

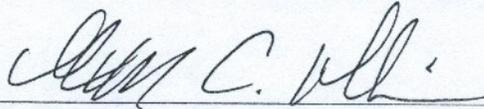
March 24, 2006

The Honorable Gregory Duncan
The Honorable Thomas Adams
The Honorable John Evans
The Honorable Maurice Wombough
170 Doss Circle
P. O. Box 56
Oakland, TN 38060

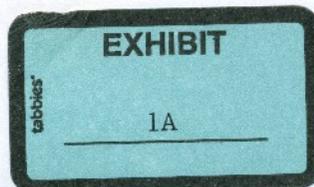
Re: Town Vehicles

Dear Aldermen:

The Town purchased a 2003 Chevy Tahoe and, later, a 2004 Chevy Suburban. Both vehicles were made available for my use, as Oakland's Mayor, for municipal purposes only. My use of these vehicles has always been for municipal purposes. Further, all future use of said vehicles will only be for municipal purposes.



William C. Mullins, Mayor, Town of Oakland



RESOLUTION # _____

RESOLUTION TO ADOPT A CITY-OWNED VEHICLE USE POLICY FOR THE TOWN OF OAKLAND.

WHEREAS, in certain circumstances it is beneficial to the town and to the public that vehicles owned or leased by the town be used by employees for commuting to assist in scheduling, response time, manning, storage, and to prevent vandalism of such vehicles in the various town offices and departments; and

WHEREAS, the internal Revenue Service requires certain affirmative policies by local governments to enable record-keeping and valuation rules be utilized.

NOW, THEREFORE, BE IT RESOLVED by the Board of Alderman of the Town of Oakland that:

SECTION 1. The attached Vehicle Use Policy regulating the personal use of Town vehicles is hereby adopted and shall be effective immediately upon its adoption.

SECTION 2. The Town Mayor shall transmit a copy of this resolution and the attached policy to all affected town employees for immediate implementation.

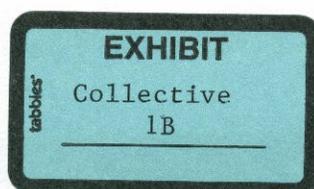
Dated this _____ day of _____, 2006.

APPROVED:

ATTEST:

Mayor _____

Recorder _____
Town of Oakland



POLICY REGARDING THE USE OF TOWN VEHICLES

I. Assignment of Town-Owned Vehicles:

It shall be the official policy of the Town of Oakland to limit the permanent assignment of town-owned vehicles for after hours, take-home use to those situations where such use is in the best interest and benefit to the public as determined by the Mayor. The Mayor shall determine which employees are to be assigned the use of a town-owned vehicle on a permanent, take home basis based upon the following criteria:

- a. Employees whose regular duties and responsibilities require FREQUENT use of a vehicle after normal business hours and weekends;
- b. Employees whose duties and responsibilities involve immediate emergency response to an emergency and who are regularly and frequently subject to emergency calls

The Board of Alderman may also assign the Mayor a town-owned vehicle for use in accordance with this policy.

In addition to the permanent assignment of town-owned vehicles discussed above, temporary overnight assignment of city-owned vehicles to other employees may be made by the Mayor in emergency situations or for other official purposes where the best interest of the town will be served by such actions.

II. REGULATIONS ON USE OF TOWN-OWNED VEHICLES:

The following regulations apply to use of town-owned vehicles:

- a. Town of Oakland vehicles are to be used for official city business only. No personal use of town-owned vehicles, beyond commuting to and from work, is allowed.
- b. Only town employees and persons on bona fide town business are permitted in town-owned vehicles.
- c. Alcoholic beverages are not allowed in any town-owned vehicle at any time except in the course of law enforcement activities.
- d. Employees assigned take-home vehicles are required to adhere to the periodic maintenance schedules as may be prescribed.
- e. All drivers of town-owned vehicles are expected to operate the vehicles in a lawful manner and to use the vehicle with the same care as they would their own.
- f. Town-owned vehicles not being used for commuting purposes or after normal business hours shall be secured on town-owned property unless temporarily located elsewhere, such as for maintenance.
- g. Unless exempted under Internal Revenue Service regulations, employees granted use of a town-owned vehicle for commuting purposes are subject to taxation based upon the value of the benefit received.

III. DRIVER'S LICENSE REQUIRED:

Employees driving town-owned vehicles are required to have such driver's license as may be required by the State of Tennessee for the type of vehicle being operated irrespective of whether the employee drives the vehicle on a regular or occasional basis or whether or not the use of the vehicle is included in the employee's job description. Traffic citations, fines, or other actions taken by any police jurisdiction against any employee while driving a town-owned vehicle shall be the responsibility of the employee, and may be cause for disciplinary action.

