

CITY SPOTLIGHT:

CELINA

Gibson County

Incorporated 1846

2013 Population: 1,495

Municipal Management Consultant

Warren Nevad

warren.nevad@tennessee.edu

CLASS LISTINGS & INTERACTIVE TRAINING CALENDAR

Mark your calendar! MTAS training events and conferences are listed here along with information on how to register for upcoming training events on your Solution Point account. [READ](#)

RESEARCH/INFORMATION CENTER NEW MATERIALS

MTAS's Research and Information Center is always adding new materials to its collection. See what's new for this month. [READ](#)

PAST ISSUES OF THE MUNICIPAL E-NEWSLETTER

[READ](#)

FROM THE EXECUTIVE DIRECTOR...

I know I'm "preachin' to the choir" when I say how important the relationship is between city governments and the Tennessee General Assembly. [READ](#)

MTAS OFFERINGS AT THE UPCOMING TENNESSEE MUNICIPAL LEAGUE CONFERENCE

The annual TML conference will be in Chattanooga this year, June 21-24, at the Marriott near the Chattanooga Conference Center, and MTAS will offer some exciting professional development opportunities for attendees. [READ](#)

WHAT IS THIS LINE ITEM CALLED DEPRECIATION?

Depreciation is the process of allocating the expense of capital assets over the period of time that matches the estimated useful life of that capital asset. [READ](#)

HR CORNER JUNE 2014

2013/2014 MTAS Salary Survey Results Available | TPMA is recruiting public sector HR folks for membership | Summertime Pop Quiz [READ](#)

MTAS OFFERS THREE NEW ONLINE CERTIFICATE PROGRAMS

MTAS now offers more than 100 new online classes, from communication to customer service to workplace environment. [READ](#)

TREEDC RETURNS TO HIWASSEE COLLEGE

The Tennessee Renewable Energy and Economic Development Council (TREEDC) held its first 2014 Community Energy forum at Hiwassee College in April. [READ](#)

THE SOUTHEASTERN ASSOCIATION OF FIRE CHIEFS CONFERENCE

The Southeastern Association of Fire Chiefs Conference will be held in Knoxville at the Knoxville Convention Center from June 18 - 20. [READ](#)



MTAS Online

3 new certificate programs

- Administrative Professional Online Certificate
- Human Resources Essentials Online Certificate
- Managerial Essentials Online Certificate



From the Executive Director...

Jim Thomas, Executive Director
jim.thomas@tennessee.edu

I KNOW I'M "PREACHIN' TO THE CHOIR" when I say how important the relationship is between city governments and the Tennessee General Assembly. The important work of the legislature frequently touches city government. Knowing about and understanding how the legislature's work affects city government is vitally important. Not knowing about it or understanding it can sometimes create problems for the city and its officials.



Jim Thomas

The Tennessee Municipal League (TML) does a great job keeping us all updated when the legislature is in session and we at MTAS work with TML throughout the year to help you, the city official, have a good understanding of adopted state legislation. A couple opportunities will occur over the next few months where you can hear this important information first-hand.

On June 21 – 24, TML's Annual Conference will take place in Chattanooga. All of the agenda items are directed at providing critical information to city officials and several of them address legislation impacting cities adopted in the recently-adjourned legislative session. You still have a few days remaining to register your attendance at the conference. Registration information can be had by visiting the TML website at www.tml1.org.

Later in the summer, MTAS will present its annual municipal legislative update in four locations across the state. We will be in Jackson on July 22, Nashville on July 23, Kingsport on July 29 and Knoxville on July 31. Registration for all of those sessions can be made through the MTAS website at <http://www.mtas.tennessee.edu/web2012.nsf/Web/Training+Course+Calendar>.

Schedules are busy but the time spent hearing about legislation that impacts your city will be well worth it. I look forward to joining you at any of the events mentioned above.

Best regards!

MTAS Offerings at the Upcoming Tennessee Municipal League Conference

REGISTER NOW
JUNE 21-24,
2014



THE ANNUAL TML CONFERENCE will be in Chattanooga this year, June 21–24, at the Marriott near the Chattanooga Conference Center, and MTAS will offer some exciting professional development opportunities for attendees.

As a pre-conference event, MTAS will be offering the Elected Officials Academy Level II program on Friday and Saturday June 20–21. For details on session topics and how to register for this pre-conference event, click [here](#).

