



Fentress County Courthouse

County Spotlight: *Fentress*

Population: 17,959
County Seat: Jamestown

CTAS Field Consultant:
Ben Rodgers
ben.rodgers@tennessee.edu

Fentress County was home of Alvin York, one of the most famous war heroes in American history. In 1918 during the Battle of the Argonne Forest, he is said to have killed 25 Germans and captured 132 prisoners almost single handedly.

For more information on the history of Fentress County, visit:
www.tnhistoryforkids.org

REDISTRICTING IN TENNESSEE: What Your County Needs to Know

By now most everyone is aware that redistricting in Tennessee officially kicked off June 1. The staff of CTAS and the Office of Local Government are completing final preparations for this massive statewide undertaking.

At the TCSA Post Legislative Conference earlier this month in Gatlinburg, staff of both CTAS and the Office of Local Government provided a 2 hour presentation on reapportionment. This presentation highlighted the procedural aspects of reapportionment and also provided a demonstration of the new redistricting software. Additional training was given for limited assistance counties.

What does this mean to the counties in Tennessee? CTAS and the Office of Local Government will be providing reapportionment to 94 of the 95 counties, with Metropolitan Davidson County being the only exception. The remaining 94 counties have been divided into two groups: (1) limited assistance counties; and (2) detailed assistance counties. Counties that fall into category 1 are those counties who have their own professional staff and the required software (Arc View10) to prepare their own plans. Counties who fall into category 2 are just the opposite and will need detailed assistance from CTAS and the Office of Local Government. Under either scenario CTAS will be providing assistance to approximately 70-75 counties and the Office of Local Government 19- 24 counties.

At this point all 94 counties have been contacted and know the type of assistance they will need to undertake their reapportionment efforts. Now that it's time to get started, how do counties go about that? Here is a checklist for getting started:

- Contact either your CTAS consultant or the Office of Local Government
- Establish a reapportionment committee, including a chairperson, vice-chairperson and a secretary
- All meetings are open to the public and must comply with the Sunshine Law and the Open Records Act

(Continued on page 2)

REDISTRICTING IN TENNESSEE: What Your County Needs to Know

(Continued from page 1)

- Include the Administrator of Elections
- Identify the county's overall deviation percentage and the problem areas. Check for accuracy to make sure the number of county commissioners and districts are correct
- Counties can either increase/decrease their membership
- The overall deviation for the reapportionment plan is +/- 10%, and 5% for the individual district
- Counties must reapportion county legislative bodies, school boards, and if applicable, highway commissions
- The apportionment must be done using the equal population standard and using 2010 census blocks
- Districts cannot be drawn for the purpose of diluting the voting strength of racial or ethnic minority groups
- All districts must be reasonably compact and contiguous and not overlap
- Deadline is January 1, 2012
- All reapportionment plans must be adopted by resolution and can include either a detailed map or a written district description
- The final map approved by the county legislative body will be submitted to the Office of Local Government

Once the final reapportionment map and resolution have been adopted by the county legislative body and submitted to the Office of Local Government, the Office of Local Government in turn will prepare two (2) maps that will include the appropriate signature blocks. One map will stay with the county and the other will be returned to the Office of Local Government.

REMINDER: Have Your 2010-2011 Accounting Records GASB Statement 54 Compliant

As the fiscal year draws to an end, county officials responsible for accounting for governmental-type funds need to remember that the deadline to comply with the accounting standards of the Governmental Accounting Standards Board (GASB) Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions is this June 30th. Regardless of the size of your county, this accounting standard will affect the presentation of the governmental-type fund balances, as well as some aspects of budgeting revenues in special revenue funds.

CTAS and the State Comptroller's office have sent several newsletters, memos and other correspondence about GASB Statement 54 over the last year and a half to inform the counties of this upcoming requirement. Also, CTAS, with input from the Division of County Audit and the State Department of Education, developed a four-hour GASB Statement 54 implementation workshop that CTAS staff instructed nine times statewide during February and March of this year. Over 300 county officials and employees attended the training and CTAS received a lot of positive feedback from the class participants.

If you or your accounting staff still have questions or need assistance with implementation of the Statement, be sure to contact your CTAS field consultant prior to fiscal year end.

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

A NOTE ON FUEL REVENUE COLLECTIONS

Based on 10 months of actual fuel revenue collections, Rodney Carmical, executive director of the Tennessee County Highway Officials Association, suggested in his May newsletter that county highway departments use the same fuel revenue estimate for next year's budget projection that they used in this current year's budget document.

A chart has been created showing the estimated gas and motor fuel estimates and inspection fees for each county. To view the chart, double-click the paperclip icon (📎).

CALENDAR OF EVENTS

- June 21-24 County Clerks Conference, Franklin
- June 28 Negotiation Skills Workshop, Knoxville
- June 30 Negotiation Skills Workshop, Franklin

*For more detailed event information, click [here](#)

Coming Soon: An Improved Version of Solution Point!

CTAS is pleased to announce the newest version of our online training system, Solution Point. Customers will experience a new look and feel, as well as enhanced usability. We are confident these new features will improve your CTAS training experience. We will be sharing additional information with you in the near future.

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.

226 Capitol Boulevard, Suite 400 ■ Nashville, TN 37219
Phone: (615) 532-3555 ■ Fax: (615) 532-3699
www.ctas.tennessee.edu