

COUNTY MAYORS

Powers and Duties



COUNTY OFFICIALS ORIENTATION PROGRAM 2022

08/22/2022

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COUNTY MAYOR

- ▶ **Constitutional Officer**
- ▶ **Duties and Powers determined by General Assembly**
 - ▶ **General Laws**
 - ▶ **General Laws of Local Application**
 - ▶ **Private Acts**
 - ▶ **Charters**



DESIGNATED TITLE

State Constitution

Refers to
“county executive”

Legislature

Conferred
“county mayor”

Metropolitan government charter/ county charter

Conferred by charter



BASIS OF AUTHORITY

Detailed in Tennessee Code Annotated (TCA)

Relatively weak general law powers

Enhanced by county charter or private act

Metro Mayor - powers determined by Charter



RELATIONSHIP WITH CLB

- Serves as a nonvoting ex officio member of the CLB
- Veto power over legislative resolutions
- Resolutions are submitted to the mayor and must be signed or vetoed or will become effective without the mayor's signature
- Serves as a nonvoting ex officio member of each committee of the CLB except as provided by law
- May be elected as a chairperson of the CLB
 - May cast a vote in the event of a tie
 - Veto power will be forfeited



DUTIES

Provide leadership and direction in most policy areas

Accounting and chief financial officer

Charged with the care and custody of county property (unless the law specifically provides otherwise)

Appoints members of county boards and commissions

Authorized to employ and establish compensation for assistants needed in the performance of duties



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ACCOUNTING OFFICER AND GENERAL AGENT



- Custodian of county property
- Control books, papers and instruments of the office
- Audits Claims against the county
- Audits and settles accounts of the county trustee
- Requires officers to settle accounts
- Keeps an account of receipts and expenditures
- Provides a semiannual report of money received and paid out to the CLB and provides a complete statement of the financial condition of the county, once a year.

T.C.A. § 5-6-108.

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CHIEF FINANCIAL OFFICER

- Signs county warrants for the general fund
- Examines and settles accounts of county officers
- Reports settlements to the CLB
- Delivers duplicates of settlements to the county clerk

T.C.A. § 5-6-110



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CHIEF FINANCIAL OFFICER



- ▶ Defends salary suits
- ▶ Letters of Agreement
 - ▶ Budgeted by CLB if salary system
 - ▶ Fee officials and mayor/executive if fee system



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BUDGET COMMITTEE ROLE

- ▶ Committee member
 - ▶ 1957 Budget Law
 - ▶ 1981 Financial Management Committee
- ▶ Charters and Private Acts - may or may not



APPOINTMENT POWERS

Limited by TCA

Department heads

Appoints county attorney

1957 Fiscal Act appointments



APPOINTMENT POWERS

Board members

- county legislative body approval
- some not subject to such approval

Approval of delinquent tax attorney selected by trustee

Staff of Office of County Mayor

Provides power to remove



BOARDS AND COMMISSIONS

REQUIRED BOARDS & COMMISSIONS

County Board of Education
Election Commission
Planning Commission
County Public Records Commission
County Board of Equalization
Beer Board (may be full CLB)

OPTIONAL OFFICES, BOARDS & COMMISSIONS

Judicial Commissioners
Workhouse Commission
Parks and Recreation Board
Adult Oriented Establishment Board
County Board of Public Utilities
County Board of Sanitation (or Solid Waste)



“REPRESENTATIVE OF THE COUNTY”

Development Districts

Human Resource Agencies

Coordinating Committee for County Growth Plan

Joint Economic and Community Development Board



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Summary of Powers

- **Leadership Role**
- **Relationship with CLB**
- **Accounting Officer and General Agent of the County**
- **Chief Financial Officer**
- **Appointment Powers - limited**
- **“Representative” of the County**



TAKING OFFICE

Take the Oath

Financial Status

Budget
Adopted?

Surety Bond/
Insurance

Letters of
Agreement

Policies

Other Pressing
Issues

CLB Schedule

Committees



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LEADERSHIP

A genuine leader is not a searcher for consensus but a molder of consensus.”

–Martin Luther King, Jr.



