

2. **Resolution No. 23-06-002, 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. (Referred to full commission by the Budget Committee with a favorable recommendation of 5-0.)**

Attachments: Resolution 23-06-002 Appropriation Resolution Recommended

FY23.24 Appropriation Budget Analysis

paper notification

A motion was made by Vice Chair French, seconded by Commissioner Bright, that the Resolution be adopted. An electronic vote was taken. The Chairman declared the motion to have passed by the following vote:

Yes: 20 - Akard, Anderson, Bennett, Bledsoe, Bowers, Bright, Carver, Caylor, Davis, French, Giles, Hannah, King, Martin, McMahan, Mikels, Reagan, Stinnett, Webb, and Wells

No: 0

Absent: 1 - Jopling

Abstain: 0

**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 Mike Caylor, Nick Bright and Jared Anderson

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>	FY23-24 Recommended
1 County Commission	\$139,743
2 Board of Equalization	\$1,500
3 Beer Board	\$1,250
4 Other Boards & Committees	\$162,445
5 County Mayor	\$381,815
6 Personnel	\$501,122
7 Election Commission	\$583,867
8 Register of Deeds	\$736,615
9 Planning & Development Services	\$1,435,494
10 County Building Maintenance	\$2,234,598
11 Other General Administration	\$1,105,230
12 Preservation of Records	\$132,394
13 Risk Management	\$200,182
14 Accounting and Budgeting	\$683,174
15 Purchasing	\$545,902
16 Central Services	\$9,200,208
17 Indigent Billing	\$1,449,181
18 Property Assessor	\$1,493,799
19 County Trustee	\$649,862
20 County Clerk	\$1,599,578
21 Data Processing	\$2,195,653
22 Other Finance	\$193,339
23 Circuit Court Judge	\$91,202
24 Circuit Court Clerk	\$3,100,396
25 Recovery/Criminal Court	\$894,103
26 General Sessions Judge	\$1,193,072
27 Chancery Court - Clerk and Master	\$632,568
28 Juvenile Court	\$812,691
29 Public Defender	\$47,753
30 Judicial Commissioners	\$307,840
31 Probation	\$785,011
32 Victim Assistance	\$45,000
33 Sheriff's Department	\$17,712,817
34 COPS Grant	\$173,228
35 Sex Offender Registry	\$40,000
36 Jail	\$12,280,285
37 Workhouse	\$15,012

38	Juvenile Services	\$2,052,012
39	Fire Prevention	\$111,250
40	Civil Defense	\$223,740
41	Civil Defense - EMPG Grant	\$45,000
42	Other Emergency Management	\$463,994
43	Local Health Center	\$158,494
44	Local Health Center-DGA grant	\$986,613
45	Animal Control	\$694,994
46	Animal Shelter Grant - SMACF	\$195,171
47	Recycling	\$0
48	Parks and Recreation	\$820,944
49	Agriculture Extension Service	\$297,349
50	Soil Conservation	\$222,377
51	Industrial Development	\$2,216,700
52	Veteran Services	\$267,092
53	Contributions to Other Agencies	\$131,928
54	Litter & Trash Grant	\$105,195
55	General Administration Projects	\$240,500
56	Public Safety Projects	\$1,525,192
57	Transfers Out - Library & QSCB	\$2,141,125
58	Total General Fund	\$76,657,598
59	Total Courthouse & Jail Maintenance	\$182,700
60	Total Law Library	\$10,038
61	Total Public Library	\$2,810,687
62	Total Drug Control Fund	\$251,000
63	Total Other General Government Special Revenue	\$20,682,731
64	<i>Highway/Public Works Fund</i>	
65	Administration	\$2,069,193
66	Highway and Bridge Maintenance	\$7,344,118
67	Operation and Maintenance of Equipment	\$1,441,980
68	Total Highway/Public Works Fund	\$10,855,292
	<i>General Purpose School Fund</i>	
69	Regular Education	\$54,285,400
70	Special Education	\$10,365,500
71	Vocational Education	\$6,976,650
72	Retiree Benefits	\$1,310,000
73	Attendance	\$118,300
74	Health Services-Clinic Personnel	\$1,698,300
75	Other Student Support-Guidance	\$2,782,300
76	Regular Education Support	\$2,594,900
77	Special Education Support	\$1,209,000
78	Vocational Education Support	\$150,000
79	Board of Education Services	\$2,532,900

80	Director of Schools	\$1,252,700
81	Office of the Principal	\$8,286,700
82	Fiscal Services	\$291,300
83	Operation of Plant	\$9,923,500
84	Maintenance of Plant	\$4,048,200
85	Transportation	\$7,503,000
86	Technology	\$2,385,802
87	Early Childhood Education	\$875,200
88	Regular Capital Outlay	\$2,201,350
89	Transfers Outs	\$1,364,798
90	Total General Purpose School Fund	\$122,155,800
	<i>Federal School Projects Fund</i>	
91	Regular Instruction Program	\$7,470,756
92	Special Education Program	\$3,811,215
93	Vocational Education Program	\$762,546
94	Health Services	\$1,622,643
95	Other Student Support	\$339,217
96	Transportation	\$140,800
97	Regular Capital Outlay	\$1,225,000
98	Transfers Out	\$344,050
99	Total Federal School Projects Fund	\$15,716,227
100	Total Central Cafeteria Fund	\$7,445,000
101	Total Extended Day Care Program Fund	\$2,330,000
	<i>General Debt Service Fund</i>	
102	General Government Principal	\$10,300,000
103	General Government Interest	\$6,400,000
104	General Government Other	\$1,375,000
105	Total General Debt Service Fund	\$18,075,000
106	Total Highway & Street Capital Projects	\$2,555,500
107	Total Education Capital Projects	\$1,516,800
108	Total General Administration Capital Projects	\$115,000
109	Total Budget FY 23-24	\$281,359,372
	<i>Inter-agency Funds (For information only)</i>	
	General Liability	\$1,453,080
	Health	\$25,243,500
	Workers Compensation	\$1,037,920

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.

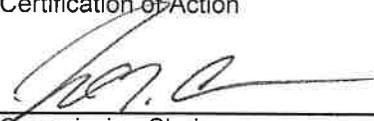
Section 17. Be it further resolved that included in this budget is a supplement for the Circuit Court Clerk as approved in prior years for the serving of more than one court, equal to 10% of his base salary, as authorized by T.C.A. 8-24-102 (2).

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



Commission Chairman

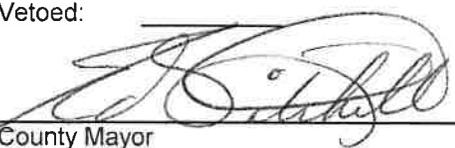
Attest



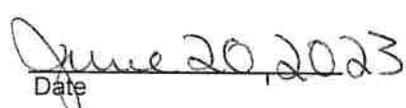
County Clerk

Approved: 

Vetoed:



County Mayor



Date

STATE OF TENNESSEE, COUNTY OF BLOUNT

I, Gaye Hasty
COUNTY CLERK OF SAID COUNTY, DO HEREBY
CERTIFY THAT THE FOREGOING IS A TRUE COPY
OF T-E RES. # 23-06-002
AS THE SAME APPEARS ON RECORD IN MY OFFICE.
WITNESS MY HAND AND OFFICIAL SEAL IN
MARYVILLE, TENNESSEE, THIS 28TH DAY OF
June, 2023.

Gaye Hasty CLERK
by Laura Bell, D.C.