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Technical Bulletins: Circuit Court Rules County Federal Revenue Sharing Funds Appropriated for Schools Must Be Divided with City

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technical bulletin

Municipal Technical Advisory Service
Institute for Public Service, The University of Tennessee
In cooperation with the Tennessee Municipal League

January 5, 1978

CIRCUIT COURT RULES COUNTY FEDERAL REVENUE SHARING FUNDS APPROPRIATED FOR SCHOOLS MUST BE DIVIDED WITH CITY

Madison County appropriated from the county's federal revenue sharing funds for the 1976-77 fiscal year the sum of \$201,476 for current operation and maintenance of county schools, and no part of such funds was shared with the City of Jackson school system (the only other school system in the county). The purpose of this maneuver was to avoid sharing school funds that otherwise would have been obtained by a county property tax levy.

The City of Jackson brought suit against Madison County in Circuit Court. That court's decision, rendered last month, was in favor of the city, holding that the city was entitled to a judgment of \$190,207.82. This would have been the city's share of an appropriation which would have been required for the county to receive an apportionment of \$201,476 on the ADA sharing basis prescribed by TCA 49-605.

The court's opinion also noted that Madison County had violated TCA 49-605 by appropriating from federal revenue sharing funds the sum of \$565,822.51 for the county schools in the 1977-78 fiscal year without allocating any share to the City of Jackson school system. The court ordered that "the Madison County Quarterly Court, the Madison County Trustee, and the Madison County Judge be directed and are hereby strictly and permanently enjoined, now and hereafter, to apportion with the City of Jackson School System all funds, including funds derived from federal revenue grants, appropriated to the Madison County School Fund for current operation and maintenance expenses"

The Madison County Quarterly Court is expected to authorize an appeal from this decision, according to the County Attorney.

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