IV. DISCIPLINARY ACTION FOR MISUSE OF TOWN-OWNED VEHICLES:

Any town employee caught misusing and abusing town-owned vehicles, carrying any persons not a town employee unless authorized by these vehicle use policies, using a town-owned vehicle for other than approved purposes, or taking a vehicle to and from the employee's residence without the permission of the Town Mayor shall be subject to appropriate disciplinary action, including dismissal.

MEETING OF MAYOR & BOARD OF ALDERMAN

APRIL 20, 2006

AGENDA:

Call to order

Invocation

Approval of minutes as typed

Announcements from Mayor

Public to Speak 3-Minute limit

DEPARTMENTS:

WATER

SANITATION

POLICE

FIRE

PARKS & RECREATION

BUILDING OFFICIAL

GENERAL ADMINISTRATION

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.01-AN ORDINANCE TO ANNEX CERTAIN TERRITORY AND TO INCORPORATE SAME WITHIN THE CORPORATE BOUNDARIES OF THE TOWN OF OAKLAND, TENNESSEE: PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.01

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.02- AN ORDINANCE TO PROVIDE MUNICIPAL ZONING FOR AN AREA BEING ANNEXED ADJACENT TO THE CURRENT CORPORATE LIMITS; PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY

INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.02

RESOLUTION # 04.06.01- APPROVING "RESIDENTIAL SUBDIVISION CONTRACT" WITH P. BAUM COMPANY FOR THE LINKS AT OAKLAND SUBDIVISION, PHASE ONE.

RESOLUTION #04.06.02-RESOLUTION TO ADOPT A MUNICIPAL FUNDS PAYMENT/MUNICIPAL SERVICE PROVISION POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.03-RESOLUTION TO ADOPT A WORK RECORD-KEEPING POLICY FOR THE TOWN OF OAKLAND

RESOLUTION #04.06.04-RESOLUTION TO ADOPT AN INVOICE PAYMENT POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.05-RESOLUTION TO ADOPT A TRAVEL REIMBURSEMENT POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.06- RESOLUTION TO ADOPT A CITY-OWNED VEHICLE USE PLOICY FOR THE TOWN OF OAKLAND.

MEMORANDUM

To: Richard J. Myers
From: Forest Dorkowski
Re: Compensation / Employer-Provided Vehicle
Date: March 8, 2006

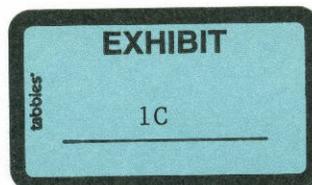
ISSUE: In the situation where a municipality provides a vehicle to its mayor, where use of the vehicle is exclusively for business purposes, is the provision of the vehicle “compensation” to the mayor?

Position of the Comptroller:

The Comptroller’s position is that use of a city vehicle by the Mayor constitutes “compensation” to the Mayor pursuant to guidelines published by the Internal Revenue Service (“IRS”) regarding fringe benefits/compensation. The comptroller’s position is that the use of the vehicle is a fringe benefit which must be included in the Mayor’s compensation at a fair market lease value, as the employer, the City of Oakland, does not have a policy or procedure in place which states that employees may not use the vehicle for personal use and additionally because there is no log kept by the Mayor substantiating his use of the vehicle. The comptroller states that it follows IRS guidelines to determine whether fringe benefits constitute compensation and cites IRS Publication 15-B, 535 and 462 in support of its position. The comptroller concludes that because the Mayor’s compensation is limited by ordinance, it may not be increased by the fair market lease value, and that such additional “compensation” should be reimbursed to the city at the fair market lease value of \$27,000.

Compensation / Fringe Benefits:

The general rule found in IRC § 61(a)(1) is that compensation for services, including fringe benefits, are to be included in the gross income of the recipient unless specifically excluded under the law. Fringe benefits would include provision of a vehicle for personal use, however, IRC § 132(a) provides that compensation excludes any fringe benefit to the extent it qualifies as a “working condition fringe”. “Working condition fringe” is defined in IRC § 132(d) as “any property or services provided to an employee of the employer to the extent that, if the employee paid for such property or services, such payment would be allowable as a deduction under sections 162 or 167.”



- Provision of a vehicle exclusively for business purposes is not compensation.

An employee would be allowed a deduction for any payments made for use of an employer provided vehicle, to the extent that such vehicle was used in connection with his employment. Section 162(a)(3) of the IRC provides that there shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including “rentals or other payments required to be made as a condition to the continued use or possession, for purposes for the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity”. Treasury Regulation § 1.162-25(b) provides the ratio by which non-cash fringe benefits may be deducted pursuant to § 162, where the employer has chosen not to exclude such benefit from gross income as a “working condition fringe”. Specifically, an employee may deduct the value of any non-cash benefit multiplied by the percentage of the total use of the vehicle that is in connection with the employer’s trade or business. If a vehicle is exclusively for business purposes, the full value of such benefit would be deductible by the employee. Accordingly, a vehicle which is owned or leased by an employer and provided to an employee and which is used by the employee exclusively in connection with the employer’s trade or business meets the definition provided in IRC § 132(d) of a “working condition benefit” as the value of such benefit, if paid by the employee for use of the vehicle, would be deductible pursuant to IRC § 162.