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COUNTY GOVERNMENT FINANCE OVERVIEW

2022 COOP



FINANCE OVERVIEW



BUDGETING



Budget Types
Budget Players
Legal Authority
Budget Acts
Process

TYPES OF BUDGETS

OPERATING BUDGET

Fiscal Year

Current Revenue

Short-term

Regular Services

CAPITAL BUDGET

Multi-year

Long Life Expectancy

Borrowed Funds

Project Related



BUDGET PLAYERS



BUDGETING AUTHORITY

General Law

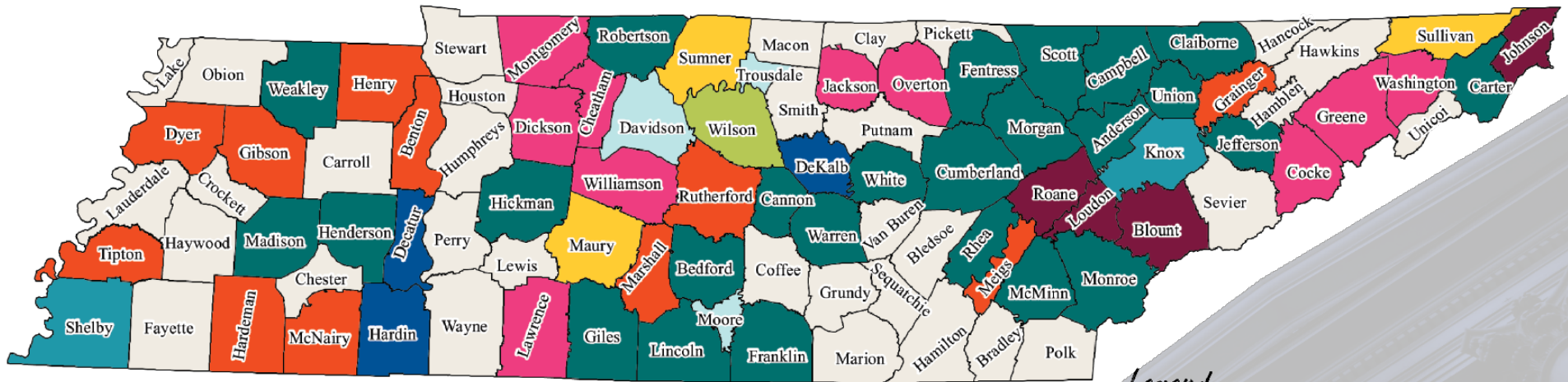
1981/1957
Acts

Private Act

Charter/
Metro



Tennessee County Budget Laws

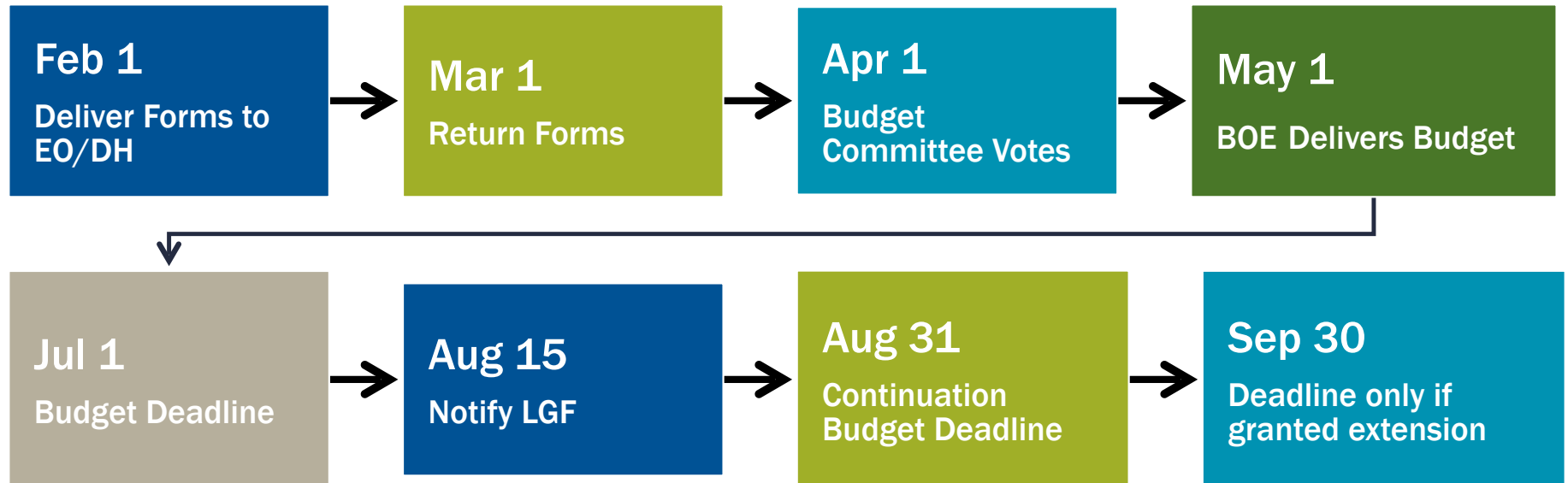


Legend

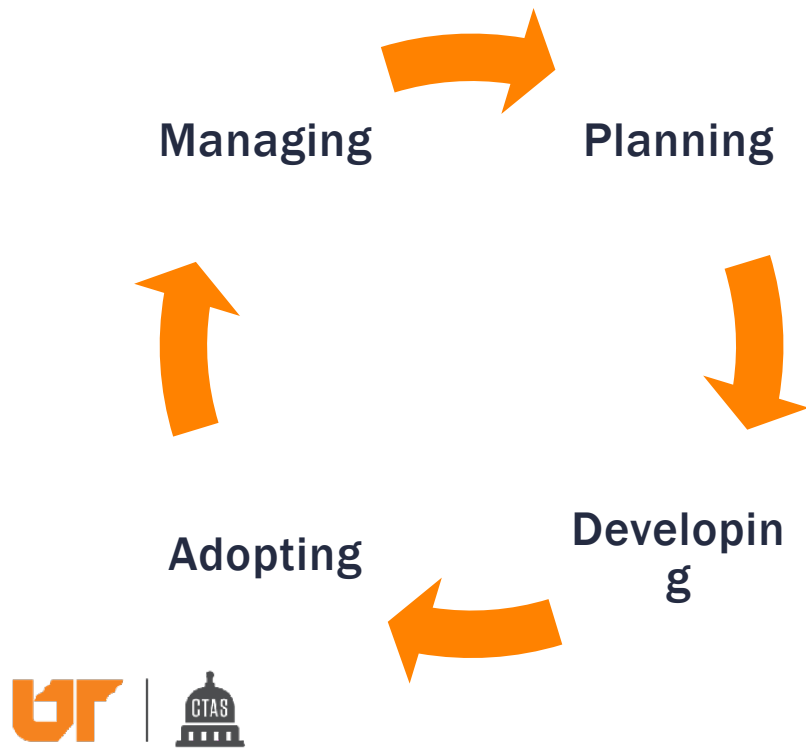
- General Law (33)
- Charter (2)
- Metro (3)
- Private Acts (11)
- Centralized by Private Act (3)
- 1993 Law (3)
- 1981 Act (25)
- 1981 Act Without Schools (1)
- 1957 Act With Schools (4)
- 1957 Act Without Schools (10)



BUDGET CALENDAR



BUDGET PROCESS



BUDGET COMMITTEE



BUDGET COMMITTEE STRUCTURE

Initial Meeting

Appoint a chairman, vice-chairman and secretary

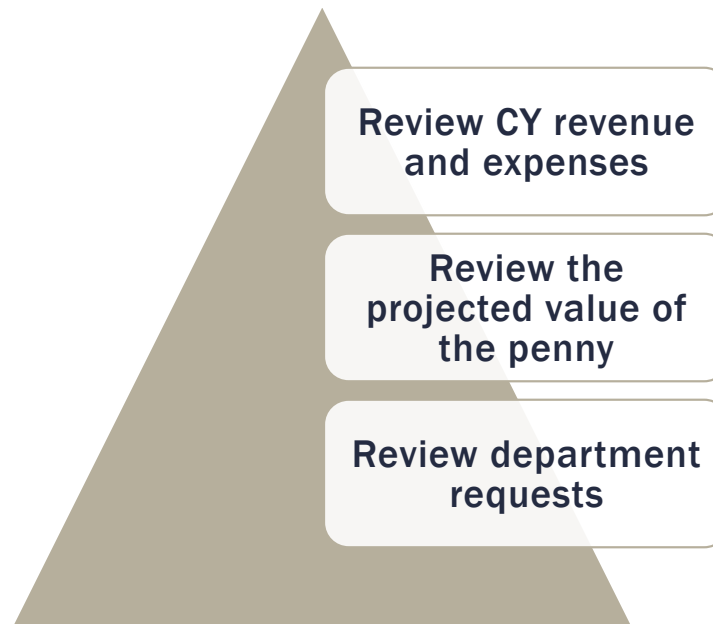
Provide the budget calendar for deadlines

Establish a schedule of meetings


Communicate expectations and processes



BUDGET COMMITTEE WORK



DEPARTMENT REQUESTS

	Salary increases	
	Capital Expenditures	
	Operational increases	<ul style="list-style-type: none">• Supplies• Travel• Postage
	Any changes from the PY budget should be explained	

MAINTENANCE OF EFFORT

T.C.A. requires certain financial mandates for certain local governments offices such as:

Board of
Education

Sheriff's Office,
Including the
Jail

Highway
Department

Administrator
of Elections

Public Library

Assessor of
Property

911 Board



BUDGET AMENDMENTS



Made prior to any expenditure of funds, unless there is a health or safety emergency. Instruction of how and when the budget can be amended needs to be understood.

Three methods:

- County Legislative Body

- County Mayor (Except Personnel) – Reported to CLB

- Budget Committee – Reported to CLB

Alternative methods cannot be used to approve amendment previously rejected by the CLB.

Local laws/resolutions may provide for additional alternatives.

