



May 20, 2024

Chapter I - Administration

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 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 CTAS website material.

Sincerely,

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Chapter I - Administration

Budget System

Budget Committee

Private Acts of 1949 Chapter 403

COMPILER'S NOTE: See Road Law for the remainder of this Act.

SECTION 6. That there is hereby created a County Budget Committee for Meigs County composed of the Chairman of the County Purchasing Commission, the County Judge or Chairman of the County Court and three Justices of the Peace appointed or elected by the Quarterly County Court at its April Term.

It shall be the duty of said Budget Committee, after full investigation of the fiscal affairs of each department, board, commission or office to adopt a proposed budget for the next fiscal year beginning on the next July first, for all affairs of the county except schools. Said proposed budget shall set out in detail the estimated expenditures for each department of the county government by months where practical and otherwise by quarters. Expenditures for each such period shall substantially comply with the budget for the period. It shall also recommend a tax levy for each department of the county government which, together with any unencumbered funds in the hands of the Trustee less a reserve for erroneous assessments and delinquent taxes for that year, it believes will be sufficient to operate each department of the county government on a cash or "pay as you go basis."

This proposed budget shall be prepared in time to furnish a copy of it to each member of the County Court, to all interested officials and to newspapers for publication not later than June 1st immediately preceding the beginning of the fiscal year covered by the proposed budget. This proposed budget shall be submitted to and acted upon at the July Term of the County Court. The County Court may modify as it sees fit such budget before its adoption but it shall make a tax levy upon the adoption of such budget sufficient to operate the county affairs on a "Cash" or "Pay as you go" bases as outlined above.

SECTION 7. That it is the purpose of this Act to provide for the "Cash" basis operation of all fiscal affairs of Meigs County. to that end no purchase shall be made for any department until it is determined and certified by the County Central Accounting office, set up under the commission as herein provided, that there is an unencumbered fund in the hands of the Trustee to the credit of the department for which the purchase is to be made, sufficient to pay for said purchase. It is further provided that no warrant shall be drawn by any county official until an encumbrance number has been assigned to it by the Central Accounting office and no encumbrance number shall be so assigned unless and until the Central Accounting office shall have determined that there is sufficient unencumbered funds in the hands of the Trustee to the credit of that particular department to pay such warrant.

SECTION 8. That it shall be a misdemeanor in office for any county official of Meigs County to willfully authorize or execute any contract for service or make any purchase or draw any warrant on the Trustee without having first determined as above set out that there is an unencumbered balance in the current budget for the affected department and that there is in the hands of the Trustee unencumbered funds to pay for the purchase or to pay the warrant, or to make any purchase from any vendor in which he has any personal interest directly or indirectly and upon conviction for this offense the official shall be dismissed from his office and disqualified for holding any public office in Meigs County for a period of five years.

Passed: April 1, 1949

County Clerk

Authority to Issue Business Licenses

Private Acts of 2001 Chapter 15

SECTION 1. Prior to the issuance of any new business license, the county clerk of Meigs County shall require evidence that the location of the applicant's business is in compliance with county zoning ordinances.

The county clerk may accept a statement of compliance signed by a planning or zoning officer of the county or municipality, that the location of the applicant's business is in conformity with the county or

municipality's zoning requirements, respectively.

The county clerk shall verify the physical location of any applicant for a business license having a postal service box address.

In any actions relative to the enforcement of provisions of a zoning ordinance by an enforcement officer, the issuance of such business license by the county clerk shall not be construed as evidence of compliance with zoning requirements in such actions.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the County Legislative Body of Meigs County. Its approval or nonapproval shall be proclaimed by the presiding officer of the County Legislative Body of Meigs County and certified to the Secretary of State.

SECTION 3. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 2.

Passed: March 15, 2001.

County Register

Private Acts of 1969 Chapter 149

COMPILER'S NOTE: Section 1 of this act does not concern the Register. See under heading Assessor of Property in Chapter 11.

SECTION 2. That the Register of Deeds of such Counties are hereby prohibited from accepting any deed for register without it having been noted thereon that the ownership has been changed by the Tax Assessor in accordance with Section 1 of this Act. Every violation of this Act by the Register of Deeds shall be deemed a misdemeanor and upon conviction thereof the Register of Deeds shall be fined not less than Two (\$2.00) Dollars nor more than Fifty (\$50.00) Dollars for each and every violation of this Act.

SECTION 3. That all laws in conflict with this Act are hereby repealed and that this Act shall take effect from and after its passage, the public welfare requiring it.

SECTION 4. That this Act shall have no effect unless the same shall have been approved by two-thirds (2/3) vote of the Quarterly County Court of any County to which it may apply on or before the next regular meeting of such Quarterly County Court occurring more than thirty (30) days after its approval by the Chief Executive of this State. Its approval or non-approval shall be proclaimed by the presiding officer of the body having jurisdiction to approve or the reverse, and shall be certified by him to the Secretary of State.

Passed: May 5, 1969.

