



# County Technical Assistance Service

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## Operating Budget Resource Materials

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Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily 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 e-Li material.

Sincerely,

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## Operating Budget Resource Materials

Reference Number: CTAS-2080

[Sample Letter of Agreement](#)

## County Budget Laws

Reference Number: CTAS-2114

### **Charters**

Shelby	Charter
Knox	Charter
Davidson	Metro Charter
Moore	Metro Charter
Trousdale	Metro Charter

### **1957 Act**

Blount	Schools Included
Cheatham	Schools Excluded
Cocke	Schools Excluded
Dickson	Schools Excluded
Greene	Schools Excluded
Jackson	Schools Excluded
Johnson	Schools Included
Lawrence	Schools Excluded
Loudon	Schools Included
Montgomery	Schools Excluded
Overton	Schools Excluded
Roane	Schools Included
Sullivan	Schools Excluded
Washington	Schools Excluded
Williamson (with 1990 Budget Law)	Schools Excluded

### **Private Acts**

Benton  
Dyer  
Gibson

### **1981 Act**

Anderson  
Bedford  
Campbell

### **1993 Law**

Decatur  
DeKalb  
Hardin

Grainger	Carter
Hardeman	Claiborne
Henry	Cumberland
Marshall	Fentress
Maury	Franklin
McNairy	Giles
Meigs	Henderson
Rutherford	Hickman
Sumner	Jefferson
	Lincoln
	Madison
	McMinn
	Monroe
	Morgan
	Rhea
	Robertson
	Scott
	Union
	Warren
	Weakley
	White
	Wilson (excludes schools)

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<sup>1</sup> All other counties are under general law budgeting provisions.

## Department Budget by Object Code

Reference Number: CTAS-2081

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### Department Budget by Object Code

#### Expenditures

##### 55130 Ambulance

105	Supervisor/Director	42,000
162	Clerical Personnel	21,000
164	Attendants(EMT, PM)	504,000

196	In-service Training	3,400
201	Social Security	45,747
204	State Retirement	10,325
207	Employee Insurance	54,000
210	Unemployment compensation	8,372
307	Communication	10,700
308	Contracts w/Quality Care	20,000
320	Dues and Memberships	200
332	Legal Notices, Court Cost	3,000
333	Licenses	2,300
335	Maint/Repair/Building	10,000
338	Maint/Repair/Vehicles	10,000
340	Medical & Dental Services	1,000
348	Postal Charges	1,000
355	Travel	1,000
359	Disposal Fees	1,000
399	Contracted Services	6,000
410	Custodial Supplies	3,600
411	Data Processing Supplies	3,000
412	Diesel Fuel	18,000
413	Drugs & Medical Supplies	42,000
415	Electricity	7,500
434	Natural Gas	2,800
435	Office Supplies	1,000
450	Tire and Tubes	5,400
451	Uniforms	7,000
454	Water and Sewer	1,700
499	Other Supplies (linens)	8,000
502	Building and Contents Insurance	3,500
506	Liability Insurance	6,200
510	Trustee's Commission	13,372
511	Vehicles & Equipment Insurance	10,700
513	Workers' Comp. Insurance	36,870
708	Communication Equipment	10,000
709	Data Processing Equipment	16,700

711	Furniture & Fixtures	3,700
718	Motor Vehicles	184,000
735	Health Equipment	72,600
Total Ambulance Service		1,212,686

**Budget Calendar**

Reference Number: CTAS-718

**SAMPLE BUDGET CALENDAR**

\_\_\_\_\_ County

For the Fiscal Year 20\_\_

**PHASE ONE: *Adoption of Budgeting System***

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
November 1–January 1	Committee & Department Heads	Develop procedures, budget forms and budget calendar
January 2–31	CountyLegislativeBody	Adopt budgeting process
February 1	Budget Coordinator	Transmit budget instructions, related statistical data, procedures, forms, and budget calendar to all department heads responsible for preparing the department’s budget

**PHASE TWO: *Departments Prepare Budgets***

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
February 1	Department Heads	Prepare information for proposed budget
April 1–10	Department Heads	Provide complete information to budget coordinator
April 1	Budget Coordinator	Assemble information for presentation to county legislative body
April 10–15	Operating Department Heads	Present budgets to county legislative body

**PHASE THREE: *Review, Analysis and Recommendations***

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
April 15	CountyLegislativeBody	Review budgets with department heads
May 15	Budget Committee	Analyze budgets; review alternatives and priorities as to funding and expenditures; prepare recommendations
May 15–30	Budget Coordinator	Prepare consolidated budgets and recommendations

**PHASE FOUR: *Review of Budget by County Legislative Body***

<b>Dates</b>	<b>Responsibility</b>	<b>Procedures or Action To Be Taken</b>
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June 1–20	CountyLegislativeBody (CLB)	Review budgets
June 20–30	CLB	Negotiate budget changes and hold budget hearings
July 1 - August 31	CLB	Adopt budget

**PHASE FIVE: *Preparation and Dissemination of Adopted Budgets***

Dates	Responsibility	Procedures or Action To Be Taken
June 30 - August 31	Budget Coordinator	Prepare adopted budget in printed form; disseminate budgets to department heads as their authority to receive and expend funds

