



County Technical Assistance Service  
INSTITUTE *for* PUBLIC SERVICE

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# Chart of Accounts

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Dear Reader:

The following document was created from the CTAS website ([ctas.tennessee.edu](http://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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# Chart of Accounts

Reference Number: CTAS-715

Local governments are a subdivision of state government; therefore the state has a vested interest in the operation of local governments. The state has a prescribed set of accounting codes (Chart of Accounts) in which the local governments use to budget and expense their cost of operations

In county government, each of the major operations—roads, education, and general government—operate under a separate fund maintained through the county trustees’ office. These funds are like subsidiary businesses of a holding company. Each fund has its separate accounting and budgeting system and records. A budget is approved by fund and function with a property tax rate set for each fund that needs it. Tennessee counties usually operate under the following funds:

Fund Name	Fund Number
General Fund	#101
Solid Waste/Sanitation Fund	#116
Drug Control Fund	#122
Highway/Public Works Fund	#131
General Purpose School Fund	#141
School Federal Projects Fund	#142
General Debt Service Fund	#151
General Capital Projects Fund	#171
Other Optional Funds	
County Uniform Chart of Accounts	
Department Budget by Object Code	

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**Source URL:** <https://www.ctas.tennessee.edu/eli/chart-accounts>