




JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Chief of Staff

ANNUAL BUDGET MEMO

To: Budget Contact
From: Sandra Thompson, Director 
Office of State and Local Finance
Date: January 15, 2019
Subject: Fiscal Year 2020 Annual Budget Memo for Tennessee Counties
and Metropolitan Governments

Prior to the beginning of the fiscal year, all counties and metropolitan governments in Tennessee must adopt an annual budget resolution and file it with the Office of State and Local Finance (“OSLF”). A local government that has issued debt pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated, must obtain approval of its budget from OSLF (T.C.A. §§ 9-21-403(c)).

Responsibility of County and Metropolitan Government Officials

County and metropolitan officials are responsible for adopting a balanced budget and for ensuring that the budget complies with specific program statutes or guidelines and with any financing requirements prescribed by any state or federal agency. Local officials, by submission of the budget to OSLF, represent that its annual operating and capital budget as adopted is realistic and in compliance with all federal, state or local statutes or requirements.

Budget Submission

Please submit the entire budget with the required supporting documents to OSLF within 15 days of adoption. Only a complete budget with all the required information will be considered as submitted and received by OSLF. Before submitting the budget information package to OSLF, please confirm that the package contains copies of all documents, all relevant schedules, and a *signed and certified* copy of the appropriation resolution and tax levy resolution. Further information concerning budgeting requirements, a budget submission checklist, and required schedules may be found on our website at: comptroller.tn.gov/office-functions/state-and-local-finance.html.

Please send the complete budget package to your assigned analyst (refer to the attached contact information and mailing address). If you need any assistance with your submission, you may contact your analyst. For hands-on assistance in preparing and adopting your budget, please contact the County Technical Advisory Service (CTAS) or the State Department of Education-Section of Local Finance.

NOTE: Please do not include debt approval and report requests with your budget submission.

Enclosures: Contact Information

Contact Information
Office of State and Local Finance

Staff Contacts:

Sandi Thompson, Director

Email: sandi.thompson@cot.tn.gov

Phone: 615-747-5369

Sheila Reed, CPA, Assistant Director

Email: sheila.reed@cot.tn.gov

Phone: 615-401-7906

Lori Barnard, Financial Analyst - Counties: A-F

Email: lori.barnard@cot.tn.gov

Phone: 615-747-5347

Steve Osborne, Financial Analyst - Counties: G-N

Email: steve.osborne@cot.tn.gov

Phone: 615-747-5343

Ron Queen, Financial Analyst - Counties: O-Z

Email: ron.queen@cot.tn.gov

Phone: 615-401-7862

Mailing Address:

Comptroller of the Treasury
Office of State and Local Finance
Cordell Hull Building, 4th Floor
425 Fifth Avenue North
Nashville, TN 37243-3400

Electronic Submission:

State.Local.Finance@cot.tn.gov