

County Officials E-News

OCTOBER 2011, VOLUME 33



Grainger County Courthouse

County Spotlight: *Grainger*

Population: 22,657 County Seat: Rutledge

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Grainger County holds
the distinction as the only
Tennessee county named for
a woman, Mary Grainger
Blount, the wife of Territorial
Governor William Blount.

For more information, visit: www.tennesseeencyclopdia.net

DON'T FORGET! HIGHWAY REVENUE CERTIFICATIONS

As the end of the calendar year approaches, counties need to remember to send in their completed highway revenue certification worksheets and forms. Counties must certify that they have appropriated and allocated funds for road purposes from local revenue sources in an amount not less than the average of the five (5) preceding fiscal years. T.C.A. § 67-3-901.

CTAS processes the worksheets and certification forms and mails them out to counties mid-spring just after prior-year audit data becomes available for all counties before they begin adopting budgets. The worksheets provide four years of audited local revenue allocated to the highway department and the fifth year must be completed by the county to calculate the five-year average. County mayors/executives and county highway officials must then certify a budgeted amount equal to or greater than the calculated five-year average and provide budget information on the worksheet by revenue source appropriated to the highway fund from local sources.

When the worksheets and forms are completed and sent back to CTAS, staff then checks the data and the certification forms before sending them on to the Tennessee Department of Revenue. Please try to submit your forms to CTAS by mid-December. Just after January 1, 2012, the Department of Revenue will begin approving all county submissions to assure compliance with the statute. If counties certify an amount appropriated lower than the five-year average revenue, the difference will be deducted from the gasoline tax apportionment for the current year. Highway budgets may be amended with eligible revenues to comply with the statute. However, it is best to amend budgets earlier in the year so as not to risk a temporary deduction from the gasoline tax apportionment.

If you need additional forms or worksheets, you may contact your CTAS county government consultant, or the CTAS central office at (615) 532-3555.

Training Opportunities at TCSA Fall Conference

Training opportunities abound at the Tennessee County Services Association (TCSA) Annual Fall Conference to be held October 26-28 at the Embassy Suites Hotel in Murfreesboro. Below is a listing of each training opportunity and the amount and type of COCTP (County Officials Certificate Training Program) credit available for attending. An agenda containing the scheduled time for each session can be found by visiting the TCSA website.

Debt Management – 4 hrs. Category A or Recertification credit: Prepared with county mayors, commissioners and finance directors in mind, this course is designed to help in the management and understanding of county debt and how it relates to the overall county budget plan. The workshop deals with aspects of how a county should manage its debt and capital assets, not merely how to manage an annual debt budget. It will cover technical terms of debt management, along with what would be considered "best practices" of debt management.

Managing Inmate Costs – Collaboration between County Officials & Judges – 1 hr. Recert Credit: Managing the costs associated with housing prisoners in local jails is a daily dilemma facing county officials. As those costs increase because of demands of increased jail populations and their medical and mental health needs, a collaborative approach including local stakeholders – elected officials, judges, law enforcement, etc. – could help. This session will look at the concept of forming a criminal justice coordinating committee to meet those concerns.

The CTAS Resource Toolbox – 1 hr. Recert Credit:

How county officials find information to help them make solid decisions for their individual communities is the focus of this education session, which looks at the tools those officials have at their fingertips. In addition to website resources and direct contact with field services through CTAS, a new tool is being introduced to officials for the first time—e-Li, an electronic library of resources, complete with its mobile app for most smart phones.

BEP 101 – A School Funding Primer – 1 hr. Recert Credit: Funding for local PreK-12 education has traditionally been the single largest expenditure each year for most counties. As those costs increase, so do community expectations and the local portion of those shared state-county costs. This workshop is intended to address the county legislative body's role in

maintaining local revenue and its legally required match for schools as county officials work to better understand county education funding requirements.

Reappraisal – The Effect of the Economy on Your Property Tax Base – 1 hr. Recert Credit: What do the economy and declining property values mean to county government leaders? That's the emphasis for this important session designed to answer questions about the effect of those declining values and their impact on the certified tax rate. The session is geared toward the county official who wants a better grasp of how home values and the apportioning process affect the setting of the local property tax rate.

Redistricting – What's Next? – 1 hr. Recert Credit:
Now that your county has finished or nearly completed redistricting its commission districts, what's next?
Focusing on the lessons learned through the most recent decennial process of redrawing boundary maps, the session will serve as a status check of where Tennessee counties are in the process. Instructors will also touch on implementation issues and considerations, as well as how those newly drawn lines might bring about changes in your county's future.

Social Media & County Officials – 1 hr. Recert

Credit: Technology lets people communicate with each other faster than ever before. What does this growing trend mean for the tech-savvy county official? Learn how the world of social media can work toward your advantage by integrating it into your regular community outreach and media efforts.

Impact of Recent Changes to the Waste Tire Program – 1 hr. Recert Credit: What do changes in the state's waste tire fund mean for counties that have or are considering contracting with the state Department of Environment & Conservation (TDEC)? County officials attending this session will hear what some counties are doing as grant funding declines while the need to dispose of waste tires increases.

Managing Ambulance Service Reimbursements & Costs – 1 hr. Recert Credit:

Managing your county's ambulance service budget, including its reimbursements from the federal government and through TennCare for certain services, is the focus of this session. Instructors will touch on how county officials can better ensure that their communities are getting the most out of their emergency services.

Have comments or suggestions for this newsletter? Contact Claire Marsalis at <u>claire.marsalis@tennessee.edu</u>.

Debt Policy Deadline Reminder

The State Funding Board is developing finance transaction policies to guide public entities in preparing their own policies. Adopting financial policies can help entities make better financial decisions, provide clear objectives for staff, demonstrate strong financial management practices to credit rating agencies, and distinguish policy decisions from transaction decisions.

All public entities incurring or issuing debt should adopt a debt management policy by December 31, 2011. CTAS has prepared the attached Guide to Developing a Debt Management Policy to be used as a template to assist counties in making sound debt management decisions. To view the file, double-click the icon ().

Counties are encouraged to use this document to develop their own debt management policy. Should you have any questions regarding this guide, please contact your CTAS county government consultant.

CALENDAR OF EVENTS

Oct. 26-28 TCSA Annual Fall Conference, Murfreesboro

Nov. 8-10 COAT Annual Conference, Nashville

CTAS ONLINE CLASSES RETURN NEXT WEEK!

CTAS is pleased to announce an improved version of our online training system, Solution Point V2.0, will launch at the first of the month. In addition to the new look and feel, customers will experience an enhanced usability, including course registration/cancellation and the ability to easily track training credit hours and COCTP progress.

The launch of the upgraded system also means the return of CTAS online classes. Existing Solution Point users will be directed to a database where they can look up their assigned username and password to access the system. New users will be directed to a link that will allow them to register for their log-in information. Visit the "Training" section of the CTAS website on November 1st to check it out!

County Officials E-News is a monthly newsletter provided by the University of Tennessee County Technical Assistance Service in an effort to promote better county government through direct assistance to county officials and their associations.

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