



July 03, 2024

Budget Document

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,

The University of Tennessee
County Technical Assistance Service
226 Anne Dallas Dudley Boulevard, Suite 400
Nashville, Tennessee 37219
615.532.3555 phone
615.532.3699 fax
www.ctas.tennessee.edu

Table of Contents

Budget Document	3
------------------------------	----------

Budget Document

Reference Number: CTAS-736

How does your local government's budget document look? Many local governments place a high importance on the development and presentation of the budget document. Here are some ideas for compiling the official budget document.

1. Cover–The cover of the budget document reflects the public officials' pride or confidence in their community; the community image they are trying to give to non-county officials, such as investors.
2. Contents–The following are required to be included in the budget document:
 - Summary statement of proposed operations by fund classification. This is a very important statement. It reviews the overall financial condition of the county, and the budget as approved.
 - Debt service requirements by fiscal year.
 - Individual fund budgets.
 - Appropriation resolutions.
 - Property tax levy resolution.
 - Nonprofit charitable resolution.

Other recommendations to include in the budget document are

- Letter of transmittal. The operating department heads and the budget committee may want to summarize the needs and accomplishments of their department.
- Roster of county officials. This can also serve as the county directory.
- Members of the legislative body and committee assignments. This would be helpful in seeking information about the legislative body.
- Comparison of property assessments. This would compare the four major classifications of property assessments from the current year and the proposed year.
- Other statistical data.
- Five year average for highway revenue.

Recommended Practice: Annually publish a budget that includes information useful for current and future budget decisions.

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