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# Budget System

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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)

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# Budget System

## Private Acts of 1937 Chapter 737

**SECTION 1.** That a County Budget Commission is hereby created for Dickson County, Tennessee, composed of five members, one of whom shall be the County Judge, of which commission he will be the ex-officio Chairman, the other four to be chosen by resolution of the Quarterly County Court of said county at its April, 1937, session, and every two years thereafter, two of whom shall be citizens of said county connected in no other official capacity with said county, and who shall be men of business experience.

**SECTION 2.** That it shall be the duty of the said commission to meet at the Court House at the County Seat on the first Monday in May, 1937, for the purpose of making a careful investigation of the financial needs of the county for the preparation of a budget and the computation of tax levies to be submitted to the County Court at its July Quarterly term for the year 1937, and each year thereafter they shall meet on the first Monday of May, and as often as called to meet by the Chairman.

Each department of the County Government, and each department thereunder, will be required to submit an itemized statement of its needs for a period of twelve months, beginning July 1st, and ending June 30th, to said commission at its annual meeting the first Monday in May.

It shall be the duty of the said commission to make a thorough investigation of each department or branch, and each sub-division thereunder, of the County Government, and for said purposes said commission shall have the authority to examine the records and books of all county officials; to issue subpoena and compel the attendance of witnesses.

Said commission shall, after the detailed investigation of the needs of each branch or department of the County Government, prepare a budget, which shall show in detail the exact financial condition of each branch or department of the County Government, showing the amount of money expended during the past year by each branch or department, and the purpose for which same was expended; the imperative needs of each branch or department of the County Government for the current year; the total amount expended by the County Government the past year, and the total amount necessary for the current year, and the rate of taxation necessary in order to provide the amount of revenue necessary and actually needed to economically and efficiently administer the functions of each department of the County Government. The said budget shall show the total tax rate necessary to levy and the rates for each particular purpose.

It shall be the duty of the commission to examine the tax books and determine the aggregate of the assessment for the preceding year, and to determine the probable aggregate of the assessment for the current year, in order that an accurate computation of the rate of taxation necessary may be ascertained. For the purpose of determining these matters the commission shall have the power to subpoena the tax assessor as a witness.

It shall be the duty of the commission to determine from the collections of the previous year the probable amount of revenue that will be collected from sources other than the ad valorem tax.

**SECTION 3.** That said commission shall report their budget and tax rates recommended to the July term of the County Court and shall show all facts set out in the second section of this Act.

It shall be the duty of the said commission, in the event an increase is recommended in the expenditures of any branch or department of the County Government over that expended by such branch or department for the various year, to set out in detail the reasons which justify or necessitate said increase.

**SECTION 4.** That each member of the Quarterly County Court of said county shall not later than the first Monday in June be furnished with a copy of said proposed budget and tax recommendation.

**SECTION 5.** That the County Court Clerk shall read the report of the commission in open court at the July term, before the tax levy is made for the current and subsequent years, and the County Court shall act upon said report and each separate item thereof that calls for a tax levy.

It shall be the duty of the County Court, in fixing the tax rates for the current and subsequent years to do so with proper regard to the recommendations of the commission, but said commission is hereby declared to be advisory only to the County Court in fixing the various tax levies.

**SECTION 6.** That said commission shall sit from day to day until it has completed its work as provided for in this Act, or shall be subject to call upon the order of the Chairman.

Each member of said commission, except the Chairman who shall receive no additional compensation for his services, shall receive as compensation the sum of \$3.00 per day for the number of days actually

served, not to exceed five days for any one year's aid per diem, to be paid out of the General County fund. The County Court Clerk, or one of his deputies, shall serve as Secretary to said commission, but shall have no vote in the deliberation of said commission, and for the preparation of the report of the commission shall be allowed the sum of \$10.00 to be paid from the General County fund.

**SECTION 7.** That all purchases or contracts made in excess of the adopted budget shall be void and unenforceable against the county, either under the terms of the contract or upon quantum meruit.

**SECTION 8.** That the head of each department or branch of the County Government, after the adoption of a budget at the July term of the Quarterly Court of said county, shall in a well bound book enter the amount set aside for said branch or department, and shall keep a daily record showing the unused balance.

**SECTION 9.** That any public official of said county, after any such budget has been adopted as provided by the provisions of this Act, who exceeds the budget so provided for his department of the County Government, shall be guilty of a misdemeanor and punished as such, and in addition thereto shall be subject to removal from office.

**SECTION 10.** That this Act take effect from and after its passage, the public welfare requiring it.

Passed: May 19, 1937.

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