



Board of Mayor and Aldermen

Meeting Agenda

Town Hall
334 Atoka-Munford Avenue

Tuesday, June 08, 2021
7:00 p.m.

Public Hearing – Beer Board – 6:30 pm

This time has been reserved to allow any public comments regarding an application from Guadalupe J. Alvarez, dba Los Alebrijes Restaurant at 114 Atoka Munford Ave, Atoka TN for a license to sell beer for on premise sales.

Notice of this public hearing was published on May 20, 2021.

Public Hearing – Adopting the Fiscal Year 2022 Town Budget – 6:45 pm

This time has been reserved to allow any public comments regarding an ordinance to adopt the Town of Atoka's fiscal year 2022 budget. The first consideration of the ordinance took place on May 11, 2021 and notice of this public hearing was published on May 20, 2021.

Invocation & Pledge of Allegiance

I. Call to Order & Roll Call

II. Minutes

- a. Regular Board Meeting – May 11, 2021 Exhibit A

III. Reports

- a. Financial Report ❖ Exhibit B

IV. Old Business

- a. Ordinance – Final Consideration – Amending FY2021 Town Budget Exhibit C
- b. Ordinance – Final Consideration – Adopting FY2022 Town Budget Exhibit D

V. New Business

- a. Correspondence
 - 1. Municipal Debt Letter – Local Government Finance Exhibit E
- b. Ordinances & Resolutions
 - 1. Ordinance – First Consideration - Rules of the Road Exhibit F
 - 2. Resolution – Approving an Agreement for Fiscal Year 2021 Audit Services Exhibit G
 - 3. Resolution – Consideration of the Adoption of Deer Ridge Phase II Exhibit H
 - 4. Resolution – Rules and Regulations Governing Splash Pad Facility Exhibit I
- c. Miscellaneous Items
 - 1. Evaluation and Selection Committee – Long-Range Comp Plan
 - 2. Consideration of Park and Recreation Department Purchases Exhibit J

VI. Departmental Reports

- a. Code Enforcement
- b. Fire Department
- c. Parks Department
- d. Police Department
- e. Public Works Department

Director Wallace
Chief Posey
Director Isbell
Chief Rudolph
Director Patrick

VII. Miscellaneous Items from the Mayor, Board of Aldermen, Town Administrator

VIII. Citizen Concerns

IX. Adjourn



Office of the Town Administrator

MEMORANDUM

To: Honorable Mayor Daryl Walker & Board of Aldermen
From: Marc Woerner, Town Administrator
Re: Agenda items for June 08, 2021

1. **Exhibit A – Board Meeting Minutes** - The minutes from the Board's regular monthly meeting in May are included for review and approval.
2. **Exhibit B – Financial Reports** – The monthly report detailing fiscal year financial performance through the month of May is included in the packet for your review.
3. **Exhibit C - Ordinance to Amend the FY2021 Town Budget** – This will be the final consideration of the ordinance to amend the Town budget for fiscal year 2021, running from July 1, 2020, to June 30, 2021. To comply with State law, the Town must amend its budget if expenditures for a department or fund exceed the figures in the adopted Town budget. The amended budget authorizes General Fund expenditures of \$49,800 in Legislative, \$ 1,692,502 in Fire, \$267,079 in Planning and Inspection, and \$2,558,604 in Parks. As expected, these figures have been revised to provide adequate amounts for the remainder of the fiscal year.
 - a. The legislative amendment is due to revised actual expenditures.
 - b. The fire amendment is due in part to the COVID grant related purchases authorized by the Board – CPR Compression Device - \$21,143, AEDs - \$31,532, new Cardiac Monitor - \$33,564, Cascade Air Bottle refilling station - \$37,083, and Extractor/Installation - \$23,845.
 - c. Planning and Inspection is mainly due to an increase of professional services - \$27,603 and payroll projections for the remainder of the current fiscal year. As a reminder, professional services were chosen for the Pioneer Park bank stabilization and CEI on the roundabout projects.
 - d. Parks and Recreation are related to the Greenway Trail project grant and the necessary short-term funding of \$900,000. The revised figure is also due to expected purchases from park savings within this fiscal year.
4. **Exhibit D - Ordinance to Adopt the FY2022 Town Budget** – This will be the final consideration of the Town of Atoka budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022. The budget anticipates \$7,139,075 in General Fund expenditures, \$720,000 in Solid Waste fund expenses, \$336,360 in State Street Aid expenses, \$31,000 in Drug Fund expenses, \$1,732,626 in Water Fund expenses, and \$1,927,303 in Sewer Fund expenses. A public hearing will be held in advance of the second consideration of the ordinance on June 8th.

5. **Exhibit E – Municipal Debt Letter – Local Government Finance** – In April, the Board approved a resolution for debt issuance for the Roundabout project. The Comptroller’s office has sent a letter authorizing the issuance of the Note to finance the project. The letter and the report on debt obligation is a matter of information for the Board’s review. The Town submitted a counsel opinion letter signed by Attorney Culbreath to the Comptroller’s Office along with the other documentation. No other action is required. The funds were disbursed to the Town’s bank account on May 28, 2021.
6. **Exhibit F – Ordinance – Rules of the Road** – This will be the first consideration of the Ordinance adopting by reference state traffic offenses and rules of the road and amending Title 15, Chapter 1. The Tennessee General Assembly amended the laws pertaining to adoption of state laws by municipalities by reference, by changing the statute under which such adoption is made and by further specifying that only Class C misdemeanors may be adopted by municipalities and enforced as municipal ordinance violations. Statutes are listed in the Ordinance and will be provided digitally to the Board for review in advance of the meeting. Staff recommends adopting the Ordinance.
7. **Exhibit G – Resolution – Approving an Agreement for FY2021 Audit Services** – Staff recommends approving the proposed agreement with Whitehorn, Tankersley & Davis, PLLC to complete our annual audit for the fiscal year 2021 that began on July 1, 2020 and will end on June 30, 2021. The fees for audit are not to exceed \$20,600 if no single audits are encountered. The fee structure represents an increase of \$200 over the fiscal year 2019 costs. If one Single Audit in accordance with the Uniform Guidance is performed, the fee will not exceed \$23,100. If two Single Audits in accordance with the Uniform Guidance are performed (Roundabout and/or Greenway Trail Phase II projects), the fee will not exceed \$25,600.
8. **Exhibit H - Resolution – Adoption of the Deer Ridge Phase II Subdivision** – The process to adopt the Deer Ridge subdivision began with a request from the developer. Staff reviewed the subdivision and identified some deficiencies regarding the road base. The Resolution was presented and discussed but the Planning Commission last month. The developer agreed to make the necessary repairs to the subdivision roads as a condition of the town accepting the subdivision. Deer Ridge Phase II is one of the subdivisions that the town agreed to place the final layer of asphalt. An estimate on the cost of the town placing the final layer of paving is approximately \$115,000. Planning Commissioner Moore made a motion that the Commission recommend approval to the Mayor and Board of Alderman that the subdivision be approved and accepted contingent upon the base layer areas that have been identified be addressed and fixed to town staff’s liking. Planning Commissioner Smith seconded. All approved. Motion carried. Staff recommends acceptance of the subdivision upon road base repairs being completed.
9. **Exhibit I – Resolution – Rules and Regulations Governing Splash Pad Facility at Walker Park-** The Resolution establishes rules and regulations for the splash pad. Staff recommends adoption of the Resolution.
10. **Miscellaneous Items** –
 - a. Long-Range Comprehensive Plan – The Evaluation and Selection Committee unanimously recommend engaging in negotiations with Orion Planning and Development. The negotiations will include identifying a clear scope of work for the long-range plan as well as pricing. With

the Board's approval, the Mayor, Planner, Engineer, and Town Administrator could be authorized to negotiate the scope of work and the associated cost. Once the details have been worked out, a recommendation would be presented to the Board of Mayor and Aldermen for consideration.

