

Cleburne County Commission Meeting
Cleburne County, Alabama
October 11, 2011

M I N U T E S

- Regular Commission Meeting The Cleburne County Commission met in regular session on Tuesday, October 11, 2011, at 4:00 p.m. in the Commission Meeting Room, Room 207 of the County Courthouse, Heflin, Alabama.
- Chairman Ryan Robertson called the meeting to order and open for business.
- Roll Call **There were present:**
 Chairman Ryan Robertson
 Commissioner Joel Robinson
 Commissioner Emmett Owen
 Commissioner Benji Langley
 Commissioner Rex Nolen
- There were absent:**
 None
- Public Comment from Citizens **Mr. James Bland gave the Commission an update on the Hate Crime Bill. Cleburne County Chamber of Commerce President Mark Laminack was present to give an update to the Commission.**
- Awards and Presentations **ACCA recognized Cleburne County with an award for its excellent liability loss experience.**
- Commission Discussion **The Commission addressed items of the consent agenda from the agenda of today's meeting: a) Approve the Commission meeting minutes of September 2011 as presented; b) Approve to enter into an agreement with the Alabama Department of Transportation to utilize the Federal Aid funds and authorize the Chairman to sign said agreements and supporting documentation as required; c) Approve to authorize the County Engineer to solicit bids for the annual maintenance item of gas & diesel; d) Approve to adopt the Fund Balance Policy and implement GASB 54 requirements; e) Approve to contract with RDA to audit sales tax collections; f) Approve to deem equipment surplus and authorize disposition.**
- Resolution # 4379 **On a motion by Commissioner Emmett Owen and seconded by Commissioner Benji Langley, the Commission passed the following resolution:**
- Be it resolved by the Cleburne County Commission to approve the following resolutions from the items of the consent agenda:**
- 4379-1 **The Commission resolves to approve the September 2011 minutes as presented,**
- 4379-2 **Whereas, the Cleburne County Commission recognizes the need to continually provide the citizens of Cleburne County with the best possible infrastructure available for the safety and economic advancement of the county;**
- Whereas, County Road 98 is an important Minor Collector in the Cleburne County transportation system and has been approved by the Alabama Department of Transportation to utilize the Federal Aid funds to partially fund Project HRRR-CN11 (223);**
- Whereas, the Cleburne County Commission intends to enter into the agreement with the Alabama Department of Transportation, to utilize the available Federal Aid funds as required on CR 98 to construct the HRRR safety enhancement project.**
- Therefore, the Cleburne County Commission agrees to enter into an agreement with the Alabama Department of Transportation to utilize the Federal Aid funds and authorizes the Commission Ex-Officio to sign said agreements and supporting documentation as required.**
- 4379-3 **Whereas, the Cleburne County Commission recognizes the need to continually provide the public with the safest conditions possible when traveling the infrastructure of the county;**

Whereas, the Cleburne County Commission requires the use of vendors to supply materials, and companies to perform various construction activities for the improvement to the infrastructure of the county, an Annual Bid is utilized;

Therefore, the Cleburne County Commission authorizes the County Engineer to solicit bids, as needed, for the following Annual Maintenance items: Gas & Diesel Fuel. Bids are to be opened and awarded during the Commission meeting in November of 2011.

4379-4 Whereas, the Cleburne County Commission is the elected representative of the citizens of Cleburne County, responsible for maintaining the financial records of the County in accordance with Governmental Accounting Standards; and

Whereas, the Governmental Accounting Standards Board ("GASB") has adopted Statement 54 ("GASB 54"), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years beginning after June 15, 2010; and

Whereas, the Cleburne County Commission elects to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the 2011 FY ending September 30, 2011; and

NOW THEREFORE BE IT RESOLVED THAT the Cleburne County Commission does hereby adopt the following Fund Balance Policy:

FUND BALANCE POLICY

Fund balance measures the net financial resources available to finance expenditures of future periods. Under GASB Statement 54, fund balance is composed of the following:

- Nonspendable (Inventories, prepaid items, etc.)
- Restricted (Gas Taxes, Grant Revenues, etc.)
- Committed (Jail Construction, Major Road Projects, etc.)
- Assigned (Law Enforcement, Minor Road Projects, etc.)
- Unassigned

Certain Fund Balance amounts are Restricted in accordance with State and Federal laws and are generally held in Special Revenue Funds.

Fund Balance of the County may be Committed for a specific purpose by formal action of the Cleburne County Commission. Amendments or modifications of the committed fund balance must also be approved by formal action of the Cleburne County Commission.

Fund Balance may also be Assigned. When it is appropriate for fund balance to be assigned, the Commission delegates authority to the Commission Chairman or County Administrator.

Governmental Fund Types includes the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. For financial reporting purposes, GASB has clarified the definition of these funds as follows and the Cleburne County Commission hereby adopts the following Fund Balance Policies for each Fund Type:

GENERAL FUND BALANCE POLICY

The General Fund should be used to account for and report all financial resources not accounted for and reported in another fund. The County General Fund will maintain sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

The Unassigned General Fund Balance may only be appropriated by resolution of the County Commission,

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund

balance.