**Recommended Practice: Develop a Budget Calendar**

**Sample Budget Handbook**

Reference Number: CTAS-2083

**Budget Handbook**

\_\_\_\_\_ COUNTY, TENNESSEE  
 BUDGET PREPARATION INSTRUCTIONS  
 FISCAL YEAR 20\_\_ - 20\_\_

**Instructions-Budget Form A**

Budget Form A (General Budget Preparation Form) is provided for each department or function within a fund. Already listed on the form will be the actual expenditures for FY 20\_\_-\_\_, current approved Budget FY 20\_\_-\_\_ and expenditures through 20\_\_-\_\_ for each line item (object code) within the department budget. Based on the information provided in columns (1), (2) and (3); along with current knowledge, you (official/department head) are requested to make an accurate projection of the Total Expenditures for FY 20\_\_-\_\_ and list them by line item under column (4). Due to the need to determine accurate year-end balances it is very important that your expenditure projections be as accurate as possible. Refer to Budget Form B for information in making projections relating to “Salary” and “Compensation” line items.

After completing column (4) “20\_\_-\_\_ Projected Expenditures:”, review each of the line items, one by one, and calculate the required amount to be proposed for the Budget Year 20\_\_-\_\_. Enter these amounts by line item in column (5) “20\_\_-\_\_ Proposed Budget”. For salary and compensation line items, refer to the guidelines in the Budget Transmittal Letter and the instructions for completing Budget Form B prior to entering any figures on Form A. The total to be entered for each “Salary” line item on Budget Form A will be taken from the “FY 20\_\_-\_\_ Proposed Total Annual Compensation” column (8) of Budget Form B.

After completing the information required on Budget Form B and transferring the figures to the appropriate line items in column (5) of Budget Form A, please calculate the increases or decreases over FY 20\_\_-\_\_ approved budget [column (5) minus column (2)] and then list the difference under column (6) or (7). Increases for compensation, utilities, postage, supplies and other increases should be listed under column (6). Increases relating to new programs or expansion of existing programs should be listed under column (7) and explained on the attached separate sheet.

**Instructions-Budget Form B**

Budget Form B (Budget Preparation Form/Personnel) is provided for each line item of a department or function with budgeted salaries or compensation for the Fiscal Year 20\_\_-\_\_. For assistance in preparing your budget, information is provided in column 2 through 5 relative to job title, employee name, current hourly, bi-weekly, or monthly rate and total annual compensation of each employee. The information listed in column (4) and (5) will include any experience/longevity step increases received by the employee to date. The totals for each account code for FY 20\_\_-\_\_ may not agree with the budgeted amount on

Budget Form A for various reasons, although it does reflect the current levels of salary being charged. This will be your starting point for developing the proposed compensation for FY 20\_\_-\_\_ to be entered in column (8). Any new positions to be proposed will require information to be listed under column (2) – “Job Title”, column (6) – “FY 20\_\_-\_\_ Proposed Annual Base” and column (8) “Proposed 20\_\_-\_\_ Total Annual Compensation”. For any listed position that will not be filled in the fiscal year 20\_\_-\_\_ please write delete in column (8).

Refer to the attached Budget Transmittal Letter for guidelines to calculate proposed FY 20\_\_-\_\_ compensation amounts. The proposed rate for cost-of-living increases will be listed under section B. The first step will be to calculate the fiscal year 20\_\_-\_\_ annual base for each employee to be entered into column (6). The total of the amounts entered in this column should not exceed the FY 20\_\_-\_\_ Salary Budget plus the cost-of-living percentage. The department head/elected official will have the discretion to increase each employee the cost-of-living percentage (column 5 x cost-of-living percent) or to allocate the cost-of-living percentage pool based on the performance or some other basis.

The second step will be to add the amount entered in column 6 to the longevity/experience amount listed in column 7 to arrive at the Total Annual Compensation that you will list under column 8. Column 9 may be filled in if you desire, although it is not mandatory.

## Sample Newspaper Notice

Reference Number: CTAS-2084

Notice for Newspaper

\_\_\_\_\_ County, Tennessee  
Proposed Budget  
For the Fiscal Year Ending 20\_\_

	Actual 20__-__	Estimated 20__-__	Estimated 20__-__
<b>General Fund</b>			
<u>Estimated Revenues &amp; Other Sources</u>			
Local Taxes	\$1,434,942	\$1,678,558	\$1,732,457
State of Tennessee	693,206	1,177,386	877,680
Federal Government	451,309	114,910	290,000
Other Sources	616,810	70,200	525,023
Total Estimated Revenues & Other Sources	\$3,196,267	\$3,041,054	\$3,425,160

Estimated Expenditures & Other Uses



Salaries	\$1,401,490	1,492,701	1,536,429
Other Cost	1,557,051	1,357,786	1,166,234
Total Estimated Expenditures & Other Uses	\$2,958,541	\$2,850,487	\$2,702,663
Estimated Beginning Fund Balance-June1	\$599,926	\$837,652	\$1,028,219
Estimated Ending Fund Balance-June 30	\$837,652	\$1,028,219	\$1,750,716
Employee Positions	50	51	53

**Highway/Public Works Department**Estimated Revenues & Other Sources

Local Taxes	\$25,540	\$21,668	\$18,000
State of Tennessee	1,445,823	1,498,188	\$1,530,181<
Federal Government	530,951	124,395	-
Total Estimated Revenue & Other Sources	\$2,002,314	\$1,644,251	\$1,548,181

