



Board of Mayor and Aldermen

Meeting Agenda

Town Hall
334 Atoka-Munford Avenue

Tuesday, May 10, 2022
7:00 p.m.

Invocation & Pledge of Allegiance

I. Call to Order & Roll Call

II. Minutes

- a. Regular Board Meeting – April 12, 2022, Exhibit A

III. Reports

- a. Financial Report ❖ Exhibit B
1. Sales Tax Report

IV. Old Business

V. New Business

- a. Ordinances & Resolutions
1. Ordinance – First Consideration – Amending FY2022 Town Budget Exhibit C
 2. Ordinance – First Consideration – Adopting FY2023 Town Budget Exhibit D
 3. Ordinance – First Consideration – Hotel/Motel Occupancy Tax Exhibit E
 4. Resolution – Approving an Agreement for Bookkeeping Services Exhibit F
 5. Resolution – Approving Submission-Grant Application-STEMC Exhibit G
 6. Resolution – Approving Submission-Grant Application-USDSA Exhibit H
 7. Resolution – Approving Submission-Grant Application-Gary Sinise Exhibit I
 8. Resolution – Approving Submission-Grant Application-Firehouse Sub Corp Exhibit J
 9. Resolution – Approving Submission-Grant Application-Spirit of Blue Exhibit K
 10. Resolution – Approving an Agreement for Fiscal Year 2022 Audit Services Exhibit L
- b. Miscellaneous Items
1. Donation Request for Civic Organizations Exhibit M
 2. Proclamation – National Garden Week Exhibit N

VI. Departmental Reports

- a. Code Enforcement
- b. Fire Department Chief Posey
- c. Parks Department Director Isbell
- d. Police Department Chief Rudolph
- e. Public Works Department

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 May 10, 2022

1. **Exhibit A – Board Meeting Minutes** - The minutes from the Board's regular monthly meeting in April are included for review and approval.
2. **Exhibit B – Financial Reports** – The monthly report detailing fiscal year financial performance through the month of April is included in the packet for your review.
3. **Exhibit C - Ordinance to Amend the FY2022 Town Budget** – This will be the first consideration of an ordinance to amend the Town budget for fiscal year 2022, running from July 1, 2021 to June 30, 2022. 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 total General Fund expenditures of \$5,791,515. They are \$2,499,902 in Fire, \$2,565,398 in Highways and Streets, and \$726,215 in Parks. Solid Waste Fund is \$831,000.
 - a. The fire amendment is due to third early warning siren and the fire apparatus purchase, authorized by the Board.
 - b. Highways and Streets is due to the repayment of the loan proceeds for the Roundabout and the public works vehicles that were purchased from savings.
 - c. Parks and Recreation are related to the Pioneer Park bank stabilization project, and program/sports.
 - d. The solid waste fund amendment is due to revised actual expenditures.
4. **Exhibit D - Ordinance to Adopt the FY2023 Town Budget** – This will be the first consideration of the Town of Atoka budget for the fiscal year that begins July 1, 2022 and ends June 30, 2023. Starting in February, budget meetings were held with department directors and financial staff every couple of weeks. On April 12th and April 22nd, staff met with Mayor Walker and the Finance and Administration liaisons. On May 3rd, the Board of Mayor and Aldermen held a work session to discuss the final draft budget. As we have adhered to this schedule, the first consideration of the Fiscal Year 2023 has been prepared. Tennessee State Law requires that the first budget Ordinance be presented no less than 45 days prior to the new

fiscal year on July 1st. The budget anticipates \$7,239,306 million in General Fund expenditures, \$655,000 in Solid Waste fund expenditures, \$358,946 in State Street Aid expenditures, \$57,672 in Drug Fund expenditures, \$1,259,535 in Water Fund expenditures, and \$1,362,637 in Sewer Fund expenditures. A public hearing will be held in advance of the second consideration of the ordinance on June 14th.

- 5. Exhibit E – Ordinance – First Consideration – Hotel/Motel Occupancy Tax –** The privilege tax upon the occupancy in any hotel or motel, or any place in which rooms, lodging, or accommodations are furnished to transients is on the agenda for first consideration. The revenues raised under this ordinance would be used to develop tourism and tourism development by attracting non-residents to visit Atoka and engage in both leisure and business activities. Additionally, the revenues will potentially contribute to the implementation of our long-range comprehensive plan. Generally speaking, the revenues are paid by those staying in hotels and motels. The revenues would be submitted directly to the town and would reduce some of the burden on our residents.
- 6. Exhibit F – Resolution – Approving an Agreement for FY2021 Bookkeeping Services –** This resolution approves an agreement between the Town and William Harmon for bookkeeping and reconciliation services. The term of the agreement is one (1) year, and the hourly rate of \$95.00 remains the same from the previous year.
- 7. Exhibit G – Resolution – Approving Submission – Grant Application – STEMC –** The grant application is for the Southwest Tennessee Electric Membership Corporation (SWTN EMC) community partners program for the purpose of securing equipment (message board) that the department can use to provide warning safety, and security to not only the offices and citizen alike. The grant is 100% funded. Staff recommends approving the grant application.
- 8. Exhibit H – Resolution – Approving Submission – Grant Application – USDSA –** The grant application is for the United States Deputy Sheriff’s Association for law enforcement for the purpose of securing equipment (patrol radios) that officers can carry to sustain effective communications with dispatchers and assist with providing officers with more sustainable equipment for years to come. The grant is 100% funded. Staff recommends approving the grant application.
- 9. Exhibit I – Resolution – Approving Submission – Grant Application – Gary Sinise –** The grant application is for the Gary Sinise Foundation for securing equipment (360-degree training and PowerDMS for accreditation process) that officers can carry to sustain effective training with real time results that can strengthen officer survival. The grant is 100% funded. Staff recommends approving the grant application.
- 10. Exhibit J – Resolution – Approving Submission – Grant Application – Firehouse Sub Corp –** The grant application is for the Firehouse Subs Corporation for the purpose of securing

equipment (Bullet Resistant Vests x 2) that officers can use to sustain their life in the event they are confronted with life threatening injuries sustained by gunfire and /or possible blunt force trauma. The grant is 100% funded. Staff recommends approving the grant application.

11. Exhibit K – Resolution – Approving Submission – Grant Application – The Spirit of Blue

– The grant application is for the Spirit of Blue Foundation for the purpose of securing equipment (tourniquets and cases) that officers can carry to save lives when seconds count. The grant is 100% funded. Staff recommends approving the grant application.

12. Exhibit L – Resolution – Approving an Agreement for FY2022 Audit Services

– Staff recommends approving the proposed agreement with Whitehorn, Tankersley & Davis, PLLC to complete our annual audit for the fiscal year 2022 that began on July 1, 2021 and will end on June 30, 2022. The fees for audit services are not to exceed \$21,250 if no single audits are encountered. The fee structure represents an increase of \$650 over the fiscal year 2021 costs. There are no single audits anticipated for FY22.

13. Miscellaneous Items –

1. **Exhibit M – Donation Request for Civic Organizations** – There are Three (3) request for donations from the Town. They are the Tipton County Arts Council for \$1000, Atoka Elementary School for \$1000 and CASA of Tipton County for \$1000.
2. **Exhibit N – Proclamation – National Garden Week** – Mayor Walker will present a proclamation designating the week of June 05 – 11, 2022 as National Garden week.

14. 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.



May 10, 2022

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
April 12, 2022, 7:00 p.m.**

The Invocation was led by Mayor Walker. 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, Aldermen Barry Akin, Brett Giannini, John Harber, Cody Pace and Alderwoman Renfrow

Also present: Town Recorder Debbie Pickard, Town Administrator Marc Woerner, Police Chief Anthony Rudolph, Fire Chief Henry Posey, Park Director Dorothy Isbell, and attached list.

Absent: Alderman Danny Feldmayer and Town Attorney Kasey Culbreath

Regular Monthly Meeting March 08, 2022 – Exhibit A – Alderman Harber made a motion to accept the minutes as presented. Alderwoman Renfrow seconded the motion. All in favor. Motion carried.

Special Called Meeting March 17, 2022 – Exhibit B – Alderman Pace made a motion to accept the minutes as presented. Alderman Harber seconded the motion. All in favor. Motion carried.

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

Old Business:

Ordinances and Resolutions:

- 1. Ordinance – 22-04-01 – Final Consideration – Water and Sewer Fees – Exhibit D** – The Board had no objection to reading the ordinance by title only. The recorder read the ordinance by title only. Alderman Akin made a motion to approve the ordinance as presented. Alderman Giannini seconded the motion. Roll Call. Renfrow-yes, Akin-yes, Giannini-yes, Harber-no, Pace-yes, and Feldmayer-absent. Motion carried.

New Business:

Ordinances and Resolutions:

- 2. Resolution – 22-04-01 – Setting TCRS Contribution Rate – Exhibit E** - Administrator Woerner reviewed the resolution as presented. Alderman Akin made a motion to approve the resolution. Alderman Harber seconded the motion. All approved. Motion carried.
- 3. Resolution – 22-04-02 – Calling a Municipal Election – Exhibit F** - Administrator Woerner reviewed the resolution as presented. Alderwoman Renfrow made a motion to approve the resolution. Alderman Akin seconded the motion. All approved. Motion carried.
- 4. Resolution – 22-04-03 – Approval of Tennessee Highway Safety Office Grant – Exhibit G** - Administrator Woerner reviewed the resolution as presented. Alderman Pace made a motion to approve the resolution. Alderman Akin seconded the motion. All approved. Motion carried.

Miscellaneous Items:

- 1. Appointment of Building Inspector/Code Official** – Administrator Woerner advised that the Board must designate a “Building and Code Official” to provide authority under the 2018 International Building Code and 2018 International Property Maintenance Code. Alderman Akin made a motion to appoint Mark Daugherty as the Building and Code Official effective April 18th, 2022. Alderman Pace seconded the motion. Alderman Harber advised that he is a local general contractor, and he is recusing himself from the vote. Roll call. Akin-yes, Giannini-yes, Pace-yes, Renfrow-yes and Feldmayer-absent.
- 2. Proclamation – National Donate Life Month – Exhibit H** – Mayor Walker read the Proclamation designating April 2022 as National Donate Life Month in Atoka. Mayor Walker presented the Proclamation to Mary Beck, representative of the Mid-South Transplant Foundation.
- 3. Proclamation – Child Abuse Prevention Month – Exhibit I** – Mayor Walker read the Proclamation designating April 2022 as Child Abuse Prevention Month in Atoka. Mayor Walker advised that Kayla Starnes of the Carl Perkins Center was unable to attend to receive the Proclamation.
- 4. Event Approval – Cops and Bobbers Fishing Rodeo – Exhibit J** – Park Director Isbell reviewed the event as presented. Alderman Harber made a motion to approve the event. Alderman Pace seconded the motion. All in favor. Motion carried.
- 5. Donation Request** – Alderman Haber introduced Henry Suter with the Boy Scouts Troop 60. Mr. Suter thanked the Board for their past donations and asked what the Boy Scouts could do for the Town. Mayor Walker advised him to contact Park Director Isbell.