- b. Exhibit J - Consideration of Parks and Recreation Department Purchases – Parks and Recreation has a savings account with an approximate balance of \$208,000. The Parks and Recreation Department would like to purchase several items not to exceed \$75,000 in the current budget year. The proposed purchase amount is included in the amended budget Ordinance. Purchases for FY 2022 will be evaluated at a later date. Staff recommends approval of the purchases not to exceed \$75,000 from the Parks and Rec savings account.

11. Department Reports – Monthly reports from the Departments have been included in the Board packet for your review.

If you have questions on any of these items prior to the Board meeting, please do not hesitate to call me.



June 08, 2021

Exhibit A

TOWN OF ATOKA

334 Atoka-Munford Avenue

Atoka, Tennessee 38004

Phone: (901) 837-5300

www.TownofAtoka.com

**Town of Atoka Board of Mayor and Aldermen
Regular Monthly Meeting
May 11, 2021 7:00 p.m.**

The Invocation was led by Pastor Ken VanKampen of Atoka Presbyterian Church. All present joined in the pledge to the flag.

The meeting was called to order by Mayor Walker at 7:00 p.m.

The Town of Atoka Board of Mayor and Aldermen met with the following:

Present: Mayor Daryl Walker, Danny Feldmayer, John Harber, Cody Pace and Alderwoman Renfrow

Also present: Town Recorder Debbie Pickard, Town Administrator Marc Woerner, Town Attorney Kasey Culbreath, Police Chief Tony Rudolph, Fire Chief Henry Posey, Park Director Dorothy Isbell, Public Works Director Dalton Patrick, Codes Director Rex Wallace and attached list.

Absent: Alderman Barry Akin and Alderman Brett Giannini who is out on military service.

Minutes Approval: Regular Monthly Board Meeting April 13, 2021 – Exhibit A - Alderman Harber made a motion to accept the minutes as presented. Alderman Feldmayer seconded the motion. All in favor. Motion carried.

Financial Report: Exhibit B – Administrator Woerner reviewed the financial report as presented. Alderman Feldmayer made a motion to accept the report as presented. Alderwoman Renfrow seconded the motion. All in favor. Motion carried.

Old Business: None

New Business:

1. **Special Event Approval – Cops and Bobbers Children’s Fishing Event – Exhibit C** – Administrator Woerner reviewed the event as presented. Alderman Feldmayer made a motion to approve the event. Alderman Harber seconded the motion. All in favor. Motion carried.

Ordinances and Resolutions:

1. **Ordinance – First Consideration – Amending FY21 Town Budget –Exhibit D** – The Board had no objection to reading the ordinance by title only. The Recorder read the ordinance by title only. Alderman Feldmayer made a motion to approve the ordinance as presented. Alderman Pace seconded the motion. Roll Call. Harber-yes, Pace-yes, Renfrow-yes, Feldmayer-yes, Giannini -absent and Akin-absent. Motion carried.
2. **Ordinance – First Consideration – Adopting FY2022 Town Budget–Exhibit E**– The Board had no objection to reading the ordinance by title only. The Recorder read the ordinance by title only. Alderman Harber made a motion to approve on first consideration. Alderman Pace seconded the motion. Roll Call. Pace-yes, Renfrow-yes, Feldmayer-no, Harber -yes, Akin-absent and Giannini-absent. Motion carried.
3. **Resolution – 21-05-01 – Approving an Agreement for Bookkeeping Services – Exhibit F** – Alderman Feldmayer made a motion to approve the resolution as presented. Alderwoman Renfrow seconded the motion. All approved. Motion carried.
4. **Resolution – 21-05-02 – Approving Short-Term Debt Issuance for Roundabout Project – Exhibit G** – Alderman Feldmayer made a motion to approve the resolution as presented. Alderman Harber seconded the motion. All approved. Motion carried.

5. **Records Destruction Request – Finance and Utility Billing Records – Exhibit H** – Alderman Feldmayer made motion to approve the records destruction request as presented. Alderman Pace seconded the motion. All approved. Motion carried.
6. **Resolution 21-05-03 – Approving a Change Order for Roundabout Culvert Pipe – Exhibit I** – Alderman Feldmayer made a motion to approve the resolution as presented. Alderman Harber seconded the motion. All in favor. Motion carried.
7. **Oak Creek Phase V – Letter RE: Grinder to STEP System** – Administrator Woerner reviewed the letter as presented. Alderman Feldmayer made a motion to approve the Oak Creek Phase V change to the STEP System per the presented letter. Alderman Harber seconded the motion. All approved. Motion carried.

Bid Awards:

1. **Pioneer Park Paving Project – Exhibit G** – Administrator Woerner reviewed the bid for the Pioneer Park Paving Project. One bid was received from ASPAC Paving Co. in the amount of \$34,500. Alderman Feldmayer made a motion to approve the bid as presented. Alderwoman Renfrow seconded the motion. All approved. Motion carried.

Departmental Reports:

1. **Code Enforcement:** Director Wallace reviewed the report as presented.
2. **Fire Department:** Chief Posey reviewed the report as presented. Chief Posey advised the Board of the following: The early warning sirens at Town Hall and at Rosemark Road are expected to be repaired this Thursday. The Atoka Fire Dept. will travel to Nashville tomorrow May 12, 2021 to attend the Star of Life Award Ceremony. Administrator Woerner reviewed the Safe Room operations plan with the Board.
3. **Parks Department:** Director Isbell reviewed the report as presented. Director Isbell advised the Board of the following: The Pioneer Park bank stabilization repairs are not holding and will have to wait until dry weather before repairs can be made. Director Isbell presented options to the Board regarding charging an entrance fee for the splash pad. Mayor Walker asked each Board member their pleasure for charging: Renfrow-yes charge, Feldmayer-no charge option 3, Harber-no charge option 3 and Pace-yes charge. Mayor Walker directed Director Isbell to bring back a proposal at the June meeting.
4. **Police Department:** Chief Rudolph reviewed the report as presented. Chief Rudolph advised the Board of the following: The police department participated in the National Pill Take Back Program and collected 157 pounds of pills. The Atoka Police Dept. applied for and has been awarded the Keep Tennessee Beautiful Grant for \$5000 and asked the Board for approval to accept the grant. Alderman Harber made a motion to accept the grant. Alderman Feldmayer seconded the motion. All in favor. Motion carried. Chief Rudolph presented Officer Amanda Swain with the April Officer of the Month Award.
5. **Public Works Department:** Director Patrick reviewed the report as presented. Director Patrick advised the Board of the following: There was a fire hydrant on Stephen Hill that broke due to the heavy rains it caused a water leak that drained the water tower. Staff confirmed that the water supply was not compromised and did not lose positive pressure. The bridge on Tipton road remains closed and he is working with SSR to develop a solution to repair the bridge. ASPAC will start paving around Town next week.

