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Private Acts of 1975 Chapter 131

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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SECTION 1. The Henderson County Board of Highway Commissioners, on or before the first Monday in April of each year, shall prepare and file with the county court clerk in an itemized statement or budget of the funds estimated to be necessary for the construction, maintenance, upkeep and operation of the roads, bridges and county workhouse in Henderson County, and all expenses incident thereto, for the year commencing on the first day of July following the making of said report. The said budget shall show in detail and in separate items the estimated amounts necessary for salaries and office expenses, new equipment, maintenance or repair of old equipment, bridges, lumber, gravel, maintenance of the county workhouse, etc. The budget shall also show in parallel columns the amounts expended the previous year for the respective purposes.

The Henderson County Board of Education, on or before the first Monday in April of each year, shall prepare and file with the County Court Clerk of Henderson County an itemized statement or budget of the funds estimated to be necessary for the maintenance and operation of the schools in Henderson County, and expenses incident thereto, for the year commencing on the first day of July following the making of the report. The budget shall show in detail and in separate items the estimated amounts necessary for (1) the office expenses and salary of the county superintendent; (2) the aggregate of the salaries for each individual school being shown; (3) wood, coal or other fuel; (4) floor oils and other supplies; (5) gasoline and motor fuels; (6) the purchase of new equipment; (7) for the maintenance and repair of old equipment and school buildings; (8) janitor service; (9) bus service; (10) insurance; and (11) all other expenses of said department. The said budget shall likewise show in parallel columns the amounts expended the previous year for the respective purposes and items. The budget request for said department shall be accompanied by a financial report showing the amount expended the previous year for fuel, gasoline, and supplies indicating unit price and from whom such items were purchased.

The County Judge or Chairman of the Quarterly County Court of Henderson County, on or before the first Monday in April of each year shall prepare and file with the county court clerk an itemized statement or budget of the funds which he estimates necessary to be expended from the general county fund during the year commencing on the first day of July following the making of his said report, for payment of salaries, mother's pensions, maintenance of insane patients, outstanding paupers, jail bills, improvements and repairs of the courthouse and jail, court costs, jail buildings, and all other expenses which are properly paid out of the general county fund. The proposed budgets will likewise show in parallel columns the amounts expended the previous year for the respective purposes.

The County Judge or the Chairman of the Quarterly Court shall also prepare and file with the County Court Clerk a statement or budget showing the amounts that will be necessary to pay the various county bonds, together with interest thereon, which have been issued by the County, which will mature or become due during the ensuing year.

All other county agencies and parties not hereinabove specifically mentioned, having authority to expend or expending county funds shall file with the said county court clerk each year on or before the first Monday in April an itemized statement or budget of the funds estimated to be necessary to be expended by said agencies or departments for the year commencing on the first day of July following.

The county court clerk shall record the budgets herein referred to in a manner that shall make a permanent record of same. It shall be the further duty of the county court clerk to make sufficient copies of the said budgets and to distribute same to the county judge or chairman of the quarterly court, each magistrate or justice of the peace and each member of the budget commission no later than the regular April term of the Quarterly Court.

SECTION 2. The budget committee shall consist of seven (7) members with the county executive serving as an ex officio member with no voting power. The county executive shall nominate three (3) members of the county commission to serve with the four (4) private citizens who are currently on the budget committee, and the county commission shall confirm the county executive's appointments to the budget committee. As the four (4) private citizens retire from the budget committee, the county executive shall nominate and the Henderson County Commission shall confirm a member of the county commission to fill the private citizen's position until the budget committee is ultimately composed of seven (7) members from the county commission. No more than one (1) member from any district within the county shall be appointed to serve on the budget committee.

The members of the budget committee shall select a chairman who shall be known as the chairman of the Henderson County budget committee and the chairman shall be a member of the county commission.

Four (4) members of the committee shall constitute a quorum for the transaction of the business. The budget committee shall be authorized to employ a secretary whose duties shall be to keep all records of

the committee, including a complete report of the proceedings thereof, assist in the compilation of the data necessary for the committee to prepare the budget herein provided for and to assist in the preparation of the budget and shall perform such other duties as shall be prescribed by the committee. The secretary shall be compensated for services rendered in said capacity on a per diem basis as determined by the Henderson County Commission. The committee shall certify to the Henderson County Commission at the time it submits its budget as hereinafter provided, the number of days the secretary has been actually engaged in the performance of his or her duties.

As amended by: Private Acts of 1983, Chapter 60

SECTION 3. Each year prior to the meeting of the July term of the quarterly court, it shall be the duty of the said budget commission to consider and examine the budget proposals set forth in Section 1, and such other records and data as may be necessary, and to prepare on appropriate forms a complete itemized budget covering all of the proposed expenditures of every kind and description to be made by or on behalf of the county for the next fiscal year commencing July 1. The commission is not be bound by the various departments of the county referred to in Section 1, and may make such changes therein as in the opinion of the commission are in the best interests of the county.