Estimated Expenditures & Other Uses

Salaries	\$378,393	\$370,216	\$521,021
Other Cost	\$1,526,188	957,615	\$1,037,306
Total Estimated Expenditures & Other Uses	\$1,904,581	\$1,327,831	\$1,558,327

Estimated Beginning Fund Balance-June1	\$171,303	\$269,036	\$585,456
Estimated Ending Fund Balance-June 30	\$269,036	\$585,456	\$575,310
Employee Positions	18	18	23

### **General Purpose School Fund**

#### Estimated Revenues & Other Sources

Local Taxes	\$1,384,227	\$1,350,361	\$1,307,000
State of Tennessee	6,823,514	7,019,232	7,085,385
Federal Government	141,262	144,897	148,406
Total Estimated Revenue & Other Sources	\$8,349,003	\$8,514,490	\$8,540,791

#### Estimated Expenditures & Other Uses

Salaries	\$5,407,698	\$5,650,875	\$5,941,797
Other Cost	2,901,982	3,012,356	3,317,194
Total Estimated Expenditures & Other Uses	\$8,309,680	\$8,663,231	\$9,258,991

Estimated Beginning Fund Balance-June1	\$1,226,002	\$1,265,325	\$1,116,584
Estimated Ending Fund Balance-June 30	\$1,265,325	\$1,116,584	\$398,384

Employee Positions	229	334	340
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**Debt Service Fund**

Estimated Revenues & Other Sources

Local Taxes	\$386,756	\$373,995	\$460,765
Other Sources	330,372	315,664	317,450
Total Estimated Revenue & Other Sources	\$717,128	\$689,659	\$778,215

Estimated Expenditures & Other Uses

Debt Service Cost	\$757,535	\$806,018	\$799,111
Estimated Beginning Fund Balance-June1	\$209,585	\$169,178	\$52,819
Estimated Ending Fund Balance-June 30	\$169,178	\$52,819	\$31,923

**Requirements for an Adopted Budget**

**Reference Number:** CTAS-2085

The Comptroller of the Treasury sends out an Annual Budget Memo that includes the forms and procedures required for county budget appropriation resolutions. Counties are required to submit their budget with required supporting documents to the Office of State and Local Finance (OSLF) within 15 days of adoption. The Comptroller's letter states that "The county and its officials, by submission of their budget to OSLF, represent that their annual operating and capital budget as adopted is realistic and in compliance with all federal, state or local statutes for specific programs." Counties that submit a budget with incorrect information may be required to submit monthly reports to OSLF.

[Office of State and Local Finance](#)

[2020 Annual Budget Memo](#)

# Appropriation Resolution

Reference Number: CTAS-2086

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF \_\_\_\_\_ COUNTY, TENNESSEE, FOR THE YEAR BEGINNING JULY 1, 20\_\_, AND ENDING JUNE 30, 20\_\_**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of \_\_\_\_\_ County, Tennessee, assembled in regular session on the \_\_\_ day of July, 20\_\_, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of \_\_\_\_\_ County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 20\_\_, and ending June 30, 20\_\_, according to the following schedule:

<u>GENERAL FUND</u>		
51100	County Commission	\$93,275
51210	Board of Equalization	2,575
51220	Beer Board	2,700
51230	Budget and Finance Committee	3,675
51300	County Mayor	206,422
51500	Election Commission (Including Voter Registration)	217,939
51600	Register of Deeds	195,252
51710	Development	20,000
51730	Building	135,128
51800	County Buildings	893,862
51900	Other General Administration	106,564
52300	Property Assessor's Office	226,173
52310	Reappraisal Program	80,803
52400	County Trustee's Office	46,539
52500	County Clerk's Office	32,960
53100	Circuit Court	435,120
53300	General Sessions Court	117,578
53400	Chancery Court	181,403
53500	Juvenile Court	202,294
54110	Sheriff's Department	1,983,068
54210	Jail	958,380
54310	Fire Prevention and Control	193,862
54410	Civil Defense	211,956
54420	Rescue Squad	10,000
55110	Local Health Center	222,400
55130	Ambulance/Emergency Medical Services	180,000
55170	Alcohol and Drug Programs	6,400

55190	Other Local Health Services	98,500
55720	Sanitation Education/Information	46,264
56500	Libraries	134,331
56700	Parks and Fair Boards	23,505
57100	Agriculture Extension Service	46,611
57500	Soil Conservation	33,059
58120	Industrial Development	8,616
58190	Other Economic and Community Development	468,720
58220	Airport	676,687
58300	Veterans' Services	9,530
58400	Other Charges	424,000
58900	Miscellaneous	6,575
	Transfers To Other Funds	130,000
	Total General Fund	\$9,072,726

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COURTHOUSE & JAIL MAINTENANCE FUND

51800	County Buildings	\$10,000
58400	Other Charges	100
	Total Courthouse & Jail Maintenance Fund	\$10,100

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SOLID WASTE/SANITATION FUND

55732	Convenience Centers	\$542,127
55739	Other Waste Collection	21,145
58400	Other Charges	5,000
	Total Solid Waste/Sanitation Fund	\$568,272

