

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS,  
DEPARTMENTS, INSTITUTIONS, OFFICES, AND AGENCIES OF  
BLOUNT COUNTY, TENNESSEE FOR THE YEAR  
BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022**

Resolution No. 21-06-002

Resolution Sponsors: Commissioners

Section 1. Be it resolved by the Board of County Commissioners of Blount County, Tennessee, assembled in regular session on the 17th day of June, 2021, 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, 2021 and ending June 30, 2022, according to the following schedule:

<u>General Fund</u>	Proposed
County Commission	137,073
Board of Equalization	6,997
Beer Board	1,000
Other Boards & Committees	162,445
County Mayor	339,867
Personnel	457,747
Election Commission	800,778
Register of Deeds	709,342
Planning & Development Services	1,215,143
County Building Maintenance	1,548,566
Other General Administration	805,221
Preservation of Records	125,240
Risk Management	175,822
Accounting and Budgeting	643,069
Purchasing	598,011
Central Services	2,022,513
Indigent Billing	1,380,599
Property Assessor	966,525
Reappraisal	438,318
County Trustee	606,965
County Clerk	1,427,034
Data Processing	1,928,298
Other Finance	145,387
Circuit Court Judge	89,281
Circuit Court Clerk	2,864,509
Recovery/Criminal Court	747,439
General Sessions Judge	1,107,169
Chancery Court - Clerk and Master	616,898
Juvenile Court	759,863
Public Defender	47,805
Judicial Commissioners	282,787
Probation	748,046
Victim Assistance	34,607
Sheriff's Department	16,054,998
Sex Offender Registry	35,000
Jail	11,075,022

Workhouse	14,400
Juvenile Services	1,876,807
Fire Prevention	71,250
Civil Defense	176,200
Civil Defense - EMPG Grant	45,000
Other Emergency Management	397,801
Local Health Center	434,015
Local Health Center-DGA grant	1,116,640
Animal Control	586,770
Animal Shelter Grant - SMACF	195,303
Recycling	74,323
Parks and Recreation	744,704
Agriculture Extension Service	189,095
Soil Conservation	206,330
Industrial Development	1,045,400
Veteran Services	235,405
Contributions to Other Agencies	131,928
Litter & Trash Grant	88,100
General Administration Projects	265,500
Public Safety Projects	1,468,048
Transfers Out - Library & QSCB	2,147,819
<b>Total General Fund</b>	<b>\$ 62,616,222</b>
<b>Total Courthouse &amp; Jail Maintenance</b>	<b>\$ 209,088</b>
<b>Total Law Library</b>	<b>\$ 9,604</b>
<i>Public Library</i>	
Libraries	2,563,433
General Administration Projects	-
<b>Total Public Library</b>	<b>\$ 2,563,433</b>
<b>Total Drug Control Fund</b>	<b>\$ 280,000</b>
<i>Highway/Public Works Fund</i>	
Administration	1,249,194
Highway and Bridge Maintenance	6,647,618
Operation and Maintenance of Equipment	729,959
<b>Total Highway/Public Works Fund</b>	<b>\$ 8,626,771</b>
<i>General Purpose School Fund</i>	
Regular Education	47,430,200
Special Education	9,100,700
Vocational Education	3,911,300
Retiree Benefits	1,070,000
Attendance	149,400
Health Services-Clinic Personnel	933,000
Other Student Support-Guidance	2,110,200
Regular Education Support	2,384,400
Special Education Support	983,500
Vocational Education Support	107,600
Board of Education Services	2,142,000

Director of Schools	995,400
Office of the Principal	7,322,400
Fiscal Services	304,200
Operation of Plant	7,882,197
Maintenance of Plant	2,884,000
Transportation	5,573,200
Technology	1,762,825
Early Childhood Education	778,840
Regular Capital Outlay	6,824,840
Transfers Outs	189,798

**Total General Purpose School Fund** **\$ 104,840,000**

*Federal School Projects Fund*

Regular Instruction Program	\$ 16,875,863
Special Education Program	2,838,908
Vocational Education Program	1,551,846
Health Services	688,300
Other Student Support	659,521
Transportation	359,000
Food Service	34,840
Regular Capital Outlay	6,351,512
Transfers Out	802,200

**Total Federal School Projects Fund** **\$ 30,161,990**

**Total Central Cafeteria Fund** **\$ 6,352,000**

**Total Extended Day Care Program Fund** **\$ 1,780,000**

*General Debt Service Fund*

General Government Principal	9,848,000
General Government Interest	6,895,000
General Government Other	1,369,280

**Total General Debt Service Fund** **\$ 18,112,280**

**Total Highway & Street Capital Projects** **\$ 315,000**

**Total Education Capital Projects** **\$ 6,178,000**

**Total General Administration Capital Projects** **\$ 174,230**

**Total Budget FY 21-22** **\$ 242,218,618**

**Inter-agency Funds**

<b>General Liability</b>	<b>\$ 1,307,446</b>
<b>Health</b>	<b>\$ 21,753,205</b>
<b>Workers Compensation</b>	<b>\$ 1,005,000</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, 2022. 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 2021-22 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, 2022.

