

COUNTY OFFICIALS E-NEWS

Promoting better county government through direct assistance to county officials and their associations.



Sharing Education Capital Project Funds: A Lesson from McMinn County

In 2011, the cities of Athens and Etowah sued McMinn County because the county had put money into an education capital projects fund and used those funds for renovations and additions to county schools, and the cities believed that those funds should have been shared with their school systems. McMinn County responded that they were not obligated to share these capital project funds with the city. The trial court agreed and entered judgment for the county.

The trial court stated, “When a county makes a tax assessment for future capital outlay projects, such an assessment is not subject to proration among all LEAs in the county.” The trial court found that the relevant statute is clear and unambiguous -- it requires sharing only of funds for current operation and maintenance purposes, and funds collected for future capital projects are not for current operation and maintenance.

Predictably, the cities appealed. In December 2014, the Tennessee Court of Appeals affirmed the trial court’s decision for the county. The cities attempted a further appeal to the Tennessee Supreme Court, but that Court declined to hear the case in May 2015. There can be no other appeals. The trial court’s decision is now final.

Under this case, counties in which there are multiple school systems may make appropriations to an education capital projects fund and expend that money for school capital projects without being required to share those funds with any city or special school districts in the county. These funds can only be used for capital projects.

This case only affects money appropriated and set aside for capital expenditures for education. Any money used for current operation or maintenance purposes, as well as funds borrowed for education capital expenditures, must be shared with the other school systems in the county.

To read the case, please click [HERE](#) to view a PDF. If you have any questions, please contact your [county government consultant](#) or CTAS directly at (615) 532-3555.



New things abound on the CTAS website....

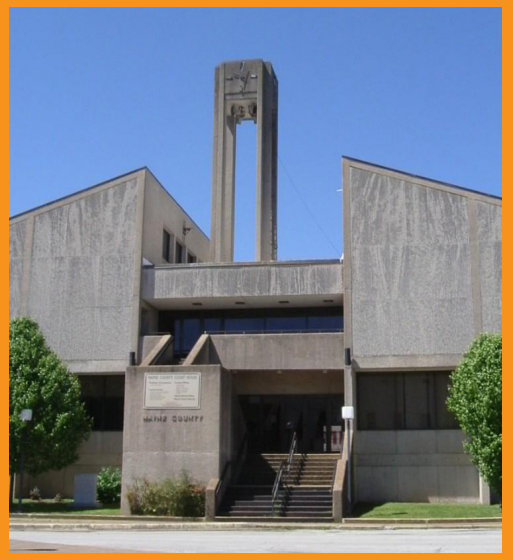
Coming in July!

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County Spotlight

Wayne County



County Seat: Waynesboro

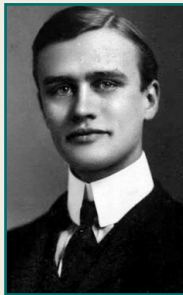
Population: 17,021

County Government Consultant:

Bobby Phillips

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Thomas Sigismund (T.S.) Stribling, Pulitzer Prize winning novelist, was born in Wayne County in 1881.



Stribling won the Pulitzer Prize in 1933 for his novel, *The Store*, about the personal trials and tribulations of Colonel Miltalides Vaiden during the post-Reconstruction era of the South. This book is the second installment of a trilogy that includes *The Forge* and *Unfinished Cathedral*.

You can read more about T.S. Stribling at the University of North Alabama here: <https://www.una.edu/library/collections/t.s.-stribling---biography.html>.

Tennessee Sheriffs' Association 2015 Annual Conference and Exhibition

July 20-24, 2015



Wilderness at the Smokies/Sevierville Event Center

1425 Old Knoxville Hwy, Sevierville, TN

Phone: (877) 325-9453

**More information can be found on TSA's website.
Click [HERE](#) to register.**

Upcoming Training Opportunities

DATE	TIME	TITLE	LOCATION
06/16/2015	8:30 to 12:30 CDT	Emergency Management Fundamentals: Understanding Your Role in Emergency Management	Franklin - Embassy Suites
06/17/2015	8:30 to 12:30 CDT	Emergency Management Fundamentals: Understanding Your Role in Emergency Management	Jackson - Union University (Harvey Auditorium)
06/17/2015	8:30 to 12:30 EDT	Affordable Care Act	Knoxville - Bridgewater Place
07/09/2015	8:30 to 12:30 CDT	Affordable Care Act	Nashville - Tennessee Bureau of Investigation

CTAS Training | Events Calendar



TCCA Regional Meetings for 2015

Join the Tennessee County Commissioners Association to meet with Executive Director Charlie Curtiss and discuss issues facing county commissioners. *All meetings are 5:30pm-8:30pm local time.*

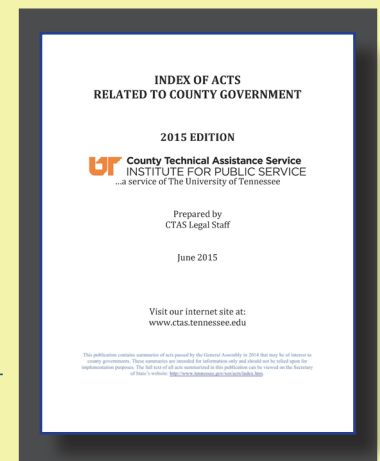
Date	Location
August 25	Bradley County - Museum Center at Five Points
August 27	Marshall County - Henry Horton State Park
August 31	Washington County - Jonesborough Visitors Center
September 1	Knox County - Bridgewater Place
September 3	Robertson County - Catfish House
September 10	Madison County - TBD (<i>More info coming soon!</i>)
September 15	Henry County - Paris Landing State Park
September 17	Putnam County - Del Monaco Winery

Index of Acts 2015 is Now Available!

CTAS has released the 2015 version of the Index of Acts. This document is a compilation of summaries of public and private acts affecting county governments that were passed during the 2015 session of the 109th General Assembly. There are three sections in this document: 1) Public Acts of General Application — public acts that may impact county governments across the state; 2) Public Acts of Local Application — public acts that may impact specific counties; and 3) Private Acts — acts that impact specific counties.

Part 1 is sorted alphabetically by topic, then public chapter number. Parts 2 and 3 are sorted alphabetically by county, then public/private chapter number. If you would like to see the full text of any act that is summarized in the publication, go to the [CTAS website](http://www.ctas.tennessee.edu).

If you have any questions regarding the Index of Acts, please contact your [county government consultant](#) or CTAS directly at (615) 532-3555.



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County Officials E-News is published every month to bring important information to county officials. For any questions or comments about the newsletter, please send Liz Gossett, CTAS E-Media & Information Specialist, an email at liz.gossett@tennessee.edu.