



July 22, 2024

---

# Private Acts of 1935 (Ex. Session) Chapter 140

---

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,

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](http://www.ctas.tennessee.edu)

Table of Contents

<b>Private Acts of 1935 (Ex. Session) Chapter 140 .....</b>	<b>3</b>
---	----------

## Private Acts of 1935 (Ex. Session) Chapter 140

**SECTION 1.** That in all counties of the State of Tennessee having a population of not less than 22,850, nor more than 22,880 under the Federal Census of 1930, or any subsequent Federal Census, that it shall be the duty of the Pike Road Superintendent of such counties on or before the first Monday in April of each year, to prepare and file with the County Court Clerk an itemized statement or budget of the funds which said Superintendent estimates to be necessary for the construction, maintenance, upkeep, and operation of the roads, bridges, and county work house in such counties, and expenses incident thereto, for the year commencing on the first day of September following the making of said report; the said budget shall show in detail and in separate items the estimated amounts, necessary salaries and office expenses, new equipment, maintenance or repair of all equipment, bridges, lumber, gravel, maintenance of the County work house, etc., the said budget shall likewise show in parallel columns the amounts expended the previous year for the respective purposes.

That it shall likewise be the duty of the County Board of Education on or before the first Monday in March 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 July following the making of said report; the said budget shall show in detail and in separate items the estimated amounts necessary for the office expenses and salaries of the County Superintendent and his assistants, salaries for the different county schools, the aggregate of the salaries for each individual school being shown, for the purchase of new equipment, for the maintenance and repair of old equipment, and school buildings, janitor service, bus service, insurance, and all other expenses of said department. The said budget shall likewise show in parallel columns the amounts expended the previous year for the respective purposes.

That it shall likewise be the duty of the County Judge of said County on or before the first Monday in April of each year to prepare and file with the County Court Clerk 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 the making of his said report, for the payment of salaries, mothers' pensions, maintenance of insane patients, jail bills, improvements and repairs of courthouse and jail, court costs, jail buildings, etc., and all expenses which are properly paid out of the General County Fund.

It shall also be the duty of the County Judge at the same time to prepare and file with the Clerk a statement or budget showing the amounts that will be necessary to pay the various County bonds, together with interest thereon, which have been issued by the County, which will mature or become due during the ensuing year. The budgets of the County Judge will likewise show in parallel columns the amounts expended the previous year for the respective purposes.

That it shall be the duty of all other County agencies and parties not hereinabove specifically mentioned, having authority to expend or expending County funds to file with said Clerk each year on or before the first Monday in April an itemized statement or the budget of the funds estimated to be necessary to be expended by said agencies or Departments for the year commencing on the first day of September following.

That it shall be the duty of the County Trustee on or before the first Monday in April of each year to prepare and file with the County Court Clerk an itemized statement or estimate of all funds, exclusive of the funds to be derived from the County 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 expenses 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 purposes from the same sources during the 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 2.** That it shall be the duty of the County Judge of said Counties with the approval and confirmation of the Quarterly County Court at its January Term each year, to appoint a Committee of three persons who shall be and constitute the Budget Commission of such County. All of said persons so appointed shall be freeholders of said County, one shall be a resident of an incorporated City in such County, one shall be a resident outside the limits of an incorporated City, and only one shall be a member

of Quarterly County Court of said County. That no member of said Budget Commission, with the exception of the member of the Quarterly Court, shall have any official connection with said County, or be related by affinity or consanguinity to any official or employee of said County within the third degree computed by the civil law. That the Quarterly Court may in its discretion allow the members of said Commission such compensation for their services as said Court may deem right and proper.

That immediately upon their selection said Budget Commission shall organize by electing a Chairman; and two members of said Commission shall constitute a quorum for the transaction of business. The County Court Clerk or one of his duly authorized deputies, at the option of the said Commission, shall act as the Secretary of said Commission but shall have no voice or vote in the deliberations of said Commission. That the duties of the Secretary shall be to keep all records of the Commission, including a complete record of the proceedings thereof, assist it in the compilation of the data necessary for the Commission to prepare the budget herein provided for and to assist in the preparation of said budget, and he shall perform such other duties as shall be prescribed by said Commissioner. That the County Court in its discretion may compensate said Secretary for services rendered in said capacity, but in no event shall such compensation exceed \$5.00 per day for every day actually required to perform his duties as Secretary to said Commission; and said Commission shall certify to the Quarterly Court at the time it submits its budget as hereinafter provided for, the number of days the said Secretary has been actually engaged in the performance of his said duties.

That each year prior to the meeting of the July Term of the Quarterly Court of said County, it shall be the duty of said Budget Commission to consider and examine the budgets referred to in Section 1 hereof 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 amounts fixed in the several budgets of the various Departments of the County referred to in Section 1 hereof, but shall make such changes therein as in the opinion of said Commission are to the best interest of the County.

