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# Private Acts of 1935 Chapter 483

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Sincerely,

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# Private Acts of 1935 Chapter 483

**SECTION 1.** That there is hereby created and established for Grundy County, Tennessee, a Budget System under and by the terms of which said County shall operate its affairs.

**SECTION 2.** That it shall be the duty of the Highway Commissioners of Grundy County, on or before the first Monday in April of each year, to prepare and file with the County Court Clerk of said County, an itemized statement or budget of the funds which said Commissioners estimate to be necessary for the construction, maintenance, upkeep and operation of the roads, bridges and county workhouse, and expenses incident thereto, for the year commencing on the first day of September following the making of said report; 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, work-house expenses, as well as all other estimated necessary expenditures connected with or under the supervision of said Highway Commissioners, and said budget shall likewise show in parallel columns the amount expended during the previous year for the respective purposes. That it shall likewise be the duty of the County Board of Education of said County, on or before the first Monday in April of each year to prepare and file with the County Court Clerk of said County, an itemized statement or budget of the funds which said Board of Education estimates to be necessary for the maintenance and operation of the schools in said County, and expenses incident thereto, for the year commencing on the first day of September following the making of said report; and said budget shall show in detail and in separate items the estimated amounts necessary for office expenses and salaries of the County Superintendent of Schools and his assistants, salaries of teachers for the different County Elementary and High-Schools, the aggregate of the salaries for each individual school, for the purchase of new equipment, the maintenance and repair of old equipment, school buildings and repairs for school buildings, janitor service, bus service, insurance, and all other expenses incident to or connected with the public school system in said County, whether the same has been specifically set out in this Act or not. Said budget shall likewise show in parallel columns the amounts expended during the previous year for the respective purposes.

That it shall be likewise the duty of the County Judge of Grundy County, on or before the first Monday of April in each year, to prepare and file with the County Court Clerk of said County 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 September following said report, for the payment of salaries, mother's pensions, maintenance of insane patients, jail bills, improvements and repairs of Court House and/or Jail, court costs, jail buildings and all other expenses which should be properly paid out of the general county fund, whether specifically set out in this Act or not. It shall also be the duty of the County Judge of said County, at the same time to prepare and file with the County Court Clerk, a statement or budget showing the amounts necessary to pay the principal and interest on any county bonds which may become due during the year for which said budget is being made, and shall also show in parallel columns the amounts expended during the previous year for the respective purposes.

That it shall be the duty of all other county officials, agencies or parties not hereinabove specifically mentioned, having authority to expend, county, school, road, bridge, or other funds of said County, to file with said clerk on or before the first Monday of April each year, an itemized statement or budget of the funds estimated to be necessary to be expended by said officials, agencies or parties for the year commencing the first day of September following the making of said report.

That it shall be the duty of the County Trustee of said County, on or before the first Monday in April of each year to prepare and file with the County Court Clerk of said County an itemized statement or budget of all funds, exclusive of funds to be derived from tax on property, which he has reasonable grounds to believe will be paid into his office during the year commencing on the first of the following September, and which will be available for the purpose of defraying the expense of the county government during said year; and said statement shall show the source of each fund and said Trustee shall likewise show in a parallel column the amount received for the same sources during their year ending on the preceding August 31st, as near as may be practicable, and he shall likewise show in said statement the actual amount collected from the county tax on property, during the year ending on the preceding August 31st.

It shall be the duty of the County Court Clerk to record the budgets herein referred to in a well bound book kept for that purpose and in a manner that shall make a permanent record of the same.

**SECTION 3.** That the duty of preparing and presenting to the County, the budget for Grundy County, at its July term each year, shall devolve upon the County Revenue Commissioners of said County, and one of said Commissioners shall act as Secretary of said Commissioners and shall keep a complete record of the acts of said Commissioners relative to the preparation and presentation of said budget, and in so far as their duties pertain to the preparation and presentation of said budget, they shall be, and in this Act are

referred to and designated as the Budget Commission for Grundy County, Tennessee.