REQUIRED SERVICES



OPTIONAL SERVICES

Airport

Animal
control

911 system

Fire
protection

Industrial
development

Planning

Recreation

Sewer
system

Support for
non-profit
organization
s

Water
system

Workhouse



TN RECOGNIZES THE IMPORTANCE OF IC

T.C.A. § 9-18-102(a)

An amendment to state law that requires all county governments to establish and maintain internal controls which provide reasonable assurance that over...

- Obligations and costs are in compliance with applicable law
- Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
- Revenues and expenditures are properly recorded and accounted for to permit the preparation of accurate and reliable financial and statistical reports and to maintain accountability over the assets.
- Note: The state statute does not require counties to adopt a specific internal control policy. But it requires that internal controls be documented.



INTERNAL CONTROLS DEFINED:

U.S. Government Accountability Office (GAO) The Green Book:

- Internal control is a process effected by an entity's oversight body, management, and other personnel that provides reasonable assurance that the objectives of an entity will be achieved.

*Source: COSO, GAO Greenbook, Para.
OV1.01*



WHO IS RESPONSIBLE?

County Management (elected/appointed officials) are responsible for:

- **design, implementation, and maintenance of adequate internal controls over the office/department in which they are elected/appointed.**



BENEFITS OF EFFECTIVE INTERNAL CONTROLS

Reduce opportunities for fraud and waste

Help management make better informed decisions

Establish performance standards

Helps ensure compliance with applicable laws, regulations, policies, and procedures