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DRUG CONTROL FUND

54150	Drug Enforcement	\$65,800
58400	Other Charges	1,000
	Total Drug Control Fund	\$66,800

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HIGHWAY/PUBLIC WORKS FUND

61000	Administration	\$249,752
62000	Highway and Bridge Maintenance	967,000
63100	Operation and Maintenance of Equipment	281,500
65000	Other Charges	56,540
66000	Employee Benefits	382,000

68000	Capital Outlay	1,261,923
	Total Highway/Public Works Fund	\$3,198,715

GENERAL PURPOSE SCHOOL FUND

71000	<u>Instruction</u>	
71100	Regular Instruction Program	\$13,512,415
71150	Alternative Instruction Program	106,860
71200	Special Education Program	2,350,939
71300	Vocational Education Program	1,515,572
71600	Adult Education Program	221,598
72000	<u>Support Services</u>	
72110	Attendance	118,386
72120	Health Services	359,550
72130	Other Student Support	667,036
72210	Regular Instruction Program	921,428
72220	Special Education Program	135,226
72230	Vocational Education Program	104,878
72260	Adult Programs	119,244
72310	Board of Education	460,000
72320	Director of Schools	323,535
72410	Office of the Principal	1,850,260
72510	Fiscal Services	311,736
72520	Human Services/Personnel	137,330
72610	Operation of Plant	2,915,100
72620	Maintenance of Plant	837,200
72710	Transportation	1,047,975
72810	Central and Other	515,445
73300	Community Services	364,796
73400	Early Childhood Education	375,420
76100	Regular Capital Outlay	25,895
82130	Principal - Education	49,695
82230	Interest - Education	13,354
82330	Other Debt Service - Education	836,611
	Total General Purpose School Fund	\$30,197,484

CENTRAL CAFETERIA FUND

73100	Food Service	\$2,487,407
	Total Central Cafeteria Fund	\$2,487,407
<u>GENERAL DEBT SERVICE FUND</u>		
58400	Other Charges	\$12,000
82110	Principal - General Government	305,000
82210	Interest - General Government	286,490
82310	Other Debt Service - General Government	800
	Total General Debt Service Fund	\$604,290
<u>RURAL DEBT SERVICE FUND</u>		
82130	Principal - Education	\$945,000
82230	Interest - Education	835,267
82330	Other Debt Service - Education	32,500
	Total Rural Debt Service Fund	\$1,812,767
<u>EDUCATION DEBT SERVICE FUND</u>		
58400	Other Charges	\$15,000
82130	Principal - Education	515,000
82230	Interest - Education	841,450
	Total Education Debt Service Fund	\$1,371,450

SECTION 2. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, register and sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget, except for amendments to the budget for funds under supervision of the director of schools, shall be approved as provided in Section 5-9-407, including the alternative methods authorized therein. Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law.

One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfer from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover the same purpose for which a specific appropriation is made by statute is made in lieu of but not in addition to said statutory appropriation. The salary, wages, or remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 20\_\_\_. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditure is to be made to meet such additional appropriation. Said appropriating resolution shall be submitted to and approved by the state director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED that the county mayor and county clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 20\_\_-20\_\_ have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the county mayor and countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 20\_\_.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 20\_\_ and prior years and the interest and penalty thereon collected during the year ending June 30, 20\_\_, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 20\_\_. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year at June 30, 20\_\_.

SECTION 9. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 20\_\_. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this \_\_\_ day of \_\_\_\_\_, 20\_\_.

### Tax Levy Resolution

Reference Number: CTAS-2087

RESOLUTION FIXING THE TAX LEVY IN  
\_\_\_\_\_ COUNTY, TENNESSEE  
FOR THE YEAR BEGINNING JULY 1, 20\_\_

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of \_\_\_\_\_ County, Tennessee, assembled in regular session on this 18th day of July, 20\_\_, that the combined property tax rate for \_\_\_\_\_ County, Tennessee for the year beginning July 1, 20\_\_, shall be \$1.5341 on each \$100 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:



<b>FUND</b>	<b>Rate</b>
General	\$ 0.5568
General Purpose School	0.6987
General Debt Service	0.0855
Rural Debt Service	\$ 0.1931
Total	\$ <u>1.5341</u>

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED, that all resolutions of the Board of County Commissioners of \_\_\_\_\_ County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. BE IT FURTHER RESOLVED, that this resolution take effect from and after its passage, the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this \_\_\_ day of \_\_\_\_\_, 20\_\_.

## Non-profit Resolution

Reference Number: CTAS-2088

**SAMPLE RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF \_\_\_\_\_ COUNTY, TENNESSEE FOR THE YEAR BEGINNING July 1, 20\_\_, AND ENDING June 30, 20\_\_.**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the \_\_\_\_\_ County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the \_\_\_\_\_ County Legislative Body recognizes the various nonprofit charitable organizations providing services in \_\_\_\_\_ County have great need of funds to carry on their non-profit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of \_\_\_\_\_ County, on this the \_\_\_ day of \_\_\_\_\_, 20\_\_.

SECTION 1. That five hundred eighteen thousand, one hundred ninety-four (\$518,194) be appropriated to nonprofit organizations in \_\_\_\_\_ County as reflected below.

