

Budget Submission Checklist – Counties & Metro Governments

Before You Submit Your Budget – Remember:

1. Review last year's budget letter for items relevant to this year's budget: tncot.cc/lgf-letters.
2. Send your budget submission directly to: LGF@cot.tn.gov. – Do **not** send a separate **paper** copy to our office.
3. Wait to submit your budget until **all** needed documentation is compiled. See our example budget submission at: tncot.cc/budget.
4. Send budget amendments to LGF@cot.tn.gov in a **separate email**.
5. Do **not** send **debt approval requests** in the same email as your budget submission.

Be Sure to Include:

1. **Separate cover letter** on the local government's letterhead (**not** in the body of the email)
 - a. Complete contact information should be included and at a minimum, email addresses for the:
 - County Mayor/County Executive; and
 - Director of Budgets and Accounts/Finance Director, or equivalent position.
2. **Signed/certified** and **dated** copy of the appropriation act resolution (and tax levy act resolution, if adopted separately)
3. Detailed budgets for **all funds** including enterprise funds and school funds, as applicable
 - a. Include estimated beginning fund balances for each fund at July 1, 2024, and ending balances at June 30, 2025.
4. For local governments with a school system, include documentation regarding TISA Act local contribution (see separate requirements).
5. Copy of the annual adopted budget for any entity that results in a financial benefit or financial burden to your local government (For help in applying this requirement, refer to Section 6, page 19, of the budget manual available at: tncot.cc/budget.)
6. Budget Summary Schedule
7. Cash Flow Forecast Schedules for:
 - a. Operating funds with a budgeted ending cash balance less than 15% of annual expenditures;
 - b. Operating funds with an ending cash balance in the prior year audit less than 15% of annual expenditures;
 - c. Any fund that received proceeds from TRANs for the past two consecutive years; and
8. Schedule of Outstanding Debt and Budgeted Debt Service, as applicable
9. Revenue forecasts (property tax, sales tax, etc.), as applicable