



# *Board of Mayor and Aldermen*

# **Meeting Agenda**

Town Hall  
334 Atoka-Munford Avenue  
Tuesday, February 21, 2023  
7:00 p.m.

Invocation & Pledge of Allegiance

## **I. Call to Order & Roll Call**

## **II. Minutes**

- a. Regular Board Meeting – January 10, 2023 Exhibit A

## **III. Reports**

- a. Financial Report Exhibit B  
    1. Sales Tax Report  
b. Reports from Committees – Public Works, Public Safety, Finance and Administration

## **IV. Old Business – None**

1. Ordinance – Final Consideration – Planning Commission Training Exhibit C  
2. Ordinance – Final Consideration – Planning Commission Terms Exhibit D

## **V. New Business**

- a. Presentation –  
    1. Proclamation – Josephine Smith Hicks – 100 years old Exhibit E  
    2. Swearing In Lieutenant Andrew Stroud, Swearing In of new firefighters -  
        Todd Highfill, Cade Carpenter, and Dean Edgar  
b. Ordinances & Resolutions  
    1. Ordinance - Purchasing Limits Exhibit F  
    2. Resolution – Single Shared Sales Tax & Single Article Cap Exhibit G  
    3. Resolution – Employee Compensation Exhibit H  
    4. Resolution – Police Collaborative Grant Memorandum of Understanding Exhibit I  
    5. Resolution – Police Department Memorandum of Understanding – Brighton Exhibit J  
    6. Resolution – Police Department Memorandum of Understanding – Munford Exhibit K  
    7. Resolution – Fire Department Memorandum of Understanding Exhibit L  
    8. Resolution – TCRS 401 (k) Defined Contribution Plan Exhibit M  
    9. Resolution - TCRS 457 (b) Deferred Compensation and Trust Exhibit N  
c. Miscellaneous Items Exhibit O  
    1. FY 2024 Budget Process Memorandum  
    2. Acceptance of the resignation of Planning Commissioner Smith  
    3. Mayoral Appointment of Matt Peters to the Planning Commission  
    4. Rescheduling of the March Board meeting to March 21, 2023

## **VI. Departmental Reports**

- a. Code Enforcement Inspector Daugherty  
b. Fire Department Chief McMillian  
c. Parks Department Director Isbell  
d. Police Department Chief Rudolph  
e. Public Works Department Director Ellis

## **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 Barry Akin and Board of Aldermen  
From: Marc Woerner, Town Administrator  
Re: Agenda items for February 21, 2023

1. **Exhibit A – Board Meeting Minutes** - The minutes from the Board's regular monthly meeting in January are included for review and approval.
2. **Exhibit B – Financial Reports** – The monthly report detailing the fiscal year financial performance through the month of January is included in the packet for your review.
3. **Exhibit C – Ordinance – Final Consideration** – This ordinance reinstates the training requirements for both the Municipal Regional Planning Commission and the Board of Zoning Appeals. The training requirements were previously waived by Ordinance No. 03-12-02. The Ordinance passed on first consideration.
4. **Exhibit D – Ordinance – Final Consideration** - This ordinance proposes revised language relating to the appointment by the Mayor as well as revising the term of appointment from five years to four years. Tennessee Code Annotated states a four-year term. The Ordinance passed on first consideration.
5. **Exhibit E – Proclamation – Josephine Smith Hicks Day** – Ms. Hicks has lived the majority of her life in Atoka on Lucado Road. On February 22, 2023 she will turn one hundred years old. Mayor Akin has prepared a proclamation in recognition of Ms. Hicks.
6. **Exhibit F – Ordinance – First Consideration - Purchasing Limits** – The proposed Ordinance would increase the limits for purchases not considered for competitive bidding. The Town of Atoka is subject to the Municipal Purchasing Law of 1983 and the State legislature recently revised the dollar limit over which competitive bidding is required, not exceeding twenty-five thousand dollars (\$25,000) - TCA §6-56-302. Supply chain issues, inflation, and general price increases in materials, parts, and supply acquisition created a desire to revisit current policies. A draft resolution and policy accompanies the draft Ordinance for the Board's consideration. Staff recommends approval.