<b>No.</b>	<b>Agency</b>	<b>Amount</b>
101-51710-309	Partnership for Economic Development	\$ 20,000
101-54310-399	Fire Prevention and Control	191,863
101-55110-316	Health Department	75,000
101-55190-309	American Legion	500
101-55190-309	Lions Club	500
101-55190-310	Caring Incorporated	65,000
101-55190-310	County Speech & Hearing	10,000
101-56500-316	Library	134,331
101-56700-316	Parks & Fair Boards	18,000

101-58300-316	Veterans Service	<u>3,000</u>
	Total	<u>\$ 518,194</u>

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated shall file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefitting the general welfare of the residents of the \_\_\_\_\_ County.
3. That it is the expressed interest of the County Commission of \_\_\_\_\_ County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 20\_\_\_. This resolution shall be spread upon the minutes of the Board of County Commissioners

Passed this \_\_\_ day of \_\_\_\_\_, 20\_\_.

# General Budget Preparation Form

Reference Number: CTAS-2089

Budget Form A

General Budget Preparation Form  
 \_\_\_\_\_ COUNTY, TENNESSEE  
 FISCAL YEAR 20\_\_\_\_ - 20\_\_\_\_

FUND \_\_\_\_\_

DEPARTMENT ACCOUNT

DEPARTMENT \_\_\_\_\_

PREPARED BY: \_\_\_\_\_

ACCOUNT CODE	DESCRIPTION	1	2	3	4	5	6	7	8
		20__-20__ ACTUAL	20__-20__ APPROVED BUDGET	20__-20__ EXPENDITURES THRU XXX,___	20__-20__ PROJECTED EXPENDITURES	20__-20__ PROPOSED BUDGET	INCREASES (DECREASES) REQUIRED INFLATION	(COLUMN 5-2) OVER FY 20__-20__ OTHER	

# Budget Preparation Form/Personnel

Reference Number: CTAS-2090

**Budget Form B**

**Budget Preparation Form/Personnel**

\_\_\_\_\_, County, Tennessee  
 Estimated Requirement for Employee Services and Proposed Compensation Schedule for Fiscal Year Beginning July 1, \_\_\_\_\_

SUBMITTED BY: \_\_\_\_\_ OF \_\_\_\_\_  
 SHEET \_\_\_\_\_ OF \_\_\_\_\_

FUND: \_\_\_\_\_  
 DEPARTMENT: \_\_\_\_\_  
 ACCOUNT CODE: \_\_\_\_\_

CODE NO.	JOB TITLE OR POSITION (INCLUDE OPEN POSITIONS)	EMPLOYEE NAME	FISCAL YEAR 200 - 20	AUTHORIZED	FISCAL YEAR 20 - 20	PROPOSED	TOTAL ANNUAL COMPENSATION (COLUMN 6+7)	RATE HOURLY BIWEEKL MONTHLY
			RATE HOURLY BIWEEKL OR MONTHLY	TOTAL ANNUAL COMPENSATION (INCLUDE LONGEVITY)	ANNUAL BASE COLUMN 5 X COST OF LIVING %	LONGEVITY EXPERIENCE AMOUNT		

## Summary by Fund Account

Reference Number: CTAS-2092

Budget Summary  
 FY20\_\_\_\_

Fund	Beginning Spendable Fund Balance	Revenues	Debt Proceeds	Transfers-In	Estimated Receipts
General Fund	\$ 1,008,376	\$ 531,950	\$ 85,000	\$ -	\$ 616,950
Highway Fund	132,415	287,090	-	-	287,090
Solid Waste Fund	192,400	204,620	-	-	204,620
Drug Fund	1,041,621	1,673,000	-	-	1,673,000
General Purpose School Fund				-	-
School Cafeteria Fund				-	-
School Federal Projects Fund				-	-
Water & Sewer Fund				-	-
General Debt Service Fund				-	-
<b>Totals</b>	<b>\$ 2,374,812</b>	<b>\$ 2,696,660</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 2,781,660</b>
<b>Debt Service</b>					
	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>		
Fund: General Debt Service Fund					Fund:
Schedule of Outstanding Debt	\$ 126,734	\$ 28,946	\$ 155,680		Schedule of Outstanding Debt
Less: Budgeted Debt Payments					Less: Budgeted Debt Payments
Difference:	126,734	28,946	155,680		Difference:
Fund: Water & Sewer Fund					Fund:
Schedule of Outstanding Debt	25,500	6,310	31,810		Schedule of Outstanding Debt
Less: Budgeted Debt Payments					Less: Budgeted Debt Payments
Difference:	25,500	6,310	31,810		Difference:
Fund: Highway Fund					
Schedule of Outstanding Debt	128,934	29,521	158,455		
Less: Budgeted Debt Payments					
Difference:	\$ 128,934	\$ 29,521	\$ 158,455		

### Estimated Revenues from Current Property Taxes

Reference Number: CTAS-2094

\_\_\_\_\_ County, Tennessee  
 Statement of Estimated Revenues from Current Property Taxes  
 20\_\_ Assessments Based upon Estimated  
 Assessed Valuation of \$640,870,000

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 9.0%	Net Estimated Collection of Taxes
General	\$0.5568	\$3,568,044	\$321,124	\$3,246,920
General Purpose School	\$0.6987	\$4,477,841	\$403,006	\$4,074,835

General Debt Service	<u>\$0.0855</u>	<u>\$548,182</u>	<u>\$49,336</u>	<u>\$498,845</u>
Total	<u>\$1.3410</u>	<u>\$8,594,067</u>	<u>\$773,466</u>	<u>\$7,820,601</u>