Miscellaneous Items from the Mayor, Board of Aldermen, Town Administrator:

1. Mayor Walker advised that Munford High School students have placed Library Mailboxes at Walker Park and Nancy Lane Park.
2. Alderwoman Renfrow asked for an update on the trash collections with Waste Pro. Director Patrick advised that it seems to be working well for now.
3. Administrator Woerner advised that the live stream camera over the Roundabout went down for a period of time, but it is now back up and working.
4. Administrator Woerner advised that the Town of Atoka signs at Town Hall and at the three way have been replaced and updated and staff will be working on finishing the landscaping.
5. Administrator Woerner advised that there has been discussion about the conditions of the subdivision roads that have not been accepted by the Town to date. Staff has been in contact with some of the developers to get that process moving forward to address the road issues.

6. Administrator Woerner thanked the Board members, Directors and Staff members that participated in the budget process for all the hard work and help they provided to get the job done. It was definitely teamwork at its best.

Citizen Concerns:

1. Dustin Spielman of 163 Eureka Trail in Sterling Ridge expressed concerns about the road conditions in Sterling Ridge and thanked Marc and the Board for working towards getting them repaired.
2. Scott Cooper of 447 Julia Ann Drive expressed concerns about the damaged bridge on Tipton Road and thanked the staff for taking measures to close it and their work to get it repaired correctly.

Alderman Feldmayer motioned to adjourn the meeting. Alderman Harber seconded the motion. The meeting ended at 8:57 pm.

W. Daryl Walker, Mayor

Deborah Pickard, Recorder

SUMMARY OF FINANCIAL CONDITION VS. BUDGET

For the Eleven Months Ending May 31, 2021

<u>General Fund</u>	11 month	% of Budget	
Revenues:	Actual	Budget	Total Budget
Property Tax	2,295,724	103.3%	2,222,500
Sales Tax	2,844,983	112.8%	2,523,000
Grants	1,226,188	49.1%	2,497,277
Other Revenues	3,254,670	348.3%	934,441
Total	9,621,565		8,177,218
Expenditures:			
Legislature & Judicial	51,267	84.0%	61,000
Finance & Administration	475,512	86.3%	550,763
Police	1,870,532	89.0%	2,100,592
Fire	1,563,632	98.1%	1,594,245
Planning & Inspection	242,106	114.8%	210,916
Streets	574,552	28.7%	1,998,877
Parks & Recreation	2,419,397	148.4%	1,630,590
Total	7,196,998		8,146,983
Excess Revenue Over Expenditures	2,424,567		30,235
Cash on Hand at End of Period (1)	4,487,023		

<u>State Street Aid Fund</u>			
Revenue	304,822	92.4%	330,000
Expenditures	60,327	18.3%	330,000
Excess Revenue Over Expenses	244,495	0	
Cash on Hand at Beginning of Year	162,818		
Cash on Hand at End of Period	407,313		

<u>Drug Fund</u>			
Revenue	18,201	45.5%	40,000
Expenditures	4,929	82.2%	6,000
Excess Revenue Over Expenses	13,272	0	34,000
Cash on Hand at Beginning of Year	29,118		
Cash on Hand at End of Period	42,390		

(1) Does not include Fire Dept, Celebrate, and Park AC of:

558,143

June 08 2021

Exhibit B

<u>Solid Waste Collections</u>			
Revenue	583,813	99.0%	590,000
Expenditures	524,134	91.2%	575,000
Excess Revenue Over Expenses	59,679	0	15,000
Cash on Hand at Beginning of Year	123,460		
*Cash on Hand at End of Period	183,139		

SUMMARY OF FINANCIAL CONDITION WATER FUND

For the Eleven Months Ended May 31, 2021

Cash on Hand at Beginning of Year	\$ 2,554,547
Cash on Hand at End of Period	\$ 2,912,638
Total Bonds/Notes outstanding 05/31/21	\$ 2,195,988

Net Income(Regulatory Basis) vs. Prior Year		
	5/31/2021	5/31/2020
Revenues	\$ 2,318,894	\$ 2,106,688
Expenses		
Water Purchases	\$ 460,456	\$ 439,426
Sewer Treatment Fees	\$ 113,706	\$ 143,117
Payroll and Benefits	\$ 481,440	\$ 483,924
System Maintenance	\$ 472,236	\$ 374,833
System Operation	\$ 98,965	\$ 93,177
Billing and Payments	\$ 63,303	\$ 84,453
Other Expenses	\$ 163,105	\$ 152,559
Depreciation	\$ 435,417	\$ 421,667
Total	\$ 2,288,628	\$ 2,193,156
Net Income (loss)	\$ 30,266	\$ (86,468)

Total - All Funds: 8,699,364

Note: Prior year amts for System Operation, Billing and Payments, and Other Expenses combined under Other Expenses.

June 08, 2021

ORDINANCE NUMBER _____

Exhibit C

AN ORDINANCE OF THE TOWN OF ATOKA, TENNESSEE AMENDING SECTION 3 OF ORDINANCE NUMBER 20-06-02 RELATED TO APPROVED EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 2020 AND ENDING JUNE 30, 2021.

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, on June 23, 2020, the Board of Mayor and Aldermen adopted a budget for the fiscal year 2021 and, through the course of the year, amendments to the budget have become necessary.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE as follows:

SECTION 1. Section 3 of Ordinance Number 20-06-02, passed by the Board of Mayor and Aldermen on June 23, 2020 is hereby amended to appropriate funds for the General Fund as follows:

General Fund	FY21 Adopted Budget	FY21 Amended Budget
Legislative	\$44,800	\$49,800
Fire	\$1,594,245	\$1,692,502
Planning & Inspection	\$210,916	\$267,079
Parks	\$1,615,590	\$2,558,604
Total Expenditures	\$3,465,551	\$4,567,985

SECTION 2. All other sections of Ordinance Number 20-06-02 shall remain as passed by the Board of Mayor and Aldermen.

SECTION 3. This ordinance shall become effective immediately upon its adoption, the public welfare requiring it.

PASSED on the First Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 11th day of May 2021.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 8th day of June 2021.

W. Daryl Walker, Mayor

ATTEST:

Town Recorder

ORDINANCE NUMBER _____**Exhibit D**

AN ORDINANCE OF THE TOWN OF ATOKA, TENNESSEE ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022 AND OTHER RELATED REVISIONS TO THE ATOKA MUNICIPAL CODE OF ORDINANCES.