Eliminate adverse publicity

Protect county assets

Promote effectiveness and efficiency of operations

Ensure reliability of financial reporting

Promote transparency and accountability



COMMON BREAKDOWNS IN INTERNAL CONTROLS

Lack of segregation of duties for non-compatible financial duties

Poor payroll practices

Inadequate asset tracking

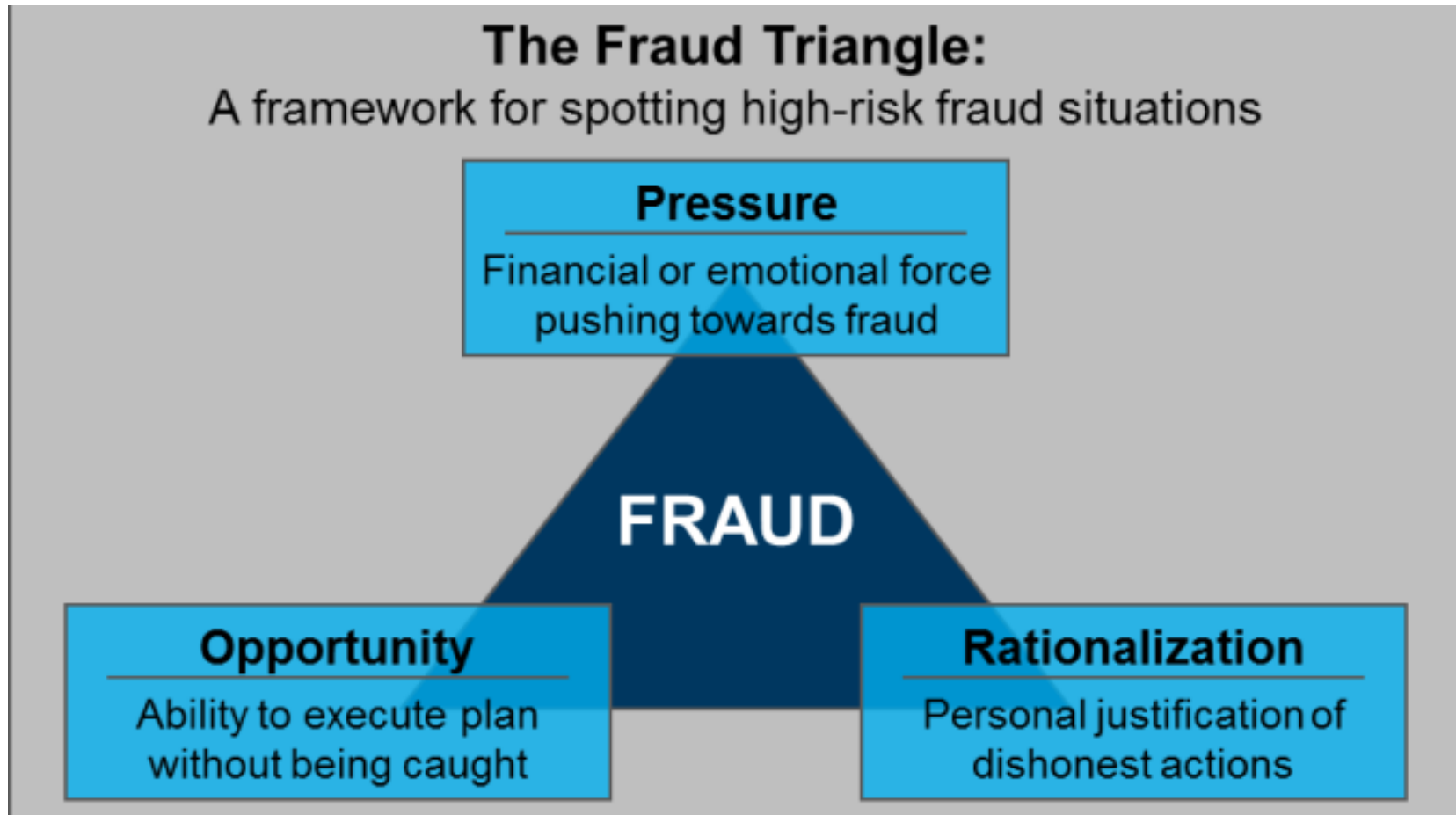
Substandard purchasing practices

Absence of vendor contract management

<https://www.comptroller.tn.gov/office-functions/investigations.html>



THE FRAUD TRIANGLE



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FRAUD DETECTION



External auditors (performing routine annual audits) detect less than 5% of identified occupational fraud.

More fraud is identified by accident or through anonymous tips than by the external annual financial and compliance auditors.

IT CAN HAPPEN TO YOU!

Just 4% of fraudsters had prior criminal convictions for fraud related crimes.

Median duration of the frauds in the study was 14 months.

- 71% lasted at least 2 years before they were discovered.

9% of employees committed fraud in their first year of employment.

Largest frauds were perpetrated by individuals employed over 10 years.

- Majority of all frauds committed by individuals employed over 5 years.

Males committed 72% of reported cases with a median loss of \$150,000

Females committed 28% of reported frauds with median losses of \$85,000

64% of fraudsters had a BS or higher university degree

- Median loss \$195,000

Losses grew incrementally with an increase in the age of the fraudster



COMPONENTS & PRINCIPLES OF INTERNAL CONTROLS

Components	Principles
Control Environment	<ol style="list-style-type: none">1. Demonstrate Commitment to Integrity and Ethical Values2. Exercise Oversight Responsibility3. Establish Structure, Responsibility, and Authority4. Demonstrate Commitment to Competence5. Enforce Accountability
Risk Assessment	<ol style="list-style-type: none">6. Define Objectives and Risk Tolerances7. Identify, Analyze, and Respond to Risk8. Assess Fraud Risk9. Analyze and Respond to Change
Control Activities	<ol style="list-style-type: none">10. Design Control Activities11. Design Activities for the Information System12. Implement Control Activities
Information & Communication	<ol style="list-style-type: none">13. Use Quality Information14. Communicate Internally15. Communicate Externally
Monitoring Activities	<ol style="list-style-type: none">16. Perform Monitoring Activities17. Remediate Deficiencies

WHY DO YOU NEED AN AUDIT?

Required by state law - T.C.A. § 9-3-211

Helps to ensure accountability and compliance

Provides reliability and assurance

Provides a complete set of financial reports

Opportunity for feedback



WHAT IS GASB?

Governmental Accounting Standards Board

An independent, non-profit organization that was created in 1984.

Establishes standards of financial accounting and reporting for state and local governmental entities.

GASB Statements are considered Generally Accepted Accounting Principles (GAAP) for TN counties.



PURCHASING AUTHORITY

General Law

1981/1957
Acts

Private Act

Charter/
Metro



THREE PRINCIPLES OF PURCHASING

Maximization of Competition

- Specifications are written to allow the purchasing process to be as open as possible to a number of qualified vendors.