- Employer’s providing vehicles to employees are not required to maintain any policy or procedures which restrict use of the vehicle.

If a benefit is to be included in an employee’s compensation the Treasury Regulations provide an employer with a variety of methods which may be used to determine the amount to be included. Treasury Reg. § 1.61-2T(b)(4) provides that “the value of the availability of an employer-provided vehicle is determined under the general valuation principals” which provide that “such valuation must be determined by reference to the cost to a hypothetical person of leasing from a hypothetical third party the same or comparable vehicle on the same or comparable terms in the geographic area in which the vehicle is available for use”. This general valuation rule shall be used by an employer unless the employer decides to use vehicle special valuation rules provided in the same section. Treasury Reg. § 1.61-2T(c)(2) provides that the special valuation rules may be used to determine compensation and that use of any of the special valuation rules is optional. Accordingly, where an employer does not specifically choose to use a vehicle special valuation rule, the general valuation principals apply.

If an employer chooses not to use the general valuation rules, there are three special valuation rules it may use instead. See Treas. Reg. § 1.61-2T(b)(4). Each of these special rules place requirements on the employer which are not present under the general valuation rules. An example is the commuting valuation rule, provided in Treasury Reg. § 1.61-2T(f)(1), which allows the employer to include in the employee’s compensation only the value of the commuting use of an employer provided vehicle. The commuting use is used by the employee in commuting

from home to work and from work to home. Because this is the only amount included as compensation under this valuation rule, the employer may only use this valuation rule where it has established a written policy under which the employee may not use the vehicle for personal purposes, other than for commuting or de minimus personal use, such as a stop for a personal errand on the way between a business delivery and the employee's home. See Treasury Reg. § 1-61-2T(f)(1)(iii). Beyond the commuter valuation rule, there are no requirements placed on an employer to establish a policy or procedure requiring that the employee not use the vehicle for personal use. Treasury Reg. § 1.61-2T(f)(1)(v) provides the following additional requirement to an employer using the commuting valuation rule: "the employee required to use the vehicle for commuting is not a control employee of the employer". A control employee is defined in subsection (6) of this section as an elected official. Accordingly, the commuter valuation rules cannot be used by a government employer to value a municipally provided vehicle to an elected official. As such, the valuation choices available to a municipality to value an employer-provided vehicle to an elected official are: the general valuation rule, the automobile lease valuation rule or the vehicle cents per mile valuation rule. As stated previously, the use of any special valuation rules are optional and an employer has every right to use the general valuation rule, which impose no requirements on the employer to establish any policy or procedures restricting use of a vehicle.

Application to the City of Oakland:

In this situation, the City of Oakland provides the Mayor with a vehicle owned/leased by the municipality for use in connection with his duties as Mayor. The Mayor will provide a statement to the City of Oakland and to the Comptroller, if necessary, that his use of this vehicle is exclusively in connection with his employment by the City of Oakland. The City of Oakland has every right to exclude the value of this vehicle from the Mayor's compensation, as such is a "working condition fringe" as defined in IRC § 132(d). The provision of this vehicle is a "working condition fringe", because if the Mayor was obligated to pay the lease value of the vehicle to the City of Oakland, he would be entitled to a corresponding deduction for such payment on his income tax return pursuant to IRC §162 and Treasury Regulation § 1.162-25(b).

Any requirement on an employer to establish a policy and/or procedure stating that an employee cannot use an employer-provided vehicle for personal use relates to special valuation provisions in the Treasury Regulations which are inapplicable to the present case. Such provisions are inapplicable primarily because the City of Oakland has not chosen to use the special valuation to which such requirements apply, the commuter valuation rules, and additionally because any such special valuation provision could not be used in this instance where a municipality is providing a leased vehicle to its mayor, an elected official, who is a "control employee" as defined in the Treasury Regulations.