Departmental Reports:

- 1. Code Enforcement:** The monthly report was not available.
- 2. Fire Department:** Chief Posey reviewed the report as presented. Chief Posey advised the Board of the following: The firefighter position is still vacant. Chief Posey is still waiting to hear if the AFG grant has been awarded to Atoka. Inservice training has been completed. This week is National 911 Dispatcher and Communicators Week.
- 3. Parks Department:** Director Isbell reviewed the report as presented. Director Isbell advised the Board of the following: Director Isbell complimented and thanked all the staff and departments for an outstanding job helping put on the BBQ Fest. It was a huge success. The softball and soccer season started this week. The new scoreboards at Nancy Lane are now working. The Food Truck Festival is set for May 07 from 11 am to 5pm.
- 4. Police Department:** Chief Rudolph reviewed the report as presented. Chief Rudolph advised the Board of the following: Chief Rudolph advised that he has hired Dewayne Dowell to fill the police officer vacancy. Chief reviewed a notable arrest, regarding a stolen vehicle, which was possible because of the flock cameras.
- 5. Public Works Department:** Administrator Woerner reviewed the report as presented. Administrator Woerner advised the Board of the following: Oak Creek Phase II, a portion of Portersville Road and Lauren Cove are being considered for the coming paving season. There is a culvert on Rosemark Rd, near Gateway Baptist Church, that needs urgent repair and will require road closure on Rosemark Rd on Tuesday April 19. The delivery of the two public works trucks should arrive in the next couple of weeks. The Kearns pump station scrubber has been ordered today and has a six-week delivery date. The new early warning sirens are expected to arrive in the next couple of weeks.

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

- 1.** Administrator Woerner extended compliments to Dorothy and all the staff team for an outstanding job for the BBQ Fest great success.

Citizen Concerns:

1. Bill Austin of 55 Clay Cove expressed concerns of standing water at a hydrant on Newman Way.
2. Keith Richter of 124 Smithers complimented the BBQ Fest event. Mr. Richter also thanked the police department for the recent traffic control at Main St. and Kimbrough.

Alderman Akin motioned to adjourn the meeting. Alderman Giannini seconded the motion. The meeting ended at 8:01 pm.

W. Daryl Walker, Mayor

Deborah Pickard, Recorder

SUMMARY OF FINANCIAL CONDITION VS. BUDGET

For the Ten Months Ending April 30, 2022

| <u>General Fund</u> | 10 months | % of Budget | Total Budget |
|--|------------------|---------------|---------------------|
| Revenues: | Actual | Budget | Total Budget |
| Property Tax | 2,388,814 | 104.1% | 2,295,420 |
| Sales Tax | 2,894,937 | 93.8% | 3,084,681 |
| Grants | 1,408,129 | 248.5% | 566,652 |
| Other Revenues | 1,629,594 | 136.8% | 1,191,322 |
| Total | 8,321,474 | | 7,138,075 |
| Expenditures: | | | |
| Legislature & Judicial | 47,952 | 72.9% | 65,800 |
| Finance & Administration | 389,448 | 71.5% | 544,890 |
| Police | 1,723,541 | 77.1% | 2,234,518 |
| Fire | 2,196,798 | 123.5% | 1,778,528 |
| Planning & Inspection | 235,350 | 55.2% | 426,370 |
| Streets | 2,337,015 | 189.9% | 1,230,754 |
| Parks & Recreation | 648,073 | 98.5% | 658,215 |
| Total | 7,578,177 | | 6,939,075 |
| Excess Revenue Over Expenditures | 743,297 | | 199,000 |
| Cash on Hand at End of Period (1) | 4,869,357 | | |

| <u>State Street Aid Fund</u> | 10 months | % of Budget | Total Budget |
|--------------------------------------|----------------|-------------|--------------|
| Revenue | 291,814 | 86.8% | 336,360 |
| Expenditures | 321,495 | 95.6% | 336,360 |
| Excess Revenue Over Expenses | -29,681 | 0 | |
| Cash on Hand at Beginning of Year | 203,178 | | |
| Cash on Hand at End of Period | 173,497 | | |

| <u>Drug Fund</u> | 10 months | % of Budget | Total Budget |
|--------------------------------------|---------------|-------------|--------------|
| Revenue | 57,672 | 186.0% | 31,000 |
| Expenditures | 22,700 | 378.3% | 6,000 |
| Excess Revenue Over Expenses | 34,972 | 0 | 25,000 |
| Cash on Hand at Beginning of Year | 44,454 | | |
| Cash on Hand at End of Period | 79,426 | | |

(1) Does not include Park AC of:

134,992

May 10, 2022

Exhibit B

| <u>Solid Waste Collections</u> | | | | |
|---------------------------------------|--|----------------|-------|----------|
| Revenue | | 559,010 | 93.2% | 600,000 |
| Expenditures | | 494,546 | 68.7% | 720,000 |
| Excess Revenue Over Expenses | | 64,464 | 0 | -120,000 |
| Cash on Hand at Beginning of Year | | 116,211 | | 120,000 |
| *Cash on Hand at End of Period | | 302,054 | | 0 |

SUMMARY OF FINANCIAL CONDITION WATER FUND

For the Ten Months Ended April 30, 2022

| | |
|--|------------|
| Cash on Hand at Beginning of Year | \$ 523,465 |
| Cash on Hand at End of Period | \$ 816,009 |
| Total Bonds/Notes outstanding 04/30/22 | \$ 908,951 |

| Net Income(Regulatory Basis) vs. Prior Year | | | | |
|--|---------------------|---------------|---------------------|---------------------|
| | Actual | | | Prior Year |
| | 4/30/2022 | % of Budget | Total Budget | 4/30/2021 |
| Revenues | \$ 934,755 | 53.94% | \$ 1,733,002 | \$ 2,110,201 |
| Expenses | | | | |
| (353) Water Purchases | \$ 416,001 | 94.55% | \$ 440,000 | \$ 422,482 |
| (100's) Payroll and Benefits | \$ 273,122 | 100.09% | \$ 272,874 | \$ 435,666 |
| (260) Repair Maintenance Services | \$ 44,200 | 61.39% | \$ 72,000 | \$ 399,886 |
| (241) Utility (Electric) Operations | \$ 3,825 | 42.95% | \$ 8,905 | \$ 90,200 |
| (211,290,292,310) Prof Service / Office Supplies | \$ 28,911 | 131.05% | \$ 22,061 | \$ 59,644 |
| * Other Operating Expenses | \$ 147,218 | 20.57% | \$ 715,623 | \$ 155,608 |
| (540) Depreciation | \$ 167,636 | 83.33% | \$ 201,163 | \$ 395,833 |
| Total | \$ 1,080,913 | 62.39% | \$ 1,732,626 | \$ 2,062,912 |
| Net Income (loss) | \$ (146,158) | | \$ 376 | \$ 47,289 |

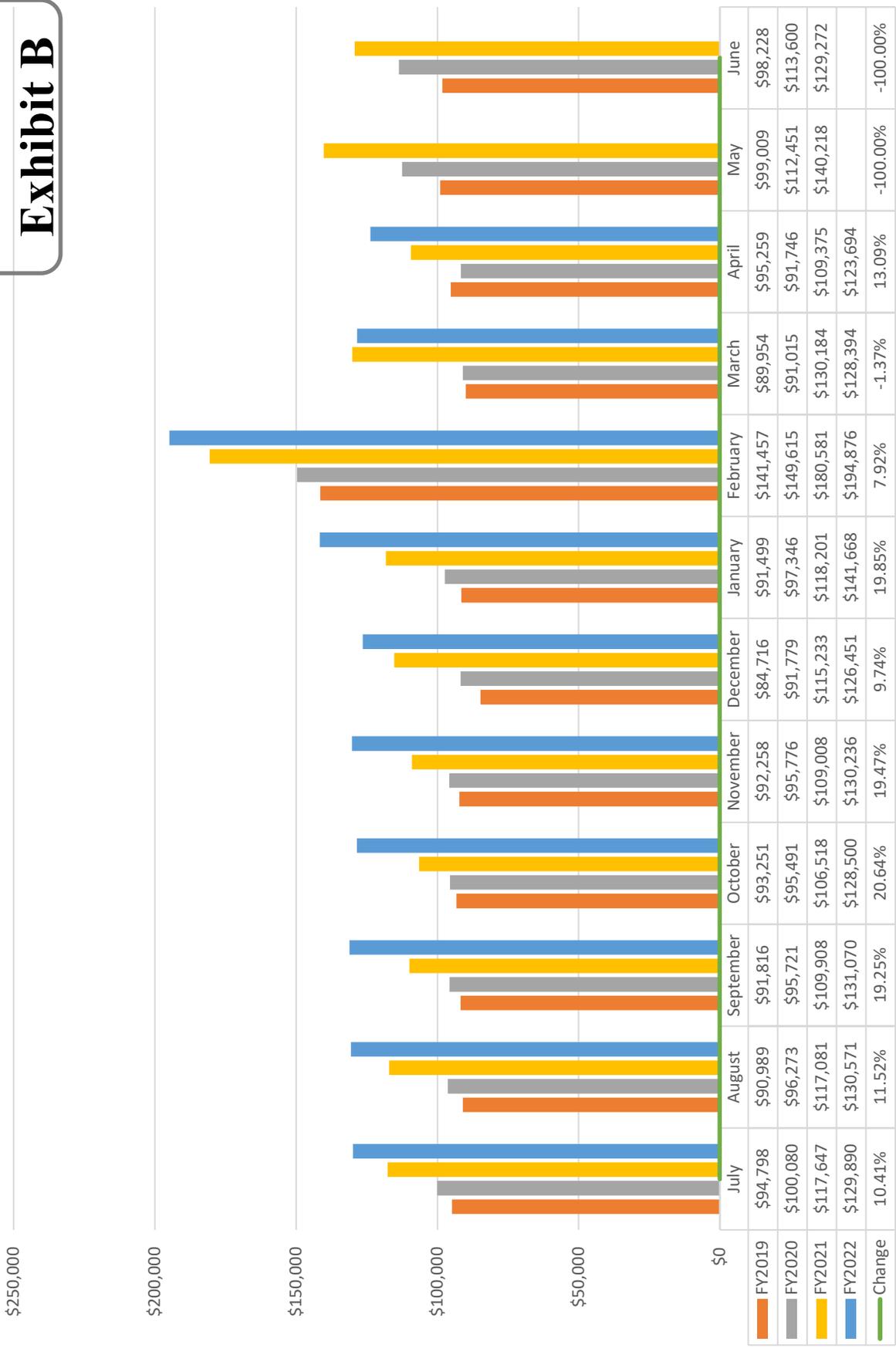
WT/SW combined
previous year column

* Other Operating Expenses include: Uniforms - Vehicle Maintenance - Liability, Property
& Work Comp Insurance - Building Utilities & Maintenance