Financial Management Act of 2007

Private Acts of 2007 Chapter 28

SECTION 1. Short title. This act shall be known and may be cited as the "The Meigs County Financial Management Act of 2007."

SECTION 2. Definitions. As used in this act, unless the context otherwise requires:

- (a) "Committee" means the Meigs County financial management committee;
- (b) "Department" means the Meigs County finance department; and
- (c) "Director" means the director of the Meigs County finance department.

SECTION 3. Finance department - general provisions.

- (a) There is hereby created the Meigs County finance department to administer the finances of the county for all funds, excluding school funds, of the various departments, agencies and boards which are handled by the county trustee.
- (b) The finance department shall be responsible for purchasing, accounting, budgeting, payroll, cash management and other such financial matters of the county as herein provided.
- (c) Upon approval of this act pursuant to Section 28 of this act, all employees within the purchase and finance office performing the functions of purchasing, payroll, accounting and budgeting in the various operating departments shall be transferred to the supervision of the director of finance, and

such salaries, benefits and expenses relating to such personnel shall be budgeted under the finance department, notwithstanding any other law to the contrary.

(d) The department shall administer all funds and functions prescribed by this act for all county departments, agencies, and officials, including the highway department.

(1) The department shall establish a system of fiscal management control, accounting, budgeting, purchasing, and cash management as herein provided.

(2) Such system shall conform to generally accepted principles of governmental accounting, shall be in substantial agreement with the recommendations of the national council of governmental accounting, and shall be in compliance with the rules and regulations established by the state comptroller of the treasury and state law.

SECTION 4. Financial management committee - general provisions.

(a) The Meigs County financial management committee is hereby created.

(b)

(1) The committee shall consist of the county mayor, supervisor of highways, and five (5) members elected by the county legislative body at its regular September session of each year or at any subsequent session.

(2) The five (5) members elected by the county legislative body need not be members of such body.

(c) Such committee shall elect its own chair and shall meet from time to time as it may deem necessary for the discharge of its duties as provided herein.

(d) The director shall be the ex officio secretary of such committee.

(e)

(1) The financial management committee shall establish and approve policies, procedures and regulations in addition to the specific provisions of this act, for implementing a sound and efficient financial system for administering the funds of the county.

(2) Such system shall include budgeting, accounting, purchasing, payroll, cash/investment management, debt management and such other financial matters necessary to an efficient system.

SECTION 5. Special committees - general provisions.

(a) The county legislative body may authorize the committee to assume the functions of any or all of the following special committees or the county legislative body may by resolutions create:

(1) An investment/debt committee;

(2) A purchasing committee; or

(3) Any other committee for effective operation of county government.

(b)

(1) The special committees shall be composed of a minimum of five (5) members appointed by the county legislative body. The members of such committees need not be members of the county legislative body.

(c) The director shall be the ex officio secretary of each such committee.

(d) The finance committee shall establish and approve policies, forms and documents, procedures, and regulations necessary for the preparation of the annual operating and capital improvement budgets.

(e) The investment/debt committee shall establish and approve policies and procedures for cash management and investing idle cash funds in various investments as prescribed by law.

(f) The purchasing committee shall establish and approve policies and procedures for the purchasing of all supplies, equipment or goods for the county.

SECTION 6. Director of finance - appointment and compensation.

(a)

(1) The committee shall recommend a qualified (as outlined in the director of finance job description) candidate for approval by the simple majority of the full county legislative body.

(2) The committee may dismiss the director, subject to the approval by simple majority vote

of the full county legislative body.

(3) The director shall for all purposes be an employee of the county.

(b) The compensation of the director shall be established by the committee, subject to the approval of the county legislative body. The salary shall not exceed the state minimum, mandated salary of the county trustee, unless approved by a two-thirds (2/3) majority of the full county legislative body.

SECTION 7. Director - duties.

(a) The director shall oversee the operation of the department in the functions established by this act, and shall be responsible for the implementation of the policies of the committee or such special committee established by the county legislative body.

(b) The director shall, among the director's duties, install and maintain a purchasing, payroll, budgeting, and accounting and cash financial management system for the county.

(c) The director shall assist other county officials and employees in achieving an efficient financial management system for the county.

(d) The director has the authority to hire personnel for the finance department; provided that the positions are funded in the annual budget and the personnel so hired meet the written job requirements as recommended by the director and approved by the finance committee.

(e) In the event of a vacancy in the position of director, the committee may appoint someone to the position of interim director to assume the duties of the director until a director is appointed and confirmed by the county legislative body. An interim director shall not serve longer than ninety (90) days consecutively without the approval of the county legislative body. The compensation of the interim director shall be set by the committee within the budget. The line item in the operating budget for the director may be used to compensate the interim director. The interim director need not have the qualifications of a director.

SECTION 8. Director - deputy.

(a) A person employed by the finance department shall be recommended by the director and approved by the finance committee to serve as deputy director of finance.

