

The Municipal Budget Law of 1982

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 municipal 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 MTAS website material.

Sincerely,

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The Municipal Budget Law of 1982

Reference Number: MTAS-1833

Some items in the Municipal Budget Law of 1982 that we haven't covered include the fact that municipalities can't plan to spend more money than they expect to receive (T.C.A. § 6-56-205); municipalities can't levy property taxes until a budget ordinance has been adopted (T.C.A. § 6-56-207); the budget officer may be given the right to transfer money from one appropriation to another within the same fund and must report the transfer to the governing body and have the transfer recorded in the minutes (T.C.A. § 6-56-209); and any money left over at the end of the fiscal year is credited to its appropriate fund for further appropriation. T.C.A. § 6-56-211.

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