General Sales Tax Revenue

May 10, 2022

Exhibit B

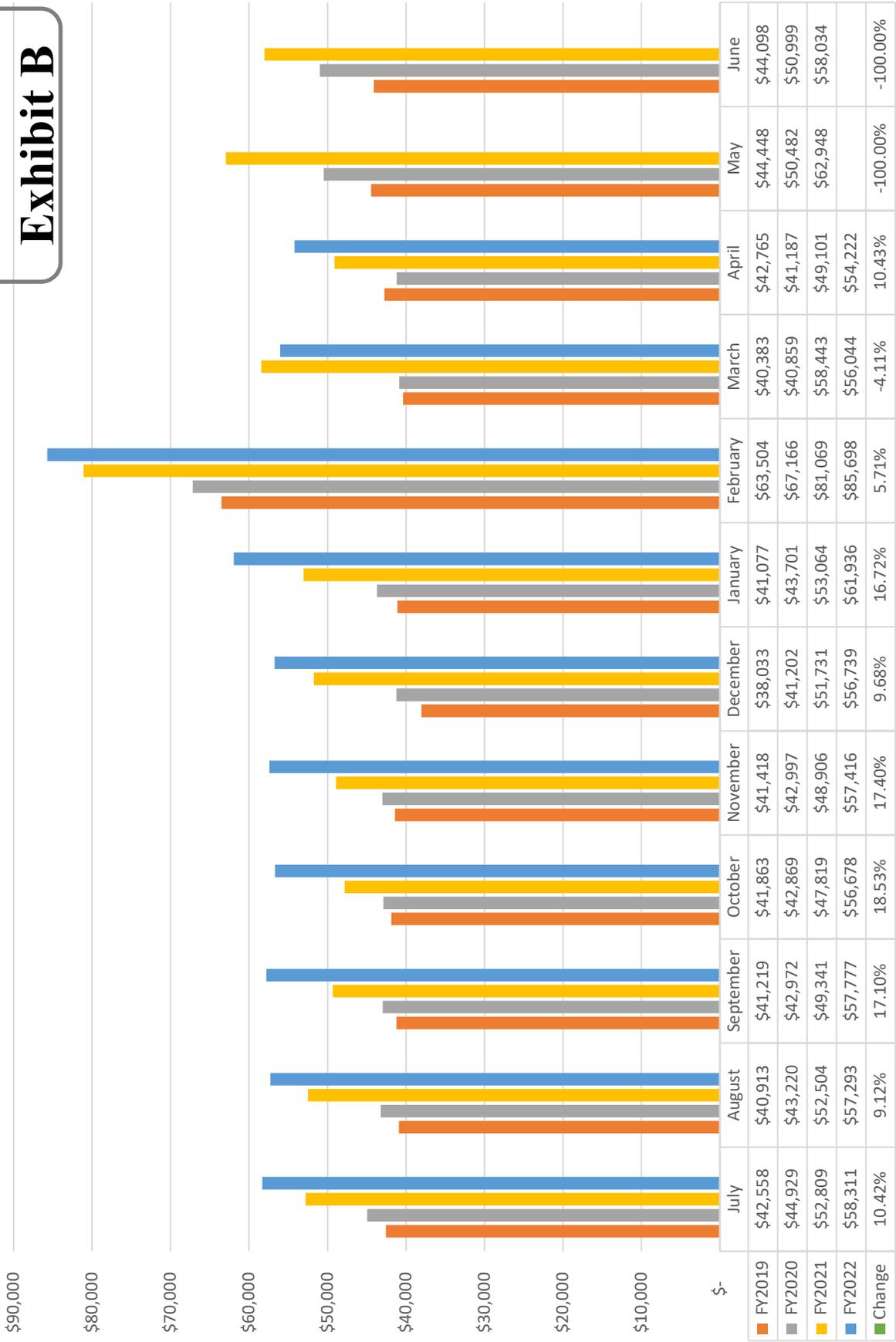


■ FY2019
 ■ FY2020
 ■ FY2021
 ■ FY2022
 — Change

May 10, 2022

Exhibit B

Fire Tax Revenue



■ FY2019
 ■ FY2020
 ■ FY2021
 ■ FY2022
 ■ Change

ORDINANCE NUMBER _____

AN ORDINANCE OF THE TOWN OF ATOKA, TENNESSEE AMENDING SECTION 3 OF ORDINANCE NUMBER 21-06-02 RELATED TO APPROVED EXPENDITURES FOR THE FISCAL YEAR BEGINNING JULY 1, 2021 AND ENDING JUNE 30, 2022.

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 08, 2021, the Board of Mayor and Aldermen adopted a budget for the fiscal year 2022 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 21-06-02, passed by the Board of Mayor and Aldermen on June 08, 2021 is hereby amended to appropriate funds for the General Fund as follows:

| General Fund | FY22 Adopted Budget | FY22 Amended Budget |
|---------------------------|----------------------------|----------------------------|
| Fire | \$1,778,528 | 2,499,902 |
| Highways and Streets | 1,230,754 | \$2,565,398 |
| Parks | \$646,215 | \$726,215 |
| Total Expenditures | \$3,655,497 | \$5,791,515 |

| Solid Waste Fund | FY22 Adopted Budget | FY22 Amended Budget |
|-------------------------|----------------------------|----------------------------|
| | \$720,000.00 | \$831,000.00 |

SECTION 2. All other sections of Ordinance Number 21-06-02 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 10th day of May 2022.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 14th day of June 2022.

W. Daryl Walker, Mayor

ATTEST:

Town Recorder

ORDINANCE NUMBER _____

AN ORDINANCE OF THE TOWN OF ATOKA, TENNESSEE ADOPTING THE ANNUAL BUDGET AND TAX RATE FOR THE FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023 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, 2022 and ending June 30, 2023.

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

Revenues

| | |
|------------------------------------|---------------------|
| Local Taxes | \$5,267,583 |
| Licenses and Permits | \$72,400 |
| Intergovernmental Revenues | \$1,382,160 |
| Charges for Services | \$269,811 |
| Fines and Other Revenues | \$304,650 |
| <hr/> | |
| Total Revenues - General Fund | \$7,296,604 |
| Estimated Fund Balance | \$3,853,033 |
| <hr/> | |
| Total Available Funds General Fund | \$11,149,637 |
| | |
| Solid Waste Fund | |
| Revenues | \$670,782 |
| Estimated Fund Balance | \$168,673 |
| Total Available Funds | \$839,455 |
| | |
| State Street Aid Fund | |
| Intergovernmental Revenues | \$358,946 |
| Estimated Fund Balance | \$266,334 |
| Total Available Funds | \$625,280 |

| | |
|------------------------|------------------|
| Drug Fund | |
| Court fines and Costs | \$57,672 |
| Estimated Fund Balance | \$44,454 |
| Total Available Funds | \$102,126 |

| | |
|--------------------------|--------------------|
| Water Fund | |
| Revenues | \$1,259,538 |
| Estimated Available Cash | \$816,009 |
| Total Available Funds | \$2,075,547 |

| | |
|--------------------------|--------------------|
| Sewer Fund | |
| Revenues | \$1,362,637 |
| Estimated Available Cash | \$2,033,253 |
| Total Available Funds | \$3,395,890 |

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

Expenditures

| | |
|-----------------------------------|--------------------|
| General Fund | |
| Legislature | \$52,000 |
| Judicial | \$16,200 |
| Finance and Administration | \$679,025 |
| Police | \$2,452,685 |
| Fire | \$1,904,603 |
| Planning and Inspection | \$407,575 |
| Streets | \$884,108 |
| Parks and Recreation | \$788,110 |
| Grants and Donations | \$7,000 |
| Tourism | \$48,000 |
| Total Expenditures - General Fund | \$7,239,306 |

| | |
|----------------------------------|------------------|
| Solid Waste Fund | |
| Total Expenditures - Solid Waste | \$655,000 |

| | |
|---------------------------------------|------------------|
| State Street Aid Fund | |
| Total Expenditures - State Street Aid | \$358,946 |

| | |
|--------------------------------|-----------------|
| Drug Fund | |
| Total Expenditures - Drug Fund | \$57,672 |

| | |
|-------------------|--------------------|
| Water Fund | |
| Total Expenses | \$1,259,535 |

| | |
|-------------------|--------------------|
| Sewer Fund | |
| Total Expenses | \$1,362,637 |

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 \$1.03 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 10th day of May 2022.

PUBLIC HEARING held by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 14th day of June 2022.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 14th day of June 2022.

W. Daryl Walker, Mayor

ATTEST:

Town Recorder

Exhibit E

ORDINANCE NO. _____

**AN ORDINANCE LEVYING A PRIVILEGE TAX UPON THE OCCUPANCY
IN ANY HOTEL OR MOTEL OR ANY PLACE IN WHICH ROOMS,
LODGING OR ACCOMMODATIONS ARE FURNISHED
TO TRANSIENTS FOR CONSIDERATION**

WHEREAS, Tennessee Code Annotated § 67-4-1401, et seq. authorizes the Town of Atoka, Tipton County, Tennessee, to levy by Ordinance an occupancy or hotel/motel tax; and

WHEREAS, the Town of Atoka Tennessee, deems it to be in the best interest of the Town to have such a tax.

WHEREAS, the health, safety, and welfare of the citizens of the Town of Atoka, Tennessee, will be positively impacted by the adoption of this Ordinance.

NOW, THEREFORE BE IT ENACTED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE, AS FOLLOWS:

- (1) "Exhibit A" attached herein is hereby adopted and shall be codified in its entirety.
- (2) All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed.
- (3) This Ordinance shall take effect from and after its adoption, the public welfare requiring it.

ENACTED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, TENNESSEE, this, the _____ day of _____, 2022.

