

# MTAS MUNICIPAL E-NEWS

AUGUST 2015 • ISSUE 74

## 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

- A Survey of Hotel-Motel Tax in Tennessee Cities | [Download](#)
- 2014 Water and Wastewater Rate Survey (AWWA) | [Request this item from RIC](#)
- "The Drones Are Coming" (article) [Request this item from RIC](#)

For all listings of new materials: [CLICK HERE](#)

## PAST ISSUES OF THE MUNICIPAL E-NEWSLETTER

[READ](#)

## CITY SPOTLIGHT:

### DYERSBURG

#### Dyer County

Incorporated 1850

2014 Population: 17,145

<http://www.dyersburgtn.gov/>

Municipal Management Consultant

Dana Deem

[dana.deem@tennessee.edu](mailto:dana.deem@tennessee.edu)

## LEGISLATURE PASSES LOCAL GOVERNMENT FINANCIAL STATUTES

A new law requires local governments to close accounting records and have them ready for audit within 60 days of year end. [READ](#)

## MTAS OFFERS ONLINE SUPERVISOR TOOLBOX FOR MUNICIPAL EMPLOYEES

Leading and managing employees in an increasingly diverse workplace can be both rewarding and challenging. [READ](#)

## MTAS SUMMARY OF PUBLIC ACTS 2015

MTAS has released a final Summary of Public Acts 2015 document as a supplement to the 2015 Municipal Legislative Update classes offered by MTAS in July. [READ](#)

## 2ND ANNUAL RENEWABLE ENERGY CONFERENCE

Please mark your calendar for December 14-15 for the TREEDC 2ND Annual conference at Tennessee Tech University. [READ](#)

## AGING POPULATION

The generation of individuals born between 1946 and 1964 are known as "baby boomers," and this nickname was given to the generation for good reason. [READ](#)



### MTAS Online

3 new certificate programs

Administrative Professional Online Certificate

Human Resources Essentials Online Certificate

Managerial Essentials Online Certificate



# Legislature Passes Local Government Financial Statutes

Kay Stegall, MTAS Finance and  
Accounting Program Manager



## ACCOUNTING SYSTEMS

A new law requires local governments to close accounting records and have them ready for audit within 60 days of year end. This statute was effective July 1, 2015, which means municipal accounting systems should be closed beginning with the June 30, 2016 fiscal year or by August 31, 2016. It is important to have all transactions recorded and make any necessary year-end adjustments. CMFOs can refer to the Government Accounting II CMFO program materials as well as audit adjustments from previous years for guidance on year-end closing and adjusting journal entries.

## INTERNAL CONTROLS

Amendment of TCA 9-18-102 required local governments to establish and maintain internal control procedures. Local governments should be in compliance by June 30, 2016. Procedures should ensure that:

- (1) Obligations and costs are in compliance with applicable law;
- (2) Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
- (3) 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.

CMFOs can use the CMFO Internal Control materials, the Comptroller's City Manual (being updated) and GFOA best practices to find ideas on how to document internal processes.