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the Board of Mayor and Aldermen has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE as follows:

SECTION 1. The budget consisting of the Available Funds and Appropriations listed in Sections 2 and 3 below be adopted for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

SECTION 2. The Board of Mayor and Aldermen estimate anticipated revenues of the Town from all sources to be as follows:

Revenues

Local Taxes	\$4,772,523
Licenses and Permits	\$81,400
Intergovernmental Revenues	\$1,683,602
Charges for Services	\$223,750
Fines and Other Revenues	\$377,800
Total Revenues - General Fund	\$7,139,075
Fund Balance	\$2,842,594
Total Available Funds General Fund	\$9,981,669
Solid Waste Fund	
Revenues	\$600,000
Fund Balance	\$135,936
Total Available Funds	\$735,936
State Street Aid Fund	
Intergovernmental Revenues	\$336,360
Fund Balance	\$218,664
Total Available Funds	\$555,024

Drug Fund

Court fines and Costs	\$31,000
Fund Balance	\$29,118
Total Available Funds	\$60,118

Water Fund

Revenues	\$1,733,002
Estimated Available Cash	\$2,842,101
Total Available Funds	\$4,575,103

Sewer Fund

Revenues	\$2,156,835
Estimated Available Cash	\$5,843,338
Total Available Funds	\$8,000,173

SECTION 3. The Board of Mayor and Aldermen appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

Expenditures**General Fund**

Legislature	\$49,600
Judicial	\$16,200
Finance and Administration	\$544,890
Police	\$2,234,518
Fire	\$1,778,528
Code Enforcement	\$426,370
Streets	\$1,230,754
Parks and Recreation	\$646,215
Grants and Donations	\$12,000
Transfer to Savings	\$200,000
Total Expenditures - General Fund	\$7,139,075

Solid Waste Fund

Total Expenditures - Solid Waste	\$720,000
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State Street Aid Fund

Total Expenditures - State Street Aid	\$336,360
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Drug Fund

Total Expenditures - Drug Fund	\$31,000
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Water Fund

Total Expenses	\$1,732,626
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Sewer Fund

Total Expenses	\$1,927,303
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SECTION 4. No appropriation listed above may be exceeded without appropriate ordinance action to amend the budget.

SECTION 5. A detailed line-item financial plan shall be prepared in support of the budget.

SECTION 6. All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balance.

SECTION 7. The appropriations of this budget shall become the appropriations for the next fiscal year until a budget for the next fiscal year has been adopted.

SECTION 8. There is hereby levied a property tax rate of \$0.98 per \$100.00 of assessed valuation rounded to the nearest dollar for the purpose of funding General Fund services.

SECTION 9. This ordinance shall take effect from the date of its final passage, the public welfare requiring it.

PASSED on the First Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 11th day of May 2021.

PUBLIC HEARING held by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 8th day of June 2021.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 8th day of June 2021

W. Daryl Walker, Mayor

ATTEST:

Town Recorder

June 08, 2021

Exhibit E



Jason E. Mumpower
Comptroller

May 26, 2021

Honorable W. Walker, Mayor
and Honorable Board of Aldermen
Town of Atoka
334 Atoka Munford Avenue
Atoka, TN 38004

Dear Mayor Walker and Board:

Thank you for your recent correspondence. We acknowledge receipt on May 17, 2021, of a request from the Mayor of Atoka (the "Town") for approval to issue 2-year capital outlay notes in an amount not to exceed \$1,300,000 to be known as the "General Obligation Capital Outlay Notes, Series 2021" (the "Notes").

Included with the request was a certified copy of Resolution #21-05-02 adopted on May 11, 2021, authorizing the issuance of the Notes to finance the costs of the TDOT Roundabout construction project (the "Project"). The proposed note form was included with the resolution. Please send a copy of the executed note to us along with the completed Report on Debt Obligation within forty-five (45) days of the issuance of the debt herein approved.

Note Approval

This letter constitutes approval for the Town to issue the Notes by negotiated sale pursuant to Title 9, Chapter 21, Part 6 of Tennessee Code Annotated. Approval of the sale of the Notes is conditioned upon the Town's compliance with all relevant provisions of Tennessee law. Our office has relied upon the Town's determination of the cost of the public works project.

The Town is responsible for ensuring compliance with Title 9, Chapter 21, Parts 1, 4, and 6

of the Tennessee Code Annotated, its debt management policy, and timely payment of outstanding note principal and interest in accordance with the note provisions.

This letter and the approval to issue debt do not address the compliance with federal tax regulations and should not be relied upon for that purpose. The Town should discuss these issues with a tax attorney or bond counsel.

This approval is valid for six months after the date of this letter. If the Notes have not been issued within that time, a new note resolution must be passed by the Governing Body and submitted to this office for approval. Please notify us if the Town decides not to issue the Notes.

Tennessee Municipal Bond Fund (TMBF) Placement Process

TMBF requested rates on the note issue from a network of banks TMBF works with across the State and presented the lowest rate obtained to the Town for its consideration. The TMBF negotiated with the banks to include an additional 0.15% (also called 15 basis points) added to the interest rates submitted by the banks, which, if the Town uses the TMBF Alternative Loan Program, will be paid to TMBF over the life of the loan. The cost is calculated annually on the outstanding amount of the note and is paid by the bank to TMBF from periodic interest payments made by the Town to the bank.

Purpose, Terms, and Life

This Project meets the definition of a public works project in Tenn. Code Ann. § 9-21-105, and the Town may issue notes under the authority of Title 9, Chapter 21 of the Tennessee Code Annotated to finance such Project. The maturity of the Notes does not exceed the life of the proposed Project as attested by the local governing body. The submitted resolution and supporting documents appear to meet the requirements for the issuance of notes in Title 9, Chapter 21, Parts 1, 4, and 6 of the Tennessee Code Annotated. The maximum maturity for the Notes as authorized by the governing body is two fiscal years after the fiscal year the Notes are issued. In its resolution, the Town committed to amortize the Notes in a manner that reflects level debt service.

Town of Atoka

May 26, 2021

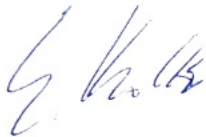
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After Issuance

Our website contains specific compliance requirements your local government will be responsible for once the notes are issued: <http://tncot.cc/debt>. The listing is not all inclusive.

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, Adam Tschida, at 615-747-5340 or Adam.Tschida@cot.tn.gov.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'B. Knotts', is written over a faint, larger blue ink signature that is partially obscured.

Betsy Knotts

Director of the Division of Local Government Finance

cc:

Ms. Jean Suh, Local Government Audit, COT

Ms. Linda Mooningham, TMBF

BK:at

ORDINANCE FOR THE TOWN OF ATOKA TO ADOPT BY REFERENCE STATE TRAFFIC OFFENSES AND RULES OF THE ROAD AND AMEND TITLE 15, CHAPTER 1.