Passed on first reading: _____

Passed on second reading: _____

Public hearing held: _____

Mayor

Town Recorder

“EXHIBIT A”

TITLE 5

MUNICIPAL FINANCE AND TAXATION

CHAPTER 5

HOTEL/MOTEL TAX

SECTION

- 5-601. Definitions.
- 5-602. Rooms to be numbered.
- 5-603. Tax levied.
- 5-604. Collection.
- 5-605. Remission to town.
- 5-606. Collection, development of report, audit, etc.
- 5-607. Operator cannot advertise that the operator will assume tax.
- 5-608. Delinquent taxes; offenses by operators and/or transients.
- 5-609. Operators to keep records.
- 5-610. Additional powers of recorder; remedies available to taxpayer.
- 5-611. Recorder to collect; disposition of proceeds.

Section 5-601. Definitions. As used in this chapter:

- (1) **“Consideration”** means the consideration charged, whether or not received, for the occupancy in a hotel valued in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever;
- (2) **“Hotel”** means any structure or space, or any portion thereof, that is occupied or intended or designed for occupancy by transients for dwelling, lodging, or sleeping purposes, and includes privately, publicly, or government-owned hotels, inns, tourist camps, tourist courts, tourist cabins, motels, short-term rental units, primitive and recreational vehicle campsites and campgrounds, or any place in which rooms, lodgings, or accommodations are furnished to transients for consideration;
- (3) **“Occupancy”** means the use or possession, or the right to use or possession, of any room lodgings or accommodations in any hotel;
- (4) **“Operator”** means the person operating the hotel, whether as owner, lessee or otherwise;
- (5) **“Person”** means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, estate, trust, business trust, receiver, trustee, syndicate or any other group or combination acting as a unit;

- (6) ***“Tourism”*** means attracting nonresidents to visit a particular municipality and encouraging those nonresidents to spend money in the municipality, which includes travel related to both leisure and business activities;
- (7) ***“Tourism development”*** means the acquisition and construction of, and financing and retirement of debt for, facilities related to tourism; and
- (8) ***“Transient”*** means any person who exercises occupancy or is entitled to occupancy of any rooms, lodgings, or accommodations in a hotel for a period of less than thirty (30) continuous days.

Section 5-602. Rooms to be numbered. Each sleeping room and in every hotel in the town shall be numbered in a plain and conspicuous manner. The number of each room shall be placed on the outside of the door of such room, and no two (2) doors shall bear the same number.

Section 5-603. Tax levied. There is hereby levied, assessed and imposed, and shall be paid and collected, a privilege tax upon the privilege of occupancy in any hotel of each transient in an amount equal to **four (4) percent** of the consideration charged by the operator. Such tax is a privilege tax upon the transient occupying such room and is to be collected as provided herein.

Section 5-604. Collection. Such tax shall be added by each operator to each invoice prepared by the operator for the occupancy in his hotel to be given directly or transmitted to the transient and shall be collected by such operator from the transient and remitted to the town.

Section 5-605. Remission to town. The tax hereby levied shall be remitted by all operators who lease, rent or charge for occupancy within a hotel in the town to the town recorder of the town, such tax to be remitted to such officer no later than the twentieth (20th) day of each month for the preceding month. The operator is hereby required to collect the tax from the transient at the time of the presentation of the invoice for such occupancy whether prior to occupancy or after occupancy as may be the custom of the operator and if credit is granted by the operator to the transient then the obligation to the town entitled to such tax shall be that of the operator.

Section 5-606. Collection, development of report, audit, etc. The town recorder shall be responsible for the collection of such tax. A monthly tax return under oath shall be filed with the town recorder by the operator with such number of copies thereof as the town recorder may reasonably require for the collection of such tax. The report of the operator shall include such facts and information as may be deemed reasonable for the verification of the tax due. The form of such report shall be developed by the town recorder and approved by the Board of Mayor and Aldermen prior to use. The town recorder shall audit each operator in the town at least once per year and shall report on the audits made on a quarterly basis to the Board of Mayor and Aldermen.

Section 5-607. Operator cannot advertise that the operator will assume tax. No operator of a hotel shall advertise or state in any manner, whether directly or indirectly, that the

tax or any part thereof, will be assumed or absorbed by the operator or that it will not be added to the rent, or that if added, any part will be refunded.

Section 5-608. Delinquent taxes; offenses by operators and/or transients. Taxes collected by the operator which are not remitted to the town recorder on or before the due dates are delinquent. An operator shall be liable for interest on such delinquent taxes from the due date at the rate of twelve percent (12%) per annum, and in addition, for the penalty of one percent (1%) for each month or fraction thereof such taxes are delinquent. Such interest shall become a part of the tax. Each occurrence of willful refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is declared to be unlawful and shall be punishable upon conviction by a fine not in excess of fifty dollars (\$50.00).

Section 5-609. Operators to keep records. It shall be the duty of every operator liable for the collection and payment to the town of the tax imposed by this article to keep and preserve for a period of three (3) years all records as may be necessary to determine the amount of such tax as he may have been liable for the collection of and payment to the town. Every person to whom a permit is issued under this chapter shall at all times keep a standard hotel register, in which shall be inscribed the names of all guests renting or occupying rooms and the number of the room which guest is to occupy, together with the time such room is rented, which records the town recorder shall have the right to inspect at all reasonable times.

Section 5-610. Additional powers of recorder; remedies available to tax payer. The town recorder or other authorized collector of the tax in administering and enforcing the provisions of this act shall have, as additional powers, those powers and duties with respect to collecting taxes as provided by law for the county clerks.

Upon any claim of illegal assessment and collection, the taxpayer shall have the remedy provided in Tennessee Code Annotated, title 67. The town recorder shall have all those powers and duties as provided in Tennessee Code Annotated § 67-1-707(b). Any tax paid under protest shall be paid to the town recorder. Any suit filed to recover taxes paid under protest may be brought by filing the same against the town recorder of the town.

Section 5-611. Recorder to collect; disposition of proceeds. The town recorder is hereby charged with the duty of collection of the tax herein levied and the proceeds received by the town from the tax shall be used exclusively for tourism and tourism development within the town as required by Tennessee Code Annotated § 67-4-1403.

RESOLUTION NO. _____

A RESOLUTION APPROVING AND ACCEPTING AN AGREEMENT BY AND BETWEEN THE TOWN OF ATOKA, TENNESSEE AND WILLIAM H. HARMON, CPA FOR BOOKKEEPING SERVICES.

WHEREAS, the Town of Atoka desires to retain bookkeeping services for reviewing monthly reports and reconciling end of year reports in advance of the annual audit process; and

WHEREAS, William H. Harmon is a Certified Public Accountant with a background in governmental accounting who can provide the desired services that, as determined by the Town, will best meet the needs of the Town; and

WHEREAS, under the proposal, William H. Harmon, will provide the desired bookkeeping services for the Town, 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 William H. Harmon 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 10th day of May 2022.

Mayor

ATTEST:

Town Recorder

William M. Harmon

Certified Public Accountant

P.O. Box 491, 117 N. Main St.

Ripley, TN 38063-0491

Tel. (731) 635-3791

Fax (731) 635-5626

williamharmoncpa.com

May 10, 2022

Exhibit F

May 2, 2022

To: the Mayor, Board of Aldermen, & Town Management
Town of Atoka Tennessee
334 Atoka-Munford Avenue
Atoka, Tennessee 38004

I hope to better meet your expectations of service from my firm by identifying the services to be provided. My services will cover work on the financial statements for the fiscal year ending June 30, 2022 and other reconciliation services on an as-needed basis as directed by the Town up until this agreement is terminated by either party or replaced by another agreement.

You are responsible for assuming all management responsibilities, and for overseeing any bookkeeping services, or other services I provide by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for the results of such services.

None of the services can be relied on to disclose errors, fraud, or illegal acts. However, I will inform you of any material errors and of any evidence or information that comes to my attention during the performance of my procedures that fraud may have occurred. In addition, I will inform you of any evidence or information that comes to my attention during the performance of my procedures regarding illegal acts that may have occurred. I have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

I will assist with reconciliation and propose adjusting entries, from information you provide, for the financial statements of the Town of Atoka for the year ended June 30, 2022 and other future reconciliation services on an as-needed basis as directed by the Town. The primary purpose of this engagement is to make final adjustments to the general ledger accounts so that they can be presented materially correct to the independent auditor and facilitate the completion of the audit of the financial statements as expeditiously as possible. I will also perform any additional services requested by management as needed. The goal of this engagement is to have the Town's general ledger complete and ready for submission to the Town's independent auditor by August 31, 2022 and I agree to make every effort to meet this goal with the cooperation and assistance as needed of the Town personnel. If for any reason this goal cannot be met, the specific explanation for this goal not being met and timeline for completion will be delivered in writing to the Town no later than August 31, 2022.

The Town is responsible for:

- 1) the preparation and fair presentation of the financial statements in accordance with Government Auditing Standards generally accepted in the United States of America.
- 2) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.
- 3) preventing and detecting fraud.
- 4) identifying and ensuring that the company complies with the laws and regulations applicable to its activities.
- 5) making all financial records and related information available to me and for the accuracy and completeness of that information.

My work does not contemplate performing, analytical procedures, or other procedures performed in a review. Additionally, my work does not contemplate obtaining an understanding of the entity's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection,

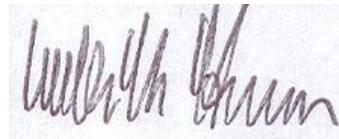
observation, confirmation, or the examination of source documents (for example, cancelled checks or bank images); or other procedures ordinarily performed in an audit. Accordingly, I will not express an opinion or provide any assurance regarding the financial statements being reconciled.

William Harmon is the engagement partner and is responsible for supervising this engagement.

My fees for these services will be billed at the standard hourly rate of \$95 per hour. You may also be billed for out-of-pocket costs such as report production, word processing, postage, travel, etc. The fee estimate is based on anticipated cooperation from your personnel. My invoices for these fees will be rendered each month as work progresses and are payable on presentation.

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

Sincerely,

A handwritten signature in dark ink, appearing to read "William Harmon", is centered on the page.

William Harmon CPA

Acknowledged:

Town of Atoka

Signature

Title

Date

Exhibit G

RESOLUTION NO. _____

A RESOLUTION APPROVING AND SUPPORTING THE SUBMISSION OF A GRANT APPLICATION TO THE SOUTHWEST TENNESSEE ELECTRIC MEMBERSHIP CORPORATION.