(b)

(1) The person employed for this position shall perform such duties and responsibilities as assigned by the director.

(2) In the absence of the director, the deputy director shall perform the duties of the director necessary to the continued operation of the department, including, but not limited to, the cosigning of warrants, payroll checks and purchase orders.

SECTION 9. Director - bond.

(a) The director shall execute a blanket bond in an amount of not less than (sic) fifty thousand dollars (\$50,000) for the faithful performance of the director's duties as director and of the department employees in accordance with the general law for such bonds.

(b) The cost of such bond shall be paid from funds appropriated to the department for such purpose.

(c) The amount of such bond may be increased subject to the approval of the committee and additional appropriations by the county legislative body.

(d) The bond shall be recorded in the office of the county register of deeds in the same manner as are the bonds of county officials.

SECTION 10. Budget - preparation and finance committee review.

(a) The finance committee in conjunction with the director shall, on or before February 1 of each year, prescribe the budgetary procedures, forms, calendar and other information as may be necessary to implement the budgetary procedures contained in this act.

(b) Each department or office of county government shall submit on request of the finance committee a proposed budget for the succeeding fiscal year and such other budgetary information requested by the director or the finance committee.

(c)

(1) The director shall prepare from the information submitted to such director or consolidated budget document.

(2) such document shall show by item the amounts estimated by the various departments and officials to be required for the efficient operation of the county government from the county general fund, the debt service funds, highway funds, and all other funds.

(3) Such document shall show an estimate of the revenues to be received by each of the funds during the next fiscal year and an estimate of the unencumbered fund balance of each of such funds at the beginning of the fiscal year.

(d)

(1) The director shall file the consolidated budget with the finance committee.

(2) The finance committee shall review and present the recommended budget to the members of the county legislative body at least ten (10) days prior to the July meeting.

(3) Such budget shall contain an itemized and classified plan of all proposed expenditures and estimated receipts for the ensuing fiscal year as submitted by each department, office or agency and recommended by the finance committee, and shall conform to the uniform classification of accounts established by the director in accordance with the prescribed state uniform accounting system.

(4) The finance committee shall fully provide in the budget for all requirements for debt service, interest and bond maturities and for any cash deficit in any fund at the beginning of the fiscal year and shall propose a tentative tax rate to fund such budget.

SECTION 11. Budget - hearings - supporting documents - county action.

(a)

(1) At least ten (10) days before the proposed budget is to be presented to the legislative body for approval, the finance committee shall cause a synopsis of the proposed budget to be published in a newspaper of general circulation in the county.

(2) Such publication shall also contain a notice of a public hearing to be conducted by the finance committee at which time any citizen of the county upon five (5) days written request shall have the right to appear and state his or her views on the budget.

(b) The finance committee shall present the budget to the county legislative body at the regular July meeting each year or at a special session called for this purpose prior to the regular July meeting.

(c) The proposed budget shall be accompanied by a budget message explaining the financial program and outlining the services, work and activities to be financed by the proposed budget and a brief discussion of the means proposed for financing the expenditure program set forth in the budget.

(d) With the proposed budget, the finance committee shall deliver to the county legislative body a budget appropriation resolution and a tax levy resolution.

(e)

(1) The county legislative body may alter or revise the proposed budget except as to provision for debt service requirements and for other expenditures required by law.

(2) The county legislative body shall finally adopt a budget in July.

(f)

(1) After the adoption of the budget, any county department, agency or official shall be entitled to a hearing before the county legislative body to justify any proposed additional requests or budget estimates.

(2) The director may make quarterly allotments to any department, agency or official seeking a budget hearing in an amount not in excess of that approved in the budget for such quarter.

(3) Upon amendment of the budget, the director shall make a supplemental allotment or impound the funds of any department, agency or official to bring such appropriations in line with the amended budget.

(g) The budget, the appropriation resolution, and the tax levy resolution, as adopted, shall be spread upon the minutes of the county clerk.

SECTION 12. Appropriations - later modifications - impounding.

(a) The appropriations made in the appropriation resolution, or any amendment thereto, shall constitute the limit to expenditures for the various purposes and from the several funds of such

county for the fiscal year covered by the resolutions, and no expenditure shall be made or obligation created in excess of such limitation.

(b) Any resolution presented to the county legislative body in any fiscal year, after the original appropriation resolution has been adopted and the tax rate for the year fixed by the county legislative body, which provides for an appropriation, shall specifically provide by tax levy sufficient revenues, or designate the source of funds to meet expenditures to be made in consequence of such additional appropriation.

(c)

(1) If at any time during the fiscal year it shall become apparent that the revenues of any of the county's funds, together with its unencumbered cash balance at the beginning of such year, will not be sufficient to equal the amount of the original appropriations, it shall be the duty of the director to impound the appropriations from such fund in such amount as shall be necessary to balance such account.

(2) Upon the written approval of the committee, such impounded funds shall be released.

SECTION 13. Expenditures - minor adjustments.