AN ORDINANCE OF THE TOWN OF ATOKA, TENNESSEE, ADOPTING BY REFERENCE STATE TRAFFIC OFFENSES AND RULES OF THE ROAD.

WHEREAS, the Board of Mayor and Aldermen desires to adopt by reference state traffic offenses, registration requirements and rules of the road; and

WHEREAS, the Tennessee General Assembly amended the laws pertaining to adoption of state laws by municipalities by reference, by changing the statute under which such adoption is made and by further specifying that only Class C misdemeanors may be adopted by municipalities and enforced as municipal ordinance violations;

NOW, THEREFORE, BE IT ORDAINED by the Board of Mayor and Aldermen, that

Section 1. The following provision is added as the new § Title 15, Chapter 1, Section 15-126 of the Municipal Code of Atoka:

15-126. Adoption of state traffic statutes. By the authority granted under Tennessee Code Annotated § 16-18-302, the Town of Atoka adopts by reference as if fully set forth in this section, the “Rules of the Road,” as codified in Tennessee Code Annotated §§ 55-8-101 through 55-8-131 and §§ 55-8-133 through 55-8-180. Additionally, the Town of Atoka adopts Tennessee Code Annotated §§ 55-4-101 through 55-4-128, §§ 55-4-130 through 55-4-133, §§ 55-4-135 through 55-4-138, §§ 55-8-181 through 55-8-191, § 55-8-193, § 55-8-199, §§ 55-9-401 through 55-9-408, §§ 55-9-601 through 55-9-606, § 55-12-139, and § 55-50-351, by reference as if fully set forth in this section.

Section 2. This ordinance shall take effect upon its final reading, the public welfare requiring it.

FIRST READING: _____

SECOND READING: _____

Mayor

ATTEST:

Town Recorder

Approved as to form: _____
Town Attorney

A RESOLUTION APPROVING AND ACCEPTING AN AGREEMENT BY AND BETWEEN THE TOWN OF ATOKA, TENNESSEE AND WHITEHORN, TANKERSLEY & DAVIS, PLLC FOR AUDIT SERVICES.

WHEREAS, the Town of Atoka, Tennessee desires to retain professional audit services in relation to the Town's fiscal year beginning July 1, 2020 and ending June 30, 2021; and

WHEREAS, Whitehorn, Tankersley & Davis, PLLC has the capacity to provide the desired services to the Town and has submitted a proposal that is determined to be in the best interests of the Town in providing the services; and

WHEREAS, under the proposal, Whitehorn, Tankersley & Davis, PLLC will provide the required professional services and charge the appropriate fees for said services, as more fully described in the proposed agreement attached to this resolution and incorporated by reference herein.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE as follows:

SECTION 1. The Board of Mayor and Aldermen of the Town of Atoka, Tennessee hereby approves and accepts the agreement by and between the Town of Atoka, Tennessee and Whitehorn, Tankersley & Davis, PLLC in substantively the same form and content as the agreement has been proposed.

SECTION 2. The Mayor is authorized and directed to execute and the Town Recorder is hereby authorized and directed to attest and fix the seal of the Town of Atoka, Tennessee on the agreement in substantively the same form and content as the agreement has been proposed.

SECTION 3. The Town Recorder is hereby directed to file in her office a duplicate or copy of the agreement after it has been executed by the parties or their duly authorized representatives.

SECTION 4. This Resolution takes effect immediately upon its passage and approval, the public welfare requiring it.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 8th day of June 2021.

Mayor

ATTEST:

Town Recorder

May 20, 2021

Mr. Marc Woerner, Town Administrator and Ms. Deborah Pickard, Recorder
Members of the Board of Mayor and Aldermen
Town of Atoka, Tennessee
334 Munford-Atoka Avenue
Atoka, TN 38004

We are pleased to confirm our understanding of the services we are to provide the Town of Atoka, Tennessee ("the Town") for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of the Town as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Town's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Schedule of Changes in Pension Net Liability (Asset) and Related Ratios on Participation in the Public Employee Pension Plan of TCRS
- 3) Schedule of Contributions Based on Participation in the Public Employee Pension Plan of TCRS

We have also been engaged to report on supplementary information other than RSI that accompanies the Town's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements:

- 1) Combining Balance Sheet – Nonmajor Governmental Funds
- 2) Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds
- 3) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Solid Waste Fund
- 4) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – State Street Aid Fund
- 5) Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Drug Fund
- 6) Schedule of Expenditures of Federal awards, if applicable.
- 7) Schedule of Expenditures of State awards, if applicable.
- 8) Debt Service Requirements to Maturity
- 9) Changes on Long-Term Debt by Individual Issue
- 10) Property Taxes
- 11) Utility Rates and Number of Customers

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- 1) Introductory Section – Town Officials
- 2) AWWA Reporting Worksheet
- 3) AWWA System Attributes and Performance Indicators
- 4) Management's Corrective Action Plan

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and

(2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the members of the Board of Mayor and Aldermen of the Town of Atoka, Tennessee. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Town's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Town's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the Town in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations,

contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on October 15, 2021.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regards to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual (Debbie Pickard, Town Recorder and CMFO), preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the Town; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Whitehorn Tankersley & Davis, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Tennessee Comptroller of the Treasury or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Whitehorn Tankersley & Davis, PLLC personnel. Furthermore, upon request, we may provide copies of

selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Tennessee Comptroller of the Treasury. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately September 1, 2021 and to issue our reports no later than December 31, 2021. Jeff Hunter is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Whitehorn Tankersley & Davis, PLLC's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$20,600.00 if no Single Audits are encountered. If one Single Audit in accordance with the Uniform Guidance is performed, we agree that our gross fee, including expenses, will not exceed \$23,100.00. If two Single Audits in accordance with the Uniform Guidance are performed (Roundabout and/or Greenway Trail Phase II projects), we agree that our gross fee, including expenses, will not exceed \$25,600.00. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered 35% at the completion of field work, and the remaining 65% at the completion of the engagement. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract, if requested by you. Although not requested by you, our 2020 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Town and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy, and return it to us.

After we receive the signed engagement letter from you, we will create, and sign, the State-required electronic audit contract on the State's CARS website. You will be notified by e-mail when the contract is ready for your signature. You will need to login to the CARS website using your account's username and password in order to electronically sign the contract. After the State approves the audit contract, you will receive an e-mail notifying you as to the contract's approval. We recommend that you print a copy of the approved contract for your records.

Very truly yours,



Jeff Hunter, CPA, Member
Whitehorn Tankersley & Davis, PLLC

RESPONSE:

This letter correctly sets forth the understanding of the Town.

