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# Budget System

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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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Table of Contents

<b>Budget System .....</b>	<b>3</b>
<b>Budget Committee .....</b>	<b>3</b>
<b>Private Acts of 1949 Chapter 403 .....</b>	<b>3</b>

# Budget System

## Budget Committee

### Private Acts of 1949 Chapter 403

**COMPILER'S NOTE:** See Road Law for the remainder of this Act.

**SECTION 6.** That there is hereby created a County Budget Committee for Meigs County composed of the Chairman of the County Purchasing Commission, the County Judge or Chairman of the County Court and three Justices of the Peace appointed or elected by the Quarterly County Court at its April Term.

It shall be the duty of said Budget Committee, after full investigation of the fiscal affairs of each department, board, commission or office to adopt a proposed budget for the next fiscal year beginning on the next July first, for all affairs of the county except schools. Said proposed budget shall set out in detail the estimated expenditures for each department of the county government by months where practical and otherwise by quarters. Expenditures for each such period shall substantially comply with the budget for the period. It shall also recommend a tax levy for each department of the county government which, together with any unencumbered funds in the hands of the Trustee less a reserve for erroneous assessments and delinquent taxes for that year, it believes will be sufficient to operate each department of the county government on a cash or "pay as you go basis."

This proposed budget shall be prepared in time to furnish a copy of it to each member of the County Court, to all interested officials and to newspapers for publication not later than June 1st immediately preceding the beginning of the fiscal year covered by the proposed budget. This proposed budget shall be submitted to and acted upon at the July Term of the County Court. The County Court may modify as it sees fit such budget before its adoption but it shall make a tax levy upon the adoption of such budget sufficient to operate the county affairs on a "Cash" or "Pay as you go" bases as outlined above.

**SECTION 7.** That it is the purpose of this Act to provide for the "Cash" basis operation of all fiscal affairs of Meigs County. to that end no purchase shall be made for any department until it is determined and certified by the County Central Accounting office, set up under the commission as herein provided, that there is an unencumbered fund in the hands of the Trustee to the credit of the department for which the purchase is to be made, sufficient to pay for said purchase. It is further provided that no warrant shall be drawn by any county official until an encumbrance number has been assigned to it by the Central Accounting office and no encumbrance number shall be so assigned unless and until the Central Accounting office shall have determined that there is sufficient unencumbered funds in the hands of the Trustee to the credit of that particular department to pay such warrant.

**SECTION 8.** That it shall be a misdemeanor in office for any county official of Meigs County to willfully authorize or execute any contract for service or make any purchase or draw any warrant on the Trustee without having first determined as above set out that there is an unencumbered balance in the current budget for the affected department and that there is in the hands of the Trustee unencumbered funds to pay for the purchase or to pay the warrant, or to make any purchase from any vendor in which he has any personal interest directly or indirectly and upon conviction for this offense the official shall be dismissed from his office and disqualified for holding any public office in Meigs County for a period of five years.

Passed: April 1, 1949

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