
MTAS

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CITY SPOTLIGHT:
SPENCER
Van Buren County
Incorporated 1846
2013 Population: 1,601
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

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Attention all City Recorders! Have you ever felt like you were all alone? READ

ELECTED OFFICIALS BUILD THEIR KNOWLEDGE OF MUNICIPAL GOVERNMENT OPERATIONS
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Delegates from the Tennessee Renewable Energy & Economic Development Council (TREEDC) joined forces with the Renewable Energy Association of the Philippines (REAP) to conduct educational conferences in Butuan City and Mariveles, Bataan, Philippines. TREEDC also followed up with member cities Naga City and Mabalacat to provide updates and make plans for future projects and visits. READ

A BRIEF HISTORY OF THE MTAS RESEARCH AND INFORMATION CENTER
The Municipal Technical Advisory Service (MTAS) was created by Public Act in 1949 to facilitate studies and research in municipal government, issue publications, and provide technical consulting and field services to Tennessee cities. READ
Cash Balance vs. Fund Balance

Sharee Brewer, MTAS Finance and Accounting Consultant

ONE OF THE MOST MISUNDERSTOOD CONCEPTS in government finance and accounting is the topic of cash balance vs. fund balance. Cash balance and fund balance are NOT the same thing, and it is important to understand the difference, particularly as it relates to municipal budgeting and paying the bills for expenditures incurred by your city.

Cash balance is simply the amount of cash a fund has. Though typically thought of as the amount available in a checking account for a fund to write checks on, it may actually include more than that. Cash balance can also include petty cash and cash invested in short term accounts such as savings, money market, or certificates of deposit with short term maturity dates.

Generally, fund balance for a governmental fund is the difference between current assets and current liabilities. To further complicate the topic, just as cash balance includes more than just the cash in a checking account, assets include more than just cash balances. Assets also include receivables and long-term investments such as certificates of deposit with long-term maturity dates, money invested in Local Government Investment Pool (LGIP) accounts, treasury bills, etc. If the item in question can be used to pay current expenditures, it most likely will be viewed as an asset. Liabilities will include various payables for goods and services that the municipality has received but has yet to remit a payment.

When it comes to budgeting for a fund, a municipality must draw these distinctions between what is cash balance and what is fund balance. This is necessary because fund budgets reflect the spending of fund balance, yet this must be accomplished throughout the year by not exceeding the cash balance of a fund that is on hand at any time during the year.

WHAT'S HAPPENING?

• Tennessee Personnel Management Association the week of April 8th, 2014- Embassy Suites Murfreesboro.

• Richard Stokes is the 2015 President-Elect for IPMA, TPMA’s national organization.

• Let us know what you think about MORe, our new database that houses articles and information.

• We are doing a lot of training in 2014. Be sure to check our newsletters to know when training is near you.

Patient Protection and Affordable Care Act

You should have good sources of information for healthcare reform. One way to stay up-to-date is to follow blogs. Here are a few blogs: healthcare.gov, Congressional Budget Office, HHS, CMS, Kaiser, and Clarifying Health’s Blog.

Secondly, PPACA is still moving forward. The mammoth bill includes the following recent activity:

• In early March, the Play or Pay Mandate issued regulations by the federal government (IRS and DOT), which clarify employer compliance and penalties and offer some relief to employers effective in 2015. A new fact sheet as well as a question-and-answers sheet are now available for download: http://www.treasury.gov/press-center/press-releases/Documents/Fact%20Sheet%202014.pdf and http://www.irs.gov/uac/Newsroom/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act. Some of the information covered includes the specifics of the penalty for employers with more than 50 employees (or equivalent FTEs) who elect not to provide minimum essential coverage to employees who work on average 30 hours or more per week. This penalty is quite substantive and, after doing the math,
your employer likely will be very conservative about who is not offered health care coverage. It will be much less expensive to cover someone than to pay a penalty on one person. No penalties will be levied in 2014, and the new provisions begin January 1, 2015. To avoid the pay or play penalties, large cities (more than 50 FTEs) should plan on offering health benefits to at least 70 percent of their workforce and to 95 percent in 2016 and subsequent years.

