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# Financial Management

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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.

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# Financial Management

## Pay and Salary Policy

### Private Acts of 2018 Chapter 40

#### SECTION 1.

(a) The county legislative body may establish and maintain a pay and salary policy and a pay and salary scale that is not irrational, discriminatory, or non-uniform in application for all full-time, non-elected county employees, for which no statutory salary is required, working in the following offices:

- (1) The County Mayor's Office;
- (2) The County Trustee Office;
- (3) The County Clerk Office;
- (4) The County Register of Deeds Office;
- (5) The County Property Assessor Office;
- (6) The County Circuit Court Clerk Office;
- (7) The County Clerk and Master Office;
- (8) The County Election Office; and
- (9) The County General Sessions Judge Office

(b) The county legislative body may, in its discretion, establish and maintain a separate and distinct pay and salary policy with a separate and distinct pay and salary scale for the County Highway Department.

(c) The county legislative body may, in its discretion, establish and maintain a separate and distinct pay and salary policy with a separate and distinct pay and salary scale for the County Sheriff Department.

(d) The county legislative body may, in its discretion, establish and maintain a separate and distinct pay and salary policy with a separate and distinct pay and salary scale for the County Solid Waste Department.

(e) The county legislative body may, in its discretion, establish and maintain a separate and distinct pay and salary policy with a separate and distinct pay and salary scale for the County EMS Ambulance Service Department.

(f) The county legislative body may, in its discretion, establish and maintain a separate and distinct pay and salary policy with a separate and distinct pay and salary scale for the County 911 Emergency Service Department.

(g)

- (1) The county legislative body may appoint a Chief Accountant and Budget Director.
- (2) The county legislative body may dismiss the Chief Accountant and Budget Director.
- (3) The Chief Accountant and Budget Director shall, for all purposes, be an employee of the county, but shall be treated as having the status of a Department Head.
- (4) To be qualified for the position of Chief Accountant and Budget Director, each candidate must meet one (1) of the following requirements:
  - (A) Shall have a minimum of a bachelor of science degree from an accredited college or university;
  - (B) Shall have a minimum of eighteen (18) quarter hours or equivalent semester hours in accounting; or
  - (C) Shall have two (2) or more years of acceptable experience in a position dealing with accounting and county budget development and preparation.
- (5) The county legislative body shall establish the compensation of the Chief Accountant and Budget Director. The county legislative body may establish and maintain a separate and distinct pay and salary scale for the Chief Accountant and Budget Director.

(h) The county legislative body may, by resolution, create and establish additional committees to assume functions as necessary, including, but not limited to, a budget committee, an investment committee, or a

purchasing committee.

(1) If the county legislative body creates a budget committee, an investment committee, or a purchasing committee pursuant to this subsection (h), each shall be composed of a minimum of five (5) members appointed by the county legislative body with the head of the committee being the County Mayor. The members of such committees need not be members of the county legislative body.

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

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

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

(i) Until the county legislative body adopts one (1) of the optional general laws to centralize purchasing, the county's purchasing functions shall continue to be performed by several officials and are not to be handled through a single office. The general laws that may apply to county purchasing, either separately or in combination, shall continue under the County Purchasing Law of 1983, compiled in Tennessee Code Annotated, § 5-14-201 et seq.

(j) The county legislative body may establish and maintain a separate and distinct pay and salary policy with a separate and distinct pay and salary scale for all part-time, non-elected employees working for Perry County.

SECTION 2. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the legislative body of Perry County. Its approval or nonapproval shall be proclaimed by the presiding officer of the legislative body 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 as provided in Section 2.

Passed: April 12, 2018.

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