**SECTION 4.** That each year prior to the meeting of the July term of the Quarterly Court of Grundy County, it shall be the duty of said Budget Commission to consider and examine the budgets referred to in Section 2 of this Act, 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 year beginning on September 1st following. And in preparing said budget, said Commission is not to be bound by the recommendations of the various departments of the County referred to in Section 2 hereof, but shall make such changes as in the opinion of said Commission are to the best interests of the County.

That immediately upon its organization said Budget Commission shall cause to be prepared and printed appropriate forms on which the budgets of the various departments of the County referred to in Section 2 hereof are to be submitted and also appropriate forms for the budget herein provided for to be prepared and submitted by said Commission. That said forms shall be of such a nature as to enable said Commission to submit to the Quarterly Court as hereinafter provided a complete itemized budget and financial statement of the County in simple, intelligible form, to the end that the Quarterly Court shall have before it in said budget all of the data necessary to enable it to intelligently determine the proper amount to be allowed to 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 the amount so allowed. And in determining the nature and kind of said forms, said Budget Commission may seek such expert advice in respect to this matter as will enable it to accomplish the desired end.

That said budget, when prepared by said Budget Commission, shall be filed with the County Court Clerk and by him recorded along with the budgets prepared by the several departments of the County, as hereinabove provided for, in a well bound book and kept as a permanent record in the office of the County Court Clerk; and shall be submitted by the Chairman of the Commission each year to the July Term of the Quarterly Court of Grundy County 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, but the same shall not be in any way binding on said Court. That said Court shall have full right and power to alter, vary or change in any way it deems right and proper said budget so submitted by said Budget Commission or any part of said budget thereof, but it shall be the positive duty of said Court at its July Term each year, to 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 September following, and no warrant drawn against the County's funds or any funds accruing to the office of the County Trustee from any source, after September 1, 1935, 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 for; and no warrant shall be valid or binding on the County after the aggregate amount of warrants theretofore drawn during the fiscal year by or on behalf of any department of the County Government, shall equal the amount allowed said department in the budget adopted for that year.

That in preparing said budget it shall be the duty of the Budget Commission to take into consideration any unexpended balances that may remain to the credit of any department at the end of the year from the amount allowed such department for the previous year.

That, as nearly as may be practicable, said 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 for such previous year to be shown in a column parallel to that containing the proposed amount recommended 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 past year.

That from the data and information herein required to be prepared and filed with the County Court Clerk by the County Trustee, and such other data as it may be necessary to examine, said Budget Commission shall 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 the payment of the amounts allowed in its said 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 past year, together with the amount actually collected from the County tax on property during such preceding year.

That along with its 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 amount fixed in said budget and the tax rate on property recommended by said Commission.

That the Secretary of said Commission shall mail a full and complete copy of the report and budget prepared by said Commission, to each member of the Quarterly Court, at least ten days before the July Term of said Court, and shall also cause a copy of said report and budget to be posted at three public places in Grundy County at least ten (10) days before each July Term of the Court, one of which places shall be at the Court House of said County.

**SECTION 5.** That for the year 1935 the reports from the County Judge, Trustee, Highway Commissioners, and all other Departmental Heads of said County required to be filed with the County Court Clerk on or before the first Monday in April, shall be filed with said clerk on or before the first Monday in June, 1935; and for the year 1936 and all subsequent years said reports shall be filed on or before the first Monday in April, as provided by this Act.

**SECTION 6.** That in the event said Budget Commission fails, refuses or neglects to prepare and submit the budget herein provided for to the said Quarterly Court at its July Term, then it shall be the duty of the County Judge at said Term of Court to appoint three competent persons to prepare and present the Budget for the ensuing year to the said Court, and it shall be the duty of said Court to adopt an itemized 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 September, and said budget shall 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 Grundy County, from and after September 1, 1935, to draw, sign or issue the warrant of Grundy County, against any fund of said County, unless a budget has been adopted by said Quarterly Court as herein provided for; and no warrant shall be valid or binding on the County of Grundy unless the item of expense for which said warrant is drawn shall have been included in a budget adopted according to the provisions hereof.