Management signature: _____
Title: Town Administrator

Date: _____

Management signature: _____
Title: Recorder

Date: _____

Governance signature: _____
Title: Mayor

Date: _____



GOAD & COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

www.goadandcompany.com

James W. Goad, CPA
Tamara D. Honeycutt, CPA
Sarah M. Bowden, CPA
Matthew K. Clark, CPA

Brenna K. Boone, CPA
Cindy W. Gulley

Report on the Firm's System of Quality Control

November 16, 2020

To the Members of Whitehorn Tankersley & Davis, PLLC
and the Peer Review Committee of the
Tennessee Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Whitehorn Tankersley & Davis, PLLC (the firm) in effect for the year ended May 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Whitehorn Tankersley & Davis, PLLC. in effect for the year ended May 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Whitehorn Tankersley & Davis, PLLC has received a peer review rating of *pass*.

Goad & Company, PLLC

RESOLUTION NO. _____

A RESOLUTION APPROVING AND ACCEPTING THE STREETS IN THE DEER RIDGE PHASE TWO (II, 2) SUBDIVISION IN THE TOWN OF ATOKA AS ROADS FOR PUBLIC MAINTENANCE.

WHEREAS, Munford Development. has constructed various streets in rights-of-way dedicated and recorded to the Town of Atoka; and

WHEREAS, Article 6 of the Atoka Municipal Subdivision Regulations require that the Board of Mayor and Aldermen act in the form of a resolution to accept infrastructure constructed by a developer and dedicated to the Town for public use; and

WHEREAS, the Town of Atoka Municipal/Regional Planning Commission recommended acceptance of Deer Ridge Phase Two contingent upon the base layer areas that have been identified be addressed and repaired to Town Staff approval.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE as follows:

SECTION 1. Pending roadway base repairs to Walker Parkway East between Rosemark Road and Deer Crossing Cv., and pending roadway base repairs to Cotton Fall Drive adjacent to Lot 3 (66 Walker Parkway E), the Board of Mayor and Aldermen of the Town of Atoka, Tennessee approves and accepts the currently constructed portions of Cotton Fall, Walker Parkway East, Trail Cove, Deer Skin Cove, Deer Ridge Cove, and Deer Crossing Cove in the Deer Ridge Phase Two (II, 2) Subdivision for public maintenance and releases Munford Development for all future responsibility related to said roadways.

SECTION 2. Repairs described in Section 1 shall be completed by the developer within 30 days of this resolution.

SECTION 3. This Resolution takes effect immediately upon conditions being met and approved as outlined in Section 1, the public welfare requiring it.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 8th day of June 2021.

ATTEST:

Mayor

Town Recorder

RESOLUTION NO. _____**A RESOLUTION ESTABLISHING RULES AND REGULATIONS GOVERNING THE SPLASH PAD FACILITY AT WALKER PARK IN THE TOWN OF ATOKA.**

WHEREAS, the Town of Atoka has constructed and operates an area of Walker Park that includes benches, shade structures, picnic tables, sidewalks, and water zone surface (collectively known as the "splash pad facility") at Walker Park for the enjoyment of the community; and

WHEREAS, diverse recreational offerings are critical to sustain a healthy, active community for residents and visitors of all ages and abilities; and

WHEREAS, the Town desires to establish rules and regulations governing the use of the splash pad owned and operated by the Town and to provide adequate notice to the public of the rules and regulations governing the splash pad facility.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE as follows:

SECTION 1. The Board of Mayor and Aldermen of the Town of Atoka, Tennessee hereby set the following rules and regulations for the splash pad facility.

- Regular Hours of operation daily – 10:00 AM – 7:00 PM. Rental Hours outside of Regular Hours daily- 7:00 PM- 9:00 PM. Weekdays from 10:00 AM to 11:00 AM is reserved for children ages 5 and under and their parents or guardians.
- Children must remain in visual contact of supervising adult.
- Children under 12 must be always supervised.
- Appropriate attire must be worn at all times. Appropriate footwear is recommended.
- For your safety, do not hang, swing, climb, or pull on the splash pad equipment.
- No running or horse play is permitted. Individuals engaging in unsafe or disruptive behavior will be required to leave the splash pad.
- Food or drinks are not permitted within the water zone of the splash pad.
- A drinking fountain is provided near the restroom building. Water discharge from the Splash Pad is not intended for consumption.
- This splash pad uses treated, recirculated water. Restrooms are provided nearby for your use.
- Children 3 & under or not potty trained must wear a swim diaper.
- In case of thunderstorms, lightning, or severe weather of any kind, vacate the splash pad facility.
- The splash pad facility is designed to be ADA compliant. Guests of all abilities are welcome and encouraged to enjoy the facility.
- Alcoholic beverages, illegal substances, tobacco products (including smokeless tobacco, e-cigarettes, and “vape” devices), and any paraphernalia associated with use or consumption of such substances are NOT permitted in the facility.
- No spitting or discharging bodily waste on the Splash Pad.

- Only clearly identified service animals are permitted. All other animals are not allowed.
- The following are not permitted inside fenced splash pad area:
 - Weapons; glass jars or bottles; pets; toys including water balloons, beach balls, noodles, cups, buckets, water guns, etc.; skateboards; skates; rollerblades; bicycles; scooters; motorized vehicles of any kind.
- Use of the Splash Pad outside the posted hours of operation is prohibited.
- Atoka Parks and Recreation reserves the right to close the Splash Pad without notice due to inclement weather or other issues.
- The Town of Atoka and its staff reserves the right to interpret and enforce additional rules that they deem necessary.

SECTION 2. The Board of Mayor and Alderman of the Town of Atoka, Tennessee hereby set the following fees for the splash pad facility.

Party/Group Event Pavilion Rental Outside the Splash Pad during Splash Pad Hours:

- Splash Pad Parties will be conducted OUTSIDE of the Splash Pad Fence under the 2 Pavilions available by the Playground/Splash Pad.
- Parties are ONLY reserving a pavilion space by the Splash Pad. Parties are NOT to be conducted INSIDE the Splash Pad during normal hours.
- General cleaning is done by the party. Facility workers will take out any trash and wipe down tables.
- Fees:
 - 1 Pavilion: \$40 for 2 hours up to 40 people
 - 2 Pavilions: \$80 for 2 hours up to 80 people
- Time Slots:
 - Monday-Saturday: 11:30 AM-1:30 PM, 2:00 PM-4:00 PM, & 4:30 PM-6:30 PM
 - Sunday: 1:00 PM-3:00 PM & 3:30 PM-5:30 PM

Private Splash Pad Rental:

- Private Parties will be conducted INSIDE the Splash Pad Fence.
- Party includes all seating & pavilions inside the Splash Pad.
- This is rented OUTSIDE Regular Splash Pad Hours only.
- General cleaning is done by the party. Facility workers will take out any trash and wipe down tables.
- Fees:
 - \$150 for 2 hours up to 75 people
- Time Slots:
 - 7 days a week: 7:00 PM-9:00 PM

To Schedule a Party/Group:

- Call 901-837-5300 and ask to speak to the Parks and Recreation Department.
- Come into Atoka Town Hall, 334 Atoka Munford Ave.

- Parties must be scheduled Monday-Friday from 8:00 AM-5:00 PM.

SECTION 3. The Parks & Recreation Department is hereby authorized and directed to post necessary signage at the splash pad to provide notice to the public of the rules and regulations governing the facility.

