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Williamson County Budget Act of 2001

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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,

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Williamson County Budget Act of 2001

Private Acts of 2001 Chapter 56

SECTION 1. This act shall be known as the "Williamson County Budget Act of 2001".

SECTION 2.

(a) As used in this act:

(1) "Budget committee" refers only to a budget committee created by law, such as being created according to the County Financial Management System of 1981, Tennessee Code Annotated, Title 5, Chapter 21; the County Budgeting Law of 1957, Tennessee Code Annotated, Title 5, Chapter 12; or similar provision, or private act;

(2) "County executive or budget committee," in counties not having a budget committee created as defined in subdivision (a)(1), means the county executive; and

(3) "Long-term debt" means debt payable after June 30 of the fiscal year for which the budget is applicable.

(b) The provisions of this act shall be applicable to each department, office or agency funded, in whole or in part, from county appropriations. However, with regard to entities receiving county funds pursuant to the authority of Tennessee Code Annotated, Section 5-9-109, only the requested county appropriation and expenditures of county funds shall be included within the provisions of this act.

(c) Nothing in this act shall be construed as precluding the duties of the State Director of Local Finance pursuant to Tennessee Code Annotated, Section 9-11-116 and any other applicable law.

(d) If a county included in this act has adopted the County Financial Management System of 1981, the County Budgeting Law of 1957, or private act, and such county does not revoke or repeal such acts, in the event of a conflict between the provisions of this act and the provisions of such acts, the provisions of this act shall not supersede those provisions; except that the provisions of Section 7 of this act shall supersede any other such law.

SECTION 3.

(a) The county executive shall furnish to the head of each department, office or agency covered by this act, on or before February 1 of each year, budget forms on which to submit a proposed budget.

(b) Such forms shall contain the minimum requirements prescribed by the Comptroller of the Treasury and shall include space for additional information desired by the county executive and such additional information desired by the budget committee, if the county has a budget committee.

SECTION 4. The county executive shall furnish to the superintendent of education an estimate of the amount of revenue to be generated by one cent (1¢) of the county property tax for each taxing jurisdiction for the ensuing fiscal year and a form tax rate resolution on or before March 15 of each year. The assessor or property shall furnish to the county executive before March 15 of each year the assessor's best estimate of the actual assessed value of all taxable property within the county for the ensuing fiscal year.

SECTION 5.

(a) The head of each department, office, or agency covered by this act shall provide to the county executive a proposed budget document on the budget forms on or before April 1 of each year or, if a Director of Accounts and Budgets, Director of Finance, or similar person is provided by law, such proposed budget shall be filed with the Director of Finance, Director of Accounts and Budgets, or similar person provided by law.

(b) The superintendent of education shall file with the proposed budget on a tax rate resolution form a proposed tax rate on the tax rate resolution form necessary to fund the requested budget of the department. The proposed budget submitted by these officials shall include estimated total revenues and other resources sufficient to fund total proposed appropriations.

(c) The county executive or budget committee shall allow any department, office or agency to alter or amend the submitted budget at any time prior to May 15 or such other time as the proposed budget is submitted to the county legislative body, whichever occurs first. The county executive or budget committee may allow submission of amendments after the budget is submitted to the county legislative body, but not later than the earlier of June 15 or the adoption of the budget, whichever occurs first. Each alteration or amendment must be submitted in writing.

SECTION 6.

(a) On or before June 1 of each year, the county executive or budget committee shall consolidate and review the various department, office and agency budgets, and other proposed appropriations, if any, making any changes deemed advisable, and shall submit the consolidated budget and accompanying tax rate resolution and appropriation resolution to the county legislative body. The county executive or budget committee may recommend the budget of any department, office or agency as submitted.

(b) The county executive or budget committee may make changes to the consolidated budget, tax rate resolution and appropriation resolution until they are approved by the county legislative body, or until July 15, whichever occurs first.

(c) In the event the county executive or budget committee shall submit a budget different from the school department budget, the county executive or budget committee shall outline the changes to the school budget and shall state in writing the reasons for the changes in a budget message to the county legislative body. The budget message, if required, must be submitted to the county legislative body with the consolidated budget.

SECTION 7.

(a) The county legislative body shall each year adopt a budget, tax rate and appropriation resolution on or before midnight of the earlier of the date provided in any private act, applicable under the County Financial Management System of 1981, applicable under the County Budgeting Law of 1957, or July 31, for the fiscal year beginning on the first day of such July; provided, that if the budget, tax rate and appropriation resolution are not adopted by the county legislative body on or before midnight on June 30 for the ensuing fiscal year, all departments and offices of the county may make expenditures according to the budget of that department or office as adopted for the preceding fiscal year. Such departments and offices shall be limited to expenditures and obligations based on a monthly allotment from the preceding fiscal year's budget.

(b) If such county legislative body fails to adopt a budget, tax rate, and appropriation resolution as provided in subsection (a), the budget, tax rate resolution, and appropriation resolution submitted by the county executive or budget committee shall be the applicable budget and tax rate by operation of law for the ensuing fiscal year.

(c) All budget proposals, including the consolidated budget proposal submitted by the county executive or budget committee and the budget as finally adopted, shall establish the number and salaries of all full-time personnel authorized therein.