\_\_\_\_\_ County, Tennessee  
 Statement of Estimated Revenues from Current Property Taxes  
 20\_\_ Assessments Based upon Estimated  
 Assessed Valuation of \$640,870,000

Fund	Proposed Tax Rate	Amount of Tax Levy	Reserve for Delinquency 9.0%
General	\$0.5568	\$3,568,044	\$321,124
General Purpose School	\$0.6987	\$4,477,841	\$403,006
General Debt Service	\$0.0855	\$548,182	\$49,336
Rural Debt Service (inside city or SSD)	\$ -	\$ -	\$ -
Rural Debt Service (outside city or SSD)	<u>\$0.2000</u>	<u>\$1,237,360</u>	<u>\$111,362</u>
Total	<u>\$1.5410</u>	<u>\$9,831,427</u>	<u>\$884,828</u>

Notes:

- The Assessment for the Rural Debt Service Fund tax rate is \$618,680,000 – excludes SSD or city assessment
- ADA Proration:

	Percentage	Amount
General Purpose School Fund	93.50%	\$3,809,971
City or Special School District	<u>6.50%</u>	<u>\$264,864</u>
Total	<u>100.00%</u>	<u>\$4,074,835</u>

- Rate of \$0.00 for \_\_\_\_\_ Special School District

**Maintenance of Effort Test**

Reference Number: CTAS-2095

**Highway Certification Form**

Reference Number: CTAS-2096

Example County  
 Highway Certification Worksheet

\*Enter amounts for accounts in which you received revenue. Enter ZERO (0) for accounts in which you did not.

I. Calculate Average	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018*	Total	II. Fiscal Year Appropriation	2018-2019
40110 Current Property Tax	615,300	626,127	630,826	636,074	651,735	3,160,062	40110 Current Property Tax	650,421
40115 Discount on Property Taxes					0	0	40115 Discount on Property Taxes	0
40120 Trustee's Collections - Prior Year	31,400	27,944	33,243	25,942	24,333	142,902	40120 Trustee's Collections - Prior Year	32,00
40125 Trustee's Collections - Bankruptcy			41		0	41	40125 Trustee's Collections - Bankruptcy	50
40130 Circuit/Clerk & Master Collections - Prior Years	19,634	16,956	22,314	10,006	8,088	76,998	40130 Circuit/Clerk & Master Collections - Prior Years	22,000
40140 Interest and Penalty	14,382	13,610	17,953	9,644	7,700	63,289	40140 Interest and Penalty	19,000
40150 Pick-up Taxes					0	0	40150 Pick-up Taxes	0
40161 Payments in Lieu of Taxes - T.V.A.	222	222	194	194	194	1,02	40161 Payments in Lieu of Taxes - T.V.A.	222
40162 Payments in Lieu of Taxes - Local Utilities	188	104	163	165	174	794	40162 Payments in Lieu of Taxes - Local Utilities	100
40163 Payments in Lieu of Taxes - Other	3,887	3,963	3,736	3,939	1,799	17,324	40163 Payments in Lieu of Taxes - Other	3,900
40210 Local Option Sales Tax					0	0	40210 Local Option Sales Tax	0
40220 Hotel/Motel Tax					0	0	40220 Hotel/Motel Tax	0
40240 Wheel Tax	114,367	114,356	114,059	116,633	105,688	565,103	40240 Wheel Tax	125,000
40250 Litigation Tax - General					0	0	40250 Litigation Tax - General	0
40260 Litigation Tax - Special Purpose					0	0	40260 Litigation Tax - Special Purpose	0
40270 Business Tax					0	0	40270 Business Tax	0
40280 Mineral Severance Tax	36,622	56,145	58,297	59,544	33,682	244,290	40280 Mineral Severance Tax	69,000
40285 Adequate Facilities/Development Tax					0	0	40285 Adequate Facilities/Development Tax	0

40290 Other County Local Option Taxes					0	0	40290 Other County Local Option Taxes	0
40320 Bank Excise Tax	7,158	6,973	3,387	344	91	17,953	40320 Bank Excise Tax	3,300
40330 Wholesale Beer Tax					0	0	40330 Wholesale Beer Tax	0
40331 Beer Privilege Tax					0	0	40331 Beer Privilege Tax	0
40340 Coal Severance Tax					0	0	40340 Coal Severance Tax	0
40350 Interstate Telecommunications Tax					0	0	40350 Interstate Telecommunications Tax	0
44110 Investment Income					0	0	44110 Investment Income	0
44990 Other Local Revenues					0	0	44990 Other Local Revenues	0
Total Local Revenue	843,200	866,400	884,213	862,485	833,569	4,289,86		924,993

Average = Total of 5 years total local revenue divided by 5  
 \*estimate if audit figures are unavailable

**Five-Year Average** 857,973

**Example County Tennessee**

July 11, 2018  
 COUNTY TECHNICAL ASSISTANCE SERVICE  
 226 ANNE DALLAS DUDLEY BOULEVARD, SUITE 400 NASHVILLE, TENNESSEE 37219-1804  
 EXAMPLE COUNTY, TENNESSEE HIGHWAY FUND LOCAL REVENUES CERTIFICATION FOR FY 2018-2019

