



March 11, 2025

Requirements for an Adopted Budget

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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Requirements for an Adopted Budget

Reference Number: CTAS-2085

The Comptroller of the Treasury sends out an Annual Budget Memo that includes the forms and procedures required for county budget appropriation resolutions. Counties are required to submit their budget with required supporting documents to the office of Local Government Finance (LGF) within 15 days of adoption. The Comptroller's letter states that "The county and its officials, by submission of their budget to LGF, represent that their annual operating and capital budget as adopted is realistic and in compliance with all federal, state or local statutes for specific programs." Counties that submit a budget with incorrect information may be required to submit monthly reports to LGF.

Local Government Finance

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