



County Technical Assistance Service
INSTITUTE *for* PUBLIC SERVICE

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Private Acts of 1943 Chapter 66

Dear Reader:

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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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Table of Contents

Private Acts of 1943 Chapter 66	3
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Private Acts of 1943 Chapter 66

SECTION 1. That there is hereby created a Budget Committee for Robertson County, Tennessee. Said Committee shall consist of three members, one of whom shall be the County Judge and the other two members of the Quarterly County Court. The County Judge shall be chairman of said Budget Committee. The two elective members of the Budget Committee shall be nominated by the County Judge, and elected by the Quarterly County Court in each year. The two elective members of the Committee shall serve for a period of one year and until their successors are appointed. The Quarterly Court may, in its discretion, allow the members of said Budget Committee such compensation for their services as said Court may deem proper.

SECTION 2. That there is hereby established a fiscal year for Robertson County and for each office, department, division, institution and agency thereof, which fiscal year shall begin on the first day of July each year and end on the 30th day of June of the following year. Said fiscal year shall constitute the budget year and the year for accounting and reporting of each and every office, department, division, institution and agency of the county.

SECTION 3. That the County Engineer shall, on or before the first day of April of each year, file with the Budget Committee an itemized statement of the funds which he estimates to be necessary for the construction, maintenance, upkeep and operation of the roads and bridges in Robertson County, together with an estimate of the revenues to be received in cash, during the fiscal year commencing on the first day of July following the making of said report.

The Robertson County Board of Education shall, on or before the first day of April of each year, file with the Budget Committee, an itemized statement of the funds which said Board estimates to be necessary for the improvement, administration, operation, maintenance and other expenses of the schools of Robertson County, together with an estimate of the revenues to be received in cash, during the fiscal year commencing on the first day of July following the making of said report.

The County Judge shall, on or before the first day of April of each year, file with the Budget Committee, an itemized statement of the amounts which he estimates necessary to be expended from the County General Fund, the Debt Service Fund and from each other County fund, exclusive of the funds of the Departments of Highways and Schools, together with an estimate of the revenue to be received, in cash in each fund, during the fiscal year commencing on the first day of July following the making of said report, and also a statement of the cash surplus or cash deficit which is estimated to be in each fund of the County at the beginning of the next succeeding fiscal year.

It shall be the duty of each official, department head, agent and employee of the County to furnish in writing such other information as may be requested by the Budget Committee. The statements required by this section shall be presented in such form as may be prescribed by the Budget Committee.

SECTION 4. That at least forty-five (45) days prior to the beginning of each fiscal year, the Budget Committee shall prepare the annual budget. Said budget shall contain an itemized and classified plan of all proposed expenditures and estimated receipts for the ensuing fiscal year. Opposite each item of estimated revenue the budget shall show in separate parallel columns the amounts actually collected for the last completed fiscal year and the amount estimated for the current fiscal year. Opposite each item of proposed appropriation the budget shall show in separate parallel columns the amount expended for the last completed fiscal year and the amount estimated to be expended for the current fiscal year. In preparing the budget, the Budget Committee may alter or revise, as it deems necessary, the estimates or requests made by the various officials, department heads and agents of the County, provided, that the Budget Committee shall fully provide in the budget for interest, principal and sinking funds on debt and for any cash deficit existing at the beginning of the fiscal year. The Budget Committee shall prepare the budget, in all particulars, in accordance with the requirements of Chapter 300 of the Public Acts of 1937 and especially Section fifteen (15) of that Act or any amendment thereto.

SECTION 5. That on or before May 25th of each year the Budget Committee shall have a synopsis of the budget, and a statement of the tax rate required to finance the budget, published in a newspaper having general circulation in Robertson County. Said publication shall have notice of a public hearing to be conducted by said Budget Committee at which any citizen of the County shall have the right to appear and state his views on the budget. Provided, that such public hearing shall be held by the Budget Committee not later than thirty days prior to the beginning of the fiscal year covered by the budget.