WHEREAS, the Southwest Tennessee Electric Membership Corporation (SWTN EMC) is a Cooperative /not-for-profit organization, owned and controlled by the members it serves. An Electric Cooperative exist to provide reliable electricity to its members and ones of its defining principles is “Concern for Community.” This principle works for the sustainable development of the community, and they accomplish this with grants to community partners; and

WHEREAS, the Town of Atoka, acting by and through its Board of Mayor and Aldermen, proposes to apply for 2022 funds, for 2023 Fiscal Year, for the purpose of securing equipment (message board) that the Department can use to provide warning, safety, and security to not only offices and citizens alike, but towards employees of SWTN EMC as they work with downed lines and fallen infrastructure associated with storms. This equipment can be instrumental in saving the life of an officer, a citizen, or visitor as they are on the roadways and that will benefit the majority of the residents of the Town of Atoka; and

WHEREAS, the Town of Atoka will not have to provide local financial support in conjunction with this grant as all of the SWTN EMC grants and programs are privately funded; and

WHEREAS, the Town of Atoka, acting through its police department, as a recipient, would be willing to identify areas of concern and report back to the SWTN EMC board or members all related stats in the administration of said grant.

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

SECTION 1. Anthony W. Rudolph is hereby authorized to execute and submit an application with appropriate assurances to the SWTN EMC, requesting Fiscal Year 2023 funds for equipment that will help with the purpose of securing equipment (message board) that the Department can use to provide warning, safety, and security. This equipment will be available to officers as they patrol any dedicated roadway within the Town of Atoka, or any State or Federal Highway located within these same boundaries.

SECTION 2. The Town of Atoka will not be responsible for any local cash/match toward the project.

SECTION 3. Anthony W. Rudolph will be and is hereby designated and appointed to act on behalf of the Town of Atoka, Tennessee and assume such duties as are consistent with said position.

SECTION 4. 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.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 10th day of May 2022.

ATTEST: _____
Town Recorder

Mayor

RESOLUTION NO. _____

Exhibit H

A RESOLUTION APPROVING AND SUPPORTING THE SUBMISSION OF A GRANT APPLICATION TO THE UNITED STATES DEPUTY SHERIFF'S ASSOCIATION.

WHEREAS, the United States Deputy Sheriff's Association (USDSA) is a 501(c)3 non-profit organization, that is dedicated to the assistance and support of law enforcement, their families, and their communities through equipment, training, End of Watch donations, scholarships, cash grants, and citizen awareness programs; and

WHEREAS, the Town of Atoka, acting by and through its Board of Mayor and Aldermen, proposes to apply for 2022 funds, for 2023 Fiscal Year, for the purpose of securing equipment (patrol radios) that officers can carry to sustain effective communications with dispatchers and assist with providing officers with more sustainable equipment for years to come. This equipment can be instrumental in saving the life of an officer, a citizen, or visitor as they are on the roadways and that will benefit the majority of the residents of the Town of Atoka; and

WHEREAS, the Town of Atoka will not have to provide local financial support in conjunction with this grant as all of the USDSA grants and programs are privately funded; and

WHEREAS, the Town of Atoka, acting through its police department, as a recipient, would be willing to identify areas of concern and report back to the USDSA board or members all related stats in the administration of said grant.

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

SECTION 1. Anthony W. Rudolph is hereby authorized to execute and submit an application with appropriate assurances to the United States Deputy Sheriff's Association, requesting Fiscal Year 2023 funds for equipment that will help with the purpose of securing equipment (radios) that officers can carry to save lives when seconds count as to promote safety and protection to all citizens and visitors alike. This equipment will be available to officers as they patrol any dedicated roadway within the Town of Atoka, or any State or Federal Highway located within these same boundaries.

SECTION 2. The Town of Atoka will not be responsible for any local cash/match toward the project.

SECTION 3. Anthony W. Rudolph will be and is hereby designated and appointed to act on behalf of the Town of Atoka, Tennessee and assume such duties as are consistent with said position.

SECTION 4. 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.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 10th day of May 2022.

ATTEST:

Mayor

Town Recorder

Exhibit I

RESOLUTION NO. _____

A RESOLUTION APPROVING AND SUPPORTING THE SUBMISSION OF A GRANT APPLICATION TO THE GARY SINISE FOUNDATION.

WHEREAS, the Gary Sinise Foundation is a 501(c)3 non-profit organization established by Gary Sinise to advocate for our nation’s defenders, The organization is dedicated to the closing the gaps of care and supports all those who sacrifice on the nation’s behalf: active duty, veterans, first responders, and their loved ones; and

WHEREAS, the Town of Atoka, acting by and through its Board of Mayor and Aldermen, proposes to apply for 2022 funds, for 2023 Fiscal Year, for the purpose of securing equipment (360 degree training and PowerDMS for accreditation process) that officers can carry to sustain effective training with real time results that can strengthen officer survival. Additionally, working closely PowerDMS would supply a web-based records management system to support the accreditation process to ensure that, as a Department, we have high standards to assure proper delivery of police services to its citizens. This equipment will benefit the majority of the residents of the Town of Atoka; and

WHEREAS, the Town of Atoka will not have to provide local financial support in conjunction with this grant as all of the Gary Sinise Foundation grants and programs are privately funded; and

WHEREAS, the Town of Atoka, acting through its police department, as a recipient, would be willing to identify areas of concern and report back to the Gary Sinise Foundation board or members all related stats in the administration of said grant.

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

SECTION 1. Anthony W. Rudolph is hereby authorized to execute and submit an application with appropriate assurances to the Gary Sinise Foundation, requesting Fiscal Year 2023 funds for equipment that will help with the purpose of securing equipment (360 degree training and PowerDMS for accreditation process) that the Department can use to sustain high standards to assure proper delivery of police services to its citizens. This equipment will benefit the majority of the residents of the Town of Atoka

SECTION 2. The Town of Atoka will not be responsible for any local cash/match toward the project.

SECTION 3. Anthony W. Rudolph will be and is hereby designated and appointed to act on behalf of the Town of Atoka, Tennessee and assume such duties as are consistent with said position.

SECTION 4. 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.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 10th day of May 2022.

ATTEST: _____
Town Recorder

Mayor

Exhibit J

RESOLUTION NO. _____

A RESOLUTION APPROVING AND SUPPORTING THE SUBMISSION OF A GRANT APPLICATION TO THE FIREHOUSE SUBS CORPORATION.

WHEREAS, the Firehouse Subs Corporation is a for-profit organization, that’s mission is to impact the lifesaving capabilities, and the lives of local heroes and their communities by providing lifesaving equipment and prevention education tools to first responders, non-profits, and public safety organizations; and

WHEREAS, the Town of Atoka, acting by and through its Board of Mayor and Aldermen, proposes to apply for 2022 funds, for 2023 Fiscal Year, for the purpose of securing equipment (Bullet Resistant Vests x 2) that officers can use to sustain their life in the event they are confronted with life threatening injuries sustained by gunfire and /or possible blunt force trauma. This equipment can be instrumental in saving the life of an officer as they are answering calls on the roadways of the Town of Atoka; and

WHEREAS, the Town of Atoka will not have to provide local financial support in conjunction with this grant as all of the Firehouse Subs Corporation grants and programs are privately funded; and

WHEREAS, the Town of Atoka, acting through its police department, as a recipient, would be willing to identify areas of concern and report back to the Firehouse Subs Corp board or members all related stats in the administration of said grant.

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

SECTION 1. Anthony W. Rudolph is hereby authorized to execute and submit an application with appropriate assurances to the Firehouse Subs Corporation, requesting Fiscal Year 2023 funds for equipment that will help with the purpose of securing equipment (Bullet Resistant Vests x 2) that officers can use to sustain their life. This equipment will be available to officers as they patrol any dedicated roadway within the Town of Atoka, or any State or Federal Highway located within these same boundaries.

SECTION 2. The Town of Atoka will not be responsible for any local cash/match toward the project.

SECTION 3. Anthony W. Rudolph will be and is hereby designated and appointed to act on behalf of the Town of Atoka, Tennessee and assume such duties as are consistent with said position.

SECTION 4. 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.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 10th day of May 2022.

ATTEST:

Mayor

Town Recorder

RESOLUTION NO. _____

A RESOLUTION APPROVING AND SUPPORTING THE SUBMISSION OF A GRANT APPLICATION TO THE SPIRIT OF BLUE.

WHEREAS, the Spirit of Blue Foundation is a 501(c)3 non-profit organization, that is dedicated to the enhancement of officer safety and vitality throughout law enforcement community by promoting law enforcement awareness for their protection and fulfilling safety equipment and training needs; and

WHEREAS, the Town of Atoka, acting by and through its Board of Mayor and Aldermen, proposes to apply for 2022 funds, for 2023 Fiscal Year, for the purpose of securing equipment (tourniquets and cases) that officers can carry to save lives when seconds count. This equipment can be instrumental in saving the life of an officer, a citizen, or visitor as they are on the roadways and that will benefit the majority of the residents of the Town of Atoka; and

WHEREAS, the Town of Atoka will not have to provide local financial support in conjunction with this grant as all of the Spirit of Blue grants and programs are privately funded; and

WHEREAS, the Town of Atoka, acting through its police department, as a recipient, would be willing to identify areas of concern and report back to the Spirit of Blue board or members all related stats in the administration of said grant.

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

SECTION 1. Anthony W. Rudolph is hereby authorized to execute and submit an application with appropriate assurances to the Spirit of Blue, requesting Fiscal Year 2023 funds for equipment that will help with the purpose of securing equipment (tourniquets and cases) that officers can carry to save lives when seconds count as to promote safety and protection to all citizens and visitors alike. This equipment will be available to officers as they patrol any dedicated roadway within the Town of Atoka, or any State or Federal Highway located within these same boundaries.

SECTION 2. The Town of Atoka will not be responsible for any local cash/match toward the project.

SECTION 3. Anthony W. Rudolph will be and is hereby designated and appointed to act on behalf of the Town of Atoka, Tennessee and assume such duties as are consistent with said position.

SECTION 4. 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.

PASSED by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 10th day of May 2022.

ATTEST:

Mayor

Town Recorder

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, 2021, and ending June 30, 2022; 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 10th day of May 2022.

Mayor

ATTEST:

Town Recorder

May 3, 2022

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

We are pleased to confirm our understanding of the services we are to provide Town of Atoka, Tennessee (“the Town”) for the year ended June 30, 2022.

Audit Scope and Objectives

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 disclosures, which collectively comprise the basic financial statements, of the Town as of and for the year ended June 30, 2022. 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 U.S. generally accepted auditing standards. 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 U.S. generally accepted auditing standards, 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 Fund Financial Statements.
- 2) Schedules of Revenues, Expenditures, and Changes in Fund Balances - Actual and Budget - for all Governmental Funds that adopt an annual budget (other than the General Fund).
- 3) Schedule of Expenditures of Federal Awards, if applicable.
- 4) Schedule of Expenditures of State Awards, if applicable.
- 5) Various other schedules required by the Tennessee Comptroller of the Treasury.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

- 1) Introductory Section
- 2) Nonaccounting Information
- 3) Management's Corrective Action Plan

The objectives of our audit are to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include 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).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with U.S. generally accepted auditing standards; 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. As part of an audit in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. 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 or 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, there is an unavoidable risk that some material misstatements or noncompliance may 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We have not yet completed the identification of significant risks of material misstatement since audit planning has not concluded. Following are significant risks identified in the prior-period audit that we believe are likely to be still relevant. However, modifications to significant risks of material misstatement may be made as audit planning and other audit procedures continue.