That immediately upon its organization, said Budget Commission shall cause to be prepared appropriate printed forms on which the budgets of the various Departments of the County referred to in Section 1 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 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 amounts so allowed. And in determining the nature and kind of said forms, said Budget Commission shall 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 said 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 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 County funds after September 1, 1936, 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 herein provided for, it shall be the duty of said Budget Commission to take into consideration any unexpended balances that may remain at the end of the year to the credit of any Department 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 amounts proposed 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 preceding year.

That from the data and information herein required to be prepared and filed by the County Trustee and such other data as it may be necessary to examine, said Budget Commission shall likewise 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 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 preceding year, together with the amount actually collected from the County tax on property during such preceding year.

That said Budget Commission shall, along with its budget, submit its recommendation to the Court with respect to the tax rate on property for the current year together with its estimate of the amount beginning on the 1st day of the following September from the tax so recommended. That at the same time and in the same report said Budget Commission shall submit to the Quarterly Court a full and complete statement of all outstanding and unpaid warrants and the outstanding bonded indebtedness of the County, showing the amounts and maturities of all outstanding bonds, the purpose for which issued and any other information relative thereto which said Commission shall deem pertinent.

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 amounts 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 said report and budget to be published at least once in a newspaper published in said County, said publication to be at least ten days before each July term of said Court.

**SECTION 3.** That in the event that 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 said Quarterly Court, at said term of said Court to establish and adopt an itemized budget covering the amounts to be expended by each Department of the County government for the year beginning on the 1st day of the following September, said budget 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 said County from and after September 1, 1936, to draw, sign or issue the warrant of said 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 said County unless the item of expense for which said warrant is drawn shall have been included in a budget adopted according to the provisions hereof; and such official and his bondsmen shall be liable personally to the County in the amount of any such prohibited expenditure, to be recovered by suit of any taxpayer or tax payers of said County in a Court of competent jurisdiction.

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, 1936, no warrants shall be drawn against any funds of said 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, 1936, covering any obligation or indebtedness of said County actually incurred to said date.

**SECTION 4.** That it shall be the duty of each department of the County government that disburses public funds, including the County Board of Education, Pike Road Superintendent, and the County Court Clerk, and County Judge in regard to the fund designated as the "General County Fund", to keep all such books 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 it or him as of the 31st day of August each year, showing the balance to its or his credit, said balance to represent the difference between the amount allowed said department or fund in the budget for the year ending on that date and the aggregate amount of the 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 its or his 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 or fund from the previous year to which shall be added the amount allowed said department or fund in the budget adopted by the Quarterly Court at its July Term next preceding.

That said books shall be kept in such 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 chargeable against said fund, regardless of whether said warrants have been paid or not, said warrants to be posted in said books 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 an 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 County funds 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 funds 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 books; and at the end of each month it shall be the duty of every official drawing warrants against any fund of said 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 books required to be kept by said official; provided that for the year beginning the 1st day of September, 1936, 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, 1936, of the Quarterly Court without regard to the number of warrants theretofore issued by said department or the head thereof which have not been paid; and said amount so allowed said department for the year beginning September 1, 1936, 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 stubs as herein provided for.

**SECTION 5.** That it shall be unlawful and a misdemeanor in office for any official or employee of said 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 warrants theretofore issued or signed, 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 County fund, 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 warrants against any county fund to keep advised and know before he signs, issues or delivers any 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 said departments during the year ending on the preceding August 31st have exceed the amount allowed said department in the budget adopted for 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 in excess of the amounts allowed such department in the budget for said year, and it shall be the mandatory duty of the Quarterly 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; and such County official and his bondsmen shall also be liable personally to the County in the amount of any such prohibited expenditure, to be recovered by suit of any taxpayer or taxpayers of said County in a court of competent jurisdiction.\

**SECTION 6.** That it shall be a misdemeanor in office for any county officer or agent or employee, including the Pike Road Superintendent, the members of the County Board of Education, the County Superintendent of Education, the County Judge, and the County Court Clerk, to violate any provision 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 failing to perform the duties imposed by this Act, shall be subject to a fine of \$50.00 and be subject to removal from office, in any appropriate legal proceeding brought for that purpose, and shall be personally liable as provided in Section 3 and 5 of this Act.

**SECTION 7.** That all purchases or contracts made in excess of any item of the budget shall be void and unenforceable against said County, either by quantum meruit or under the contract, but any such official so exceeding his budget shall be liable individually on his official bond therefor.

**SECTION 8.** That all laws in conflict with this Act are hereby repealed.

**SECTION 9.** That this Act shall take effect from and after its passage, the public welfare requiring it.  
Passed: August 3, 1935.

---

**Source URL:** <https://www.ctas.tennessee.edu/private-acts/private-acts-1935-ex-session-chapter-140>