SPECIAL REVENUE FUND BALANCE POLICY

Special Revenue Funds are used to account for and report the proceeds of Specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The restricted or committed proceeds of special revenue sources should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the General Fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

The Cleburne County Commission establishes the 40% rule averaged out over a period of 3 years to determine whether a Fund is considered to be a Special Revenue Fund for reporting purposes. Any "Special Revenue" Fund with Restricted and Committed revenues less than 40% of total inflows shall for reporting purposes be considered a part of the County General Fund, or appropriate Special Revenue Fund. Any fund that ceases to exist as Special Revenue due to the 40% rule may be combined with the General Fund or another Special Revenue Fund, if appropriate.

The Cleburne County Commission authorizes the County Administrator to Maintain separate funds for various revenues and/or expenditure/department codes for the purposes of providing budgetary and accountability to elected officials and/or departments.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, and lastly assigned fund balance.

CAPITAL PROJECTS FUND BALANCE POLICY

Capital Projects Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital Projects Funds exclude those types of capital-related outflows financed by Proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, and lastly assigned fund balance.

DEBT SERVICE FUND BALANCE POLICY

Debt Service Funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt Service Funds should be used to report resources if legally mandated.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, and lastly assigned fund balance.

Whereas, it is in the public's best interest to periodically audit sales tax collections in order to insure all applicable taxes are being collected and that all businesses are being treated equitably and fairly by the Commission; and

Whereas, this periodic auditing of sales tax collectors is a commonly observed practice and a service to be provided by RDS but funded by the Commission; and

Whereas, certain analytical processes can be utilized in order to predict which businesses may not be collecting or submitting amounts due to the people of the County;

Therefore, the Commission directs the County Administrator to coordinate and contract with RDS to begin the process of auditing a cross section of County businesses starting in January of 2012 in order to assure compliance with the law and to affirm that taxes are being collected equitably between businesses; and hereby modifies the county budget in the amount of \$10,000 to cover the expenses of these audits.

4379-6 Whereas, the Cleburne County Commission must abide by state and federal laws regarding the disposition of equipment being deemed surplus; and

Whereas, the following equipment, valued at \$8,010 has been deemed by the County Administrator to be surplus:

<u>CO ID#</u>	<u>EQUIPMENT</u>	<u>SERIAL NUMBER</u>
000206	Motorola Control Station	869FZG2243
000207	Motorola Control Station	869FZG2218
000208	Motorola Control Station	869FZN3777
000209	Motorola Control Station	869FZE1428
000210	Motorola Control Station	869FZG2175
000211	Motorola Control Station	869FZG2260

Therefore, the County Commission authorizes the County Administrator to dispose of the said equipment in whatever form that is permissible by law.

All members present voted for the resolution and none against. The motion carried.

Commission Discussion The Commission discussed adding to the New Business of today's agenda the discussion of approving a proclamation to designate October 21, 2011 as Travis Nelson Day.

Resolution # 4380 On a motion by Commissioner Rex Nolen and seconded by Commissioner Emmett Owen, the Commission passed the following resolution:

Be it resolved by the Cleburne County Commission to approve to add to the discussion of approving a proclamation to designate October 21, 2011 as Travis Nelson Day to the items of new business on the agenda of today's meeting. All members present voted for the resolution and none against. The motion carried.

Commission Discussion The Commission discussed items of New Business on the agenda of today's meeting: a) ACCA Award for Liability Loss Prevention; b) Discussion of approving a proclamation to designate October 21, 2011 as Travis Nelson Day.

Resolution # 4381 On a motion by Commissioner Rex Nolen and seconded by Commissioner Emmett Owen, the Commission passed the following resolution:

Be it resolved by the Cleburne County Commission to approve the following resolution from the items of new business on the agenda of today's meeting:

Approve a proclamation to designate October 21, 2011 as Travis Nelson Day. All members present voted for the resolution and none against. The motion carried.

Commission Discussion Reports from staff were as follows: A) County Administrator Steve Swafford informed the Commission concerning the report received from South East Environmental concerning ADEM's requirements for testing of the wells on the landfill. We are currently compiling a

that includes a list of plans and a request for an extension on the reporting requirements. Steve informed the Commission that November 30 – December 1, 2011 is the scheduled dates for the ACCA Annual Legislative Conference which will be held in Auburn, AL and also briefed the Commission on the state wide prescription drug card program for individuals not insured. B) County Engineer Shannon Robbins was not present for the meeting; C) County Attorney Doug Ghee informed the Commission that the order for the closing date on the Edwardsville District is being worked up. Commissioner Emmett Owen discussed with the Commission concerns that at the starting work time for the County Road Department for the first 30-45 minutes it is still dark outside. He feels that they are losing valuable work time and has suggested to the County Engineer, Shannon Robbins, that the beginning work time be changed to start one hour later. Commissioner Owen discussed that the bids for the construction at the courthouse came in higher than expected and is looking into the possibility of using the State of Alabama Corrections. Commissioner Joel Robinson discussed concerns of beavers on County Road 96, the condition of County Road 81, and concerns of road closed signs by Mr. Charlie Fagan. Commissioner Benji Langley reported that there is a hog and lamb show beginning at 10:00 am this Saturday. Commissioner Rex Nolen gave an update on the Toys for Tots Program.

Resolution #
4382

There was no further business to come today before the Commission for the meeting.

On a motion by Commissioner Joel Robinson and seconded by Commissioner Emmett Owen, the Commission passed the following resolution:

Be it resolved by the Cleburne County Commission to approve to adjourn the meeting All members present voted for the resolution and none against. The motion carried.