

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,
DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF
BLOUNT COUNTY, TENNESSEE FOR THE YEAR
BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

Resolution No. 23-06-002

Resolution Sponsors: Commissioners

Section 1. Be it resolved by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on the 15th day of June, 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 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, 2023 and ending June 30, 2024, according to the following schedule:

<u>General Fund</u>	FY22-23 Adopted	FY23-24 Recommended
County Commission	\$137,073	\$139,743
Board of Equalization	\$6,997	\$1,500
Beer Board	\$1,000	\$1,250
Other Boards & Committees	\$162,445	\$162,445
County Mayor	\$370,679	\$381,815
Personnel	\$490,643	\$491,122
Election Commission	\$770,888	\$598,468
Register of Deeds	\$731,385	\$739,115
Planning & Development Services	\$1,319,656	\$1,544,494
County Building Maintenance	\$1,929,316	\$2,277,433
Other General Administration	\$996,835	\$1,105,230
Preservation of Records	\$134,371	\$132,394
Risk Management	\$196,402	\$200,183
Accounting and Budgeting	\$663,863	\$685,675
Purchasing	\$532,768	\$545,902
Central Services	\$2,202,200	\$7,134,308
Indigent Billing	\$1,449,181	\$1,128,400
Property Assessor	\$1,508,183	\$1,493,799
County Trustee	\$640,045	\$649,862
County Clerk	\$1,606,290	\$1,605,578
Data Processing	\$2,208,144	\$2,190,653
Other Finance	\$192,767	\$193,339
Circuit Court Judge	\$90,823	\$91,202
Circuit Court Clerk	\$3,144,015	\$3,100,093
Recovery/Criminal Court	\$807,601	\$894,103
General Sessions Judge	\$1,155,640	\$1,193,072
Chancery Court - Clerk and Master	\$624,816	\$632,568
Juvenile Court	\$812,912	\$811,442
Public Defender	\$51,720	\$47,753
Judicial Commissioners	\$291,164	\$307,840
Probation	\$809,734	\$785,011
Victim Assistance	\$45,000	\$45,000
Sheriff's Department	\$17,707,528	\$17,892,817
COPS Grant		\$173,228
Sex Offender Registry	\$35,000	\$40,000
Jail	\$12,076,374	\$12,346,471
Workhouse	\$15,429	\$15,012

Juvenile Services	\$1,919,500	\$2,052,012
Fire Prevention	\$111,250	\$111,250
Civil Defense	\$203,709	\$223,740
Civil Defense - EMPG Grant	\$45,000	\$45,000
Other Emergency Management	\$447,526	\$519,130
Local Health Center	\$434,949	\$487,053
Local Health Center-DGA grant	\$1,200,965	\$986,613
Animal Control	\$635,043	\$698,770
Animal Shelter Grant - SMACF	\$192,876	\$195,171
Parks and Recreation	\$793,047	\$848,841
Agriculture Extension Service	\$273,661	\$297,349
Soil Conservation	\$221,449	\$222,377
Industrial Development	\$3,976,100	\$2,216,700
Veteran Services	\$263,974	\$267,092
Contributions to Other Agencies	\$131,928	\$131,929
Litter & Trash Grant	\$95,068	\$105,195
General Administration Projects	\$189,500	\$240,500
Public Safety Projects	\$1,450,073	\$1,525,193
Transfers Out - Library & QSCB	\$2,056,000	\$2,141,125
Total General Fund	\$70,638,756	\$75,093,360
Total Courthouse & Jail Maintenance	\$414,638	\$182,700
Total Law Library	\$9,846	\$10,038
Total Public Library	\$2,663,559	\$2,810,687
Total Drug Control Fund	\$248,800	\$251,000
Total Other General Government Special Revenue	\$66,412	\$20,682,731
<i>Highway/Public Works Fund</i>		
Administration	\$1,456,452	\$2,069,194
Highway and Bridge Maintenance	\$6,811,098	\$7,344,119
Operation and Maintenance of Equipment	\$1,058,115	\$1,441,980
Total Highway/Public Works Fund	\$9,325,665	\$10,855,293
<i>General Purpose School Fund</i>		
Regular Education	\$49,361,500	\$56,409,600
Special Education	\$9,461,000	\$10,365,500
Vocational Education	\$4,071,300	\$6,976,650
Retiree Benefits	\$1,200,000	\$1,310,000
Attendance	\$142,000	\$118,300
Health Services-Clinic Personnel	\$179,600	\$1,698,300
Other Student Support-Guidance	\$2,336,300	\$2,782,300
Regular Education Support	\$2,524,800	\$2,594,900
Special Education Support	\$1,051,600	\$1,209,000
Vocational Education Support	\$121,900	\$150,000
Board of Education Services	\$2,253,150	\$2,385,802
Director of Schools	\$1,093,800	\$2,532,900

Office of the Principal	\$8,133,950	\$8,286,700
Fiscal Services	\$275,000	\$291,300
Operation of Plant	\$9,049,200	\$9,923,500
Maintenance of Plant	\$3,680,600	\$4,048,200
Transportation	\$6,503,900	\$7,503,000
Technology	\$1,839,302	\$2,201,350
Early Childhood Education	\$816,300	\$875,200
Regular Capital Outlay	\$538,000	\$1,252,700
Transfers Outs	\$1,366,798	\$1,364,798
Total General Purpose School Fund	\$106,000,000	\$124,280,000
<i><u>Federal School Projects Fund</u></i>		
Regular Instruction Program	\$12,019,600	\$7,470,756
Special Education Program	\$3,987,959	\$3,811,215
Vocational Education Program	\$1,089,000	\$762,546
Health Services	\$2,716,360	\$1,622,643
Other Student Support	\$713,042	\$339,217
Transportation	\$350,700	\$140,800
Regular Capital Outlay	\$2,461,000	\$1,225,000
Transfers Out	\$489,000	\$344,050
Total Federal School Projects Fund	\$24,429,661	\$15,716,227
Total Central Cafeteria Fund	\$7,650,000	\$7,445,000
Total Extended Day Care Program Fund	\$2,240,000	\$2,330,000
<i><u>General Debt Service Fund</u></i>		
General Government Principal	\$10,231,929	\$10,100,000
General Government Interest	\$5,717,309	\$5,400,000
General Government Other	\$1,464,500	\$519,500
Total General Debt Service Fund	\$17,413,738	\$16,019,500
Total Highway & Street Capital Projects	\$3,312,000	\$2,555,500
Total Education Capital Projects	\$0	\$0
Total General Administration Capital Projects	\$640,830	\$863,300
Total Budget FY 22-23	\$245,053,905	\$279,095,336
Inter-agency Funds		
General Liability	\$1,319,358	\$1,358,080
Health	\$22,540,650	\$25,168,500
Workers Compensation	\$1,012,920	\$927,920

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, 2024. 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 2023-24 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, 2024.

Section 8. Be it further resolved that the delinquent County property taxes for the year 2021 and prior years and the interest and penalty hereon collected during the year ending June 30, 2024 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2023. 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, 2024.

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, 2023. 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 15th day of June, 2023.

Certification of Action

Attest

Commission Chairman

County Clerk

Approved: _____

Vetoed: _____

County Mayor

Date