The budget commission shall cause to be prepared appropriate forms on which the budgets of the various departments of the county referred to in Section 1 hereof shall be submitted and appropriate forms on which the county budget shall be prepared and submitted. The form shall be of such nature as to enable the commission to submit to the quarterly court as hereinafter provided a complete itemized budget and financial statement of the county in a simple, intelligible form, to the end that the quarterly court shall have before it all of the data necessary to enable it to intelligently determine the proper amount to be allowed the various departments of the county during the year for which the budget is proposed and the amount of revenue that will be available to pay such amounts. In determining the nature and kind of said forms, the budget commission shall seek such expert advice in respect to this matter as will enable it to accomplish the desired ends.

The budget prepared by the commission, shall be filed with the county court clerk no later than June 15th of each year and it shall be recorded with the budgets prepared by the several departments of the county as hereinabove provided and kept as a permanent record in the office of the County Court Clerk. The County Court Clerk shall make sufficient copies of said budget and distribute same to the county judge of chairman of the quarterly court, the county attorney, and each magistrate or justice of the peace at least 10 days prior to the meeting wherein said budget is to be approved and adopted. The budget submitted by the budget commission shall be published by the county court clerk in a newspaper of general circulation in Henderson County at least seven (7) but no more than twenty-one (21) days prior to the date it will be considered by the Henderson County Quarterly Court. The budget shall be submitted by the chairman of the budget commission each year to a duly constituted regular or called meeting of the quarterly court prior to July 1. The budget shall be presented in open court and it shall be the duty of said court before fixing the tax rate for the current year to fully consider in open court said budget prepared by said budget commission. The court shall have the right and power to alter, vary or change in any way it deems right and proper the budget so submitted by the budget commission, however the court shall, prior to July 1 of each year, fix, establish and adopt a complete, itemized budget of the amounts to be expended by each department of the county government during the year beginning on the first day of July following, and no warrant drawn against county funds after July 1, 1975 shall be binding on the county unless the items or expense for which said warrant is issued shall have been included in a budget adopted by said court as herein provided and no warrant shall be valid or binding on the county after the aggregate amount of warrants theretofore drawn during the fiscal year by and on behalf of any department of the county government, shall equal the amount allowed said department in the budget adopted for that year.

In preparing the proposed budget, it shall be the duty of the budget commission to take into consideration any unexpended balances that may remain at the end of the year to the credit of any department from the amount allowed such department for the previous year.

As nearly as may be practicable, the commission shall show in its budget the amount of actual expenditures of each department of the county government during the preceding year covering each item or head in the budget, said amounts of such previous year to be shown in a column parallel to that containing the amounts proposed for the ensuing year, so that when completed said budget will show not only the proposed expenditures for the ensuing year, but the actual expenditures under each head for the preceding year.

The county trustee shall furnish such data and information to the budget commission and any other county agency as it may be necessary to examine, the budget commission shall likewise show in its budget an itemized statement or estimate of all funds, exclusive of the funds derived from the county tax on property, which said commission has reasonable grounds to believe will be available during the year for

payment of the amount allowed in its budget for said year, and it shall also show as nearly as may be practicable the amounts of revenue derived from the same sources during the preceding year, together with the amount actually collected from the county tax on property during the such preceding year.

The budget commission shall, along with its budget, submit its recommendation to the court with respect to the tax rate on property for the current year together with its estimate of the amount that will actually collected during the year beginning on the first day of the following July from the tax so recommended. At the same time and in the same report, the budget commission shall submit to the quarterly court a full and complete statement of all outstanding and unpaid warrants and the outstanding bonded indebtedness of the county, showing the amounts and maturities of all outstanding bonds, the purpose for which issued and any other information relative thereto which said commission shall deem pertinent.

In addition to the proposed budget and report said commission shall submit to said court such other data, information and recommendations as it may deem advisable and necessary to enable the said quarterly court and the public to fully understand the financial condition of the county and the necessity for the amounts fixed in said budget and the tax rate recommended by said commission.

SECTION 4. In the event that said budget commission fails, refuses or neglects to prepare and submit the budget as herein provided at the time herein stated to the said quarterly court, then it shall be the duty of said quarterly court, at a regular or specially constituted meeting for the purpose of adopting and approving a budget, to establish and adopt an itemized statement of the budget covering the amounts to be expended by each department of the county government for the year beginning on the first day of the following July, said budget to be of the same kind and form as that herein required to be prepared by said budget commission, and it shall be a misdemeanor in office for any official of Henderson County to fail in his or her duties as herein set forth or for any official of Henderson County from and after July 1, 1975, to draw, sign or issue the warrant of Henderson County against any fund of Henderson County unless a budget has been adopted by said quarterly court as herein provided; and no warrant shall be valid or binding on the County of Henderson unless the item of expense for which said warrant is drawn shall have been included in a budget adopted according to the provisions hereof.