Description	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Actual 2016-2017	Actual 2017-2018	5 Year Average	Budget 2018-2019
Current Property Tax	615,300	626,127	630,826	636,074	651,735	3,160,062	650,421
Trustee's Collections - Prior Year	31,440	27,944	33,243	25,942	24,333	142,902	32,000
Trustee's Collections - Bankruptcy			41		0	41	50
Circuit/Clerk & Master Collections - Prior Years	19,634	16,956	22,314	10,006	8,088	76,998	22,000
Interest and Penalty	14,382	13,610	17,953	9,644	7,700	63,289	19,000
Payments in Lieu of Taxes - T.V.A.	222	222	194	194	194	1,026	222



Payments in Lieu of Taxes - Local Utilities	188	104	163	165	174	794	100
Payments in Lieu of Taxes - Other	3,887	3,963	3,736	3,939	1,799	17,324	3,900
Wheel Tax	114,367	114,356	114,059	116,633	105,688	565,103	125,000
Mineral Severance Tax	36,622	56,145	58,297	59,544	33,682	244,290	69,000
Bank Excise Tax	7,158	6,973	3,387	344	91	17,953	3,3008
Interstate Telecommunications Tax					85	85	0
<b>Total Local Revenue</b>	<b>843,200</b>	<b>866,400</b>	<b>884,213</b>	<b>862,485</b>	<b>833,569</b>	<b>4,289,867</b>	<b>924,993</b>

Average = Total of 5 years total local revenue divided by 5

**Five-Year Average** 857,973

THE UNDERSIGNED OFFICIALS OF EXAMPLE COUNTY, TN DO HEREBY CERTIFY THAT \$924,993 HAS BEEN APPROPRIATED AND ALLOCATED FOR COUNTY HIGHWAY PURPOSES FROM FISCAL YEAR 2018-2019 LOCAL REVENUE SOURCES AS COMPARED TO \$857,973 THAT REPRESENTS THE AVERAGE OF THE MOST RECENT 5 YEARS OF LOCAL REVENUE SOURCES ALLOCATED AND RECEIVED FOR EXAMPLE COUNTY HIGHWAY PURPOSES, PURSUANT TO TENNESSEE CODE ANNOTATED 67-3-901.

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NAME, COUNTY MAYOR

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NAME, HWY CHIEF ADMIN OFF

### Basic Formula

Reference Number: CTAS-2097

Estimated Beginning Fund Balance	+	\$1,000,000	(A)
Estimated Revenue	+	5,000,000	(B)
Transfer Into the Fund	+	0	(C)
Total Available Funds	=	6,000,000	(A+B+C=D)
Estimated Expenditures	-	5,500,000	(E)
Transfer Out of the Fund	-	0	(F)
Estimated Ending Fund Balance	=	500,000	(D-E-F=G)
<b>Effect on Fund Balance</b> (Est Revenues + Transfers In Less Est Exp + Transfers Out)		<b>(500,000)</b>	<b>((B+C)-(E+F)=H)</b>

Assuming 1 penny generates \$50,000 \$500,000/\$50,000 = \$0.10  
 Assuming \$1 million dollars is the optimal fund balance  
 desired, divide the effect on fund balance by the  
 value of the penny. This determines the tax increase needed.

## Assessment Summary

Reference Number: CTAS-2098

### ASSESSMENT SUMMARY EXAMPLE

#### LOCALLY ASSESSED PROPERTY

##### REAL PROPERTY

Classification	Assessment	Parcels
Local Utility @ 55%	\$0	0
Industrial @ 40%	\$93,144,520	93
Commercial @ 40%	\$736,885,440	3,898
Residential @ 25%	\$2,122,837,325	59,473
Homebelt @ 25%	\$321,325	5
Farm @ 25%	\$37,192,425	395
Agricultural @ 25%	\$89,528,050	1,730
Forest @ 25%	\$27,775,400	729
Open Space @ 25%	\$0	0
Mineral @ 40%	\$2,360	2
<b>Total Real Property</b>	<b>\$3,107,686,845</b>	<b>66,325</b>

##### TANGIBLE PERSONAL PROPERTY

Classification	Assessment	Accounts
Local Utility @ 55%	\$0	0
Industrial @ 30%	\$217,487,861	60
Commercial @ 30%	\$142,480,374	5,838
Residential @ 5%	\$0	0
Farm @ 5%	\$0	0
Appraisal Ratio	0.9081	

##### INTANGIBLE PERSONAL PROPERTY

Classification	Assessment	Accounts
Commercial @ 40%	\$0	0
<b>Total Personal</b>	<b>\$359,968,235</b>	<b>5,900</b>

#### STATE ASSESSED PROPERTY

Classification	Assessment	Accounts
Public Utilities & Transportation @ 55%	\$130,880,876	102

**ASSESSMENT TOTALS**

Real Property	\$3,107,686,845
Tangible Personal Property	\$359,968,235
Intangible Personal Property	\$0
Public Utilities & Transportation	\$130,880,876
<b>TOTAL ASSESSED VALUE</b>	<b>\$3,598,535,956</b>