Section 8. Be it further resolved that the delinquent County property taxes for the year 2020 and prior years and the interest and penalty hereon collected during the year ending June 30, 2022 shall be apportioned to the various County funds according to the subdivision of the tax levy for the year 2022. 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, 2022.

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, 2021. 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 amounts approved and hereby appropriated for County Official salaries exceed the minimum required by state statute and are hereby approved above that minimum.

Section 19. Be it further resolved, that excess amounts over and above those originally adopted as estimated cable franchise fee revenues for the Highway Department will be recorded in the General Fund.

Passed this 17th day of June, 2021.

Certification of Action

Attest

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

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

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

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

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

\_\_\_\_\_  
Date

**FY21-22 Budget Request**

Fund	Fund Description	Revenues	Expenditures	Property Tax	Debt Service	Library Generated	Elections	Census Retro	ROD & CC	Elections	ROD	Acct FD	Purchasing	Magistrate	Animal Center	EMR	1 Child Abuse	Fire Dept	Library Salary	Mid-Yr	Hwy Super.	Updated Revenue	Updated Expense	Net	
				Increase	Transfer	Revenue*	Lease	Payout	Operating Exp	PT to FT	Position	Position	Position	PT to FT	Certification	Investigators	Addtl Funding*	Budget Incr*	Step Incr	Stipend*	Total	Totals			
101	General County	\$ (61,413,072.50)	\$ 61,525,626.04	\$ (371,967.00)	\$ (834,780.00)		\$ 75,000.00	\$ 61,376.25	\$ 23,949.20	\$ 23,967.75	\$ 54,748.00	\$ 128,977.00	\$ 69,594.00	\$ 46,401.00	\$ 15,689.00	\$ 140,000.00	\$ 63,770.00	\$ 25,000.00		\$ 362,124.00			\$ (62,619,819.50)	\$ 62,616,222.24	\$ (3,597.26)
112	Courthouse/Jail Maintenance	\$ (209,088.00)	\$ 209,088.00																				\$ (209,088.00)	\$ 209,088.00	\$ -
114	Law Library	\$ (10,020.00)	\$ 9,604.00																				\$ (10,020.00)	\$ 9,604.00	\$ (416.00)
115	Library	\$ (2,511,732.80)	\$ 2,511,732.80			\$ (51,700.00)													\$ 51,700.00				\$ (2,563,432.80)	\$ 2,563,432.80	\$ -
122	Drug Control	\$ (280,000.00)	\$ 280,000.00																				\$ (280,000.00)	\$ 280,000.00	\$ -
131	Highway	\$ (8,626,770.50)	\$ 8,553,423.50					\$ 7,480.00													\$ 37,892.00	\$ 27,975.00	\$ (8,626,770.50)	\$ 8,626,770.50	\$ -
141	General Purpose School	\$ (104,840,000.00)	\$ 104,840,000.00																				\$ (104,840,000.00)	\$ 104,840,000.00	\$ -
142	Federal School Projects	\$ (30,161,990.27)	\$ 30,161,990.27																				\$ (30,161,990.27)	\$ 30,161,990.27	\$ -
143	Central Cafeteria	\$ (6,352,000.00)	\$ 6,352,000.00																				\$ (6,352,000.00)	\$ 6,352,000.00	\$ -
146	Extended Day Care Program	\$ (1,780,000.00)	\$ 1,780,000.00																				\$ (1,780,000.00)	\$ 1,780,000.00	\$ -
151	General Debt Service	\$ (19,558,329.00)	\$ 17,277,500.00	\$ (185,983.00)	\$ 834,780.00																		\$ (19,744,312.00)	\$ 18,112,280.00	\$ (1,632,032.00)
263	General Liability	\$ (1,317,446.00)	\$ 1,307,446.00																				\$ (1,317,446.00)	\$ 1,307,446.00	\$ (10,000.00)
264	Health	\$ (23,828,600.00)	\$ 21,753,205.00																				\$ (23,828,600.00)	\$ 21,753,205.00	\$ (2,075,395.00)
266	Workers Comp	\$ (1,015,000.00)	\$ 1,005,000.00																				\$ (1,015,000.00)	\$ 1,005,000.00	\$ (10,000.00)
176	Highway Capital	\$ (315,000.00)	\$ 315,000.00																				\$ (315,000.00)	\$ 315,000.00	\$ -
177	Education Capital	\$ (6,178,000.00)	\$ 6,178,000.00																				\$ (6,178,000.00)	\$ 6,178,000.00	\$ -
189	General Construction	\$ (1,308,071.00)	\$ 174,230.00	\$ (12,680.00)																			\$ (1,320,751.00)	\$ 174,230.00	\$ (1,146,521.00)