The budget as finally adopted by the quarterly court each year as hereinabove provided, shall be spread on the minutes of said court, and from and after July 1, 1975, no warrants shall be drawn against any funds of Henderson County by any official of said county unless and until a budget has been adopted by the quarterly court as herein required; provided that warrants may be issued prior to July 1, 1975, covering any obligation or indebtedness of said county incurred prior to said date.

SECTION 5. It shall be the duty of each department of the county government that disburses public funds, including the Henderson County Board of Education, Henderson County Board of Highway Commissioners, and the County Court Clerk and County judge or chairman in regard to the fund designated as the "General County Fund," to keep all such books and records as will enable them to fully and specifically comply with the provisions of this Act. Each of said departments and officials shall close the books kept by him as of the 30th day of June each year, showing the balance to its or his credit, said balance to represent the difference between the amount allowed said department or fund in the budget for the year ending on that date and the aggregate amount of the warrants issued and chargeable against said amount allowed in said budget, regardless of whether said warrants have been paid or not; and it shall likewise be the duty of each of said departments and said officials to open its or his books on the first day of July of each year bringing forward the balance, if any, arrived at in the manner herein provided, remaining to the credit of said department or fund from the previous year, to which shall be added the amount allowed said department or fund in the budget adopted by the quarterly court as hereinabove provided.

Said books shall be kept in such a manner as to at all times show the amount allowed that department or fund in said budget adopted by the quarterly court and the amount of all warrants drawn and chargeable against said fund, regardless of whether said warrants have been paid or not, said warrants to be posted in said books as the same are issued.

On the first day of July each year the amount allowed each department or disbursing agency of the county government or county fund in said budget shall also be placed at an appropriate accounting journal and at the end of each month it shall be the duty of every official drawing warrants against any fund of Henderson County to reconcile the balance to the credit of the fund drawn against as shown on the appropriate records. The fiscal year beginning July 1, the books of each department shall be opened by placing to the credit of each department the amount allowed it in the budget adopted at the regular or specially constituted meeting of the quarterly court for that purpose.

SECTION 6. It shall be unlawful and a misdemeanor in office for any official or employee of Henderson County to draw, sign, issue, deliver, or to authorize the drawing, signing, issuance or delivery of any warrant against any fund of said county, when the aggregate of the warrants theretofore issued or signed,

whether the same shall have been paid by the trustee or not, equals the amount allowed in the budget adopted by the Quarterly Court to that department or fund of the county against which said warrant should otherwise be chargeable, plus the balance, if any, that may have been brought forward to the credit of such department or fund from the previous year, and it shall also be a misdemeanor in office for any official to sign or issue, or authorize the signing or issuance of a warrant or warrants against any county fund, in excess of the amount allowed said fund in the budget adopted by the quarterly court plus any balance remaining to the credit of such fund from the previous year.

It shall be a mandatory duty of every official drawing warrants against any county fund to keep advised and know before he signs, issues or delivers any warrant, whether or not the aggregate of the warrants theretofore issued against said funds out of which said warrant is payable equals the amount allowed said fund or department in the budget for that year plus any balance brought forward from the previous year, and it shall be the duty of said budget commission before submitting its annual report to the quarterly court to examine the books and records of each department of the county government for the purpose of ascertaining whether or not the warrants issued by or on behalf of any said departments during the year ending on the preceding June 30th have exceeded the amount allowed said departments in the budget adopted for that year, and said commission shall show in its report to be filed with its budget each year the departments, if any, that have warrants in excess of the amounts allowed such department in the budget for said year, and it shall be the mandatory duty of the quarterly court to certify the facts to the district attorney general for presentation to the grand jury at the next term of the circuit court; and it shall be the duty of the district attorney general to present the facts to said grand jury and to institute such other proceedings as may be necessary to give full effect to the provisions of this Act.

SECTION 7. Chapter 797 of the Private Acts of 1935, and all acts amendatory thereto and all laws or parts of laws in conflict with this act are repealed.

SECTION 8. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the Quarterly County Court of Henderson County before July 1, 1975. Its approval or non-approval shall be proclaimed by the presiding officer of the Quarterly County Court and certified by him to the Secretary of State.

SECTION 9. For the purpose of approving or rejecting the provisions of this Act, as provided in Section 9 [sic], it shall be effective on becoming a law, the public welfare requiring it. For all other purposes it shall become effective upon being approved as provided in Section 9 [sic].

Passed: May 5, 1975.

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