Equal and Fair Competition

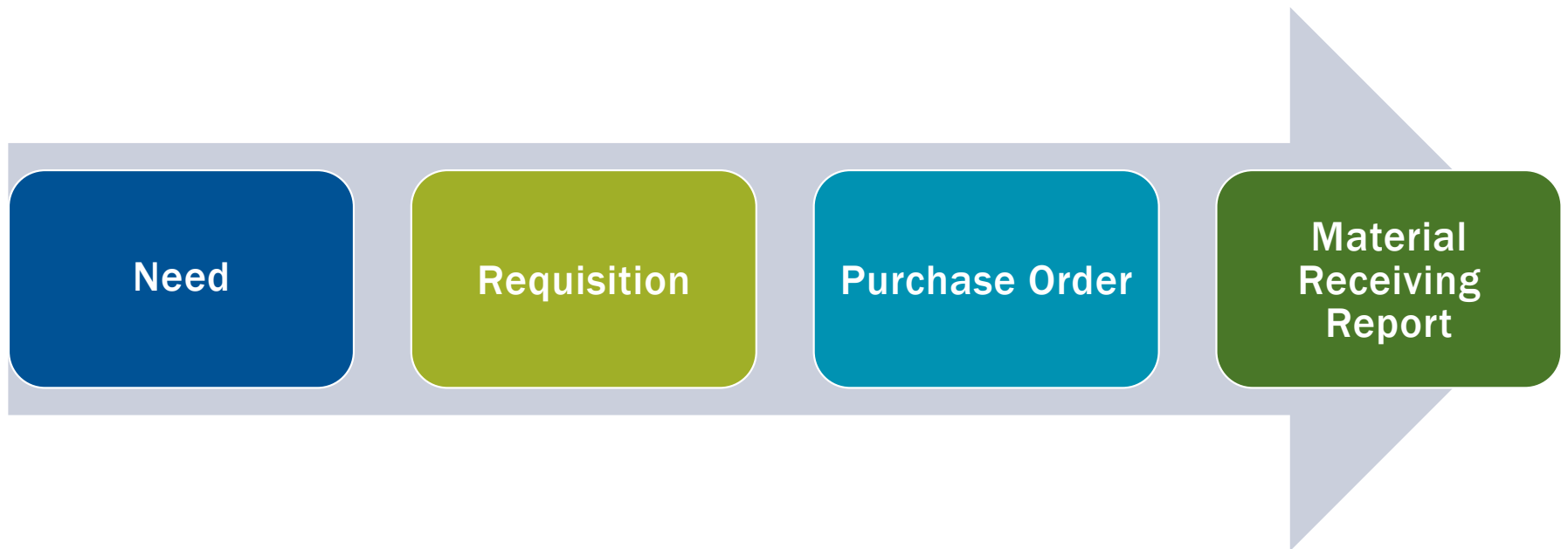
- Each vendor is provided the same information regarding product or service needs/specifications.

Best Value at the Lowest Price

- The purchase must be made at the lowest price for the product or service that best meets the needs of the department.



PURCHASING PROCESS



METHODS OF PURCHASING

Informal quotes

Competitive Sealed Bids/Proposals – ITB/IFB/RFP

- General Law - \$25,000
- CUHL - \$25,000
- Centralized w/ Full-Time Purchasing Agent - \$50,000

Request for Qualification (RFQ) – professional services



COUNTY GOVERNMENT HR

State law requires a policy that covers:

- Leave
- Wage and Hour
- Non-Discrimination and Harassment
- Drug Testing

Good luck!

<http://www.ctas.tennessee.edu/eli/personnelhr>



COUNTY ENVIRONMENTAL COMPLIANCE



COUNTIES HAVE A KEY ROLE IN ENVIRONMENTAL PLANNING AND COMPLIANCE

39,000 local governments around the country make daily decisions that impact Environmental Quality

Examples:

- Siting Development Projects
- Public Infrastructure Planning and Funding
- Decisions about Land Use—development to accommodate transportation, housing, workforce and education needs
- Water and Sewer
- Waste Management



HOW WILL YOUR COMMUNITY GROW?

Challenge to balance needs and costs—both current and future.

COSTS

“Pollution Mitigation”

- Cleanup and Redevelopment

Infrastructure Improvements

- Capital Improvements
- Development and Reuse
- Preparedness

Regulatory Compliance

- Air
- Land
- Water

NEEDS

Strong Economy

- Workforce and Employment Training/Good Jobs
- Affordable Places to Live

Cost Effective Government

- Affordable Public Works Services

Stronger Communities

- Great Places
- Healthy lifestyles
- Healthy environment
- Quality of Life



CTAS ROLE...

To help counties implement and follow federal, state, and local environmental regulations with efficiency and cost-effectiveness.

Environmental regulations implemented through:

- Solid Waste Departments
- Highway Departments
- Public Works Departments
- Stormwater Departments
- Planning Departments
- Regional and State Transportation Organizations



WATER

Water
Quantity

Water
Quality

Source
Water
Protection

Tennessee Counties with Potential Need for Water Supplies



- Counties with emerging water conflicts and/or shortages
- Counties with priority need for additional water supply
- Water supply studies or regionalization already underway

Source: Karpowicz & Shattuck 2019



CLEAN WATER ACT REQUIREMENTS FOR US STATES

- Have a plan to maintain water quality
- Protect against the degradation of high-quality waters and water bodies that already meet the fishable/swimmable standards
- Clean up polluted or impaired waterways

The Commissioner shall have the power, duty, and responsibility to...post or cause to be posted such signs as required to give notice to the public of the potential or actual dangers of specific uses of such waters.

