



April 25, 2024

Private Acts of 1993 Chapter 23

Dear Reader:

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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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Private Acts of 1993 Chapter 23

SECTION 1. Chapter 517 of the Private Acts of 1935, as amended by Chapter 452 of the Private Acts of 1937, and all acts amendatory thereto is hereby repealed. Gibson County shall follow the general procedures set forth in Sections 2 through 11 in this act in the preparation, adoption, and execution of all budgets respecting all funds, activities, and agencies of county government.

SECTION 2. The county budget committee of Gibson County is hereby created. The committee shall consist of five (5) members of the County Legislative Body, each of whom shall be nominated by the county executive and approved by the County Legislative Body at its regular September session of each year or at any subsequent session. The county executive shall serve as a non-voting ex officio member of the budget committee, and shall serve as secretary of the committee. The five (5) members of the budget committee shall be compensated as provided in Tennessee Code Annotated, Section 5-5-107(d), for committees of the County Legislative Body. Compensation, as well as any provision for printing, publicity, supplies, and other necessary expenses of the budget committee, shall be payable from the county general fund and shall be included in the annual appropriations. The budget committee shall perform all duties respecting county budgets and appropriations as herein provided.

SECTION 3. There is hereby created a fiscal year for Gibson County and for each office, department, institution, activity and agency thereof, which fiscal year shall begin on July 1 each year and shall end on June 30 next following. The fiscal year shall constitute the budget year, and the year for accounting and reporting of each and every fund, office, department, institution, activity, and agency of the county government; but the aforesaid provision shall be in addition to, and not in lieu of, any accounting and reporting now required of any official by general law.

SECTION 4. (a) The county highway commissioners or superintendent shall, on or before the first day of April of each year, file with the county executive an itemized statement of the funds estimated to be required for the county road program for the ensuing fiscal year and for the construction, operation, repair and maintenance of the county road system and for the general administration of the highway department, together with an estimate of the highway and road funds expected to be received during such fiscal year.

(b) The county executive, on or before April 1st of each year, shall prepare an itemized statement of the amounts which he estimates are necessary to be expended from the county general fund, the debt service funds and from all other funds (excluding highway funds, school funds, and funds, and funds derived from the sale of bonds), together with an estimate of the revenue to be received during the next fiscal year.

(c) Each of the other operating departments, institutions, offices and agencies shall file with the county executive on or before April 1st of each year a detailed estimate of its requirements for expenditures from the county's fund for the ensuing fiscal year, together with an estimate of any county revenues to be received by such agency, office or department.

(d) The county executive shall, on or before May 1st of each year file a consolidated budget document with the budget committee showing an itemized statement of the amounts estimated by the various departments and officials to be required for the efficient operation of the county government from the county general fund, the debt service funds, highway funds, and all funds, together with an estimate of the revenues estimated to be received by each of the funds during the next fiscal year and an estimate of the unencumbered cash balance of each of the funds at the beginning of the fiscal year.

(e) It is the duty of each official, office, department, institution, agent, or employee of the county government to furnish in writing such information, in such form and at such time as may be requested by the budget committee.

SECTION 5. At least thirty (30) days prior to the beginning of each fiscal year the budget committee shall review and adopt the annual budget. The budget document shall contain an itemized and classified plan of all proposed expenditures and estimated receipts for the ensuing fiscal year, and shall conform to the uniform classification of accounts established by the county executive. However, the classification of accounts must be first approved by the Comptroller of the Treasury. Opposite each item of estimated revenue the budget document shall show in opposite parallel columns the amount actually collected for the last completed fiscal year, a revised estimated amount for the current fiscal year, and the estimate for the ensuing fiscal year. Likewise, opposite each item of proposed expenditure the budget document shall show the amount actually expended for such item during the last completed year, the probable amount which will be spent during the current fiscal year and the proposed appropriations or expenditure estimate for the ensuing fiscal year. In preparing the budget, the budget committee may revise, as it deems necessary, the estimates or requests made by the various departments, officials, offices, institutions and agencies of the county, but any county official or employee shall be entitled to a hearing before the budget committee with reference to any contemplated changes in his budget requests or estimates. The budget committee shall certainly and fully provide in the budget for all requirements for debt service, interest and bond maturities

and for any cash deficit in any fund at the beginning of the fiscal year, and shall propose a tentative tax rate for the current calendar year.

SECTION 6. On or before June 15th of each year the budget committee shall cause a synopsis of the proposed budget, and a statement of the tax rate required to finance the proposed budget, to be published in a newspaper having general circulation in such county. The synopsis of the proposed budget shall contain all information required by, and shall otherwise comply with, any general laws requiring publication of the budget. The publication shall also contain a notice of a public hearing to be conducted by the budget committee at which any citizen of the county shall have the right to appear and state his view on the budget. Such public hearing shall be held by the budget committee no later than ten (10) days prior to the beginning of the fiscal year. Following such public hearing, the budget committee shall make the final revision of the budget document and prepare copies for presentation to the County Legislative Body.