- Management override of controls
- Improper revenue recognition due to fraud
- Misstatement of governmental fund receivables, deferred revenues, and revenues
- Misstatement of proprietary fund receivables, deferred revenues, revenues, and gross margin
- Misappropriation of assets related to COVID-19
- Misstatement and/or omission of capital assets and capital expenditures
- Misstatement of expenditures other than capital related items

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional misstatements, misrepresentation, or override of internal control. 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, and preparation and submission of the Data Collection Form to the Federal Audit Clearinghouse 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, related notes, and preparation and submission of the Data Collection Form to the Federal Audit Clearinghouse 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.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, preparation and submission of the Data Collection Form to the Federal Audit Clearinghouse, 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, the schedule of expenditures of federal awards, related notes, and preparation and submission of the Data Collection Form to the Federal Audit Clearinghouse, and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, related notes, and preparation and submission of the Data Collection Form to the Federal Audit Clearinghouse prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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. 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 related matters.

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 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. You are 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 prior to commencement of the audit.

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, and COVID-19-related concepts, such as lost revenues, if applicable) 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 Scope and 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.

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 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.

Jeff Hunter is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately September 1, 2022 and to issue our reports no later than December 31, 2022.

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 \$21,250.00 if no Single Audits are encountered. If a Single Audit in accordance with the Uniform Guidance is performed, we agree that our gross fee, including expenses, will not exceed \$23,750.00. It is not anticipated in the current year that a Single Audit will be required covering more than one major program . 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 each month as work progresses and are payable on presentation.. 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.

During the course of our engagement, we may need to electronically transmit confidential information to each other. E-mail is a fast and convenient way to communicate. However, e-mail travels over the public Internet, which is not a secure means of communication and, thus, confidentiality could be compromised. The Town agrees to the use of e-mail and other electronic methods to transmit and receive information, including confidential information, between Whitehorn Tankersley & Davis, PLLC and the Town.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Marc Woerner, Town Administrator; Deborah Pickard, Recorder; and Members of the Mayor and the Board of Aldermen of the Town of Atoka, Tennessee. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. 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.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state 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 state 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.

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, we will create, and sign, the State-required electronic audit contract on the State's website. You will be notified by e-mail when the contract is ready for your signature. You will need to login to the State's 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 retain a copy of the approved contract for your records.

Sincerely,

A handwritten signature in blue ink that reads "Jeff Hunter, CPA". The signature is written in a cursive style.

Jeff Hunter, CPA, Member
Whitehorn Tankersley & Davis PLLC

RESPONSE:

This letter correctly sets forth the understanding of Town of Atoka, Tennessee.

Management signature: _____

Town Administrator

Date: _____

Management signature: _____

Recorder

Date: _____

Governance signature: _____

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

May 10, 2022

Exhibit M



DONATION REQUEST FORM

Instructions: Please read our Policy and Procedure document before completing this Donation Request Form. The areas in red MUST be filled out completely for us to process your request.

About the Organization

| | |
|--|--|
| Name of Organization Tipton County Schools Council | Federal Tax ID # 81-3754423 |
| Mailing Address P.O. Box 686 1401 Roanest. | Phone 901-246-0180 |
| City / State / ZIP Covington, TN 38019 | Email rsealy@tiptonco.com |
| Contact Person Robin Sealy | |
| Have you previously requested a donation from the Town ? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | If yes, when ? 2021 If yes, was it approved ? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Organization's mission statement The Tipton County Imagination Library raises funds to provide books to all children ages 0-5 of Tipton County to encourage reading and prepare children for school. | |

About the Program

| |
|---|
| Description of event or program associated with the requested donation The donation would provide funding for the County's portion of the cost for the Imagination Library. This provides books free of charge to children under 5 and encourages reading to prepare them for school. More information can be found at governorsfoundation.org |
|---|

About the Request

| | |
|--|--|
| Requested donation amount \$1,000.00 | Number of people served by event/program 3,000 + per month |
|--|--|

Processing

- Please allow a minimum of three weeks to process your donation request.
- Declined Requests: The requesting organization will receive notification via e-mail indicating the request has been declined and the reason for the decision.
- Approved Requests: The approved donation will be mailed to the organizations mailing address provided on the Donation Request Form.
- All donation decisions made by the Town are final and will be mailed according to the date of the event and/or date donation is needed.

Requirements for Approved Requests

Organizations receiving funding from the Town of Atoka shall comply with all requirements of Section 6-54-111 of the Tennessee Code Annotated and Title 4, Chapter 3, Section 1 of the Internal Controls and Compliance Manual for Tennessee Municipalities.

The organization will be required to submit an annual report of its business affairs and transactions and the proposed use of the municipal assistance in person prior to approval of funds.

Acknowledgement

Please acknowledge that you have read and understand the Donations Policies and Procedures outlined above, and that your organization meets our requirements as stated, by entering your name below:

Name of Organization: Tipton County School Arts Council

Requestor's Name: Robin Sealy Signature: Robin Sealy

Date: 3 128 120 22



DONATION REQUEST FORM

Instructions: Please read our Policy and Procedure document before completing this Donation Request Form. The areas in red **MUST** be filled out completely for us to process your request.

About the Organization

| | |
|--|---|
| Name of Organization Atoka Elementary School | Federal Tax ID # 62-6000870 |
| Mailing Address 870 Rosemark Rd. | Phone 901-840-9525 |
| City / State / ZIP Atoka, TN 38004 | Email lrosp@tipton-county.com |
| Contact Person Lisa Rose, Principal | |
| Have you previously requested a donation from the Town ? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | If yes, when ? 2020-2021 School year If yes, was it approved ? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Organization's mission statement The mission of Atoka Elementary School is to provide a challenging learning environment that prepares students for college and career readiness through academic, behavioral, and social achievement. | |

About the Program

| | |
|--|--|
| Is this request for a one-time event of an ongoing program ? <input type="checkbox"/> One time <input checked="" type="checkbox"/> Ongoing | If a one-time event, what is the event date ? |
|--|--|

Description of event or program associated with the requested donation
Atoka Elementary School will use funds donated for students, teachers, and staff to purchase supplies and equipment for our school. It will also be used for our RTI²-B Program

that rewards students for making positive choices. All students are taught how to be ready, be respectful, and be responsible in all locations of the building. They are rewarded for this through the RTI²-B program.

| | |
|--|--|
| Requested donation amount \$1,000.00 | Number of people served by event/program 945 |
|--|--|

Processing

- Please allow a minimum of **three weeks** to process your donation request.
- **Declined Requests:** The requesting organization will receive notification via e-mail indicating the request has been declined and the reason for the decision.
- **Approved Requests:** The approved donation will be mailed to the organizations mailing address provided on the Donation Request Form.
- All donation decisions made by the Town are final and will be mailed according to the date of the event and/or date donation is needed.

Requirements for Approved Requests

Organizations receiving funding from the Town of Atoka shall comply with all requirements of Section 6-54-111 of the Tennessee Code Annotated and Title 4, Chapter 3, Section 1 of the Internal Controls and Compliance Manual for Tennessee Municipalities.

The organization will be required to submit an annual report of its business affairs and transactions and the proposed use of the municipal assistance.

Acknowledgement

Please acknowledge that you have read and understand the Donations Policies and Procedures outlined above, and that your organization meets our requirements as stated, by entering your name below:

Name of Organization: Atoka

Requestor's Name: Lisa Rose Signature: Lisa Rose

Date: 4 / 12 / 20 22



DONATION REQUEST FORM

Instructions: Please read our Policy and Procedure document before completing this Donation Request Form. The areas in red MUST be filled out completely for us to process your request.

About the Organization

| | |
|--|---|
| Name of Organization <i>Casa of Tipton County Inc.</i> | Federal Tax ID # <i>26-4357659</i> |
| Mailing Address <i>200 West Washington Ave</i> | Phone <i>901 476 4114</i> |
| City / State / ZIP <i>Covington TN 38019</i> | Email <i>casatiptoncountytn@aol.com</i> |
| Contact Person <i>Nirva Smith</i> | |
| Have you previously requested a donation from the Town ? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | If yes, when ? <i>2021</i> If yes, was it approved ? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| Organization's mission statement <i>see attached</i> | |

About the Program

| |
|--|
| Description of event or program associated with the requested donation <i>see attached</i> |
|--|

About the Request

| | |
|---|--|
| Requested donation amount <i>\$1,000.00</i> | Number of people served by event/program <i>60 - 250</i> |
|---|--|



Town of Atoka
334 Atoka Munford Ave.
Atoka, TN 38004

April, 2022

To Whom It May Concern,

RE: Donation Request 2022 Calendar Year

On behalf of the children and families in Tipton County, served by CASA of Tipton County, Court Appointed Special Advocates, we are requesting an ongoing donation of \$1000.00 for calendar year 2022.

Due to the COVID-19 Pandemic, CASA of Tipton County is still facing a very tough year. Although we have held only one event and one community fundraiser over the past year, our CASAs are still working with the children in our county. We maintain contact with our children and their families, the court, attorneys, The Department of Children's Services, teachers, and other service providers in many ways. While our court is now open, we are continuing some Facetime, Zoom, texts, and phone calls in place of visits during times of illness. We still attend meetings, court hearings, and child family team meetings. The donation funds you would provide remain essential to our work and we thank you for your consideration.

In a typical year, more than 800 children go through our Tipton County court system because their family is in crisis. The current system is ill equipped to assure a child's basic needs and rights are protected. This robs children of the life they deserve and has a profound impact on our society's future and prosperity in our local communities. If we help one child, we set a positive course for generations. The donation provided will allow CASA to train volunteers to advocate for abused and neglected children in court. Society has a fundamental obligation to ensure every child has a compassionate adult who will fight to assure that child's safe passage towards adulthood.

In 2009, Judge William Peeler asked CASA to come to Tipton County, and to quote Judge Peeler, "This is a special occasion for the juvenile court, this county, this community and a very special occasion for our children." Judge Peeler and I have a vision that every abused and neglected child who comes through his court will have a CASA assigned to them.