Any assertion that the absence of a log kept to substantiate the Mayor's use of this vehicle for municipal purposes does not support inclusion of the lease value of this vehicle in the Mayor's compensation. No such requirement exists in the IRC, Treasury Regulations, or

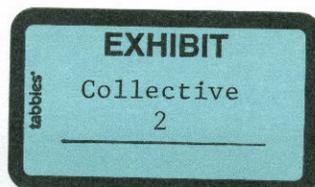
publications. Any mention of a log in internal publications by the IRS relates only to an employee's ability to substantiate his business use of a vehicle in order to take a deduction against his gross income. Substantiation of such a deduction is not a prerequisite to classification of a employer-provided vehicle as a "working condition fringe". Additionally, even if an employee does not keep a log, his written or oral statement may be provided in order to substantiate his business use of a vehicle. *See* Publication 535. In this case, however, as the Mayor's use of this vehicle is exclusively in connection with his employment by the City of Oakland, creation and maintenance of a log would be futile.

In conclusion, the City of Oakland has legitimately excluded from compensation the fair market lease value of the vehicle it provides to the Mayor for use in connection with his employment by the city. As such, the value of the vehicle is not included in the Mayor's compensation pursuant to guidelines established by the IRC and the IRS, and therefore, does not constitute additional "compensation" to the Mayor.

K:\fdorkowski\Business\City of Oakland\Compensation memo.wpd

**POLICY REGARDING PAYMENT OF INVOICES
FROM SERVICE PROVIDERS**

It shall be the Town of Oakland's official policy that all invoices for services provided to the Town by third parties, including legal counsel, shall be reviewed by the official(s) authorized to execute the check(s) paying the invoice(s) prior to executing the check(s) so as to ensure disbursements to third parties are for a valid municipal purpose.



RESOLUTION # _____

RESOLUTION TO ADOPT AN INVOICE PAYMENT POLICY FOR THE TOWN OF OAKLAND.

WHEREAS, in certain circumstances it is beneficial to the Town and to the public that services be provided to the Town by third parties; and,

WHEREAS, the State of Tennessee encourages certain affirmative policies by local governments controlling payment to third parties for services rendered be utilized.

NOW, THEREFORE, BE IT RESOLVED by the Board of Alderman of the Town of Oakland that:

SECTION 1. The attached Invoice Payment Policy regulating third party service provider invoice payments is hereby adopted and shall be effective immediately upon its adoption.

SECTION 2. The Town Mayor shall transmit a copy of this resolution and the attached policy to all affected town employees for immediate implementation.

Dated this _____ day of _____, 2006.

APPROVED:

ATTEST:

Mayor _____

Recorder _____
Town of Oakland

MEETING OF MAYOR & BOARD OF ALDERMAN

APRIL 20, 2006

AGENDA:

Call to order

Invocation

Approval of minutes as typed

Announcements from Mayor

Public to Speak 3-Minute limit

DEPARTMENTS:

WATER

SANITATION

POLICE

FIRE

PARKS & RECREATION

BUILDING OFFICIAL

GENERAL ADMINISTRATION

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.01-AN ORDINANCE TO ANNEX CERTAIN TERRITORY AND TO INCORPORATE SAME WITHIN THE CORPORATE BOUNDARIES OF THE TOWN OF OAKLAND, TENNESSEE: PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.01

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.02- AN ORDINANCE TO PROVIDE MUNICIPAL ZONING FOR AN AREA BEING ANNEXED ADJACENT TO THE CURRENT CORPORATE LIMITS; PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY

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CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.02

RESOLUTION # 04.06.01- APPROVING "RESIDENTIAL SUBDIVISION CONTRACT" WITH P. BAUM COMPANY FOR THE LINKS AT OAKLAND SUBDIVISION, PHASE ONE.

RESOLUTION #04.06.02-RESOLUTION TO ADOPT A MUNICIPAL FUNDS PAYMENT/MUNICIPAL SERVICE PROVISION POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.03-RESOLUTION TO ADOPT A WORK RECORD-KEEPING POLICY FOR THE TOWN OF OAKLAND

RESOLUTION #04.06.04-RESOLUTION TO ADOPT AN INVOICE PAYMENT POLICY FOR THE TOWN OF OAKLAND.

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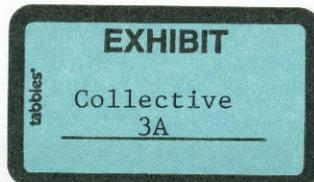
RESOLUTION #04.06.06- RESOLUTION TO ADOPT A CITY-OWNED VEHICLE USE PLOICY FOR THE TOWN OF OAKLAND.

**POLICY REGARDING PAYMENT OF MUNICIPAL FUNDS AND/OR
PROVISION OF MUNICIPAL SERVICES FOR NON-MUNICIPAL PURPOSES**

It shall be the Town of Oakland's official policy that no municipal funds shall be expended, nor municipal services provided, for a non-municipal or, otherwise, private purpose. The Town official(s) authorized to approve expenditures and/or provision of services shall, prior to authorization being given, ensure adequate documentation exists showing the municipal purpose for the expenditure to be made and/or the service to be provided.