SECTION 7. (a) The budget committee shall present the proposed consolidated budget to the County Legislative Body by July 1 of each year. The proposed budget shall be accompanied by a budget message explaining the financial program and outlining the services, work and activities to be financed by the proposed budget and a brief discussion of the means proposed for financing the expenditure program set forth in the budget. With the proposed budget, the budget committee shall deliver to the County Legislative Body a budget appropriation resolution and a tax levy resolution.

(b) The County Legislative Body may accept or reject the budget as submitted to it by the budget committee. If the budget is not approved in its entirety, the County Legislative Body shall make such recommendations as it deems appropriate, and return the budget document to the budget committee for revision and resubmission to the County Legislative Body.

(c) The County Legislative Body shall finally adopt a budget not later than the fourth Monday in July. The budget, the appropriation resolution, and the tax levy resolution, as adopted, shall be spread upon the minutes of the County Legislative Body.

(d) Pending final adoption of the budget by the County Legislative Body, the county executive is hereby authorized to make temporary allotments for expenditures for essential county services for all county funds budgeted according to this act, in amounts not in excess of the comparable allotment for an average quarter of the preceding fiscal year.

SECTION 8. (a) The appropriations made in the appropriation resolution, or any amendment thereto, shall constitute the limit to expenditures for the various purposes and from the several funds of such county for the fiscal year covered by the resolution, and no expenditure shall be made or obligation created in excess of such limitation. Any resolution presented to the County Legislative Body in any fiscal year, after the original appropriation resolution has been adopted and the tax rate for the year fixed by that body, which provides for an appropriation in addition to those made in the original budget appropriation resolution, shall specifically provide sufficient revenue or other funds to meet expenditures to be made in consequence of such additional appropriations. If at any time during the fiscal year it shall become apparent that the revenues of any of the county's funds together with its unencumbered cash balance at the beginning of such year will not be sufficient to equal the amount of the original appropriations, it shall be the duty of the county executive to impound the appropriations from such fund in such amount as shall appear necessary, subject to the written approval of the budget committee; and then it shall be presented to the County Legislative Body for their approval at their next regular session.

(b) The appropriations made by the County Legislative Body, as provided above, shall constitute authorization for expenditure, and expenditures may be made and obligations created against any appropriation to an aggregate total of the amount appropriated for such item. However, the expenditures and encumbrances against the amounts appropriated shall be made only in consequence of a purchase order as may be required by state law.

(c) No expenditures made or obligations created in any manner other than so specified or authorized in this act shall be valid or binding against the county. Provided, however, that the County Legislative Body may issue such regulations as it deems necessary for the prompt handling of bona fide emergencies.

(d) Expenditures from all funds of the county shall be made by disbursement warrants on the county trustee or by checks, signed by the official authorized by state law to issue warrants or checks for such expenditures. Before any disbursement warrant shall be issued in discharge of any obligation, a detailed invoice or statement thereof shall be filed with the responsible official, and it shall be his duty to carefully check all such invoices to determine if they are correct, if the goods or services have been received or rendered as stated, and if the obligation is just, authorized or legally binding on the county.

(e) Bill and accounts incurred in accordance with authorized appropriations shall be paid promptly in order that the

county may obtain the benefit of cash discounts; and for this purpose, it shall not be necessary for any such bill or account to be filed and recorded by the county clerk or to be approved before payment by the County Legislative Body or by any committee or commission appointed by it.

SECTION 9. The county executive shall make a report at the end of each month showing the condition of the budget. The report shall show for each item of appropriation, and/or allotment thereof, the total expenditures for the month and the year to date, the amount of outstanding encumbrances and the amount of the unencumbered balance. The report shall also show for each funds an itemized statement of the revenues and receipts estimated for the year, the amount of the collections of each item for the month and year-to-date and the unrealized portion of the estimate. The most recent of such reports shall be presented by the county executive at each regular session of the County Legislative Body. At such time he shall advise the County Legislative Body of the condition of the budget, and of any adjustment or reduction of appropriations which should be made, and shall recommend any other action which, in his opinion, the County Legislative Body should take in order that the budget shall be kept in balance.

SECTION 10. Any official or employee of the county, or of any institution or agency thereof, who shall fail or refuse to perform the duties required of him by this act, or who shall fail or refuse otherwise to conform to the provisions of this act, shall be subject to fine and to removal from his office or position.

SECTION 11. The provisions of this act shall not apply to county school funds for any purpose, the county board of education, or the county superintendent.

SECTION 12. This Act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Gibson County. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Legislative Body of Gibson County and certified by him to the Secretary of State.

SECTION 13. For the purpose of approving or rejecting the provisions of this Act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 12.

Passed: March 4, 1993.

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