Tennessee Water Quality Control Act



HOW COUNTIES IMPLEMENT WATER QUALITY STANDARDS

Through MS4's and Stormwater Ordinances

Through Public Works Best Practices: Erosion Control, Pollution Prevention Measures

Through Development Permitting: Construction and Post Construction Practices

Through Rural County Conservation Districts and Natural Resources Conservation Service (NRCS): BMP's for Agriculture

Through Zoning and Zoning Overlays: can require development to locate away from high-quality water bodies, impaired waterways, or wellhead protection areas.

- Can restrict steep slope developments, require setbacks, determine Septic Drain locations, and control Landfill and other industrial siting

Through Subdivision regulations: During and Post Construction Developers are required to have Stormwater management and Erosion and Sediment Controls.



SOLID WASTE MANAGEMENT



DISPOSAL OF MUNICIPAL SOLID WASTE



The Resource Conservation and Recovery Act (RCRA) 1976—set standards for the construction, operation, closure, and postclosure maintenance of landfills.



As a result, the number of landfills in Tennessee decreased dramatically from almost 158 in 1988 to 36 active now.



The siting and expansion of new landfills is an important land-use issue for local communities.



MUNICIPAL SOLID WASTE

Consists of household garbage, industrial waste, household hazardous waste, and construction waste.

If not handled properly can become a public health hazard.

Disposing of waste is not cheap, and the cost of disposing of solid waste continues to increase.

Managing household waste is typically the third-largest component of a local government budget—after education and public safety.



COSTS OF SOLID WASTE MANAGEMENT

Americans generate about 4.43 pounds of waste/day

Local Governments typically pay over \$40 per ton to bury garbage and over \$120 per ton to manage solid waste



SOLID WASTE MANAGEMENT ACT OF 1991

County Responsibilities:

- Proper management of solid waste collection, transfer, transport, processing, and disposal
(Includes recycling, diversion, waste tire management and problem waste collection)

Solid Waste Region Responsibilities:

- Must have Solid Waste Plan
- Must meet 25% Waste Reduction Goal
- Must provide for Community Education



COLLECTION, TRANSPORTATION AND DISPOSAL

Each county must assure that a collection system is available to all residents

- How transported
- Where disposed
- How financed



WASTE REDUCTION/ RECYCLING

- Counties must divert 25% of Waste (T.C.A. 68-211-821)
- Methods for calculating waste reduction (T.C.A. 68-211-835)



RESTRICTIVE WASTES

- Whole tires are banned from Tennessee landfills
- Other problem wastes include oil, batteries, and “E-wastes”
- Household Hazardous Waste collection events are available if scheduled with TDEC



FINANCING SOLID WASTE

Solid Waste Management Fund
(T.C.A. 68-211-821)

Local Funding Options
(T.C.A. 68-211-835)

Used Oil Collection Fund
(T.C.A. 68-211-1005)

Waste Tire Funding
(T.C.A. 67-4-1610)

Recycling Rebates (five most populous counties according to the annual census)

Grants:

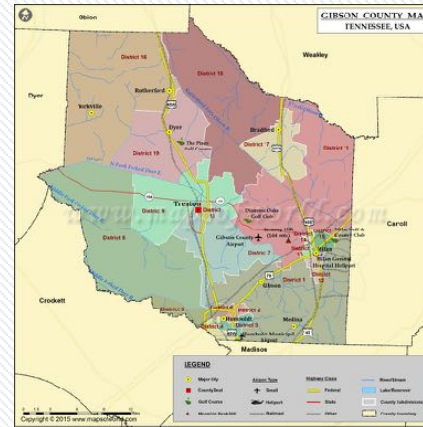
- Recycling Equipment
- Material Recovery Facility
- Used Oil
- Development Districts
- Household Hazardous Waste
- Planning Grants



How CTAS can help...

Technical Assistance Areas

- Facility Siting and Regulatory Compliance Issues
- Waste Reduction
- Bids and Equipment Specification
- Training
- Cost Effectiveness
- Benchmarking
- Safety



**INSTRUCTIONS FOR SUBMITTING NON-BINDING
RESIDENTIAL SOLID WASTE COLLECTION AND DISPOSAL
QUOTES FOR HENDERSON COUNTY, TENNESSEE**

1. RECEIPT AND OPENING OF QUOTES

Henderson County invites and will accept non-binding quotes on the forms attached hereto, all information on which must be appropriately complete. Quotes will be received at the Henderson County Courthouse located at Court Square, Lexington, Tennessee, until 11:00 a.m. on ____/____/2011 and publicly opened and read aloud on the above date and time, the envelopes containing the Proposals must be sealed and addressed to Don Higgins, County Mayor, and Post Office Box 528, Lexington, Tennessee, 38551 and plainly marked "Quote for Residential Solid Waste Collection and Disposal."