SECTION 6. That at least three weeks prior to the beginning of the fiscal year, and after the public hearing on the budget has been held, the Budget Committee shall deliver the budget to the State Director of Local Finance. The Budget Committee shall make such revisions in the budget as may be required by the State Director of Local Finance in order to make the budget comply with the provisions of Chapter 300

of the Public Acts of 1937. The Budget Committee shall do all things necessary for the county to comply fully with the provisions of Section seventeen (17) of said Chapter 300.

SECTION 7. That the Budget Committee shall present the budget to the Quarterly County Court at the regular session of said Court in July of each year. The budget shall be accompanied by a budget message from the Budget Committee explaining the financial program and outlining the services, work and activities to be financed by the budget. With the budget, the budget Committee shall deliver to the Quarterly County Court a Budget Appropriation or revise the budget as provided in Section fifteen (15) of Chapter 300, Public Acts of 1937, but the Quarterly County Court shall finally adopt a budget not later than the fifteenth day of July of each year. The Budget Appropriation Resolution, as finally adopted by the Quarterly County Court, shall comply fully with the provisions of Section fifteen (15) of Chapter 300, Public Acts of 1937. The tax levy resolution, as finally adopted by the Quarterly County Court, shall comply fully with the provisions of Section sixteen (16) of said Chapter 300. The budget appropriation resolution and the tax levy resolution shall be spread upon the minutes of the Quarterly County Court.

SECTION 8. That the appropriations made in the budget appropriation resolution, or any amendment thereto, shall constitute the limit to expenditures for the various purposes and from the various fund of Robertson County for the fiscal year covered by said resolution and no expenditure shall be made or obligation created unless it is authorized by an appropriation. Provided, that any resolution presented to the Quarterly County Court in any fiscal year, after the original budget appropriation resolution for the year has been adopted and the tax rate for the year has been fixed, which provides for an appropriation in addition to these made by the original budget appropriation resolution, shall specifically provide sufficient revenues or other funds to meet such additional appropriation.

The appropriations as made by the Quarterly County Court shall constitute authorizations for expenditures; and expenditures may be made and obligations incurred up to the maximum amounts appropriated. Expenditures and obligations against the amounts so appropriated shall be made or obligations created without such approval shall be valid and binding against Robertson County. Provided, however, that the County Judge may issue such regulations or make such arrangements, as he deems necessary, for the prompt handling of bona fide emergencies. Salaries, bills, accounts and other obligations of the county schools, after being approved by the County Judge, shall be paid upon disbursement warrants issued by the County Board of Education and countersigned by the County Judge. Expenditures on all other funds of the County, except school funds, shall be made upon disbursement warrants signed by the County Judge. Bills and accounts incurred in accordance with the authorized appropriations shall be paid promptly in order that the County may obtain the benefit of cash discounts; and, for this purpose, it shall not be necessary for each such bill and accounts to be filed and recorded by the County Court Clerk or to be approved before payment by the Quarterly County Court.

SECTION 9. That the County Judge shall make or have made, a report at the end of each month showing the condition of the budget. Said report shall show for each item of appropriation the amount of expenditure, the amount of unpaid obligations and the amount of the unencumbered balance. It also shall show for each fund an itemized statement of the revenues and receipts estimated for the year compared with collections to the end of the month and show the amounts still expected to be collected. In a parallel column shall be shown the amount of each item of revenue received during the comparable elapse period of the preceding fiscal year. The most recent such report shall be presented to each regular session of the Quarterly County Court. In the report to the Quarterly County Court the County Judge shall advise the Court of the condition of the budget and of any adjustment or reduction of appropriations or expenditures which should be made, and shall recommend any other action which the Court shall take in order that the budget may be kept in balance.

SECTION 10. That any official named in this Act or any other official, agent or employee of the County who shall fail or refuse to perform the duties required of him by this Act or who shall otherwise fail or refuse to conform to the provisions of this Act shall be guilty of a misdemeanor and shall be subject to a fine of not more than fifty dollars and to removal from office.

SECTION 11. That in the event any section, sentence, clause, phrase or work of this Act shall be held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect or invalidate the remainder of the Act. The General Assembly hereby declares that it treats each and every section, sentence, clause, phrase and word of this Act as severable, and that it would have enacted this Act with any invalid or unconstitutional part thereof omitted.

SECTION 12. That this act shall take effect from and after its passage, the public welfare requiring it.

Passed: January 18, 1943.

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