(a) The appropriations made by the county legislative body shall constitute authorization for the expenditures contained therein unless otherwise limited by the county legislative body.

(b) Expenditures may be made and obligations created against any appropriation to an aggregate total of the amount appropriated.

(c) The expenditures and encumbrances against the amounts appropriated shall be made only upon an order or authorization issued by the department.

(d) No expenditures made or obligations created in any manner shall be valid or binding against the county except as provided by the provisions of this act.

(e)

(1) The director, upon the written consent of any official or head of any department or division which may be affected, may make transfers and adjustments equal to or less than one thousand dollars (\$1000), excluding personnel or fund balance.

(2) Any other transfers or adjustments shall be submitted to the finance committee for its recommendation to the county legislative body.

SECTION 14. Monthly reports.

(a)

(1) The director shall make a report at the end of each month showing the condition of the budget.

(2) Such report shall show for each item of appropriation, or allotment thereof, the total expenditures for the month and the year to date, the amount of outstanding encumbrances and the amount of the unencumbered balance.

(3) Such report shall also show for each fund an itemized statement of the revenues and receipts estimated for the year, the amount of the collections of each item for the month and the year to date and the unrealized portion of the estimate.

(b) Each department head, elected official and board member shall be furnished copies of monthly reports for their respective departments as soon as the same are available.

(c)

(1) The most recent of such reports shall be presented by the director at each regular session of the county legislative body.

(2) At such time, the director shall advise the county legislative body of the condition of the budget, of any adjustment or reduction of appropriations which should be made, and shall recommend any other action which, in the director's opinion, the county legislative body should take in order that the financial condition of the county is not impaired.

SECTION 15. Accounting system - pre-audit of invoices, etc.

(a) There shall be set up and maintained in the department a system of fiscal procedure, control and centralized accounting which shall be under the administrative control and direction of the director. The procedures and records shall be maintained in accordance with provisions of this act.

- (1) Before any obligation against the county shall be paid or any disbursement warrant or voucher issued, a detailed invoice, receivable copy of the purchase order, or such document indicating receipt of merchandise or service shall be approved by the head of an office department or agency for which the obligation was made and shall be filed with the director.
- (2) The director shall establish a system for making a careful pre-audit of such invoice, purchase order, or other documents, including a comparison with any encumbrance document previously posted or filed authorizing such obligation, and shall approve for payment only such items as appear to be correct, properly authorized, and not exceeding the otherwise unencumbered balance of the allotments or appropriations against which they are chargeable.
- (3) Disbursement warrants shall be promptly prepared for all such approved obligations by the director, signed in accordance with Section 16 of this act and mailed or delivered to the payees thereof.

SECTION 16. Disbursement warrants

- (a) All disbursement warrants drawn on the county trustee for the obligations of all county departments, agencies, and officials, including the county mayor and the county highway department, shall be signed as provided herein.
- (b)
 - (1) The disbursement warrants shall be prepared in the finance department and provided to each relevant county department for signing.
 - (2) Upon the signing of such warrant by the department head or, in his or her absence, the county mayor or chair of the finance committee, the person signing the disbursement warrant shall return the warrant to the finance director for such director's signature as a cosigner and for filing and mailing from the finance department.
 - (3) A duplicate copy of all disbursement warrants, with all original invoices and other supporting documents attached thereto, shall be kept on file in the office of the director.

SECTION 17. Payroll account.

- (a) The committee shall maintain a special county payroll account at a bank in which disbursement warrants for the total of each payroll shall be deposited and against which individual net earning checks may be issued to each of the county employees.
- (b) The committee may authorize the issuance of such payroll checks on the signature of the director and, in such event, the depository bank shall be so instructed.

SECTION 18. Director as purchasing agent - optional purchasing department.

- (a) The director or a deputy appointed by the director shall serve as the county purchasing agent and shall assist the committee in developing policies and procedures for implementing an economical and efficient purchasing system.
- (b) The following shall be the responsibility of the director:
 - (1) The contract, purchase, or any obligation of the county for supplies, material, equipment, contractual services, rental of machinery, buildings, or equipment, transfer of materials, supplies, and equipment between county offices or agencies;
 - (2) Supervision of storeroom or warehouse;
 - (3) Contracts for building construction and the purchase of land;
 - (4) Public sale of all surplus materials, equipment, buildings and land; and
 - (5) Any other created obligation of the county.

SECTION 19. Purchasing system.