MTAS finance consultants will provide four workshop sessions during the TML conference that are eligible for CPE credits for CMFOs.

- Al Major, MTAS finance and accounting consultant, will present a session on the Water Quality Reporting – AWWA Format. This information-packed session will include a demonstration of how to use the AWWA spreadsheet required for water quality reporting. More importantly, attendees will learn about the possible financial impacts of trying to gain that extra point in a validity rating.



Tennessee Municipal League Conference (cont.)

- Kay Stegall will present a session on ethics for CMFOs and talk about ethical standards that provide an excellent framework for CMFOs to adopt in their every day job duties.
- Brad Harris will present two sessions. His first session will be on how to best communicate financial information to your elected officials. He will share tips for communicating financial results to boards, councils, committees, and other non-financial stakeholders. Brad also will provide examples of communicating complex information in an easy-to-understand way. Brad's second session will be on internal controls for cash and will focus on basic cash controls that must be in place to protect public dollars.

Be sure to carefully review the TML conference agenda to determine the time and location of these classes so you do not miss a great opportunity to gain critical financial knowledge and CPEs at the same time.

What Is This Line Item Called Depreciation?

By Sharee Brewer
MTAS Finance and Accounting Consultant

DEPRECIATION IS THE PROCESS OF allocating the expense of capital assets over the period of time that matches the estimated useful life of that capital asset. Doing so allows an entity to recognize the expense in smaller portions over more than one fiscal year versus recognizing it only in the year that money was spent to purchase or build the asset. It is a process that is required by the Governmental Accounting Standards Board for funds known as enterprise funds. Enterprise funds are those that operate like a business, are to recover their costs from fees and charges and should remain self-supporting. Municipal utility funds are examples of enterprise funds.

Municipalities most often encounter problems understanding the importance of depreciation because it is often only dealt with during the budget phase of the fiscal year. The Comptroller's Office, Office of State and Local Finance, reviews enterprise budgets of Tennessee municipalities to determine that there are adequate revenues to support the overall annual utility expenses which are not limited to just cash expenses. The overall annual utility expenses include depreciation.

Because depreciation does not represent a cash expense, some mistakenly view it as a buffer to a utility's actual cash outflow and see it as cash savings that can be spent should a need materialize. However, depreciation isn't an expense item that should be minimized in this way simply because it doesn't result in cash outflow. Depreciation expense is an important component used in the annual evaluation of whether a utility is operating with a positive or negative change in overall net position. If the money budgeted for depreciation is allowed to be spent on other needs, this actually increases the likelihood that a utility will report a negative change in overall net position.

HR CORNER June 2014

WHAT'S HAPPENING?

2013/2014 MTAS Salary Survey Results Available

Richard Stokes
MTAS Human Resource Consultant

TENNESSEE CITIES ENTERED their 2013/2014 salary data into the MTAS Salary Survey database. The survey results are now available. The data has been reviewed for consistency and is available to begin generating reports.

To generate a report, cities must use their survey password provided to them by MTAS to access the database. Once logged onto the site, there is an option to run reports. When the link is clicked, cities will have the ability to generate a copy of the total document including all salary data, all salaries by cities and the salary summary. Cities may also generate reports by specifying specific positions, position type, grand division, county, population group, population ranges, and by specific cities. Salary data also can be generated by annual budget, annual payroll, number of employees, salary ranges, merit increases and cost of living adjustments.

This year 116 cities responded to the survey yielding a response rate of 33 percent. This represented a slight decrease compared to last year when the response rate was about

HR CORNER

June 2014
(cont.)

thirty-nine (39) percent. The highest response rate was for cities with populations between 15,000 and 100,000. The lowest response rates were among small cities with populations between 0 and 2,000.

The average salary range reported in this year's survey for all positions was a minimum and maximum range of \$40,027.15 to \$58,295.10. This represents a 2.27 percent change in reported salaries. The average actual salary for 2013/2014 was \$44,240.93.

Thanks to everyone who took the time to enter data.

WHAT'S HAPPENING?

TPMA is Recruiting Public Sector HR Folks for Membership

Bonnie Jones
MTAS Human Resource Consultant

THE TENNESSEE PUBLIC MANAGEMENT ASSOCIATION (TPMA) is the leading public sector HR organization in the state and nationally. If you have responsibility for HR duties please consider being a part of TPMA. For membership information contact Richard Stokes at richard.stokes@tennessee.edu Refer a colleague in any public sector including education, state, local, and federal government.