All expenditures to elected officials and Town employees which are for municipal purposes which are considered income pursuant to any relevant government regulation, shall be reported by the expenditure recipient to the regulating governmental entity.

Any elected official or Town employee receiving an unauthorized expenditure or benefitting from an unauthorized provision of municipal services shall reimburse the Town either the expenditure or the value of the service received.



RESOLUTION # _____

RESOLUTION TO ADOPT A MUNICIPAL FUNDS PAYMENT/MUNICIPAL SERVICE PROVISION POLICY FOR THE TOWN OF OAKLAND.

WHEREAS, it is beneficial to the Town and to the public that municipal funds be expended and municipal services be provided to further the Town's business; and,

WHEREAS, the State of Tennessee encourages certain affirmative policies by local governments ensuring funds are expended and services provided only for municipal purposes be utilized.

NOW, THEREFORE, BE IT RESOLVED by the Board of Alderman of the Town of Oakland that:

SECTION 1. The attached Municipal Funds Payment/Municipal Service Provision Policy regulating funds and services is hereby adopted and shall be effective immediately upon its adoption.

SECTION 2. The Town Mayor shall transmit a copy of this resolution and the attached policy to all affected town employees for immediate implementation.

Dated this _____ day of _____, 2006.

APPROVED:

ATTEST:

Mayor _____

Recorder _____
Town of Oakland

MEETING OF MAYOR & BOARD OF ALDERMAN

APRIL 20, 2006

AGENDA:

Call to order

Invocation

Approval of minutes as typed

Announcements from Mayor

Public to Speak 3-Minute limit

DEPARTMENTS:

WATER

SANITATION

POLICE

FIRE

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GENERAL ADMINISTRATION

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ORDINANCE #06.03.01-AN ORDINANCE TO ANNEX CERTAIN TERRITORY AND TO INCORPORATE SAME WITHIN THE CORPORATE BOUNDARIES OF THE TOWN OF OAKLAND, TENNESSEE: PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

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RESOLUTION #04.06.06- RESOLUTION TO ADOPT A CITY-OWNED VEHICLE USE PLOICY FOR THE TOWN OF OAKLAND.

TITLE 17

REFUSE AND TRASH DISPOSAL¹

CHAPTER
1. REFUSE.

CHAPTER 1

REFUSE

SECTION

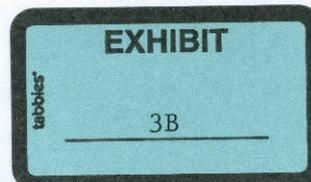
- 17-101. Refuse defined.
- 17-102. Premises to be kept clean.
- 17-103. Storage.
- 17-104. Location of containers.
- 17-105. Disturbing containers.
- 17-106. Collection.
- 17-107. Collection vehicles.
- 17-108. Disposal.

17-101. Refuse defined. Refuse shall mean and include garbage, and rubbish, leaves, brush, and refuse as those terms are generally defined except that dead animals and fowls, body wastes, hot ashes, rocks, concrete, bricks, and similar materials are expressly excluded therefrom and shall not be stored therewith.

17-102. Premises to be kept clean. All persons within the town are required to keep their premises in a clean and sanitary condition, free from accumulations of refuse except when stored as provided in this chapter.

17-103. Storage. Each owner, occupant, or other responsible person using or occupying any building or other premises within this town where refuse accumulates or is likely to accumulate, shall provide and keep covered an adequate number of refuse containers. The refuse containers shall be strong, durable, and rodent and insect proof. They shall each have a capacity of not less than twenty (20) nor more than thirty-two (32) gallons, except that this maximum capacity shall not apply to larger containers which the town handles mechanically. Furthermore, except for containers which the town handles mechanically, the combined weight of any refuse container and its contents shall not exceed seventy-five (75) pounds. No refuse shall be placed in a refuse

¹Municipal code reference
Property maintenance regulations: title 13.



17-2

container until such refuse has been drained of all free liquids. Tree trimmings, hedge clippings, and similar materials shall be cut to a length not to exceed four (4) feet and shall be securely tied in individual bundles weighing not more than seventy-five (75) pounds each and being not more than two (2) feet thick before being deposited for collection.

17-104. Location of containers. Where alleys are used by the town refuse collectors, containers shall be placed on or within six (6) feet of the alley line in such a position as not to intrude upon the traveled portion of the alley. Where streets are used by the municipal refuse collectors, containers shall be placed at a convenient and accessible point within the side or rear yard. Containers shall be placed where collectors may pick up and empty same without attack from animals. Refuse shall not be stored in close proximity to other personal effects which are not desired to be collected, but shall be reasonably separated in order that the collectors can clearly distinguish between what is and is not to be collected.