- (a) The committee, with the assistance of the purchasing agent, shall establish a purchasing system for the county.
- (b) Such system shall provide, among other procedures, the following:
 - (1) Review of all contracts or purchases for biddable supplies, materials, equipment, and other needs of the county, shall be made by the purchasing agent;
 - (2) No purchase or contract shall be made when the bid prices exceed the current market price for the same merchandise or service;

- (3) Purchases and contracts shall be awarded based on the lowest and best bid;
- (4) Specifications development shall be made by the department, agency or official to receive the merchandise, construction or service;
- (5) The purchasing agent shall:
 - (A) Review specifications and changes to allow for maximum competition of prospective bidders;
 - (B) Prepare formal and informal bids;
 - (C) Collect sealed bids;
 - (D) Open bids through a procedure open to the public;
 - (E) Evaluate, compare and submit bids for approval by the committee, if so deemed by the committee;
 - (F) Issue purchase orders and contracts; and
 - (G) Verify receiving the merchandise or service;
- (6) The director shall:
 - (A) Accept requisitions by the department, agency or official, and, if such supplies are not currently on hand, transmit such requisition to the purchasing agent;
 - (B) Verify budget appropriations before authorizing a purchase;
 - (C) Approve invoices for payment; and
 - (D) Pay invoices and obligations of the county as provided herein; and (sic)
- (7) Emergency purchases, total cost bidding, blanket purchases for small orders, grouping of purchases of the various departments, and other methods for receiving the most competitive price and best bid. Emergency purchases shall be limited to needs arising, which are not normally foreseeable. Emergency purchases shall not be permissible if a department or agency fails to properly plan for the need, proper purchasing procedures, and delivery time.

SECTION 20. Bidding.

- (a) The committee shall authorize the dollar limitation when formal competitive bids are required but not to exceed the amount as authorized by state law.
- (b) Subject to the policies and regulations of the committee, "biddable items" means any need of the county where more than one (1) bidder or contractor in the county's trade area can provide the material or service. Specifications shall not be written to exclude vendors and contractors or limit the bidding to a specific vendor or contractor.
- (c) The county shall be liable for the payment of all purchases of supplies, materials, equipment and contractual service made in accordance with the provisions of this act but shall not be liable for the payment of such purchases made contrary to its provisions unless such item is specifically approved by the committee.

SECTION 21. Conflicts of interest.

- (a) The director, purchasing agent, members of the committee, members of the county legislative body, other officials, employees, members of the board of education or highway commission shall not be financially interested or have any personal beneficial interest, either directly or indirectly, in the purchase of any supplies, materials or equipment for the county.
- (b) No firm, corporation, partnership, association or individual furnishing any such supplies, materials or equipment, shall give or offer, nor shall the director or purchasing agent or any assistant or employee accept or receive directly or indirectly, from any person, firm, corporation, partnership or association to whom any contract may be awarded, by rebate, gift or otherwise, any money or other things of value whatsoever, or any promise, obligations or contract for future reward or compensation.

SECTION 22. Committee members' compensation. The county legislative body shall set the compensation based on the service and time rendered in implementing the provisions of this act for members of the various committees created herein.

SECTION 23. County employee unaffected.

- (a) Notwithstanding any provision of this act, each department, agency or official shall have the authority to hire personnel and set salaries and to determine the needs for its use, all subject to

budget limitations and the availability of funds.

(b) The authority of the committee, director or purchasing agent shall be limited to the provisions of this act and such policies necessary to implement the provisions of this act. They shall not have the authority to veto the hiring and dismissal of personnel of the various county departments, agencies, or officials or set salaries nor determine the needs of such departments.

SECTION 24. Violations - penalties. Any official or employee of the county, or of any institution or agency thereof, who shall fail or refuse to perform the duties required of such person by this act, or who shall fail or refuse otherwise to conform to the provisions of this act shall be guilty of neglect of duty and shall be subject to the provisions of the general law for removal of public officials from their office or position and shall also be subject to a civil monetary penalty not to exceed fifty dollars (\$50) if such civil monetary penalty is imposed by the county legislative body pursuant to law.

SECTION 25. Approval / implementation of private act.

(a) Upon approval of this act pursuant to Section 28, the county legislative body shall appoint members of the committee at the next meeting of such body.

(b) Within thirty (30) days after such appointment, the committee shall meet, elect a chair, and start the process for hiring a director.

(c) The committee shall also develop plans for implementing the financial management system that will begin no later than one hundred eighty (180) days after the effective date of this act.

(d) After an implementation plan has been developed and approved by the committee, a report shall be submitted to the county legislative body within one hundred eighty (180) days of the effective date of this act.

SECTION 26. Repeal of prior acts. Any or all parts of Chapter 403 of the Private Acts of 1949, as amended by Chapter 104 of the Private Acts of 1975, Chapter 5 of the Private Acts of 1977, Chapter 44 of the Private acts of 1999, Chapter 94 of the Private Acts of 2006, and any other acts amendatory thereto, that prescribe fiscal procedures in direct conflict with the provisions of this act are hereby repealed.

SECTION 27. Severability. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 28. Local approval. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Meigs County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body and certified to the secretary of state.

SECTION 29. Effective date. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon becoming a law, the public welfare requiring it. For all other purposes, it shall become effective as provided in Section 28 of this act.

Passed: April 12, 2007.

