



March 31, 2025

Interaction with County Mayor/Executive

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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Reference Number: CTAS-833

The CUHL does not specify which county officer should write warrants upon the county highway fund. This authority is usually provided in a private act. When such a private act does not specify the proper officer, the county mayor/executive has authority to write the warrant under T.C.A. § 5-6-108(5). Some private acts provide for co-signature. If a county has adopted the optional County Fiscal Procedure Law of 1957, a director of budgets and accounts issues a disbursement warrant upon receipt of an invoice and verification by the department head receiving the merchandise. T.C.A. § 5-13-107. Similarly, the director of finance in counties which have adopted the 1981 County Financial Management System (T.C.A. §§ 5-21-101, *et seq.*) oversees the disbursement of funds. Therefore, the chief administrative officer of the county highway department in many counties must interact with other county officers in regard to disbursement of highway funds.

The highway officials must prepare a budget estimate for each fiscal year. Depending upon the budgeting system in the county--the 1957 Budgeting Law, 1981 Financial Management System, private act system or only the general law--the county highway official will prepare a budget and submit it to either the county mayor/executive, director of budgets and accounts, or director of finance, who compiles a budget document for review by a committee or the full county legislative body. The deadline for submitting the budget is April 1 unless otherwise provided by law or county legislative body resolution.

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