FUN

Summertime Pop Quiz

Bonnie Jones
MTAS Human Resource Consultant



Summer Interns...

Q: IS IT LEGAL TO BRING ON UNPAID INTERNS THIS SUMMER?

A: Summertime typically brings interns. High school and college students looking for experience between college years at low to no wages. On the outside these arrangements seem simple and beneficial, but you need to be careful because the Department of Labor (DOL) can operate under a different premise regarding the employ of interns. In fact, according to the DOL, the intern is an employee and entitled to FLSA protections among other laws. There are other issues to contend with as well; health insurance, workers compensation, liabilities and training.

So, before you offer an unpaid or low wage (less than minimum wage) internship to any person you should visit the DOLs website and learn the criteria to determine if an internship may be properly classified as unpaid. <http://www.dol.gov/whd/>

Circuit Courts...

Q: WHAT CIRCUIT COURT DOES TENNESSEE FALL UNDER?

A: The Sixth

Q: WHAT OTHER STATES FALL UNDER OUR CIRCUIT COURT?

A: Kentucky, Michigan and Ohio

MTAS Offers Three New Online Certificate Programs

MTAS NOW OFFERS MORE THAN 100 new online classes, from communication to customer service to workplace environment. An online course allows employees of city government scheduling flexibility and affordability. Participants can work at their own pace, in their best time frame. These courses address all skill levels from introductory to advanced.

MTAS has three new online certificate programs now available:

- Administrative Professional Online Certificate*
- Human Resources Essentials Online Certificate*
- Managerial Essentials Online Certificate*

Customers can sign up for the certificate programs or can take any course, from any level, at any time.


Please read more about MTAS online certificate programs [here](#).

To register and start right away, visit **Solution Point**.

TREEDC Returns to Hiwassee College

By Warren Nevad
MTAS Municipal Management Consultant



 *TREEDC Chairman/University of Tennessee President Emeritus Dr. Joe Johnson and (MTAS) Public Administration Intern Troy Williamson Johnson.*

THE TENNESSEE RENEWABLE ENERGY AND ECONOMIC DEVELOPMENT COUNCIL (TREEDC) held its first 2014 Community Energy forum at Hiwassee College in April. TREEDC 2014 founding members Hiwassee College and the University of Tennessee's Institute for Public Service sponsored this free community outreach forum for Hiwassee College students, staff and Monroe County area clean energy stakeholders. Presentations ranged from best campus practices of renewable energy and the state of Tennessee Energy initiatives. Hiwassee College Director of Alumni Affairs welcomed TREEDC and expressed his appreciation to the mayors for organizing the 3rd annual conference at Hiwassee College.

TREEDC Chairman/University of Tennessee President Emeritus Dr. Joe Johnson traced the origins of TREEDC as an organization that has grown initially from four Tennessee rural cities in 2008 to 96 cities in Tennessee and the Philippines in 2014 due to the support of the University of Tennessee Institute for Public Service. Dr. Johnson advised the audience that TREEDC is now providing educational forums to elementary schools across the state. He added that TREEDC recently organized with Tennessee Department of Labor and Workforce and the Tennessee Energy, Industry and Construction Consortium (TEICC) a statewide essay contest for middle school students to build awareness for careers in renewable energy. Dr. Johnson concluded his remarks by complimenting the TREEDC mayors with their innovative work in the Philippines by bringing in new partners to Tennessee renewable energy stakeholders.

The UT Municipal Technical Advisory Service (MTAS) Public Administration Intern Troy Williamson gave a thorough Powerpoint presentation about renewable energy activities across college campuses across the United States. He mentioned that the University of Tennessee recently purchased 1,760 CFLs (Compact Fluorescent Lamps) to exchange for bulbs from students' desk lamps, saving \$4,190 and 60 tons of CO₂ in a single semester. According to Williamson, the University of South Carolina is starting a \$19 million high-tech biomass energy plant, which will annually consume an estimated 57,000 tons of tree waste and save \$2 million a year in energy costs. The University of Vermont has installed a small-scale 10 kilowatt wind turbine which is expected to generate 3,000-5,000 kilowatt hours of electricity per year.