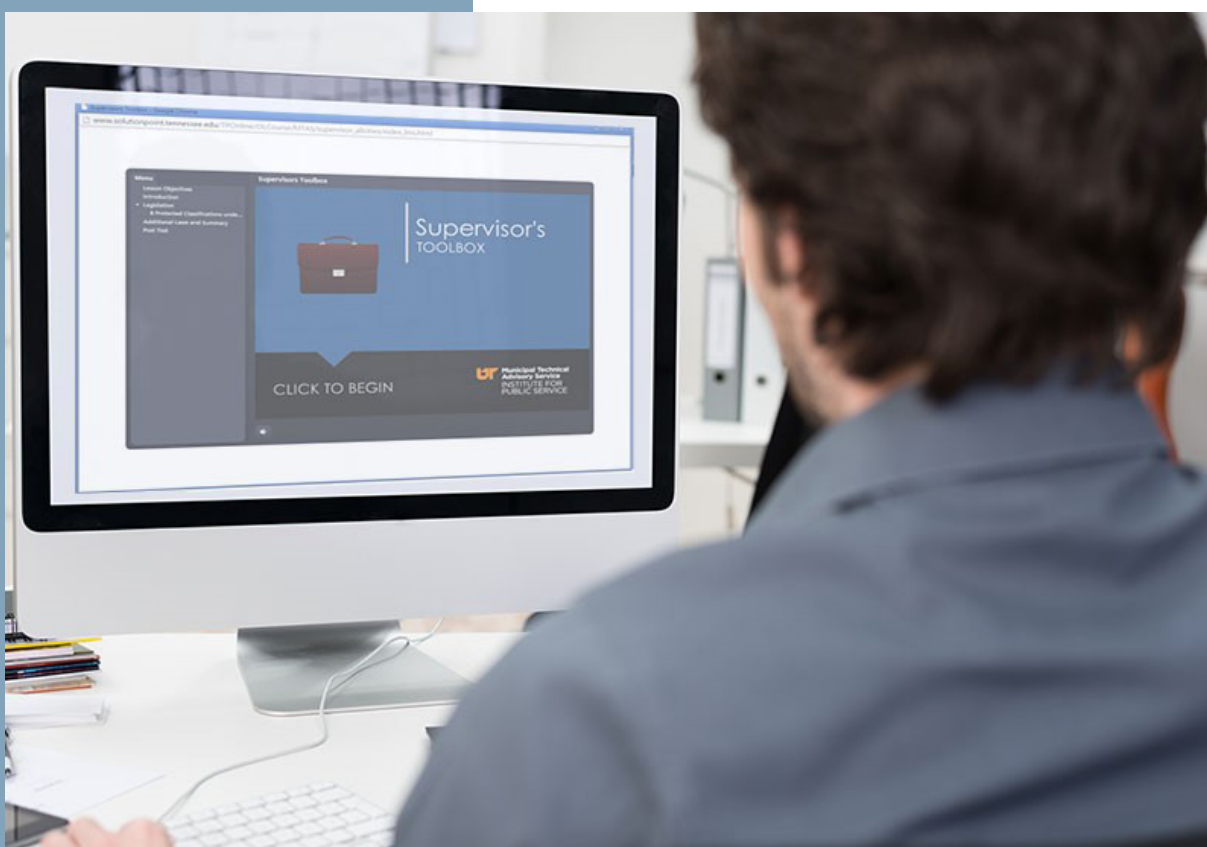
# MTAS Offers Online Supervisor Toolbox For Municipal Employees

**LEADING AND MANAGING EMPLOYEES IN AN INCREASINGLY DIVERSE WORKPLACE CAN BE BOTH REWARDING AND CHALLENGING.** What are the expectations of employees? What legislation applies to managing people and their requests? What are the consequences of failing to comply? Local government supervisors must operate with sensitivity in handling accommodations for disabilities, religious practices, and medical leave.

Seeing a need for providing training and resources to local government supervisors, the MTAS training team recently launched a new online training course called, The Supervisor's Toolbox. This course provides a quick overview, familiarizing supervisors and employees on the laws that affect day-to-day management of employees. The Supervisor's Toolbox

course serves as an introduction to the many general laws that apply to the workplace. Title VI and Title VII, harassment, FMLA, ADA, Military Leave Review, Immigration Reform and Control Act are just a few examples of the list. The course helps identify the purpose of these laws, and who and how they apply to employees in the workplace. It helps identify the situations where these laws come into play so that supervisors can respond appropriately to specific requests.

The course is worth one credit hour. To learn more about this online training course or others, simply visit MTAS Online Training at <http://online.mtas.tennessee.edu>.





# MTAS Summary of Public Acts 2015

Elisha Hodge, MTAS Legal Consultant

**MTAS HAS RELEASED A FINAL SUMMARY OF PUBLIC ACTS 2015** document as a supplement to the 2015 Municipal Legislative Update classes offered by MTAS in July. Users are cautioned against taking action or giving advice based solely upon the information summarized within the document. Each respective Public Act should be reviewed prior to taking action or giving advice and legal counsel when necessary.

[Click here to download](#)

## 2nd Annual Renewable Energy Conference

**PLEASE MARK YOUR CALENDAR** for December 14-15 for the TREEDC 2ND Annual conference at Tennessee Tech University. Municipal Best Practices in energy conservation, solar and waste to energy will be explored. Information regarding registration and sponsorship/booth opportunities will be available shortly.



## Aging Population

**THE GENERATION OF INDIVIDUALS** born between 1946 and 1964 are known as “baby boomers,” and this nickname was given to the generation for good reason. During this timeframe, 77 million babies were born, which made them the most populous generation in American history. The baby boom generation has affected American society in every stage of their lives, and the generation will certainly continue to affect society as it ages. In fact, it is likely the baby boomers have already started affecting society as the oldest of this generation turned 65 in 2011.