**Estimating Actual Property Tax Collections**

Reference Number: CTAS-2100

**Sample Property Tax Collection with a Variance Factor**

**Previous Year Assessments**

Real Property	\$3,027,936,200
Tangible Personal Property	\$395,556,002
Intangible Personal Property	\$0
Public Utilities & Transportation	\$144,750,000
<b>Total Assessed Value</b>	<b>\$3,568,242,202</b>
Apply Previous Year Tax Rate	\$0.0247
Property Tax Collection at 100%	\$88,135,582
Actual Property Tax Collected	\$83,728,803
Actual Collection Percentage	95%

**Current Year Assessments**

Real Property	\$3,107,686,845
Tangible Personal Property	\$359,968,235
Intangible Personal Property	\$0
Public Utilities & Transportation	\$130,880,876
<b>Total Assessed Value</b>	<b>\$3,598,535,956</b>
Apply Current Year Tax Rate	\$0.0247
Property Tax Collection at 100%	\$88,883,838
Apply Historical Collection Percentage	95%
Property Tax Collection Estimate	\$84,439,646

**Net Penny Calculation**

Property Tax Collection Estimate (Using Historical Collection Percentage)	\$84,439,646
Divide by 100	\$844,396

**Determining the Yield of One Cent of the Property Tax Rate**

Total Assessed Value	\$3,598,535,956
Divide by \$100	\$35,985,359
Multiply by one cent (\$0.01)	\$359,853
Multiply by historical collection percentage	95%
What one-cent yields from a one cent rate	\$341,860

**Calculation of Property Tax Estimate**

**Reference Number:** CTAS-2115

To calculate the property tax, first determine what has been the percent applicable to the collections of property taxes for the last three years. Usually this rate will be 85 to 95 percent. Then follow the steps below.

Total property assessments	\$
Divide by \$100*	
Multiply by property tax rate	
Equals 100 percent collections	
Multiply by ___ percent of collections**	
Net property taxes estimate	\$

**NOTE:**

\*Property tax rate is a rate per \$100 of assessed value.

\*\* Each county will have a variance factor, thus a different rate of collection; it is generally based on the last three years' average.

**Determining Yield of One-Cent Property Tax Rate.**

Since many decisions must be made concerning the increase in the property tax rate, local governments use what a one-cent rate will yield in revenues. Use the following calculation to determine your local government's one-cent yield.

Total property assessments	\$
Divide by \$100*	
Multiply by one cent	
Multiply by _____ percent of collections	
What one cent yields from a one-cent rate***	\$

**NOTE:**

\*\*\*In most counties, this will range from \$5,000 to \$100,000.

## Fund Balance Policy Example

Reference Number: CTAS-2110

### Sample County, Tennessee

#### Fund Balance Policy

##### Purpose

The County hereby establishes and will maintain reservations of fund balance as defined herein in accordance with Governmental Accounting Standards Board Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions and with regards to guidance from the Government Finance Officers Association (GFOA) GAAFR. This Policy shall apply to the County's General Fund and General Debt Service Fund. Governmental fund balance may be composed of restricted, committed, assigned, non-spendable and unassigned amounts per GASB Statement 54.

##### Minimum Level of Unassigned Fund Balance – General Fund

The General Fund unassigned fund balance will be maintained at a level sufficient to provide for the required resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature, and to permit orderly adjustment to changes resulting from fluctuations of revenue sources. Given that current property tax collections do not begin until the fourth month of the fiscal year, Sample County will maintain at least Fifteen Percent (15.0%) of the next year's budget in the unassigned fund balance of the General Fund.

Any amounts remaining in the fiscal year-end unassigned fund balance in excess of Fifteen (15.0%) of the approved subsequent year's budget will be available for appropriation by the County Commission to cover such items as revenue shortfalls and unanticipated expenditures, and to ensure stable tax rates. The County Commission will attempt whenever possible to avoid appropriating such funding for recurring expenses.

##### Minimum Level of Fund Balance – General Debt Service Fund

It is the practice of the County to pay the principal and interest requirements on the County's debt obligations from the Debt Service Fund. Each year the budget committee of the County shall determine or estimate the principal and interest requirements of the County and recommend sources of revenues to meet these actual or projected requirements. Additionally, it shall be the policy of the County to begin each fiscal year with a balance of cash or investments in the Debt Service Fund in a conservatively calculated amount adequate to meet (1) cash flow needs, (2) budgeting contingencies, (3) emergency contingencies, (4) variable rate volatility contingencies plus (5) future forecasted needs.

**Cash flow Requirement Component:** The majority of local County revenues come from property taxes. Property taxes levied for a specific fiscal year are generally collected in the second half of that fiscal year. For this reason, it is common for the County to expend more than it collects during the first half of the fiscal year. For this reason, it shall be the policy of the County to begin each fiscal year with a sum of cash or investments equal to the debt service fund requirements scheduled to be expended during the first six months of the next fiscal year. This amount will typically equal six months of interest expense on the County's total indebtedness unless the County schedules principal payments in the first six months of the fiscal year. Generally, except for short-term capital outlay notes, the County will not schedule principal payments in the first six months of the fiscal year.

##### Annual Review and Determination of Fund Balance Reserve Amounts

Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process and amounts of restricted, committed, assigned, non-spendable, the minimum level of unassigned fund balance in the General Fund and the minimum level of fund balance in the Debt Service Fund shall be determined during this process.

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Source URL: <http://eli.ctas.tennessee.edu/reference/operating-budget-resource-materials>