2. PREPARATION OF THE INFORMAL QUOTE

All quotes shall be made on the Quote Form attached hereto and shall give the amount of quotes



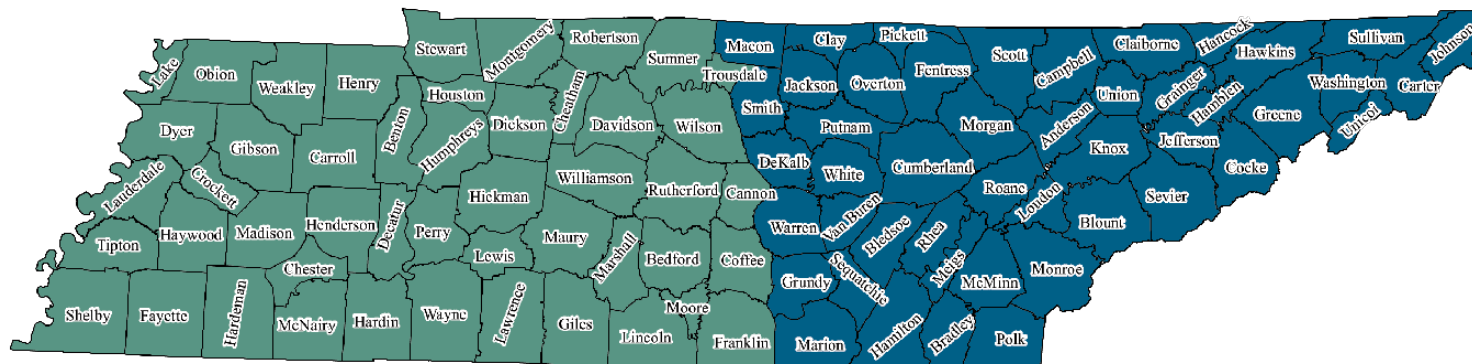
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County Officials Orientation Program 2022

Hosted by University of Tennessee County Technical Assistance Service
in coordination with the Tennessee County Services Association and the
County Officials Association of Tennessee

PUBLIC SAFETY CONSULTING SERVICES

August 2022



JIM HART

Manager of Field Services &
Jail Management Consultant



MOST COMMON JAIL RELATED REQUESTS

Jail Staffing
Requests for Proposals/Qualifications
Technical Assistance
Jail Needs Assessments
Jail Budget Review
Law Suits
TCI's County Corrections Partnership
Internal Controls



TENNESSEE CORRECTIONS INSTITUTE

Tennessee Code Annotated 41-4-140

Minimum Standards for Local Correctional Facilities:

- Physical Plant
- Administration/Management
- Personnel
- Security
- Discipline
- Sanitation/Maintenance
- Food Services
- Mail and visiting
- Inmate Programs and Activities
- Medical Services
- Admission, Records and Release
- Hygiene
- Supervision of Inmates
- Classification



WHAT CAN YOU DO?

- Is the jail well maintained?
- Ask what facility problems affect the jail operation.
- Does the jail have adequate staffing?
- Is there an adequate written policy and procedure manual?
- Is the jail budget clearly defined?
- Does your jail have an objective inmate classification system?
- Remember – Jail crowding is not just a Sheriff's problem.



JOHN ROSE

Criminal Justice Consultant



MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Personnel

- Hiring, Firing – CTAS as a sounding board
- Excessive Overtime/Comp-time
 - Staffing
 - Scheduling properly
 - Using as a reward in-lieu of funded pay raise

Exempt versus Non-Exempt

- Not the same as “Hourly versus Salary”
 - Some Salary employees DO receive Overtime



MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Audit Issues

- Managing the Drug Fund
- Evidence Disposal

Property room management

Cash – Firearms – Drugs – Vehicles

All have very specific disposal requirements and CTAS offers in-depth training classes

Letters of Agreements

Purchasing - RFPs



MOST COMMON NON-JAIL ISSUES FOR SHERIFFS

Interlocal
Agreements

Records
Management
- Retention



KEVIN LAUER

Fire and Emergency Services Consultant







REQUIRED EMERGENCY SERVICES

Emergency Management Office/ Program

- Director requirements set by statute

T.C.A. § 58-2-133

Mitigation, Preparation, Response and Recovery for emergencies and disasters

Mayor is responsible for the disaster response

Local Emergency Planning Committee (LEPC)



PUBLIC SAFETY SERVICES

Fire Protection

- Transition to Countywide Fire Department
- Career and Volunteer staff model
- Station location analysis
- Management/ Structure analysis

Emergency Medical Services

- Private vs. County
- Billing practices

Building and Fire Codes

- Commercial and Residential buildings
- Fire Prevention Code
- Wildland/Urban Interface



JOINT PROJECTS

Large Jail Projects

Multi-agency Projects

- Dispatch Consolidation
- Assessment Center for Hiring/Promoting Personnel

Training

- Incident Command for Elected Officials
- Emergency Management Overview for Counties



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TEMA

