



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

May 18, 2024

Budget Handbook

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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Budget Handbook

Reference Number: CTAS-714

Due to the importance and time involved in adopting budgets, it is highly recommended that the various department heads and members of the legislative body develop a budget handbook or guide. This handbook would be in the form of a policy manual and would be maintained on a current basis. New employees, department heads, and other elected officials would have a guide to follow, and each year modifications could be made to reflect changes and improvements of the process. The end result would be fewer conflicts and more improvements in providing services, rather than the mistrust that has evolved in many local governments.

[Sample budget handbook.](#)

Recommended Practice: Develop a Budget Handbook

Source URL: <https://www.ctas.tennessee.edu/eli/budget-handbook>