Purchasing

Purchasing and Finance Commission

Private Acts of 1949 Chapter 403

COMPILER'S NOTE: Any or all parts of Chapter 403 of the Private Acts of 1949, as amended by Chapter 104 of the Private Acts of 1975, Chapter 5 of the Private Acts of 1977, Chapter 44 of the Private acts of 1999, Chapter 94 of the Private Acts of 2006, and any other acts amendatory thereto, that prescribe fiscal procedures in direct conflict with the provisions of Chapter 28 of the Private Acts of 2007, the Financial Management Act of 2007, are hereby repealed.

SECTION 1. That the Quarterly County Court of Meigs County, Tennessee, hereinafter called the county, is hereby empowered to adopt and enforce ordinances and resolutions prescribing detailed procedure to be employed in the administration of the finances, the personnel and the procedure of each office, official, agent, employee, department, institution and activity of the County Government, including but not limited to the following:

a. The assessment of property for taxation in all respects not contrary to the constitution or general laws of Tennessee;

- b. The levying and assessing of property taxes, licenses, fees and charges;
- c. The collecting, safeguarding, depositing, expending and reporting of county funds collected by county officers or offices, all fee and commission funds accruing to the offices of elective county officials, including clerks of courts who are declared to be officials of the county as well as the State in certain respects, but whose fiscal and reporting procedure pertaining to funds in which the county has an interest is hereby made subject to control by the County Court.
- d. The installation and operation of modern methods of accounting, auditing, budgeting, reporting, purchasing, contracting, debt administration, and all improved procedures for the aid of the County Government;
- e. Codes of regulation controlling building, electrical, plumbing, sanitary and other work in urban localities that are not incorporated;
- f. Violation of the provisions of such ordinances or resolutions so adopted shall constitute a misdemeanor.

SECTION 2. That there is hereby created a Purchasing and Finance Commission for Meigs County hereinafter called the Commission:

Said Commission shall be composed of three citizens of the county who have resided in the county for at least five years and who shall be business men with at least five years of general business experience or successful farmers and shall be at least thirty years of age. The members of the Commission shall be elected by the voters of the county for six years but their terms of office shall be so staggered that one member will be elected each August election so as to have a continuing Commission so that there will always be two experienced members.

The following persons are hereby appointed to serve as members of said Commission until September 1, 1950; Guy Sanders, J. H. Hornsby, and Charles Hagler, and/or until their successors are elected and qualified.

In the August, 1950 election, one member shall be elected for a two year term, one member for a four year term and one member for a six year term. The candidate receiving the highest vote shall serve for six years; the candidate receiving the next highest vote shall serve four years, and the candidate receiving the third highest number of votes shall serve two years; provided, that not more than one member shall be elected from the same civil district. The terms of office of each member shall begin on September 1, succeeding their election. Candidates for said Commission shall qualify in the manner prescribed by Section 2047 of The Code of Tennessee.

After the first election in August, 1950, there shall be elected in each biennial August election a successor to the member whose term expires on the succeeding September first, and the term of office will be six years. Not more than one member of the Commission shall be elected from or a resident of the same civil district. In event more than one member is elected from the same civil district in the August election of 1950, only the member from such civil district receiving the highest number of votes shall be entitled to serve as a member of said Commission and the other candidates from the same civil district shall not be entitled to serve regardless of the number of votes they may receive, and the candidates receiving the next highest vote and residing in another civil district shall be entitled to serve as a member of said Commission. The third member of said Commission shall be from still another civil district and shall be chosen in the same manner.

The Commission shall at its first meeting organize itself by electing from its membership a Chairman, a Vice Chairman and a Secretary. And shall so organize itself at its first meeting in September of each even year.

The compensation of the members shall be seven hundred dollars (\$700.00) per year, and the Chairman shall receive an additional one hundred dollars (\$100.00) per year. Such compensation shall be paid out of county highway funds on warrants drawn by the County Judge or Chairman.

As amended by:
Private Acts of 1975, Chapter 104
Private Acts of 2006, Chapter 94

SECTION 3. That the administrative details of accounting and purchasing, auditing and budgeting, matters pertaining to finance, the drawing of warrants, the keeping of books and records of the county and all similar details shall be under the supervision of the Commission. The Commission shall prescribe, install, and maintain under the general direction of the Commission a centralized system of double entry accounting and fiscal control of all county funds, and may prescribe and supervise the administrative and fiscal procedures to be employed by each county office, agency and department and may require such records, reports and procedure and such general business methods as may to the County Court or Commission seem desirable and necessary. But the system of accounts to be kept by the Department of

