



To: Elected Officials and Department Heads
From: Brian Baldwin, Director of Accounts & Budgets
Date: February 28, 2023
RE: Budget Process 2023-24 (Amended 27 Feb)

Attached you will find the budget packet containing the following information for the 2023-24 Budget Process.

- The Budget Process Presentation from 26 January.
- The Budget Calendar, as presented by the Mayor, recommended by the Budget Committee, and approved by the County Commission at the December, 2022 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.
- "ADDITIONAL REQUEST" forms are 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.***
 - Templates for submitting additional requests (excel and power point –both required on each submission)
 - Templates for submitting additional capital requests (excel and power point –both required on each request)
- Payroll taxes, benefits, and Workers Compensation rate chart – The chart will be updated for any changes that are voted on and will be sent to you via email.
- Munis will be available to enter FY22-23 operating budget requests on January 31st and will be closed to requests on February 13th.

- ***Actual-based*** budget, total tax rate will be provided by March 15, 2023.

Blount County Government

2023-24 Budget Manual



Tax / Benefit	Line #	Specific Guidelines	Rate
Workers Comp	513	FOR ALL FUNDS/EMPLOYEES General County \$47,662 Public Library \$6,200 Sheriff's Dept. \$432,135 Highway Dept. \$76,259 Schools \$504,157	
General Liability Insurance	506	FOR ALL FUNDS General Fund 101-52220-550600 \$777,610 Library 115-56500-550600 \$36,000 Highway Dept. 131-61000-550600 \$210,202 G.P. Schools 141-72310-550600 \$386,057	

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)