# Blount County Government

# 2026-27 Budget Manual

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BLOUNT COUNTY MAYOR
ED MITCHELL

"LET'S BE BLOUNT...WORK HARD. WORK HONEST. WORK TOGETHER"

# MEMO

**TO:** **Blount County Budget Committee**
**Justin Ridge, Blount County School Superintendent**
**Chris Pass, Blount County School Board Chair**
**Jeff Headrick, Blount County Highway Superintendent**

**FROM:** **Ed Mitchell, Mayor**

**CC:** **Scott Graves, Blount County Trustee**
**Todd Orr, Blount County Property Assessor**
**Brian Baldwin, Finance Director**

**RE:** **Penny Valuation for FY 26-27**

**DATE:** **March 11, 2026**

Pursuant to T.C.A. 5-12-207, I am submitting an estimated value for what we expect the penny to generate in tax dollars for fiscal year ending June 30, 2027.

Based upon the property valuations submitted by the Blount County Property Assessor's Office and the Office of State Assessed Properties, the estimated value of a penny is to be approximately $852,500. This represents our best estimate given that property appeals will not be finalized until June.

# *Blount County Accounting & Budgeting*

*Brian Baldwin, Director*
*341 Court Street, Maryville, TN 37804-5906*
*Phone: 865-273-5700*
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To: Elected Officials and Department Heads

From: Brian Baldwin, Director of Accounts & Budgets

Date: January 26, 2026

RE: Budget Manual for Fiscal Year 2026-27

I want to thank you for the effort I know each of you will put into this year's budget process. We understand how much work is involved and want to express my appreciation of the work that is to come this spring. With that in mind, here are some key dates for our process:

- January 26, 2026:
- February 17, 2026:
- March 20 and 27, 2026: Budget Committee Workshop Presentations – This is when the individual departments will present their budgets. Times slots and locations to be announced later.

Second, please find attached the Budget Manual for the FY 2026-27 Budget Process.

- The Budget Process Presentation from January 20th.
- The Budget Calendar, as presented by the Mayor, recommended by the Budget Committee, and approved by the County Commission at the December, 2025 regular meeting.
- Payroll taxes and benefits rate chart.
- "ADDITIONAL BUDGET REQUEST" form is only required if you are asking for additional personnel, operating, or capital increases for the next budget cycle. *Please do not enter any additional requests into Munis. Instead, follow the budget approval process and check for verification.*
- Current Capital Plan

A new addition to our budget process this year is a draft Budget Book for your review. Please review the document for accuracy and let us know if there is additional data you would like to have included to help explain your program or show the impact your department has on Blount County citizens.

Finally, should you have any questions throughout this process, please do not hesitate to contact Tyler Hurst at thurst@blounttn.org, or 273-5718

## Blount County Payroll Taxes & Benefits Rates for FY 2026-2027

**Rates referenced are the most recent rates made available as of January 2026. Rates are subject to change. If so, all accounts will have to compensate for any changes within their own line items.**

| Tax / Benefit | Object | Specific Guidelines | Rate |
|---|---|---|---|
| Social Security | 520100 | FOR ALL EMPLOYEES Calculate: Annual Salary up to $142,800 per employee x Rate | 6.2% |
| State Retirement | 520400 | FOR FULL-TIME EMPLOYEES ONLY Calculate: Annual Salary x Rate | |
| | | All General County & Highway (Excluding Sheriff's Public Safety Officers) AND Classified School Employees (Includes non-classified Federal Projects & Cafeteria Employees) AND Fund 128 Drug Court Employees | 7.44% |
| | | Sheriff's Public Safety Officers ONLY – Retirement Bridge Plan (General County Rate + 3.5%) | 10.94% |
| | | Professional School Teachers in GPSF 141 and Certified Federal Projects Teachers (Hybrid = 2.99%) | 5.77% |
| | | Public Library | 8.82% |
| Employer Life Insurance | 520600 | FOR FULL-TIME EMPLOYEES ONLY | |
| | | Per full-time employee per $1,000 of annual salary per month. | $0.099 |
| | | 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) | |
| Employer Health Insurance | 520700 | FOR FULL-TIME EMPLOYEES ONLY | |
| | | · Employee Only | $598.00 |
| | | · Employee + Spouse | $1,388.00 |
| | | · Employee + Child(ren) | $1,388.00 |
| | | · Family | $1,388.00 |
| | | *This is employer cost regardless of Plan chosen; Employee cost varies per Plan | |
| Tele-Medicine | 520700 | FOR FULL-TIME EMPLOYEES ONLY Monthly | $5.00 |
| Employer Dental Insurance | 520800 | FOR FULL-TIME EMPLOYEES ONLY Monthly | $23.54 |
| Unemployment | 521000 | 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 | 0.30% |
| | | Cafeteria – (changed to reimbursement method) | 0.00% |
| Employer Medicare | 521200 | FOR ALL EMPLOYEES | |
| | | Withheld on all wages earned. Calculate: Annual Salary x Rate | 1.45% |

| Tax / Benefit | Object | Specific Guidelines | | | Amount |
|---|---|---|---|---|---|
| Workers Compensation Insurance | 551300 | FOR ALL FUNDS/EMPLOYEES | | | |
| | | | General County | | $47,662 |
| | | | Public Library | | $6,200 |
| | | | Sheriff's Department | | $432,135 |
| | | | Highway Department | | $76,259 |
| | | | Schools | | $504,157 |
| General Liability Insurance | 550600 | FOR ALL FUNDS | | | |
| | | | General Fund | 101-52220 | $806,189 |
| | | | Library Fund | 115-56500 | $36,000 |
| | | | Highway Department Fund | 131-61000 | $228,474 |
| | | | General Purpose School Fund | 141-72310 | $462,171 |

## BUDGET REQUEST

**Fund and Department:**

**Elected Official or Department Head:**

☐ **Capital Request**

☐ **Personnel Request**

☐ **Operational Request**

### SUMMARY

**Bottom Line / Problem Statement:**

**Request from County Commission:**

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### BUSINESS CASE

**Cost:**

**Benefit:**

**Return on Investment:**

**Budget Impact:**

| | | | |
|---|---|---|---|
| 2025 Original Budget: | $ | Revenue Request: | $ or Use of FB |
| 2025 Budget Estimate: | $ | Expense Request: | $ |
| 2026 Requested Budget: | $ | | |

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### PROCUREMENT (Capital Request)

**Type of Procurement Required:**

Please Select One

**Date Pricing Acquired:**

**Procurement or Contract Terms:**

Please Select One

**Architect or Engineer of Record**

# 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 <u>AND</u> Commission approval:**

Increases/Decreases TCA 5-12-212

Transfers between different account numbers (major category, also known as "department") TCA 5-12-213 (a)(3)

**Requires Department Manager's <u>AND</u> 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)