Education shall be such as may be prescribed by the Department of Education of the State of Tennessee. The accounting system herein provided shall properly account for all revenues accruing to the county from any and all sources, including grants-in-aid or other income from the State and/or the Federal Government, and all disbursements made and obligations against any county fund or any fund administered by any branch of the county government. The Commission shall be the purchasing agency for the county and is authorized to employ all necessary assistants and to fix and pay compensation therefor out of the general and/or highway funds of the county. It shall be the duty of the Commission acting as Purchasing Agent to purchase all the supplies, materials or properties of every kind and character, including insurance on county property, used or consumed by the county or any of its officers, agents, employees, boards or commissions including all county offices, the county jail (exclusive of supplies for boarding prisoners), the County Workhouse, the county schools and the County Board of Education, all the materials and supplies or equipment used in connection with the County Poor Farm, highways and bridges and all other officials, boards or commissions of said county where such supplies, materials or properties are paid for out of the public funds belonging to or under the control of said county. All contracts, for construction of buildings, roads, and any other work shall be let by the Commission at the request of the official or board having jurisdiction to order the work done. The plans and specifications shall be adopted or supplied by such Board or official having jurisdiction. No county official or board other than the Commission shall have any authority to make purchases or to let contracts as set out above which bind the county. The purchase of supplies, materials or properties in any one class in excess of five thousand dollars \$5,000.00 shall be made upon competitive bids, after due notice by advertisement or otherwise to prospective bidders; purchases in smaller amounts shall also be made at lowest and best price possible; provided however, that in case of emergency, competitive bids shall not be required. Provided further, that nothing herein shall operate to prevent the purchase of coal from the State of Tennessee if it appears in the public interest to so purchase it.

As amended by:

Private Acts of 1977, Chapter 5
Private Acts of 1999, Chapter 44
Private Acts of 2006, Chapter 94

Said Commission shall, upon authorization of the County Court, sell any real or personal property of the county not needed or suitable for public use or that may have been condemned or discarded; either at public or private sale.

All county officials, commissions or boards and all authorized clerks of any Court in said county shall make requisition upon the Commission for the quantity and character of supplies, materials or properties needed or the needs of which are anticipated; and if such commission be satisfied that the quantity, quality and character of such supplies, materials or properties so requisitioned are proper and necessary, it shall proceed to purchase the same and make delivery thereof to the requisitioning officer or officials, board or commission, or if deemed advisable store the same in such storage space as may be provided, delivery thereof to be made when, and if, needed.

The Commission or its assistant or assistants shall prepare all necessary and proper vouchers for purchases made and shall accompany the same with the invoices and information as to price, quantity and character of such supplies, materials or properties. Said invoices are to specify the Department of office for which the purchase was made, a warrant for which shall be drawn upon the County Trustee, signed by the Chairman of said Commission and by the County Judge or Chairman of the County Court, for the payment of all purchases made, with the exception of purchases made for supplies, materials and properties chargeable to the public school fund of said county, and for such purchases the invoices with the accompanying date aforesaid shall be presented to the County Board of Education, which shall draw its own warrant or warrants, in payment thereof, as now provided by law, and said Trustee shall not honor any warrant for the purchase of supplies, materials and properties or contracts as set out above other than those drawn by the County Board of Education and the County Purchasing and Finance Commission.

Said Commission shall make reports, listing all purchases and contracts consummated by it to the regular meetings of the County Court for the preceding quarter, and/or reports which shall summarize the county's financial operations for the fiscal year to date, specifying for each item in the budget the appropriation, the expenditures to date, outstanding encumbrances, and unencumbered balance; and specifying further for each revenue source the amount estimated for the year, the amount collected to date, and the uncollected balance; and presenting any other financial information deemed pertinent by the commission.

Said Commission shall be responsible for the auditing and checking all county officials, employees, boards or commissions and the County Court shall make available to it all necessary help and assistance, technical, expert or otherwise as may be advisable to the end that systematic audits, checks and surveys may be made at such times and in such manner as the County Court may determine and a report thereof kept in the office of the Commission for public inspection. Said County Court shall employ a certified public

accountant who is not otherwise an employee of the county, or a firm of such accountants, and may enter into contracts with them on behalf of the county, prescribing the method and time of such audits, but the books and records of such county official, board or commission, shall be audited not less than once each year, provided, however, that the expense of said audits shall not exceed \$1,000.00 per year.

SECTION 4. That the scale of wages and salaries of all employees of the Highway Department shall be subject to the approval of the said Commission. And all authority to draw warrants on highway department funds in the hands of the County Trustee shall be removed from the Highway Supervisor and placed in the Commission, the same as for purchases. The County Highway Department shall submit its payroll to the Commission and if found in order it shall draw warrants in payment of it as above set out for payment for purchases of supplies, materials and properties.

SECTION 5. That until otherwise prescribed by the County Court, the fiscal year of the government of Meigs County shall begin on July 1st and end on June 30 each year. And that the current fiscal year which began January 1, 1949, shall end June 30, 1949, and the County Court shall have authority to take proper action to facilitate his change over to the new fiscal year.

COMPILER'S NOTE: The remainder of this act concerned matters other than Purchasing and Finance and is not copied here.

Passed: April 1, 1949.

