



To: Elected Officials and Department Heads
From: Randy Vineyard, Director of Accounts & Budgets
Date: February 26, 2019
RE: Budget Process 2019-20

Attached you will find the budget packet containing the following information for the 2019-20 Budget Process.

- The Budget Calendar, as presented by the Mayor, recommended by the Budget Committee, and approved by the County Commission at the December, 2018 regular meeting. This is a detailed calendar stating when the Budget Committee meets, including the **2 full-day workshops** we'll be having this year. This is when the individual departments will present their budgets. Times slots and locations to be announced later.
- The payroll taxes and benefits rate chart and budget amendment guidelines.

Guidelines:

- **Actual-based** budget, total tax rate of \$2.47 (General Fund \$0.88, Schools \$0.97, Debt Service \$0.45, Education Capital Projects \$0.14, Gen. Admin. Capital \$0.03)
- **The accounting office will hold an informational meeting regarding the FY 19-20 Budget Process on January 31st at the Justice Center at 9 AM and the Courthouse at 2 PM.** Please inform Angelie Shankle (ashankle@blounttn.org) as to which meeting you will attend.

Budget forms for the 2019-20 budget will be sent via email on February 1st. These forms are due back via email (ashankle@blounttn.org) by February 15th at noon.

A budget summary, by account number, is required to be submitted along with the budget request. An "ADDITIONAL REQUEST" form is only required if you are asking for additional employees or an increase in operating expenses from last fiscal year. **DO NOT ASSUME YOUR ADDITIONAL REQUESTS ARE APPROVED. FOLLOW THE BUDGET APPROVAL PROCESS AND CHECK FOR VERIFICATION!**

As mentioned above, you will be presenting your budgets to the Budget Committee at one of the two Budget Workshops as outlined in the calendar.

Payroll taxes & benefits rate chart – The chart will be updated for any changes that are voted on and will be sent to you via email. These changes will also be reflected in the budget spreadsheets to be sent out on January 31st.

Budget Amendment Guidelines – The guidelines are to be used when submitting all transfers or increases/decreases during the fiscal year.

Chart of Accounts – Use this chart to determine appropriate budget line item numbers and proper line descriptions. The chart of accounts is updated annually by the state, so please be sure to use the most recent version provided on the Accounting website. The descriptions for each line item are set by the state and cannot be changed.

Blount County Government

2019-20 Budget Manual



Blount County Payroll Taxes & Benefits Rates for FY 2019-20

Rates referenced are the most recent rates made available as of January 1, 2019. Rates are subject to change. If so, all accounts will have to compensate for any changes within their own line items.

Tax / Benefit	Line #	Specific Guidelines	Rate
Social Security	201	FOR ALL EMPLOYEES Calculate: Annual Salary up to \$128,400 per employee x Rate	6.2%
State Retirement	204	FOR FULL-TIME EMPLOYEES ONLY Calculate: Annual Salary x Rate All General County & Highway (Excluding Sheriff's Public Safety Officers) Classified School Employees (Includes non-classified Federal Projects & Cafeteria Employees) Fund 128 Drug Court Employees Sheriff's Public Safety Officers ONLY – Retirement Bridge Plan (General County Rate + 3.5%) Professional School Teachers in GPSF 141 and Certified Federal Projects Teachers (Hybrid = 4.00%) Public Library	6.94% 4.34%
Employee Life Insurance	206	FOR FULL-TIME EMPLOYEES ONLY Per full-time employee per \$1,000 of annual salary per month. Minimum Employer Liability is \$10,000 Annual Salary Maximum Employer Liability is \$50,000 Annual Salary Calculate: Annual Salary up to \$50,000 per employee divided by 1,000 x Rate x 12 months (benefit rounded to next higher \$1000)	\$0.099
Employee Health Insurance	207	FOR FULL-TIME EMPLOYEES ONLY *This is employer cost regardless of Plan chosen; Employee cost varies per Plan	Employee Only \$579 Employee + Spouse \$1324 Employee + Child(ren) \$1324 Family \$1324
Employee Dental Insurance	208	FOR FULL-TIME EMPLOYEES ONLY	Monthly \$23.14 Yearly \$277.68
Unemployment	210	FOR ALL EMPLOYEES Rates are applied to all employees up to \$9,000 annually. Excludes Schools, Federal Projects, Board Members, and Elected Officials General County 0.40% Highway 0.30% Cafeteria – (changed to reimbursement method) 0.00%	
Employer Medicare	212	FOR ALL EMPLOYEES Withheld on all wages earned Calculate: Annual Salary x Rate	1.45%

Tax / Benefit	Line #	Specific Guidelines	Rate
Workers Comp	513	FOR ALL FUNDS/EMPLOYEES General County (Excluding Sheriff's Dept.) \$155/Employee Public Library \$2,500 Sheriff's Dept. \$383,093 Highway Dept. \$127,116 Schools \$442,182	
General Liability Insurance	506	FOR ALL FUNDS General Fund 101-52220-500506 \$641,190 Library 115-56500-500506 \$33,000 Highway Dept. 131-61000-500506 \$136,374 G.P. Schools 141-72310-500506 \$400,034	

Budget Amendment Guidelines

(Revised February 11, 2013)

Blount County operates under the State of Tennessee County Budgeting Law of 1957, TCA 5-12-101 et seq. in accordance with the provisions put in place by Blount County's internal controls and the Local Option Budgeting Law of 1993 under the TCA 5-12-201 et seq.

The signature of the County Mayor on transfers is a required internal control set forth by the Director of Accounts and Budgets as part of Blount County's continued commitment to accountability and transparency.

The following summarizes the guidelines on budget amendments and the TCA codes they are based on:

Requires both Budget Committee AND Commission approval:

Increases/Decreases TCA 5-12-212

Transfers between different account numbers (major category)
TCA 5-12-213 (a)(3)

Requires Department Manager's AND County Mayor's signature (or School Board approval) only, with a copy to the Budget Committee:

All transfers involving salary and/or benefit lines TCA 5-12-213 (a)(1)

All transfers between budget lines 300-799 in the same account
Number TCA 5-12-213 (a)(1)(2)