SECTION 4. This Resolution takes effect immediately upon its passage and approval, the public welfare requiring it.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 8th day of June 2021.

Mayor

ATTEST:

Town Recorder

June 08, 2021

Exhibit J



2020-2021 Budget

1. (1) Riding Lawn Mower (Getting Quotes): \$9,500.00
2. (1) Riding Lawn Mower (Getting Quotes): \$9,500.00
3. (1) Utility Golf Cart: \$6,000.00
4. (1) Softball Scoreboard: \$9,500.00
5. (1) Softball Scoreboard: \$9,500.00
6. All New Nancy Softball Signs: \$1,700.00
7. Splash Maintenance: \$10,000.00
8. Pioneer Park Playground: \$5,000.00
9. (16) Softball Dugout Benches: \$5,000.00
10. (5) Picnic Tables: \$5,000.00
11. Pioneer Park Fountain: \$3,000.00
12. Greenway Landscaping: \$3,000.00

Total: 74,000.00

Code Enforcement Monthly Report
Fiscal Year 2021

PERMIT INFORMATION	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Building Permit - Commercial					1		1						2
Building Permit - Industrial													0
Building Permit - Residential - Addition	1			2			2				2		7
Building Permit - Residential - New Build	14	11	13	6	6	10	12	3	12	32	5		124
Building Permit - Residential - Upstairs Finish			1		3	2	1	2		2			11
Misc Permit - Detached Garage		1											1
Misc Permit - Fence					1				1	2			4
Misc Permit - Fireworks Stand				1	1	1							3
Misc Permit - Pool Permit	5	1	12	1		1		1		1	1		23
Misc Permit - Sign Permit	1		1	1	1						1		5
Misc Permit - Storage Shed	3	4	2	4	7	2			1	3			26
TOTAL PERMIT INFORMATION	24	17	29	15	20	16	16	6	14	40	9	0	206
CERTIFICATE OF OCCUPANCY	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Certificate of Occupancy - Commercial								1					1
Certificate of Occupancy - Industrial													0
Certificate of Occupancy - Residential	7	4	17	7	2	7	4	5	15	7	13		88
TOTAL CERTIFICATE OF OCCUPANCIES	7	4	17	7	2	7	4	6	15	7	13	0	89
BUILDING INSPECTIONS	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Form Board / Set Back Inspection	11	3	15	9	3	4		4	3	6	4		62
Footing Inspection													0
Plumbing Inspection		3	11	16	7	12	9	1	5	27	23		114
Sheeting Inspection	7	5	12	10	9	9	11	3	4	6	27		103
Brick Ties Inspection	7	6	12	7	6	10	10	5	5	5	10		83
Framing Inspection	8	5	10	8	6	21	16	8	13	11	5		111
Insulation Inspection	7	2	10	4	6	10	12	12	11	10	3		87
TOTAL BUILDING INSPECTIONS	40	24	70	54	37	66	58	33	41	65	72	0	560
CODE ENFORCEMENT ACTIONS	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Municipal Court Citations													0
Property Maintenance Complaints - Closed	37	39	17	21	24	12	16	13	21	34	15		249
Property Maintenance Complaints - Received	56	91	47	36	20	13	21	15	33	46	35		413
TOTAL CODE ENFORCEMENT ACTIONS	93	130	64	57	44	25	37	28	54	80	50	0	662
PERMIT FEES	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	TOTAL
Collected Fees	\$8,355	\$6,758	\$9,035	\$4,520	\$4,334	\$5,680	\$6,698	\$1,790	\$6,169	\$15,058	\$2,525		\$70,922
TOTAL PERMIT FEES	\$8,355	\$6,758	\$9,035	\$4,520	\$4,334	\$5,680	\$6,698	\$1,790	\$6,169	\$15,058	\$2,525	\$0	\$70,922
COMMENTS													

RE INSPECTION TOTALS 15 COLLECTED 375.00



ATOKA FIRE DEPARTMENT
MONTHLY REPORT



May-21						
Incidents	Current Month	Previous Month	Current Month Last Year	Year to Date	Dollar Loss	Dollar Saved
Structure Fires-Atoka	0	1	0	8		
Structure Fires-County Area	5	3	2	17		
Total	5	4	2	25	\$0	\$0
Fires Other-Atoka	8	8	1	32		
Fires Other-County Area	0	0	1	7		
Total	8	8	2	39		
HazMat Calls-Atoka	1	1	0	6		
HazMat Calls-County Area	0	0	0	0		
Total	1	1	0	6		
MVA-Atoka	14	22	2	59		
MVA-County Area	1	3	0	12		
Total	15	25	2	71		
EMS Calls-Atoka	52	49	53	277		
EMS Calls-County Area	10	9	8	46		
Total	62	58	61	323		
Other Calls (Service, Good Intent)-Atoka	8	5	5	53		
Other Calls (Service, Good Intent)-County Area	1	0	2	2		
Smoke Alarm Checks	33	30	41	164		
Smoke Alarm Installs	3	2	6	11		
Total	9	5	7	55		
Mutual Aid Given	5	4	4	25		
Mutual Aid Received	3	4	0	19		
Total Calls-Atoka	83	86	61	435	\$0	\$0
Total Calls-County Area	17	15	13	84	\$0	\$0
Totals for the Month	100	101	74	519	\$0	\$0
Vehicle Fleet Status	DAYS OUT OF SERVICE		COMMENTS			
ENGINE 11 Smeal						
ENGINE 12 Wilson	Permanently		Bad pump/transmission			
ENGINE 13 Pierce						
BRUSH TRUCK 13 Ford						
Reserve Firefighter Hours	Training	Work	Total Hours	YTD Hours		
	12	171	183	969		
Comments						

Atoka Parks and Recreation

May Monthly Report - Calendar Year 2020-2021

Program / League Information				
Description	Participants		Program Cost	Fees Collected
	This Year	Last Year		
Camp- Fall Break	7	9	\$ 365.00	\$ 550.00
Camp-Spring Break	9	N/A (COVID)	\$ 344.30	\$ 750.00
Camp - Summer - Lego Camp		13		
Camp - Summer - Adventure Camp	16	25	\$ 705.00	\$ 1,240.00
Class - Art - Fall	19	10	\$ 904.40	\$ 1,425.00
Class- Art - Spring	26	25	\$ 782.14	\$ 1,950.00
Class - Art - Summer		N/A		
Sport - A - Kickball - Fall (teams)	5	5	\$ 1,187.98	\$ 1,466.00
Sport- A - Kickball - Spring (teams)	N/A	N/A (COVID)	\$ -	\$ -
Sport - A - Softball (teams)	9	9	TBA	TBA
Sport - Y - Little Sports - Winter	25	20	\$ 953.55	\$ 1,500.00
Sport - Y - Little Sports - Blast Ball	109	34 (2020)	TBA	\$ 6,540.00
Sport - Y - Little Sports - Tball	52	26 (2020)	TBA	\$ 3,120.00
Sport - Y - Soccer - AYSO - Fall	150	172	\$ 8,385.94	\$ 10,500.00
Sport - Y - Soccer - AYSO - Spring	255	N/A (COVID)	TBA	\$ 17,890.00
Sport - Y - Softball - DYSB - Fall	280	260	\$ -	\$ -
Sport - Y - Softball - DYSB - Spring	355	N/A (COVID)	TBA	\$ 25,630.00