- While planned as a temporary measure this March, the Centers for Medicare and Medicaid announced that the Pre-Existing Condition Insurance Plan, known as “PCIP” has been extended. This extension gives policy holders an extra month of coverage at the same cost. This is the second extension, offering an extra three months over the initial deadline. This provides some extra time for enrollees to secure coverage through the Exchange.

- Although extended multiple times, April 1st is the current deadline for uninsured Americans to secure coverage through the Affordable Care Act. It’s a good idea to remind employees of this deadline. Simply put, many individuals are unaware of what they would qualify for and have not properly shopped for coverage. As employers, you can provide factual information on enrollment and subsidies.

President Obama looks at changes to overtime wages

In March of 2014, President Barack Obama made a proposal that would expand the definition and scope of overtime pay, which would be the first amendment of the Fair Labor Standards Act (FLSA) in more than 10 years. Obama’s remarks indicate that more white collar workers would perhaps be eligible for overtime, narrowing the “exemption” list that is currently seen as overly broad.

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.

MTAS Online

3 new certificate programs

Administrative Professional Online Certificate
Human Resources Essentials Online Certificate
Managerial Essentials Online Certificate
ATTENTION ALL CITY RECORDERS! Have you ever felt like you were all alone? Like no one else in the world has to deal with the issues that you deal with every day? Issues such as:

1. City Councils that won’t listen
2. Utility cut off day
3. Delinquent taxes
4. Auditors
5. Budgets (for multiple funds)
6. Certified Municipal Finance Officer classes and tests
7. _______________ (you fill in this one, I can’t cover all the bases)

Well, let me introduce you to a group of folks who have walked a mile (and sometimes many more) in your shoes. The Tennessee Association of Municipal Clerks and Recorders, TAMCAR for short, understands the demands of your situation. This group holds a conference twice each year, once in the Spring and the Fall. This year’s spring conference is set for April 23-25 at the Embassy Suites in Murfreesboro.

These conferences offer you an opportunity to network with your peers and learn at the same time. You can easily find a mentor, a friend, or just someone to talk to when things aren’t going right.

There is also an opportunity for professional development. You can use these classes to earn your Tennessee State Certification. You can go on from there and earn certifications from the International Institute of Municipal Clerks and Recorders (IIMC). The Certified Municipal Clerk (CMC) and the Master Municipal Clerk (MMC) respectively, are offered through IIMC. (See IIMC.com for additional information)

If you have earned your CMFO and you are looking for continuing education credit, check out the TAMCAR Conference. At each conference, we try to offer a variety of classes that will satisfy your continuing education requirements. Be sure to sign up for a pre-conference event being offered on the afternoon of Tuesday, April 22, before the TAMCAR conference starts on Wednesday. MTAS is sponsoring a four-hour block of financial training, designed for CMFOs who need financial credits for their continuing education. Sign up through your Solution Point account or contact Dana Deem at dana.deem@tennessee.edu for additional information.

THE JELLICO BOARD OF MAYOR AND ALDERMEN, along with the city recorder, participated in Level I of the Elected Officials Academy (EOA) recently in Jellico.

The Elected Officials Academy is a program designed for elected officials. The curriculum designed for the academy was developed to give municipal officials an overview of the varied aspects of their role as municipal leaders.

The purpose of the academy is to provide officials an overview of municipal leadership responsibilities and to offer networking opportunities with other local officials to share ideas and gain new insight from their peers. Topics covered in the academy include the following: Foundations and Structure of Tennessee Municipal Government; Municipal Charters, Codes, and Open Records; Ethics and the Open Meeting Law, Municipal Finance; and How to be an Effective Council.

