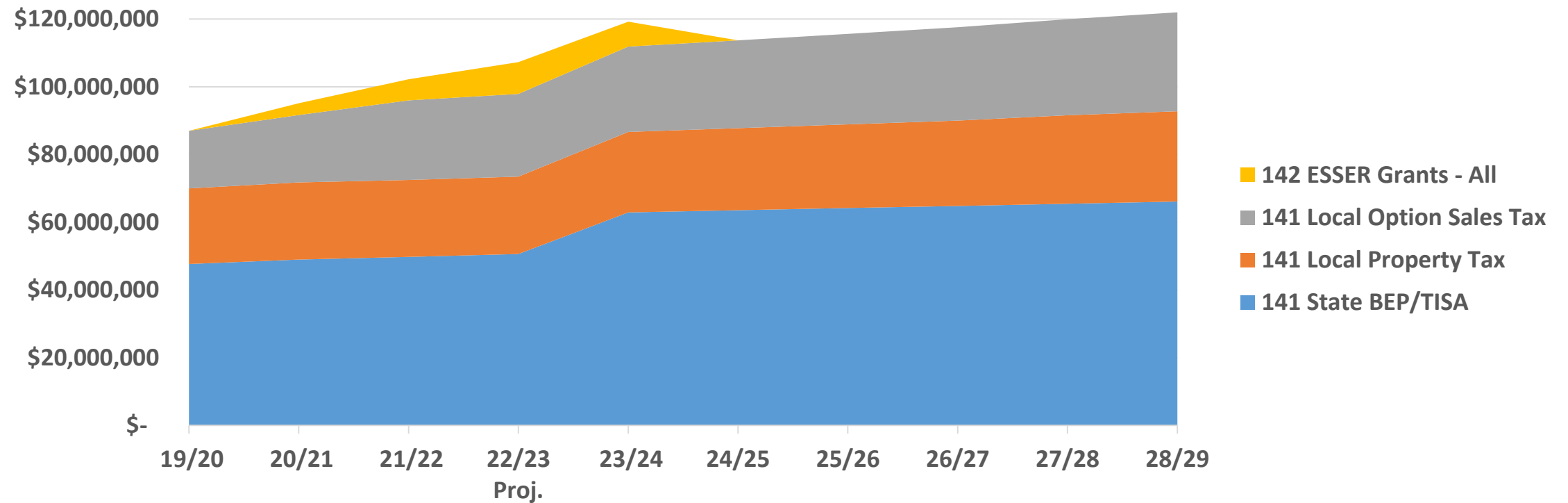
Sales & Gasoline Tax Trend

	2021 Actuals	2022 Actuals	2023 Projected	2024 Budgeted
Sales Tax	\$6,179,265	\$6,694,735	\$8,974,978	\$8,975,000
Gasoline Tax	\$3,600,747	\$3,760,433	\$3,692,013	\$3,775,000

Budget Details – Revenue



Forecasted Blount County Major School Funding



Resolutions For Consideration



Resolution to go above the Certified Tax Rate

- Requires Budget Committee and Commission consideration May 18th

Budget Committee Recommendation in May, Commission consideration June 15th

- Tax Levy Resolution
- Appropriation Resolution
- Capital Resolution

Recommended Tax Levy in Excess



Property Reappraisal

- 4 Year Reappraisal Cycle with last reappraisal in 2019
- Oversight and Approval by the Comptroller's Office

Reappraisal Results

- Median House Value in Blount County increased by an average of 76%
- From \$185,000 to \$325,000
- This does **NOT** mean property taxes will go up by the same percentage
- On average, a homeowner will pay approximately \$13 a month more at the Certified Rate

Materials from the State Comptroller's

<https://youtu.be/icfAgu9COa8>

Recommended Tax Rate Allocation



Certified Rate – Estimated at \$1.5932 / Recommended \$1.60

Proposed Rate – \$1.69, or 6% increase over the Certified Rate

On average, a homeowner will pay approximately \$19 a month more at the Proposed Rate

Fund	2021-22	2022-23	2023-24 Recommendation
General County	\$0.88	\$0.98	\$0.70
Education	\$0.98	\$0.98	\$0.65
Debt Service	\$0.44	\$0.34	\$0.22
Education Capital Projects	\$0.14	\$0.14	\$0.10
General Capital Projects	\$0.03	\$0.03	\$0.02
Total Property Tax Rate	\$2.47	\$2.47	\$1.69

Exhibit with all Revenues attached to the recommended resolution

Recommended Appropriation



Major Funds all balanced at the following appropriation level

Fund	Appropriation
General County (Fund 101)	\$75,093,360
Library (Fund 115)	\$2,810,687
Highway (Fund 131)	\$10,855,292
Debt Service (Fund 151)	\$16,019,500
Education (Fund 141)	\$124,280,000

Total FY 23/24 Appropriation included in Recommended Appropriation

Recommended Capital Outlay



Capital Outlay Summary

- Individual capital items included in Exhibit with the Recommended Resolution

Fund	Appropriation
Education Capital Projects	\$0
Highway Capital Projects	\$2,555,500
General Capital Projects	\$863,300

Education Capital Projects Timeline



Blount County Schools Major Projects > 100 days

Project (w/ funding source)	Progress	Start Date	End Date	2023												2024				
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
				J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M
HHS Phase 1B HVAC replacement (177)	91%	23-Jul-21	1-Jul-23																	
FaES Roof replacement (177)	49%	16-Feb-23	16-Jul-23																	
HHS Security Vestibule (177)	0%	22-May-23	7-Jan-24																	
HHS HVAC Phase 2 (142)	68%	22-Nov-21	31-Dec-23																	
ECCA CTE/Field, track, FH, Press Box (141)	71%	2-May-22	25-Sep-23																	
ECCA Science Lab (177)	24%	17-Feb-23	19-Dec-23																	
HHS CTE Renovation (177)	29%	30-Nov-22	1-May-24																	
HMS Roof Repair (177)	89%	29-Nov-22	19-May-23																	
Multi-School HVAC Replacement (142)	86%	26-Oct-22	31-May-23																	
Multi-School HVAC Replacement (142)	52%	20-Jan-23	1-Aug-23																	

2023-2024 177 Projects

	Estimated construction days	
WBHS CTE Renovation	500	
WBHS Roof repair	120	Weather Dependent
Walland Gym	100	Weather Dependent
Friendsville Gym	100	Weather Dependent
Middlesettlements Security Vestibule	120	School distrupction dependent
Renovate WBHS Upstairs	120	Must minimize classroom disruption
Renovate HHS Wing 2 upstairs	120	Must minimize classroom disruption

Remaining Timeline



May 17, 2023 – Newspaper Publication of FY23/24 Budget Proposal

May 18, 2023 – Board of Commissioners (Levy in Excess of Certified Rate **ONLY**)

June 5, 2023 – Public Hearing and June Budget Committee

- Appropriation and Tax Levy in Excess of Certified Rate

June 15, 2023 – Commission to Consider Recommended Budget Resolutions

Fund Balance



FUND BALANCES AS OF 6/30/22

101 General County: \$45.3M (\$33.9M unassigned)

131 Highway: \$12.3M (roughly \$6M appropriated in asphalt and bridge work)

141 General Purpose Schools: \$21.1M (\$12.1M unassigned)

151 Debt Service: \$27.7M (\$12M loaned to schools for ECCA construction)