



February 05, 2025

Budget System

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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Private Acts of 1937 Chapter 68

SECTION 1.

- (a) The term "County Judge or Chairman" when used in this Act shall mean the County Judge or Chairman of Hardeman County, Tennessee.
- (b) The term "County Court Clerk" when used in this Act shall mean the County Court Clerk of Hardeman County, Tennessee.
- (c) The term "Sheriff" when used in this Act shall mean the Sheriff of Hardeman County, Tennessee.
- (d) The term "Trustee" when used in this Act shall mean the Trustee of Hardeman County, Tennessee.
- (e) The term "Circuit Court Clerk" when used in this Act shall mean the Circuit Court Clerk of Hardeman County, Tennessee.
- (f) The term "Register of Deeds" when used in this Act mean the Register of Deeds of Hardeman County, Tennessee.
- (g) The term "Highway Commissioners" when used in this Act shall mean the Commissioners of Highway of Hardeman County, Tennessee.
- (h) The term "Tax Assessor" when used in this Act shall mean the Tax Assessor of Hardeman County, Tennessee.
- (i) The term "Commissioner" when used in this Act shall mean any superintendent or person or persons appointed or elected by the Quarterly County Court over any department or institution of Hardeman County.
- (j) The term "Quarterly County Court" when used in this Act shall mean any Justice of the Peace that is a member of the County Court of Hardeman County. After September 1, 1978, such term also means the county legislative body or the members of such body.
- (k) The term "Clerk and Master" when used in this Act shall mean the Clerk of the Chancery Court of Hardeman County.
- (l) The term "County Superintendent" when used in this Act shall mean the County Superintendent of Schools of Hardeman County.
- (m) The term "School Board" when used in this Act shall mean the County Board of Education of Hardeman County.
- (n) The term "Budget" when used in this Act shall mean the appropriation of money appropriated by the County Court for each department or activity of Hardeman County for the period shown by the adoption of the budget by the Quarterly County Court and any appropriation authorized by Statute.
- (o) The term "Official of the County" when used in this Act shall mean any official authorized by the Quarterly County Court or the Statutes of the State of Tennessee to draw from the County Treasury and expend money of Hardeman County.
- (p) The term "Budget Committee" when used in this Act shall mean the budget committee appointed pursuant to Section 12 of this Act.
- (q) The term "Expenditure or Expend" when used in this Act shall mean the act of committing Hardeman County to expend monies then and there in the County Treasury or to come into the County Treasury of Hardeman County.

As amended by:

Private Acts of 1980, Chapter 318

SECTION 2. That at least ninety days prior to the time when the annual tax levy or any part thereof is made, the Budget Committee of Hardeman County shall prepare a budget containing a complete plan itemized and classified according to function and activity of all proposed expenditures and all estimated revenues by sources and borrowing for the county for the ensuing appropriation year, which shall begin on the first day of September of each year, or at such other date as may be provided for by law for the beginning of the appropriation year. Opposite each item of proposed expenditure, the budget shall show in separate parallel columns the amount appropriated for the preceding appropriation year, the amount expended during that year, the amount appropriated for the current appropriation year, and the increases or decreases in the proposed expenditures for the ensuing year as compared with the appropriation for the current year. This budget shall be accompanied by:

First: A statement of the contemplated revenues and disbursements, liabilities, reserves and surplus or deficit of Hardeman County as of the date of the preparation of the budget.

Second: An itemized and complete financial balance sheet of each fund account of the said Hardeman County at the close of the last preceding appropriation year.

SECTION 3. That a brief synopsis of the budget shall be published in a newspaper having general circulation in Hardeman County, and notice given of one or more public hearings at least fifteen days prior to the date set for hearing, at which any citizen of the said Hardeman County shall have the right to attend and state his views thereon. After such hearing is had, the Budget Committee shall submit to the Quarterly County Court with recommendation for adoption such budget as may be agreed upon. However, it shall not be mandatory upon the Quarterly County Court to adopt the budget recommended by the Budget Committee, but the Quarterly County Court shall by appropriate order adopt and enter on the minutes thereof a budget covering all expenditures for the county for the next appropriation year, itemized and classified as required by Section 2 of this Act; provided, however, that it is mandatory upon the Quarterly County Court to levy:

(a) A general tax rate for the general fund, assuming that not more than eighty-five percent (85%) of the total aggregate produced by such rate will be collected during the ensuing appropriation year, which will produce, together with the usual miscellaneous revenues and any unexpended balances carried over from the preceding appropriation year, an amount at least equal to the amounts appropriated in the general fund budget so adopted by the Quarterly County Court; and

(b) A school tax rate for the dedicated education fund, assuming that not more than ninety-two percent (92%) of the total aggregate produced by such rate will be collected during the ensuing appropriation year, which will produce, together with the usual miscellaneous revenues and any unexpended balances carried over from the preceding appropriation year, an amount at least equal to the amounts appropriated in the education budget so adopted by the Quarterly County Court.

As amended by: Private Acts of 2003, Chapter 63

SECTION 4. That the Budget Committee of Hardeman County may require the heads or other responsible representatives of all departments, divisions, boards, commissions, agencies, or offices of said county to furnish such information as may be deemed advisable and in such form as may be required in relation to their respective affairs and activities.

SECTION 5. That the Quarterly County Court shall cause to be made out immediately preceding the regular October session of such Court in each and every year hereafter a statement showing the aggregate amount of the receipts and itemized disbursements of the twelve months' period ending on the immediately preceding August 31st. A copy of such statement shall be posted at the front door of the courthouse and published in one or more newspapers of the county.