MTAS Management Consultant Warren Nevad advised the audience that TREEDC will hold its inaugural Annual Conference at Tennessee Tech University on October 12 – October 14, 2014. Several Philippine members will be giving presentations. Please contact warren.nevad@tennessee.edu for conference information

The Southeastern Association of Fire Chiefs Conference



THE SOUTHEASTERN ASSOCIATION OF FIRE CHIEFS CONFERENCE will be held in Knoxville at the Knoxville Convention Center from June 18 - 20.

All fire service members can receive a free Exhibit Hall Pass by presenting their fire department ID at the exhibit hall on Thursday, June 19 from 1:30 p.m. - 4:00 p.m.

You can still register for the conference by going to <https://conference.seafc.org>.

The Tennessee Fire Chiefs Association's annual conference will be at the Marriott Airport Nashville from July 13-15. The Marriott hotel is offering a special group rate of \$124 per night. Use this **link**

to book the group rate. The last day to book the group rate is June 20. For more information on the conference go to <http://www.tnfirechiefs.com/conference-and-meetings>.

MTAS Training Opportunities

CONFERENCES

TENNESSEE MUNICIPAL LEAGUE CONFERENCE

6/20/2014 - 6/24/2014
Chattanooga

INTERNATIONAL CITY/COUNTY MANAGEMENT ASSOCIATION

9/13 - 9/17/2014
Charlotte, NC

INTERNATIONAL PERSONNEL MANAGEMENT ASSOCIATION

9/20 - 9/24/2014
Philadelphia, PA

TENNESSEE GOVERNMENT FINANCE OFFICERS ASSOCIATION

10/16/2014
Murfreesboro

TENNESSEE CITY MANAGEMENT ASSOCIATION

10/29 - 10/31/2014
Gatlinburg

MARK YOUR CALENDAR for the Tennessee Renewable Energy & Economic Development Council International Conference Oct. 12-14, 2014.

For more information contact Warren Nevad at warren.nevad@tennessee.edu

For a listing of all 2014 MTAS Training Opportunities, click [here](#) for the 2014 Training Catalog.

2014 Municipal Legislative Update

7/22/2014	8:30 AM	Jackson	West Tenn Research & Education Center
7/23/2014	8:30 AM	Nashville	TBI Headquarters
7/29/2014	8:30 AM	Kingsport	Kingsport Center for Higher Education
7/31/2014	8:30 AM	Knoxville	UT Conference Center

Certified Municipal Finance Officer Program

CMFO-Financial Reporting I

6/25/2014	8:30 AM	Jackson	West Tenn Research & Education Center
6/25/2014	8:30 AM	Knoxville	UT Conference Center
7/1/2014	8:30 AM	Nashville	UT CIS Training Room
7/1/2014	8:30 AM	East Ridge	East Ridge City Hall
7/1/2014	8:30 AM	Kingsport	Kingsport Center for Higher Education

CMFO-Financial Reporting II

7/23/2014	8:30 AM	Jackson	West Tenn Research & Education Center
7/23/2014	8:30 AM	Knoxville	UT Conference Center
7/28/2014	8:30 AM	Nashville	UT CIS Training Room
7/28/2014	8:30 AM	Chattanooga	East Ridge City Hall
7/28/2014	8:30 AM	Kingsport	Kingsport Center for Higher Education

Municipal Management Academy

MMA13 Customer Service

6/12/2014	8:30 AM	Morristown	Morristown City Hall
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Succeeding Under Stress

6/4/2014	8:30 AM	Johnson City	Memorial Park Community Center
6/5/2014	8:30 AM	Knoxville	Knoxville Police Academy
6/10/2014	8:30 AM	Jackson	West Tenn Research & Education Center
6/11/2014	8:30 AM	Bartlett	Bartlett Station Municipal Center
6/17/2014	8:30 AM	Collegedale	Collegedale City Hall
6/19/2014	8:30 AM	Nashville	TBI Headquarters

Municipal Court Clerk Classes

September – November 2014

9/3/2014		Johnson City	Carnegie Hotel
10/10/2014		Franklin	Franklin Police Department
10/15/2014		Bartlett	Bartlett Station Municipal Center
10/16/2014		Jackson	West Tennessee Research
11/5/2014		Cookeville	Leslie Town Center
11/7/2014		Knoxville	UT Conference Center Building