County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 17, 2024

Budget System

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

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 1937 Chapter 99

SECTION 1. That in all counties of this State having a population of not less than 13,872 nor more than 13,873, according to the Federal Census of 1930, or any subsequent Federal Census, it shall be the duty of the Chairman or Judge of the County Courts of said counties to prepare and submit to the January Term of said County Courts in Quarterly Session, in each year, beginning with said July Court 1937 and at said Term of said County Court in each year thereafter, a budget of the necessary and probable expenditures of said County, in itemized form, for the ensuing year, together with recommendations to said Court as to the necessary provisions to be made by said Court to meet the same.

SECTION 2. That it shall be the duty of the County Courts in said counties, at the July term 1937, Quarterly Session, and in each year thereafter at said Term, to carefully consider the report and budget submitted by said County Judge or Chairman, as provided in the First Section of this Act, and with such changes or modifications as may be deemed proper to make in the same, to adopt said budget, which, when so adopted, shall be and constitute the maximum amount of expenditures for said county for the year, except as hereinafter provided.

SECTION 3. That when said budget is so adopted, as provided in Section 2, it shall be the duty of the said County Court to make all levies, orders, and provisions which may be necessary to fully meet and discharge all the items and obligations contained in said budget out of the legitimate income of the county for the current year.

Said Budget when adopted by said Court shall not be changed or altered during any current year, except by an affirmative vote of two-thirds of said Court.

SECTION 4. That any member of said Court, Chairman, or County Judge, who shall vote to create any debt or obligation against said county, except as otherwise expressly authorized so to do, shall be guilty of a misdemeanor, punishable by fine of not less than Fifty Dollars, nor more than Two Hundred Dollars, and forfeit his said office, provided said debt or obligation so voted for is in excess of the budget so adopted or the income of said county for the current year, or for otherwise violating the provisions of this Act.

Provided, that nothing in this Act shall be construed as in any way applying to the duties of the said County Court in connection with the budget submitted to the said Court by the County Superintendent of Public Instruction and the County Board of Education for said county, except that when said School Budget shall be adopted by said County Court as now provided by law the penalties set out about in this Section shall apply to those voting for the said School Budget without making suitable provisions to meet the same as adopted.

SECTION 5. That this Act take effect from and after its passage, the public welfare requiring it.

Passed: January 21, 1937.

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