In 2029, the youngest of the baby boom generation will turn 65; in fact, the U.S. Census Bureau estimates that 20 percent of U.S. population will be 65 years of age or older in 2029.

MTAS is considering development of a seminar about the coming demographic shift and what cities are doing to prepare for this growing population. In that regard we need your help! If your city has developed or implemented a new service or program to improve the lives of your senior population, we want to hear from you. We are looking for real-life examples. If you have such an example please contact intern Joe Collins at [collinsja2@goldmail.etsu.edu](mailto:collinsja2@goldmail.etsu.edu) or Management Consultant Pat Hardy at [pat.hardy@tennessee.edu](mailto:pat.hardy@tennessee.edu) or by phone at (423) 854-9882, which is the Johnson City MTAS office number.



Check out the [2015 MTAS Training Catalog](#) and plan your training calendar now!

## UPCOMING CONFERENCES

**International Association of Fire  
Chiefs Annual Conference and Expo**  
August 26-29, 2015  
Atlanta, Georgia  
[More info](#)

**American Public Works  
Association International Public  
Works Congress and Expo**  
August 30-September 2, 2015  
Phoenix, AZ  
[More info](#)

**International City/County  
Management Association  
Annual Conference**  
September 27-30, 2015  
Seattle, Wash  
[More info](#)

**Tennessee Stormwater Association  
Annual Conference**  
October 20-23, 2015  
Fall Creek Falls State Park  
[More info](#)

**Tennessee Government  
Finance Officer Association**  
October 22-23, 2015 Murfreesboro  
[More info](#)

**International Association of  
Police Chiefs Annual Conference**  
October 24-27, 2015  
Chicago, IL  
[More info](#)

**Renewable Energy Conference  
(TREEDC)**  
December 14-15, 2015  
Cookeville  
[More info](#)

## MTAS Training Opportunities

### CMFO-Cash Management

8/19/2015	8:30 AM	Collegedale	Collegedale City Hall
8/19/2015	8:30 AM	Memphis	Memphis City Hall
8/26/2015	8:30 AM	Nashville	CIS Training Room

### CMFO-Debt Management

9/23/2015	8:30 AM	Memphis	Memphis City Hall
9/30/2015	8:30 AM	Collegedale	Collegedale City Hall
9/30/2015	8:30 AM	Nashville	CIS Training Room

### Improving Communications: "It's not always their fault"

8/4/2015	8:30 AM	Johnson City	Memorial Park Community Center
8/5/2015	8:30 AM	Knoxville	UT Conference Center
8/6/2015	8:30 AM	Collegedale	Collegedale City Hall
8/25/2015	8:30 AM	Franklin	Williamson County Ag Expo Park
8/26/2015	8:30 AM	Jackson	Jackson Energy Authority

### Layman's Approach to the Regulations and Management of Waste Water Systems

8/4/2015	8:30 AM	Knoxville	UT Conference Center
8/11/2015	8:30 AM	Nashville	TBI Headquarters
8/18/2015	8:30 AM	Jackson	Jackson Energy Authority

### Memphis Team Building

8/14/2015	12:30 PM	Memphis	Memphis Police Academy
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### Municipal Court Clerk Class 2015

9/29/2015	8:30 AM	Smyrna	Smyrna Town Centre
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### National Flood Insurance Program Administrative and Legislative Training (Free Class Open to Everyone)

8/7/2015	8:30 AM	Knoxville	UT Conference Center
8/20/2015	8:30 AM	Collegedale	Collegedale City Hall
8/24/2015	8:30 AM	Kingsport	Kingsport Center for Higher Education
8/27/2015	8:30 AM	Bartlett	Bartlett Station Municipal Center
8/28/2015	8:30 AM	Jackson	Jackson Energy Authority
8/31/2015	8:30 AM	Franklin	Franklin Police Department

### Reflective Practices in the Workplace

9/22/2015	8:30 AM	Jackson	Jackson Energy Authority
9/23/2015	8:30 AM	Franklin	Williamson County Ag Expo Park
9/29/2015	8:30 AM	Knoxville	Univ of Tenn - Conference Center

### Social Media Best Practices for Local Government

8/6/2015	10:00 AM	Mt Pleasant	Mt. Pleasant City Hall
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