We currently have many needs requiring community service. We need an increased number of Casa Volunteers and skilled Board Members. The unseen and unheard children of the Covid pandemic who remained unattended for years are now back in school, and the stories of the last two years require much help from our community. There are children waiting for a Casa Volunteer right now in our county.

We appreciate your attention to this matter. If you have questions, please do not hesitate to contact me.

Nina C Smith RN
Executive Director
CASA of Tipton County

MISSION STATEMENT

The Mission of the CASA of Tipton County Program is to provide qualified and trained volunteer representation for each abused or neglected child in the Juvenile Justice system of Tipton County while striving for a safe, nurturing and permanent home for that child as quickly as possible.



May 10, 2022

Exhibit N

PROCLAMATION

National Garden Clubs, Inc. National Garden Week

WHEREAS, Gardeners have a passion for nurturing the beauty and resources of the earth through the planting of seeds, the care of all plants and the riches of their efforts; and

WHEREAS, Gardeners seek to add beauty, splendor, fragrance and nutrition to our lives through the growing of herbs, vegetables, foliage and flowers; and

WHEREAS, Gardeners work to preserve our country's traditional spirit of independence and initiative through innovation and hard work; and

WHEREAS, Gardeners advocate the importance of all creatures, large and small, that share our world and their roles in a balanced and productive ecology;

WHEREAS, Gardening furnishes a challenging and productive activity for our citizens, for those just learning as well as those having years of experience; and work; and

WHEREAS, Gardening promotes a healthy lifestyle that lasts a lifetime, helps 'reduce stress from other areas of our life, teaches that rewards can come from diligent efforts; and

WHEREAS, Gardening enables members of Garden Clubs across the nation and the world to make a world of difference in the communities where they reside and work.

NOW, THEREFORE, Be it Resolved, that in an effort to acknowledge the importance of Gardening and the numerous contributions of Gardeners, I, W. DARYL WALKER, MAYOR OF THE TOWN OF ATOKA, TENNESSEE, hereby proclaim the week of June 5-11 2022 as National Garden Week and shall be observed in the Town of Atoka.

"National Garden Week"

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND
AND HAVE CAUSED THE SEAL OF THE TOWN OF ATOKA
TO BE AFFIXED ON THIS 10TH DAY OF MAY 2022:

W. Daryl Walker, Mayor

Code Enforcement Monthly Report
Fiscal Year 2022

| PERMIT INFORMATION | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL |
|---|----------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|------------|-------------|-----------------|
| Building Permit - Commercial | | 1 | | 2 | | | 1 | 1 | | 2 | | | 7 |
| Building Permit - Industrial | | 0 | | | | | | | | | | | 0 |
| Building Permit - Residential - Addition | 3 | 2 | 3 | 1 | 2 | | 1 | 3 | 2 | 4 | | | 21 |
| Building Permit - Residential - New Build | 7 | 5 | 1 | 4 | 15 | 5 | 5 | 3 | 4 | 4 | | | 50 |
| Building Permit - Residential - Upstairs Finish | 2 | 1 | | 1 | | | | | | | | | 4 |
| Misc Permit - Detached Garage | | 0 | | | 4 | 3 | | | | | | | 7 |
| Misc Permit - Fence | 1 | 3 | 3 | 1 | 3 | 2 | | 5 | 3 | 5 | | | 26 |
| Misc Permit - Fireworks Stand | | 0 | | | | 2 | | | | | | | 2 |
| Misc Permit - Pool Permit | | 2 | 1 | 1 | 2 | | 1 | | 2 | 7 | | | 16 |
| Misc Permit - Sign Permit | 1 | 0 | | 2 | | | | 2 | | 2 | | | 7 |
| Misc Permit - Storage Shed | 3 | 1 | 1 | 1 | 7 | | | | 2 | 2 | | | 19 |
| TOTAL PERMIT INFORMATION | 17 | 15 | 9 | 13 | 33 | 12 | 8 | 16 | | | | | 159 |
| CERTIFICATE OF OCCUPANCY | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL |
| Certificate of Occupancy - Commercial | 0 | 0 | | | | | | 1 | | | | | 1 |
| Certificate of Occupancy - Industrial | 0 | 0 | | | | | | | | | | | 0 |
| Certificate of Occupancy - Residential | 6 | 13 | 3 | 18 | 9 | 12 | 7 | 4 | 5 | 5 | | | 82 |
| TOTAL CERTIFICATE OF OCCUPANCIES | 6 | 13 | 3 | 18 | 9 | 12 | 7 | 5 | 5 | 5 | 0 | 0 | 83 |
| BUILDING INSPECTIONS | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL |
| Form Board / Set Back Inspection | 5 | 5 | 1 | 2 | 14 | 3 | | | 5 | | | | 35 |
| Footing Inspection | 2 | 1 | 1 | 1 | 2 | 1 | 4 | | | | | | 12 |
| Plumbing Inspection | 4 | 5 | 4 | 6 | 6 | 11 | 4 | 1 | 8 | 3 | | | 52 |
| Sheeting Inspection | 9 | 3 | 4 | 7 | 7 | 6 | 6 | 5 | 5 | 3 | | | 55 |
| Brick Ties Inspection | 12 | 8 | 8 | 19 | 5 | 1 | 1 | 1 | 11 | 9 | | | 75 |
| Framing Inspection | 16 | 8 | 9 | 15 | 7 | 8 | 3 | 9 | 11 | 8 | | | 94 |
| Insulation Inspection | 4 | 6 | 4 | 15 | 2 | 7 | 5 | 6 | 7 | 9 | | | 65 |
| TOTAL BUILDING INSPECTIONS | 52 | 36 | 31 | 65 | 43 | 37 | 23 | 22 | | | | | 697 |
| CODE ENFORCEMENT ACTIONS | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL |
| Municipal Court Citations | | | | | | | | | | | | | |
| Property Maintenance Complaints - Closed | 46 | 12 | 49 | 60 | 39 | 49 | 15 | 25 | 28 | 103 | | | 426 |
| Property Maintenance Complaints - Received | 57 | 15 | 67 | 63 | 93 | 56 | 18 | | | 120 | | | 489 |
| TOTAL CODE ENFORCEMENT ACTIONS | 103 | 27 | 116 | 123 | 132 | 105 | 33 | 25 | 28 | | | | 915 |
| PERMIT FEES | JUL | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR | APR | MAY | JUNE | TOTAL |
| Collected Fees | \$7,293 | \$3,538 | \$2,368 | \$4,025 | \$10,172 | \$4,786 | \$3,313 | \$2,213 | \$3,370 | \$4,982 | | | \$46,059 |
| TOTAL PERMIT FEES | \$7,293 | \$3,538 | \$2,368 | \$4,025 | \$10,172 | \$4,786 | \$3,313 | \$2,213 | \$3,370 | \$4,982 | | | \$46,059 |
| COMMENTS | | | | | | | | | | | | | |



ATOKA FIRE DEPARTMENT
MONTHLY REPORT



| April-22 | | | | | | |
|--|---------------------|----------------|------------------------------|--------------|-----------------|------------------|
| Incidents | Current Month | Previous Month | Current Month Last Year | Year to Date | Dollar Loss | Dollar Saved |
| Structure Fires-Atoka | 8 | 2 | 1 | 16 | | |
| Structure Fires-County Area | 3 | 6 | 0 | 28 | | |
| Total | 11 | 8 | 1 | 44 | \$15,000 | \$440,000 |
| Fires Other-Atoka | 12 | 8 | 6 | 43 | | |
| Fires Other-County Area | 1 | 4 | 2 | 10 | | |
| Total | 13 | 12 | 8 | 53 | | |
| HazMat Calls-Atoka | 3 | 4 | 1 | 13 | | |
| HazMat Calls-County Area | 0 | 0 | 0 | 0 | | |
| Total | 3 | 4 | 1 | 13 | | |
| MVA-Atoka | 12 | 7 | 5 | 40 | | |
| MVA-County Area | 4 | 1 | 2 | 8 | | |
| Total | 16 | 8 | 7 | 48 | | |
| EMS Calls-Atoka | 72 | 73 | 39 | 304 | | |
| EMS Calls-County Area | 10 | 10 | 6 | 42 | | |
| Total | 82 | 83 | 45 | 346 | | |
| Other Calls (Service, Good Intent)-Atoka | 7 | 6 | 5 | 29 | | |
| Other Calls (Service, Good Intent)-County Area | 0 | 0 | 0 | 1 | | |
| Smoke Alarm Checks | 59 | 53 | 25 | 254 | | |
| Smoke Alarm Installs | 0 | 0 | 4 | 2 | | |
| Total | 7 | 6 | 5 | 30 | | |
| Mutual Aid Given | 7 | 9 | 1 | 39 | | |
| Mutual Aid Received | 12 | 5 | 1 | 37 | | |
| Total Calls-Atoka | 114 | 100 | 57 | 445 | \$0 | \$0 |
| Total Calls-County Area | 18 | 21 | 10 | 89 | \$0 | \$0 |
| Totals for the Month | 132 | 121 | 67 | 534 | \$0 | \$0 |
| Vehicle Fleet Status | DAYS OUT OF SERVICE | | COMMENTS | | | |
| ENGINE 11 Smeal | 4 | | PM and multiple repairs | | | |
| ENGINE 12 Wilson | OOS | | Transmission, Batteries/Pump | | | |
| ENGINE 13 Pierce | 0 | | | | | |
| BRUSH TRUCK 13 Ford | 0 | | | | | |
| | | | | | | |
| Reserve Firefighter Hours | Training | Work | Total Hours | YTD Hours | | |
| | 8 | 173 | 181 | 602 | | |
| Comments | | | | | | |