Special Event Information				
Description	Participants		Event Cost	Fees/Donations Collected
	This Year	Last Year		
Event - Atoka BBQ Fest (teams)	63	CANCELLED DUE TO COVID	TBA	\$ 50,011.25
Event- Food Truck Festival-March	21	N/A	\$ 570.00	\$ 960.00
Event - Christmas Decorating	14	14	\$ 189.34	\$ -
Event - Easter Bunny Brunch	30	CANCELLED DUE TO COVID	\$ 197.87	\$ 460.00
Event - Rock the Block	300+ cars	1,000-2,000	\$ 11,070.55	\$ -
Event-Autumn in Atoka	50	N/A	-	\$ 200.00
Event - Safe Night Out	1,100	1,000	\$ 3,259.00	\$ 3,775.00
Event - Santa's Ride - Meet/Greet	MEET/GREET CANCELLED	100+	w/ Tree Lighting	
Event - Tree Lighting	200+	300+	\$ 2,418.38	
Movies in the Park: Frozen 2	48 cars	100	-	\$ -
Tournament (1-day) - Sweet Southern Heat Showdown	17 teams	N/A		\$ 350.00

Fiscal Performance				
Description	Current Month		Current Fiscal YTD	Last Fiscal Year
	This Year	Last Year		
Rentals - Facility Rentals	\$ 40.00	\$ -	\$ 665.00	\$ 360.00
Sales - Concession Stand - NLP	\$ 15,282.77	\$ -	\$ 36,347.77	\$ 19,853.13
Sales - Concession Stand - WP	\$ 1,010.92	\$ -	\$ 1,868.69	\$ 1,807.66

Citizen Service / Park Maintenance				
Description	Current Month		Current Year to Date	Last Year
	This Year	Last Year		
Q-Alert Service Requests Closed	2	1	14	49

Comments
Will give details on Splash Pad, Softball Tournaments, Summer Activities, and Pioneer Park.



Atoka Police Department

68 Atoka - McLaughlin Drive



TN Incident Based Reporting System - Part 1 Crimes				
Town of Atoka	365 Days			
5/30/2021	2020	2021	+/-/=	
Assault-Agg(All)	2	6	4	
Assault-Agg	1	3	2	
Assault-Agg DV	1	2	1	
Child Abuse Agg	0	1	1	
Auto Theft	4	4	0	
Bur-Non-res	0	1	1	
Bur-Residential	4	2	-2	
Bur-Bus	5	0	-5	
Homicide	0	0	0	
Murder	0	0	0	
Negligent Manslaughter	0	0	0	
Justifiable Homicide	0	0	0	
Larceny(All)	25	19	-6	
Shoplift Fel	1	0	-1	
Shoplift Misd	6	0	-6	
Th Burgl	4	1	-3	
Th Fr M/V	7	3	-4	
Th Veh Parts	0	2	2	
Th Other Trailer	2	1	-1	
Other Th/Non-Specific	5	12	7	
Rape	2	0	-2	
Robbery-Bus	0	0	0	
Robbery-Per	0	0	0	
Robbery-In	0	0	0	
Carjacking	0	0	0	
Part 1 Totals	42	32	-10	



Atoka Police Department

68 Atoka - McLaughlin Drive



Town of Atoka	Additional Crimes & Statistics		
	Year to Year Comparison		
5/30/2021	2020	2021	+/-=
Fraud	6	8	2
ID Theft	2	5	3
Credit Card	0	1	1
Swindle / Scheme	4	2	-2
Counterfeit / Forgery	1	0	-1
Weapons	0	1	1
MV Crash	71	59	-12
Injury	7	10	3
Hit and Run	3	3	0
Property damage	68	46	-22
Drugs / Narcotics	8	7	-1
Felony	3	4	1
Misdemeanor	4	2	-2
Driving under Influence	1	1	0
Additional Totals	86	75	-11
Misc Reports	81	153	72
Bus and Res Alarms	81	92	11
Calls for Service	1,691	3,300	1,609
Enforcement	2,020	2,021	+/-=
Arrests	80	59	-21
Felony	12	18	6
Misdemeanor	68	41	-27
Citations	895	618	-277
General Sessions	57	40	-17
City Court	204	147	-57
Warnings	634	431	-203

Atoka Public Works

Monthly Report - Calendar Year 2021

CUSTOMER ACCOUNTS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NEW ACCOUNTS OPENED	19	13	34	22	30								118
EXISTING ACCOUNTS CLOSED	15	7	16	12	7								57
NET CHANGE - CUSTOMER ACCOUNTS	4	6	18	10	23	0	0	0	0	0	0	0	61

SEWER SERVICE ISSUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
TANK PUMPING - VENDOR	36	10	35	32	26								139
TOTAL SEWER SERVICE ISSUES	36	10	35	32	26	0	0	0	0	0	0	0	139

SOLID WASTE SERVICE ISSUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NEW CUSTOMERS (delivered can)	17	10	56	25	29								137
MISSSED COLLECTIONS	28	19	66	154	31								298
DAMAGED / REPLACED CANS	3	4	8	10	6								31
OTHER / TRASH	2	2	4	24	1								33
TOTAL SOLID WASTE SERVICE ISSUES	50	35	134	213	67	0	0	0	0	0	0	0	499

WATER SERVICE ISSUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
METER SET - PRIMARY SERVICE	2	0	1	3	2								8
METER SET - AUXILIARY SERVICE	0	0	1	1	0								2
METER MAINTENANCE	0	0	1	4	0								5
METERS REPLACED/ Antenna Added	2	0	0	2	0								4
ADJUSTMENTS	0	4	6	8	1								19
LATE PAYMENTS	424	423	533	465	588								2433
NON-PAYMENT DISCONNECTION	58	N/A	50	45	41								194
TOTAL WATER SERVICE ISSUES	486	427	592	528	632	0	0	0	0	0	0	0	2665

WORK ORDERS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
WATER	17	28	46	67	95								253
SEWER	65	53	88	70	97								373
DITCHES, OTHER ISSUES	36	39	106	87	66								334
UTILITY LOCATES	151	232	454	397	209								1443
TOTAL WORK ORDERS	269	352	694	621	467	0	0	0	0	0	0	0	2403

WASTE PRO QUARTERLY COLLECTION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
WASTE COLLECTED													0

BILLING INFORMATION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
ACH ACCOUNTS	380	382	388	388	387								1925
E-BILL ACCOUNTS	912	917	920	935	942								4626
SOLID WASTE CUSTOMERS	2780	2786	2809	2817	2826								14018
RECYCLING CUSTOMERS	2133	2137	2160	2166	2181								10777

COMMENTS