(d) The budget as adopted shall be balanced as to all funds.

(e) The setting of the tax rate by approval of the county legislative body, by operation of law, or otherwise according to law, shall constitute a valid tax levy for collection purposes in accordance with the provisions of this act.

(f) The board of education, through its designated representative, shall have the right to address the county legislative body in regard to the board's budget and tax rate proposals.

SECTION 8. The budget shall set out the number of deputies and assistants of the trustee, clerks of courts, register of deeds, county clerk and sheriff authorized by the budget, the salary of each such officer and his deputies and assistants, and the revenue to the county government to be generated by such office. The budget as approved shall be authority for the trustee, clerks of courts, register of deeds and county clerk to hire personnel and make expenditures within the budget without the necessity of obtaining a court order pursuant to Tennessee Code Annotated, Section 8-20-104 et seq., and for the sheriff as provided in Tennessee Code Annotated, Section 8-20-120. Nothing in this act shall preclude the trustee, clerks of courts, register of deeds, or county clerk from any right to petition the appropriate court for necessary deputies and assistants pursuant to Tennessee Code Annotated, Title 8, Chapter 20, nor shall the right of the sheriff as provided in Tennessee Code Annotated, Section 8-20-120 be precluded by this act.

SECTION 9. Once the budget has been adopted, whether by action of the county legislative body or by operation of law, any budget amendment requested by any department to appropriate state or federal revenues received in excess of the estimate used to adopt the budget may be approved by a majority vote of the county legislative body; provided, that any department requesting such approval shall give written notice to the county executive at least seven (7) calendar days prior to consideration of the request by the county legislative body. Other amendments shall be approved as provided in Section 10 of this act.

SECTION 10.

(a) Once the budget has been adopted, whether by action of the county legislative body or by operation of law, amendments to major categories of the budget may be made with the approval of the county executive and passage of the amendment by the county legislative body. If amendments

to the major appropriation categories of the budget are not approved by the county executive, or the county executive fails to take action on the amendment within seven (7) calendar days after written submission of the amendment to the county executive, such amendment may be subsequently approved by a majority vote of the county legislative body.

(b)

(1) Amendments to line items within a major category of the budget may be made by the county board of education upon written notice to the county executive. Any line item amendment which in any way affects accounts budgeted for personnel costs shall require approval of the county executive to be effective, or if the county executive disapproves or fails to take action on the amendment within seven (7) calendar days after written submission of the amendment, the county legislative body may approve the amendment by a majority vote.

(2) Amendments to line items within major categories of the budget for departments, other than the school department, may be made with approval of the county executive and a committee of the county legislative body specifically authorized by law or authorized by the county legislative body to approve such amendments. If no committee is created or the committee disapproves, or fails to approve, the requested line item amendment within twenty-one (21) days after written submission of the request to the chairman of the committee, the amendment may be approved by the county legislative body. If amendments to the line items within major appropriation categories of the budget are not approved by the county executive, or the county executive fails to take action on the amendment within seven (7) calendar days after written submission of the amendment to the county executive, such amendment may be subsequently approved by a majority vote of the county legislative body.

(c) All amendments to the budget of the school department shall first be approved by the county board of education.

SECTION 11. Any appropriation for capital expenditures to be financed by longterm debt shall not be expended or obligated until the issuance of the long-term debt has been approved by the county legislative body and the State Director of Local Finance as required by law.

SECTION 12.

(a) If at any time the county executive determines that the revenues or other resources are, with respect to any fund, less than was anticipated in the adopted budget, or in the event unanticipated expenditures arise which will likely create a budget deficit, the county executive, upon certification to each member of the county legislative body, is empowered to impound such appropriation as may be necessary to prevent deficit operation. Such impoundment power may be overridden by a two-thirds (2/3) vote of the county legislative body and by making such amendments to the budget at the same meeting as may be necessary to prevent a deficit operation. Any such amendment requires a majority vote of the county legislative body.

(b) This section shall be inapplicable if the county has impoundment provisions under other provisions of law.

SECTION 13. In the event good cause is shown, such as, but not limited to, a reappraisal of property within the county, the Comptroller of the Treasury may, notwithstanding any provision of law to the contrary, modify the due dates and delinquency dates for property taxes and any other dates required under this act in Williamson County, Tennessee.

SECTION 14. The county legislative body may in its discretion, and with the approval of the county executive or county board of education, whose budget is affected, create a revenue fluctuation major category for any fund or funds.

SECTION 15. Any county official who fails to perform the duties required under this act, who intentionally spends or obligates amounts in excess of appropriations approved by the county legislative body, or who intentionally over- or under-estimates revenues or expenditures, shall be removed from office pursuant to Tennessee Code Annotated, Title 8, Chapter 47. Intentionally failing to perform the duties required under this act, intentionally spending or obligating amounts in excess of approved appropriations, or intentionally over- or underestimating revenues or expenditures by any county employee is grounds for termination of employment. Additionally, any county official or county employee who violates these provisions is liable for a civil fine of up to one thousand dollars (\$1,000).

SECTION 16. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or or application, and to that end the provisions of this act are declared to be

severable.

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