17-105. Disturbing containers. No unauthorized person shall uncover, rifle, pilfer, dig into, turn over, or in any other manner disturb or use any refuse container belonging to another. This section shall not be construed to prohibit the use of public refuse containers for their intended purpose.

17-106. Collection. All refuse accumulated within the corporate limits shall be collected, conveyed, and disposed of under the supervision of such officer as the governing body shall designate. Collections shall be made regularly in accordance with an announced schedule.

17-107. Collection vehicles. The collection of refuse shall be by means of vehicles with beds constructed of impervious materials which are easily cleanable and so constructed that there will be no leakage of liquids draining from the refuse onto the streets and alleys. Furthermore, all refuse collection vehicles shall utilize closed beds or such coverings as will effectively prevent the scattering of refuse over the streets or alleys.

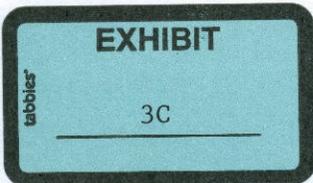
17-108. Disposal. The disposal of refuse in any quantity by any person in any place, public or private, other than at the site or sites designated for refuse disposal by the board of mayor and aldermen is expressly prohibited.

OAKLAND WATER DEPT.
 P.O. BOX 56 - CITY HALL
 OAKLAND, TN 38060
 NO FINK, NOTICE WILL BE SENT

Ph: (901) 465-8523
 Fax: (901) 465-1883

01/05/06 to 02/02/05

ACCOUNT	SERVICE AT		CHARGES
	PRESENT	PREVIOUS	
BF	Balance Forward		-1.28
WT	1526	1512	8.75
TX			0.81
SW			8.75
SN			8.00
ATTENTION SANITATION CUSTOMER HOUSEHOLD TRASH PICK-UP DAYS ARE TUES. & FRI. GRASS, BRUSH, AND ETC. ON WED. & THURS.			
CLASS	AMOUNT DUE AFTER DUE DATE	DUE DATE	AMOUNT DUE ON OR BEFORE DUE DATE
R01	26.31	03/10/06	25.03



POLICY REGARDING VACATION LEAVE AND SICK LEAVE

It shall be the Town of Oakland's official policy that all vacation leave taken by Town employees shall be documented by Town officials with said documentation being periodically verified for accuracy. Each quarter, the Town Recorder shall document each Town employee's accrued vacation leave and sick leave, same shall be verified for accuracy by each employee's supervisor and each supervisor shall document verification of accuracy with a form filed with the Recorder.



RESOLUTION # _____

RESOLUTION TO ADOPT A VACATION LEAVE AND SICK LEAVE POLICY FOR THE TOWN OF OAKLAND.

WHEREAS, it is beneficial to the Town and to the public that Town employees properly utilize the Town's vacation leave and sick leave rules; and,

WHEREAS, the State of Tennessee encourages certain affirmative policies by local governments controlling how vacation leave and sick leave are used and documented be utilized.

NOW, THEREFORE, BE IT RESOLVED by the Board of Alderman of the Town of Oakland that:

SECTION 1. The attached Vacation Leave and Sick Leave Policy regulating use and documentation of vacation leave and sick leave are hereby adopted and shall be effective immediately upon its adoption.

SECTION 2. The Town Mayor shall transmit a copy of this resolution and the attached policy to all affected town employees for immediate implementation.

Dated this _____ day of _____, 2006.

APPROVED:

Mayor _____

ATTEST:

Recorder _____
Town of Oakland

MEETING OF MAYOR & BOARD OF ALDERMAN

APRIL 20, 2006

AGENDA:

Call to order

Invocation

Approval of minutes as typed

Announcements from Mayor

Public to Speak 3-Minute limit

DEPARTMENTS:

WATER

SANITATION

POLICE

FIRE

PARKS & RECREATION

BUILDING OFFICIAL

GENERAL ADMINISTRATION

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.01-AN ORDINANCE TO ANNEX CERTAIN TERRITORY AND TO INCORPORATE SAME WITHIN THE CORPORATE BOUNDARIES OF THE TOWN OF OAKLAND, TENNESSEE: PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.01

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.02- AN ORDINANCE TO PROVIDE MUNICIPAL ZONING FOR AN AREA BEING ANNEXED ADJACENT TO THE CURRENT CORPORATE LIMITS; PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY

INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.02

RESOLUTION # 04.06.01- APPROVING "RESIDENTIAL SUBDIVISION CONTRACT" WITH P. BAUM COMPANY FOR THE LINKS AT OAKLAND SUBDIVISION, PHASE ONE.