DELEGATES FROM THE TENNESSEE RENEWABLE ENERGY & ECONOMIC DEVELOPMENT COUNCIL (TREEDC) joined forces with the Renewable Energy Association of the Philippines (REAP) to conduct educational conferences in Butuan City and Mariveles, Bataan, Philippines. TREEDC also followed up with member cities Naga City and Mabalacat to provide updates and make plans for future projects and visits. In addition, TREEDC participated in the Philippine Investment Forum in Manila and crafted its long-term strategic plan to meet its community education and economic development goals in the Philippines.

TREEDC and REAP officials encouraged government agencies to utilize renewable energy during a press conference held at the Philippine Electronics and Communication Institute of Technology (PECIT). Later that day, the second Caraga PECIT Renewable Energy Conference began. The conference featured community-based renewable energy systems for rural communities, and focused on supporting Local Government Units (LGUs) in planning and implementing energy projects.

During the trip, the Maritime Academy of Asia and the Pacific (MAAP) entered into a Memorandum of Agreement (MOA) with TREEDC. During this historic event, TREEDC also finalized MOAs with several other organizations. The purpose of these MOAs is to provide information and technology exchange between TREEDC and its Philippine members.

Mayor Talley provided a presentation about the TREEDC-Philippines International Exchange Program at the Tennessee Department of Environment and Conservation (TDEC) Conference on March 26th. A complete Powerpoint presentation is available upon request. Delegates from the Philippines will be visiting Tennessee next month and will return for the TREEDC Annual Conference at Tennessee Tech on October 12-14.

The Tennessee Renewable Energy & Economic Development Council is a non-profit grassroots organization promoting the economic and environmental benefits of renewable energy for Tennessee communities. TREEDC was formed by four mayors and University of Tennessee President Emeritus Dr. Joe Johnson in 2008. For more information, visit www.treedc.us.
THE MUNICIPAL TECHNICAL ADVISORY SERVICE (MTAS) was created by Public Act in 1949 to facilitate studies and research in municipal government, issue publications, and provide technical consulting and field services to Tennessee cities. By 1952, MTAS consultants were using a small collection of reference materials under the supervision of Elizabeth McNutt. In 1956, Miriam Bass came to MTAS from the TVA technical library and formally organized the library materials. Elizabeth Sodemann joined MTAS in 1965 and brought a wealth of library experience from the Madison Free Library and the University of Tennessee Library. During the early years, the MTAS library staff focused on building a comprehensive reference collection that would inform and educate the MTAS consultants.

When Sodemann retired in 1980, she recommended that MTAS hire a librarian with a professional degree. As a result, Carol Hewlett, who had a master’s degree in library science, began her 19-year tenure. Under Hewlett’s leadership, the library experienced growth in its collection, staffing, and scope of services. In addition to the reference collection, Hewlett acquired materials in a variety of formats. Hewlett and her professional staff also introduced telephone and Internet surveys as a means to learn about both common and unusual issues affecting cities. In 1999, Hewlett returned home to Mississippi and Frances Adams-O’Brien was hired.

Adams-O’Brien, with a master’s in library science from the University of North Carolina in Chapel Hill, supervised the transference of the library’s print collection to electronic databases. In 2001, the MTAS Online Library (Molly) became available to cities through the MTAS website. In the same year, several individual databases were combined into the MTAS Knowledgebase. Knowledgebase housed MTAS publications, legal opinions, job applications, ordinances, resolutions, RFPs, reports/studies, and MTAS survey results. Most recently, MTAS moved the content of former publications to the MTAS Online Resource (MORe) database.

In 2012, the library’s role expanded to place greater emphasis on original research, and the name was changed to the MTAS Research and Information Center. Managed by Adams-O’Brien, the Research and Information Center also has taken the lead on social media efforts. Whatever the future may bring, the Research and Information Center will continue to be responsive to MTAS customers, strive to anticipate their needs, and find efficient and innovative ways to deliver municipal information resources.

In future issues, this column will feature new resources available from the MTAS Research and Information Center.
For a listing of all 2014 MTAS Training Opportunities, click here for the 2014 Training Catalog.

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For detailed location information, check this listing on the MTAS website: http://www.mtas.tennessee.edu/web2012.nsf/Web/Training+Locations


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