SECTION 6. That it shall, likewise, be the duty of the School Board on or before the first Monday in April or each year to prepare and file with the Budget Committee an itemized statement of budget, as specified in Section 2 of this Act, of the funds which said Board estimates will be necessary for the maintenance and operation of the schools and expenses incident thereto for the year commencing the first day of September following the filing of such statement or budget.

SECTION 7. That the Quarterly County Court shall include in the county budget required by law and as a part thereof a budget for the schools of the county, a brief synopsis of which shall be posted as required in Section 4 of this Act.

SECTION 8. That it shall be the duty of the County Judge or Chairman to install and maintain or to cause to be installed and maintained a set of accounts as prescribed by the Quarterly County Court or its representative, classified according to functions and activities, which will at all times reveal the amount appropriated, the amount expended to date chargeable against such appropriation, and the unexpended balance of such appropriation. Furthermore, it shall be the duty of each and every official of the county before making an expenditure for any purpose whatsoever, whether it be for personal services, contractual services, materials and supplies, equipment, bounties and claims, pensions and relief contributions, or debt service, to issue or cause to be issued to the County Judge or Chairman a requisition and to receive from the County Judge or Chairman a purchase order which among other things shall show the unexpended balance of the appropriation against which such purchase order or requisition has been charged. Provided, however, a requisition and purchase order shall not be required for any expenditure of less than three hundred dollars (\$300).

As amended by: Private Acts of 2003, Chapter 22

SECTION 9. That any official of Hardeman County that has the power, right, or authority to expend County Funds from the Treasury of the county or funds coming into the County Treasury from the State of Tennessee in excess of the monies or funds then and there actually in the Treasury of the county to the

credit of his or her department of the County Government or in excess of the budget adopted by the Quarterly County Court of Hardeman County covering that certain period of time as shown by the budget, such County Official making any overdrafts on the County Treasury or commitments in excess of the amount appropriated for the specific purpose for which the expenditure was made by the Quarterly County Court of Hardeman County, shall be personally liable, together with his sureties on his official bonds, to Hardeman County for such overdrafts or over expenditures, and the county shall have their bondsmen the amount of the overdrafts or over expenditure with interest from date.

SECTION 10. That it shall be unlawful and a misdemeanor in office for any official or employee of Hardeman County to draw, sign, issue, deliver or to authorize the drawing, signing, issuance, or delivery of any purchase order, warrant, or other commitment during the appropriation year when such warrant, purchase order or other commitment added to amounts previously expended shall exceed the appropriation made by Quarterly County Court for the specific purpose for which the expenditure is made.

That it shall be mandatory upon the members of the Quarterly County Court to determine whether or not warrants or purchase orders or other commitments have been issued or made in violation of the intent of this Act and if warrants, purchase orders, or other commitments are found to have been issued in violation of the intent of this Act, it shall be mandatory upon the court or its qualified representative 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 the said Grand Jury and to institute such other proceedings as may be necessary to give full effect to the provisions of this Act.

SECTION 11. That it shall be a misdemeanor in office for any official of the county, including the members of the Highway Commission, the members of the School Board, the County Superintendent, the County Judge, the County Court Clerk, the Circuit Court Clerk, the Sheriff, the Trustee, the Register of Deeds, the Clerk and Master, the Tax Assessor, or any other official of the county, to violate any provision of this Act, to fail or refuse to perform any of the duties placed upon them or any of them by this Act, and any such officer or official failing to perform the duties imposed by this Act or otherwise violating the Act, shall upon conviction thereof be subject to a fine of not less than \$100.00 nor more than \$500.00 or by imprisonment for a period of not exceeding one year, or both, in the discretion of the court, provided further that any County Official convicted under this Act shall be subject to removal from office under the ouster laws of the State of Tennessee, and it shall be mandatory upon the Quarterly County Court to appropriate the necessary funds for the prosecution of such cause.

SECTION 12. That the county legislative body shall at the January, 1981, regular meeting of such body, and at the expiration of each calendar year period thereafter, elect a Budget Committee consisting of five persons who shall be and constitute the Budget Committee of Hardeman County. Two of such persons so appointed shall reside in Hardeman County, Tennessee and three of such persons shall be members of the county Legislative Body of Hardeman County. That no member of such Budget Committee, with the exception of the members of the county legislative body, shall have any official connection with the County of Hardeman or be related by affinity of consanguinity to any official or employee of Hardeman County within the third degree computed by the Civil Law. Such Budget Committee to receive as compensation for their services a per diem fee of \$10.00 for each and every day, and mileage at the rate of ten (10¢) for each mile traveled from their home to the Courthouse and return spent in the preparation of the budget, as hereinbefore specified; provided, however, the total compensation for each member of the committee shall not in any one appropriation year exceed the sum of \$100.00.

As amended by: Private Acts of 1967-68, Chapter 61
Private Acts of 1980, Chapter 318

SECTION 13. That the holding of any section or part thereof, or any subsection, sentence, clause or phrase of this Act, to be void or ineffective for any cause, shall not affect any other section or part thereof of this Act. It is hereby declared, and shall be conclusively presumed, that this Act, and each section, subsection, sentence, clause and phrase thereof would have been passed and enacted, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases thereof be declared unconstitutional or void or ineffective for any cause.

SECTION 14. That all laws and parts of laws in conflict with the provisions of this Act be and the same are hereby repealed and this Act shall take effect from and after its passage, the public welfare requiring it.

Passed: January 20, 1937.

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