That the Budget as finally adopted by the Quarterly Court at its July Term each year shall be spread on the Minutes of said Court, and from and after September 1, 1935, no warrants shall be drawn against any of the funds of Grundy County by any official of said County unless and until a budget has been adopted by said Quarterly Court as herein required; provided, that warrants may be issued prior to September 1, 1935, covering any obligations or indebtedness of said County actually incurred prior to that date.

**SECTION 7.** That it shall be the duty of each Department of the County Government that disburses public funds, or are authorized to issue orders upon which such disbursements are made, from any of the funds of said County, to keep all such bonds 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 or them as of the 31st day of August of each year, showing the balance then to his or their credit, said balance to represent the difference between the amount allowed said department in the budget for the year ending on that date, and the aggregate amount of 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 his or their books on the first day of September of each year, bringing forward the balance, if any, arrived at in the manner herein provided for, remaining to the credit of said department from the previous year, to which shall be added the amount allowed said department in the budget adopted by the Quarterly Court at its July Term next preceding.

That said book shall be kept in such a manner as to at all times show the amount allowed that department or fund in said budget adopted at the July Term of the Quarterly Court and the amount of all warrants drawn and/or chargeable against said fund, regardless of whether said warrant has been paid or not, said warrants to be posted in said book as the same are issued.

That on the first day of each September hereafter the amount allowed each department or disbursing agency of the County Government or County Fund in said budget shall also be placed at the appropriate place on the stubs in the several Warrant Books containing the warrants to be used by said department or County Agency, in drawing on any of the funds of said County and said amount shall be added to any balance remaining from the previous year; and at the end of each day it shall be the duty of every official issuing warrants of any kind against any such fund, to subtract the aggregate of the warrants issued that day from the previous balance arrived at as herein provided for, and the balance thus arrived at shall be brought forward each day at an appropriate place on the stubs remaining in said Warrant Book; and at the end of each month it shall be the duty of every official drawing warrants against any of the funds of Grundy County, to reconcile the balance to the credit of the fund drawn against as shown on the warrant stubs, with the balance to the credit of said fund as shown by the book required to be kept by said official; provided that for the year beginning September 1, 1935, 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 July Term 1935, of the Quarterly County Court, without regard to the number of warrants theretofore issued by said departments or the Heads thereof, which have not been paid; and said amount so allowed said department for the year beginning September 1, 1935, shall also be placed at an appropriate place on the

stubs of the warrant book used by said department before any warrants are drawn or issued by said department after the beginning of said year, and thereafter the balance from day to day shall be arrived at and carried in said warrant book stubs as herein provided for.

**SECTION 8.** That it shall be unlawful and a Misdemeanor in Office, for any official or employee of Grundy 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 warrant theretofore issued, signed or authorized to be issued, whether the same 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 would 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 of the funds of Grundy County 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.

That it shall be the mandatory duty of every official drawing the warrants against any of the funds of said County, to keep advised and know before he signs, issues or delivers any warrants or authority to issue a 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 of said departments during the year ending on the preceding August 31, have exceeded the amount allowed said department in the budget adopted in that year, and said Commission shall show in its report to be filed with its budget each year the departments, if any, that have issued warrants or authorized their issuance, in excess of the amounts allowed such department in the budget for said year, and it shall be the mandatory duty of the Quarterly County Court, when it shall appear to their satisfaction that any department has exceeded said budget, to direct the County Court Clerk, by proper order on the Minutes of said 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 9.** That it shall be a Misdemeanor in Office for any County officer, agent or employee, including members of the Grundy County Board of Highway Commissioners, the members of the Grundy County Board of Education, the County Superintendent of Education, the County Judge and/or the County Court Clerk, to violate any of the provisions of this Act or to fail or refuse to do or perform any of the duties placed upon them or any of them by this Act, and any such officer or officers violating any of the provisions of this Act shall be subject to a fine not to exceed Five Hundred Dollars and be subject to removal from office, in any appropriate legal proceeding brought for that purpose.

**SECTION 10.** That all laws in conflict with this Act are hereby repealed.

**SECTION 11.** That this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: April 15, 1935.

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