RESOLUTION #04.06.02-RESOLUTION TO ADOPT A MUNICIPAL FUNDS PAYMENT/MUNICIPAL SERVICE PROVISION POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.03-RESOLUTION TO ADOPT A WORK RECORD-KEEPING POLICY FOR THE TOWN OF OAKLAND

RESOLUTION #04.06.04-RESOLUTION TO ADOPT AN INVOICE PAYMENT POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.05-RESOLUTION TO ADOPT A TRAVEL REIMBURSEMENT POLICY FOR THE TOWN OF OAKLAND.

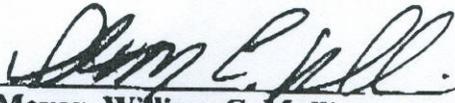
RESOLUTION #04.06.06- RESOLUTION TO ADOPT A CITY-OWNED VEHICLE USE PLOICY FOR THE TOWN OF OAKLAND.

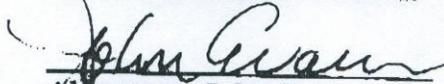
RESOLUTION # 08-05-01

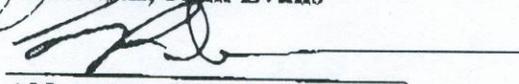
A RESOLUTION OF THE MAYOR AND ALDERMEN OF THE TOWN OF OAKLAND TO AMEND EMPLOYEE PERSONNEL RULES AND REGULATIONS EMPLOYEE HANDBOOK:

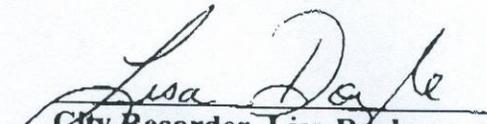
BE IT RESOLVED by the Board of Mayor and Aldermen of the Town of Oakland, Tennessee that the Oakland Employee Handbook be amended as of 8-18-05.

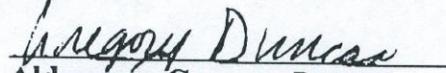
ADOPTED THIS THE 18 DAY OF Aug 2005.

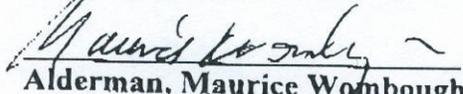

Mayor, William C. Mullins


Alderman, John Evans


Alderman, Thomas Adams


City Recorder, Lisa Doyle


Alderman, Gregory Duncan


Alderman, Maurice Wombough



PERSONNEL RULES AND REGULATIONS

EMPLOYEE HANDBOOK

Town of Oakland

DEVELOPED WITH THE ASSISTANCE OF

MTAS

MUNICIPAL TECHNICAL
ADVISORY SERVICE

**INSTITUTE OF PUBLIC SERVICE
THE UNIVERSITY OF TENNESSEE**

Except for those employees already scheduled to work on a designated holiday, no employee shall work during a holiday without prior approval of the department head, except in the case of an emergency.

C. VACATION LEAVE

Vacation leave will be granted to regular full-time employees after completion of one (1) year of continuous service as a regular full-time employee.

Vacation time will be earned according to the following schedule:

Completed Years of Service	Number of Vacation Days per Year
1	5 working days
2-5	10 working days
After 5	15 working days

For vacation leave purposes, the service an individual has to his/her credit includes all time spent as a full-time employee of the City during the employee's current period of continuous service. Re-instated employees and temporary or part-time employees reclassified as permanent full time shall earn vacation time from the date of their new appointment to regular full-time status.

For purposes of crediting vacation time, employees will be credited their first five working days of vacation time on the first anniversary of their employment date. After the first anniversary date, all future vacation time will be credited on January 1 following the employee's employment anniversary date.

Example: An employee hired on May 15, 2005 will earn 5 days of vacation on May 15, 2006. The employee would not earn the 10 days of vacation due to him for 2 years of completed services until January 1, 2008 and would be credited with additional vacation time on January 1 of each subsequent year.

Vacation leave may not be taken before it is earned and credited. Vacation leave may be taken in whole, in part, or on a piecemeal basis throughout the year, however, all vacations will be scheduled in advance for the mutual convenience of the employee and the Town so proper adjustments can be made in the work schedules. Any vacation leave of four (4) consecutive work days or less may be scheduled on a first-come, first-served basis. However, departmental seniority shall be given consideration when scheduling any vacation leave of five (5) consecutive working days or more.

Employees may accrue vacation leave to a maximum of three hundred and sixty (360) hours as of December 31 of each year, but must take a minimum of forty (40) hours of vacation during every twelve (12) month period. Employees may, upon approval of the Board of Aldermen, be compensated for their accrued vacation time.

POLICY REGARDING REGULAR HOURS WORKED

It shall be the Town of Oakland's official policy that all Town employees receiving salaries, or otherwise compensated for time worked, shall, contemporaneously with performing the work, prepare time cards or time sheets detailing the hours worked and the dates worked.



RESOLUTION # _____

RESOLUTION TO ADOPT A WORK RECORD-KEEPING POLICY FOR THE TOWN OF OAKLAND.