Atoka Parks and Recreation

May Monthly Report- Calendar Year 2021-2022

| Program/League Information | | | | Special Event Information | | | | | |
|---|--------------------------|------------------------|------------------|---------------------------|----------------------------------|------------|-------------|-------------|-------------------------|
| Description | Participants This Year | Participants Last Year | Program Cost | Fees Collected | Description | This Year | Last Year | Event Cost | Fee/Donations Collected |
| Summer-Y-Space Camp | 16 | N/A NEW | \$580.81 | \$1,088.71 | Rock the Block-August | est. 2,000 | 300 + cars | \$27,670.21 | \$950.00 |
| Summer-Y-Challenger-Soccer Camp | 22 | 20 | \$0.00 | \$0.00 | Autumn in Atoka | est. 500+ | 75+ | \$1,467.60 | \$2,520.00 |
| Summer-Y-Lego 1 Camp | | 16 | | | Safe Night Out | 900 bags | 1,000 bags | \$4,786.84 | \$5,324.50 |
| Summer-Y-Lego 2 Camp | 17 | N/A-NEW | \$652.40 | \$1,680.00 | Veteran's Ceremony-November | est. 50 | est. 50 | \$39.40 | \$0.00 |
| Summer-Y-Summer-Adventure Camp | 19 | 16 | \$1,053.55 | \$1,472.00 | Tree Lighting-December | 400+ | 200+ | \$4,068.22 | \$0.00 |
| Summer-Y-Art Camp | | 16 | | | Santa's Ride-Meet/Greet-December | 100+ | N/A (COVID) | | \$0.00 |
| Summer-Y-Blast Ball/Tball | | 161 | | | Christmas Decorating-December | 9 | 14 | | \$0.00 |
| Fall-Y-Soccer Camp | 39 | N/A- NEW | \$1,638.56 | \$2,020.50 | Easter-Bunny Brunch-April | 74 | 31 | TBA | \$945.00 |
| Fall-Y-AYSO-Soccer | 279 | 150 | \$16,453.78 | \$22,175.00 | Food Truck Festival-May | | | | |
| Spring-Y-AYSO-Soccer | 297 | 255 | TBA | \$21,605.00 | BBQ Fest- April | 59 teams | 64 teams | TBA | OTBA |
| Fall-Y-REC-Softball | 325 | 280 | \$21,199.20 | \$30,610.00 | Cops & Bobbers-May | | | | |
| Spring-Y-FASA-Softball | 367 | 355 | TBA | \$27,926.00 | Movies in The Park #1-TBA | | | | |
| Fall-A-Kickball | 3 | 4 | \$416.00 | \$684.00 | Movies in the Park #2-TBA | | | | |
| Spring-A-Kickball | N/A | N/A | \$0.00 | \$0.00 | Tournament #1-TBA | | | | |
| Winter-Y-Little Sports | 8 | 25 | \$203.50 | \$285.00 | Tournament #2- TBA | | | | |
| Summer-Y-Little Sports | 25 | N/A NEW | \$618.48 | \$1,245.00 | | | | | |
| Summer-A-Softball | | 9 | | | | | | | |
| Fall-Y-Art Class | 20 | 19 | \$1,108.79 | \$1,470.00 | | | | | |
| Spring-Y-Art Class | 32 | 26 | TBA | \$1,823.00 | | | | | |
| Adult-Art/Craft Class | 15 | N/A | \$555.65 | \$465.00 | | | | | |
| Concession Sales | | | | | | | | | |
| Description | Current This Year | Current Year | Last Year | Current FYTD | Last FYTD | | | | |
| Nancy Lane Park | \$13,533.17 | \$12,789.30 | | \$34,885.85 | \$33,583.78 | | | | |
| Walker Park | \$2,019.06 | \$923.31 | | \$11,286.75 | \$1,728.38 | | | | |
| Rentals | | | | | | | | | |
| Description | Current This Year | Current Year | Last Year | Current FYTD | Last FYTD | | | | |
| Splash Pad-Regular (8) | \$0.00 | N/A | | \$1,440.00 | N/A | | | | |
| Splash Pad-Private (2) | \$0.00 | N/A | | \$1,700.00 | N/A | | | | |
| Softball Fields | \$230.00 | N/A | | \$985.00 | N/A | | | | |
| Other Facilities | \$0.00 | N/A | | \$455.00 | N/A | | | | |
| Citizen Service/Park Maintenance | | | | | | | | | |
| Description | Current This Year | Current Year | Last Year | Current FYTD | Last FYTD | | | | |
| Q-Alert Service Request-Closed | 0 | 0 | | 11 | 7 | | | | |

Current Activities: Softball & Soccer

Current Registrations: Blast ball/Tball & Summer Camps

Upcoming Events: Food Truck Festival 5/7 & Cops and Bobber 5/21



Atoka Police Department

68 Atoka - McLaughlin Drive



| TN Incident Based Reporting System - Part 1 Crimes | | | |
|--|-----------|-----------|------------|
| Town of Atoka | 365 Days | | |
| 4/24/2022 | 2021 | 2022 | +/-/= |
| Assault-Agg(All) | 4 | 5 | 1 |
| Assault-Agg | 2 | 1 | -1 |
| Assault-Agg DV | 1 | 4 | 3 |
| Child Abuse Agg | 1 | 0 | -1 |
| Auto Thft | 4 | 0 | -4 |
| Bur-Non-res | 0 | 0 | 0 |
| Bur-Residential | 1 | 1 | 0 |
| Bur-Bus | 0 | 0 | 0 |
| Homicide | 0 | 0 | 0 |
| Murder | 0 | 0 | 0 |
| Negligent Manslaughter | 0 | 0 | 0 |
| Justifiable Homicide | 0 | 0 | 0 |
| Larceny(All) | 14 | 7 | -7 |
| Shoplift Fel | 0 | 1 | 1 |
| Shoplift Misd | 0 | 2 | 2 |
| Th Build | 0 | 0 | 0 |
| Th Fr M/V | 2 | 1 | -1 |
| Th Veh Parts | 2 | 0 | -2 |
| Th Other Trailer | 1 | 0 | -1 |
| Other Th/Non-Specific | 9 | 3 | -6 |
| Rape | 0 | 0 | 0 |
| Robbery-Bus | 0 | 0 | 0 |
| Robbery-Per | 0 | 0 | 0 |
| Robbery-In | 0 | 0 | 0 |
| Carjacking | 0 | 0 | 0 |
| Part 1 Totals | 23 | 13 | -10 |



Atoka Police Department

68 Atoka - McLaughlin Drive



| Additional Crimes & Statistics | | | |
|--------------------------------|-------------------------|--------------|--------------|
| Town of Atoka | Year to Year Comparison | | |
| 4/24/2022 | 2021 | 2022 | +/-/= |
| Fraud | 5 | 3 | -2 |
| ID Theft | 1 | 0 | -1 |
| Credit Card | 2 | 0 | -2 |
| Swindle / Scheme | 2 | 3 | 1 |
| Counterfeit / Forgery | 1 | 1 | 0 |
| Weapons | 0 | 0 | 0 |
| MV Crash | 88 | 79 | -9 |
| Injury | 15 | 15 | 0 |
| Hit and Run | 3 | 11 | 8 |
| Property damage | 85 | 53 | -32 |
| Drugs / Narcotics | 2 | 11 | 9 |
| Felony | 0 | 5 | 5 |
| Misdemeanor | 2 | 6 | 4 |
| Driving under Influence | 0 | 0 | 0 |
| Additional Totals | 96 | 94 | -2 |
| Misc Reports | 101 | 88 | -13 |
| Bus and Res Alarms | 55 | 66 | 11 |
| Calls for Service | 1,242 | 1,265 | 23 |
| | | | |
| Enforcement | 2,021 | 2,022 | +/-/= |
| Arrests | 23 | 33 | 10 |
| Felony | 8 | 12 | 4 |
| Misdemeanor | 15 | 21 | 6 |
| Citations | 525 | 559 | 34 |
| General Sessions | 34 | 30 | -4 |
| City Court | 151 | 374 | 223 |
| Warnings | 340 | 155 | -185 |

Atoka Public Works

Monthly Report - Calendar Year 2022

| CUSTOMER ACCOUNTS | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|---------------------------------------|----------|-----------|-----------|-----------|----------|----------|----------|----------|-----------|----------|----------|----------|-----------|
| NEW ACCOUNTS OPENED | 13 | 18 | 13 | 30 | | | | | | | | | 74 |
| EXISTING ACCOUNTS CLOSED | 5 | 6 | 3 | 11 | | | | | | | | | 25 |
| NET CHANGE - CUSTOMER ACCOUNTS | 8 | 12 | 10 | 19 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 49 |

| SEWER SERVICE ISSUES | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|-----------------------------------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|-----------|----------|----------|----------|------------|
| TANK PUMPING - VENDOR | 31 | 30 | 45 | 33 | | | | | | | | | 139 |
| TOTAL SEWER SERVICE ISSUES | 31 | 30 | 45 | 33 | 0 | 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) | 15 | 19 | 16 | 20 | | | | | | | | | 70 |
| MISSED COLLECTIONS | 52 | 40 | 105 | 54 | | | | | | | | | 251 |
| DAMAGED / REPLACED CANS | 9 | 8 | 8 | 9 | | | | | | | | | 34 |
| OTHER / TRASH | 9 | 43 | 24 | 13 | | | | | | | | | 89 |
| TOTAL SOLID WASTE SERVICE ISSUES | 85 | 110 | 153 | 96 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 444 |

| WATER SERVICE ISSUES | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|-----------------------------------|------------|------------|------------|------------|----------|----------|----------|----------|-----------|----------|----------|----------|-------------|
| METER SET - PRIMARY SERVICE | 2 | 1 | 4 | 2 | | | | | | | | | 9 |
| METER SET - AUXILIARY SERVICE | 1 | 0 | 0 | 1 | | | | | | | | | 2 |
| METER MAINTENANCE | 1 | 3 | 3 | 2 | | | | | | | | | 9 |
| METERS REPLACED/ Antenna Added | 1 | 2 | 10 | 1 | | | | | | | | | 14 |
| ADJUSTMENTS | 0 | 1 | 3 | 0 | | | | | | | | | 4 |
| LATE PAYMENTS | 653 | 662 | 646 | 569 | | | | | | | | | 2530 |
| NON-PAYMENT DISCONNECTION | 61 | 111 | 96 | 62 | | | | | | | | | 330 |
| TOTAL WATER SERVICE ISSUES | 719 | 780 | 762 | 637 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2898 |

| WORK ORDERS | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | TOTAL |
|--------------------------|------------|------------|------------|------------|----------|----------|----------|----------|-----------|----------|----------|----------|-------------|
| WATER | 163 | 209 | 197 | 151 | | | | | | | | | 720 |
| SEWER | 87 | 74 | 63 | 71 | | | | | | | | | 295 |
| DITCHES, OTHER ISSUES | 40 | 259 | 130 | 64 | | | | | | | | | 493 |
| UTILITY LOCATES | 71 | 132 | 134 | 139 | | | | | | | | | 476 |
| TOTAL WORK ORDERS | 361 | 674 | 524 | 425 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1984 |

| 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 | 432 | 440 | 460 | 463 | | | | | | | | | 1795 |
| E-BILL ACCOUNTS | 1161 | 1175 | 1179 | 1180 | | | | | | | | | 4695 |
| SOLID WASTE CUSTOMERS | 2931 | 2935 | 2942 | 2948 | | | | | | | | | 11756 |
| RECYCLING CUSTOMERS | 2317 | 2324 | 2325 | 2331 | | | | | | | | | 9297 |

COMMENTS