



To: Elected Officials and Department Heads
From: Brian Baldwin, Director of Accounts & Budgets
Date: January 31, 2024 (updated February 27, 2024)
RE: Budget Process 2024-25

Attached you will find the budget packet containing the following information for the 2024-25 Budget Process.

- The Budget Process Presentation from 25 January.
- The Budget Calendar, as presented by the Mayor, recommended by the Budget Committee, and approved by the County Commission at the December, 2023 regular meeting. This is a detailed calendar stating when the Budget Committee meets, including the **2 workshop days** 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 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 FY24-25 operating budget requests on January 31st and will be closed to requests on February 16th.

- **Actual-based** budget, total tax rate will be provided by March 12, 2024.

Blount County Government

2024-25 Budget Manual



Blount County Payroll Taxes & Benefits Rates for FY 2024-2025

Rates referenced are the most recent rates made available as of January 31, 2024. 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 \$142,800 per employee x Rate	6.2%
State Retirement	204	FOR FULL-TIME EMPLOYEES ONLY Calculate: Annual Salary x Rate	6.9%
		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	10.4%
		Sheriff's Public Safety Officers ONLY – Retirement Bridge Plan (General County Rate + 3.5%)	6.81%
		Professional School Teachers in GPSF 141 and Certified Federal Projects Teachers (Hybrid = 4.00%)	8.81%
Public Library	*TCRS rates for new year will be released in March (and could change)		
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	\$593.00
		· Employee Only	\$1,395.00
		· Employee + Spouse	\$1,395.00
		· Employee + Child(ren)	\$1,395.00
		· Family	\$1,395.00
*This is employer cost regardless of Plan chosen; Employee cost varies per Plan			
TeleMed	207	FOR FULL-TIME EMPLOYEES ONLY	Monthly \$5.00 Yearly \$60.00
Employee Dental Insurance	208	FOR FULL-TIME EMPLOYEES ONLY	Monthly \$23.50 Yearly
Unemployment	210	FOR ALL EMPLOYEES Rates are applied to all employees up to \$7,000 annually. Excludes Schools, Federal Projects, Board Members, and Elected Officials	
		General County	0.30%
		Highway Cafeteria – (changed to reimbursement method)	0.30% 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 \$ 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 \$806,189 Library 115-56500-550600 \$36,000 Highway Dept. 131-61000-550600 \$228,474 G.P. Schools 141-72310-550600 \$462,171	

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)