WHEREAS, it is beneficial to the Town and to the public that Town employees accurately record their hours worked; and,

WHEREAS, the State of Tennessee encourages certain affirmative policies by local governments controlling documentation of hours worked be utilized.

NOW, THEREFORE, BE IT RESOLVED by the Board of Alderman of the Town of Oakland that:

SECTION 1. The attached Work Record-Keeping Policy regulating how Town employees document their hours worked is hereby adopted and shall be effective immediately upon its adoption.

SECTION 2. The Town Mayor shall transmit a copy of this resolution and the attached policy to all affected town employees for immediate implementation.

Dated this _____ day of _____, 2006.

APPROVED:

ATTEST:

Mayor _____

Recorder _____
Town of Oakland

MEETING OF MAYOR & BOARD OF ALDERMAN

APRIL 20, 2006

AGENDA:

Call to order

Invocation

Approval of minutes as typed

Announcements from Mayor

Public to Speak 3-Minute limit

DEPARTMENTS:

WATER

SANITATION

POLICE

FIRE

PARKS & RECREATION

BUILDING OFFICIAL

GENERAL ADMINISTRATION

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.01-AN ORDINANCE TO ANNEX CERTAIN TERRITORY AND TO INCORPORATE SAME WITHIN THE CORPORATE BOUNDARIES OF THE TOWN OF OAKLAND, TENNESSEE: PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

Second and final reading of ORDINANCE #06.03.01

CLOSE REGULAR MEETING OPEN PUBLIC HEARING:

ORDINANCE #06.03.02- AN ORDINANCE TO PROVIDE MUNICIPAL ZONING FOR AN AREA BEING ANNEXED ADJACENT TO THE CURRENT CORPORATE LIMITS; PROPERTY LOCATED ON THE WEST SIDE OF WIRT ROAD AND NORTH OF THE VILLAGES OF RIVERWOOD SUBDIVISION. THE PROPERTY

INCLUDES 89.3 ACRES (A REAR PORTION OF PARCEL 19.04 AND PARCEL 19.05 ON TAX MAP 81 AS UPDATED APRIL 2005).

CLOSE PUBLIC HEARING OPEN REGULAR MEETING:

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RESOLUTION #04.06.02-RESOLUTION TO ADOPT A MUNICIPAL FUNDS PAYMENT/MUNICIPAL SERVICE PROVISION POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.03-RESOLUTION TO ADOPT A WORK RECORD-KEEPING POLICY FOR THE TOWN OF OAKLAND

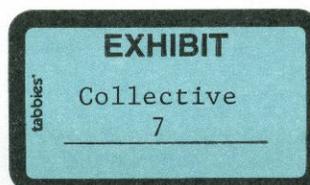
RESOLUTION #04.06.04-RESOLUTION TO ADOPT AN INVOICE PAYMENT POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.05-RESOLUTION TO ADOPT A TRAVEL REIMBURSEMENT POLICY FOR THE TOWN OF OAKLAND.

RESOLUTION #04.06.06- RESOLUTION TO ADOPT A CITY-OWNED VEHICLE USE PLOICY FOR THE TOWN OF OAKLAND.

POLICY REGARDING TRAVEL REIMBURSEMENT

It shall be the Town of Oakland's official policy that elected officials and/or Town employees seeking reimbursement from the Town for their use of their personal vehicles for a municipal, and not private, purpose shall receive reimbursement either for the miles traveled or the gasoline used but not both.



RESOLUTION # _____

RESOLUTION TO ADOPT A TRAVEL REIMBURSEMENT POLICY FOR THE TOWN OF OAKLAND.

WHEREAS, in certain circumstances it is beneficial to the Town and to the public that elected officials and Town employees utilize their personal vehicles for municipal purposes; and,

WHEREAS, the State of Tennessee encourages certain affirmative policies by local governments controlling reimbursing for personal vehicle use be utilized.

NOW, THEREFORE, BE IT RESOLVED by the Board of Alderman of the Town of Oakland that:

SECTION 1. The attached Travel Reimbursement Policy regulating reimbursement for travel is hereby adopted and shall be effective immediately upon its adoption.

SECTION 2. The Town Mayor shall transmit a copy of this resolution and the attached policy to all affected town employees for immediate implementation.

Dated this _____ day of _____, 2006.

APPROVED:

ATTEST:

Mayor _____

Recorder _____
Town of Oakland

MEETING OF MAYOR & BOARD OF ALDERMAN

APRIL 20, 2006

AGENDA:

Call to order

Invocation

Approval of minutes as typed

Announcements from Mayor

Public to Speak 3-Minute limit

DEPARTMENTS:

WATER

SANITATION

POLICE

FIRE

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