Administration - Historical Notes

Budget System

The following acts once created a budgeting system for Meigs County, but they have been specifically repealed or superseded by current law. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1970, Chapter 218, amended Chapter 403, Private Acts of 1949 by increasing the members of the Purchasing Commission from three to five and adding a paragraph that the two added members would be elected by the Quarterly County Court and serve until September, 1970. In August, 1970, during the general election, their successors would be elected, the one getting the highest number of votes serving for four years, the second highest for two years. No more than one member could come from the same civil districts of the county.
2. Private Acts of 1970, Chapter 240, also amended Chapter 403, Private Acts of 1949, in Section 3 by removing the Board of Education and school system from its provisions. Neither of the above acts ever became a law.

County Clerk

The following acts once affected the office of County Clerk in Meigs County. They are included herein for historical purposes. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1921, Chapter 153, fixed the salary of the County Court Clerk of Meigs County at \$900 annually, payable quarterly. The Clerk would file an itemized statement, sworn to, with the County Judge, or Chairman, showing the amount of fees collected by his office. If the fees collected were less than the salary, the County would make up the difference out of the regular County funds; if more, then the excess would be paid into the treasury. This salary would be in lieu of all other fees and compensations.
2. Private Acts of 1927, Chapter 329, amended Chapter 153, Private Acts of 1921, above, by raising the salary of the County Court Clerk to \$1,000 annually from \$900.
3. Private Acts of 1945, Chapter 592, set the annual salary of the County Court Clerk in Meigs County at \$1,400 payable monthly out of the regular County funds. All fees accruing in the Clerk's Office would be paid into the county treasury. All conflicting laws were repealed.

County Legislative Body

The following acts once applied to the Quarterly Court or the county legislative body of Meigs County and are included herein for historical purposes. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Acts of 1837-38, Chapter 68, stated that the Sheriff of Meigs County would hold an election at Decatur for the purpose of electing an additional Justice of the Peace for that city, who shall be

commissioned and exercise all like powers as other Justices. The Constable for Decatur would be elected at the same time.

2. Private Acts of 1945, Chapter 114, established the per diem pay of the Justices of the Quarterly County Court of Meigs County at \$4.00 per day and the mileage rate for travel between their homes and court at five cents per mile for each meetings.
3. Private Acts of 1969, Chapter 138, amended Chapter 114, Private Acts of 1945, above, by increasing the pay of the Justices to \$100 per year and apparently eliminated the mileage but this act was disapproved by the Quarterly County Court and never became a law under the Home Rule Amendment to the Tennessee Constitution.

County Register

The following acts once affected the office of County Register in Meigs County, but are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1905, Chapter 219, amended the State Code to provide that the Register of Meigs County shall be ex-officio Clerk of the Circuit and Criminal Courts of that County and will perform their duties in their absence and, while doing so, receive their salaries and the fees of their office, but, these fees would also be shown by him in his report to the County Court on the operations of his office. The Act would take effect on September 1, 1906, unless a vacancy occurred prior to that date.
2. Private Acts of 1937, Chapter 89, established the salary of the Register and ex-officio Circuit Court Clerk at \$750 per year payable monthly out of the regular county funds for which the County Judge, or Chairman, would issue warrants.
3. Private Acts of 1945, Chapter 584, also concerned the salary of the Register and exofficio Circuit Court Clerk in Meigs County raising the same to \$1,200 per year from \$750 payable monthly out of the County Treasury. All fees collected by the Register's office and while he was discharging the duties of the Circuit Court Clerk would be the property of the county.

Port Authority

This Act is not published herein because it never became effective but a synopsis of its contents is written below for those to whom the program might have some interest.

1. Private Acts of 1963, Chapter 247, created a Port Authority for Meigs and Rhea Counties in order to facilitate transportation in those counties and to promote navigation on the Hiwassee River together with some other stated purposes. The Authority would consist of six Commissioners and such other employees as were necessary to exercise and discharge the powers granted and to accomplish the purposes and objectives prescribed in the Act. The Act granted authority for the construction, acquisition, ownership, maintenance, and operation of publicly owned ports, boat docks, airports, storage, transfer, transportation, water, sports, and recreation facilities by Rhea and Meigs counties; and for the promotion of and facilitating of commercial and industrial development programs in the area by the said counties and by other parties. Provisions for the management, regulation, and government of the Port Authority were written into the Act and, also for the issuance and sale of bonds by the two governments. The conditions under which money could be borrowed for the purpose of carrying out the powers granted herein were enumerated. The Commissioners would not be compensated except as the County Courts might allow them a per diem, but their necessary and incidental expenses incurred while on the business of the Authority would be paid. In most instances Rhea and Meigs would have shared the expenses and costs for which each was granted the power to levy taxes or borrow money for those purposes.

Purchasing

The following acts once affected the purchasing procedures of Meigs County, but are no longer operative. Also referenced below are acts which repeal prior law without providing new substantive provisions.

1. Private Acts of 1970, Chapter 218, provided for 2 additional members to serve on the Purchasing and Finance Commission. This act was not ratified by the county legislative body and is therefore not operative.
2. Private Acts of 1976, Chapter 219, attempted to raise the purchasing limit from \$100 to \$300. This act was not approved; however, the same amendment did pass in 1977.

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