7. **Exhibit G – Resolution – Single Shared Sales Tax & Single Article Cap** – The Resolution included for your review is a Resolution in support of legislation restoring the State Shared Sales Tax and raising the Single Article Cap. By restoring the State Shared Sales Tax and raising the Single Article Cap provisions is estimated to provide additional revenue to the town of over \$184,569 annually. This revenue is already being paid by our citizens so there is no tax increase to obtain these funds, only a restoration by the State legislature of the historical shared sales tax relationship and Single Article Cap adjustment. Follow this link for additional information on this proposed legislation - [State Shared Sales Tax and Single Article Cap Campaign | Tennessee Municipal League \(tml.org\)](#) Staff recommends adopting the Resolution as it will be forwarded to the Tennessee Municipal League to show the town's support of the legislation.
8. **Exhibit H – Resolution – Employee Compensation** – The resolution is a result of data collected by all town departments relating to the retention and recruitment of employees. The Finance and Administration committee and the Board of Mayor and Aldermen have met to discuss the matter. It is recognized by the Board that the Town is and will remain in an extremely competitive labor market. There is a need for the Town to become and remain more competitive in that market as it relates to retaining and recruiting qualified personnel. The Board recognizes and prioritizes the retention of current qualified employees to provide essential town operations and public safety and the resolution would increase employee compensation by five (5) percent. Funds are available in the current budget to make this adjustment.
9. **Exhibit I – Resolution – Tennessee Violent Crime Intervention Grant and Memorandum of Understanding** – The resolution would approve a collaborative grant application submission from the Atoka, Brighton and Munford Police Departments under the Governor's Violent Crime Reduction Initiative. The application requests funds for a mobile command vehicle which would be utilized by all three departments. The Memorandum of Understanding provides additional details and responsibilities of the three agencies. The grant does not require any town matching funds. Staff recommends approval.
10. **Exhibits J and K - Resolutions – Police Mutual Assistance** – The resolutions would formalize Memorandums of Understandings for mutual police assistance between the Atoka, Brighton, and Munford Police Departments under TCA §6-54-307. Staff recommends approval.
11. **Exhibit L – Resolution – Fire Department Memorandum of Understanding** - The Memorandum of Understanding (MOU) for the Board's consideration was previously adopted in October 2021 and was designed to assist a new employee in obtaining up to paramedic certifications. The only revision to the MOU would require that a potential employee reimburse the Town one hundred percent (100%) if they left employment before completing three (3) years of service. The previously approved MOU contained a reduction in the reimbursement percentage based on years of service. Staff recommends approval.

**12. Exhibits M and N – Resolutions – Tennessee Consolidated Retirement System 401(k) and 457(b) plans** – The resolutions provide authorization for the Town to participate in the TCRS 401k and 457b retirement plans. There is no cost to the Town to create either plan and there are currently no plans for an employer contribution. Although the employer may elect to begin matching contributions at a future date, at this time both plans would be funded only by employee contributions. The TCRS 401k and 457b plans will not affect the current defined benefit pension plan.

Atoka Fire Department personnel contribute to a 457b plan through Nationwide Insurance, but TCRS will not allow employee contributions to any other 457b plan. The TCRS 457b plan would be the sole employer provided 457b plan for participation of all employees.

Additionally, the TCRS 457b plan provides the participants with lower fees and costs and it transfers all fiduciary responsibility to TCRS. With the Nationwide plan, the Town retains all fiduciary responsibility. From a risk management and liability standpoint, it is always best to transfer risk or liabilities to someone else or another agency, in this case it would be TCRS.

### **13. Miscellaneous Items –**

1. **Exhibit O - Fiscal Year 2024 Budget Memo** - The memorandum is an outline and tentative schedule for the FY 2024 budget process. This is information and does not require any action by the Board.

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



February 21, 2023

## Exhibit A

TOWN OF ATOKA  
334 Atoka-Munford Avenue  
Atoka, Tennessee 38004  
Phone: (901) 837-5300  
[www.TownofAtoka.com](http://www.TownofAtoka.com)

**Town of Atoka Board of Mayor and Aldermen  
Regular Monthly Meeting  
January 17, 2023, 7:00 p.m.**

The Invocation was led by Conner Kessler of Gateway Baptist Church. All present joined in the pledge to the flag.

The meeting was called to order by Mayor Akin at 7:04 p.m.

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

**Present:** Mayor Barry Akin, Aldermen Danny Feldmayer, John Harber, Cody Pace, Chris Schaeffer and Alderwoman Christy Renfrow.

**Also present:** Town Recorder Debbie Pickard, Town Administrator Marc Woerner, Town Attorney Amber Shaw, Police Chief Anthony Rudolph, Fire Chief Justin McMillian, Park Director Dorothy Isbell, Public Works Director Harvey Ellis, and attached list.

**Absent:** Alderman Brett Giannini who is away on military duty.

**Reports from Committees – Public Works, Public Safety–** The Committees did not meet last month.

**Finance and Administration –** Committee Chair Renfrow read the report as present regarding a fleet management program, an investment plan, and employee compensation and staffing. The committee recommends scheduling a work session with the entire Board to discuss these items.

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

**Old Business:** None

**New Business:**

**Ordinances and Resolutions:**

- 1. Ordinance – First Consideration – Planning Commission Training -** The Board had no objection to reading the ordinance by title only. The Recorder read the ordinance by title only. Alderman Pace made a motion to approve the ordinance as presented. Alderman Schaeffer seconded the motion. Roll call. Schaeffer-yes, Renfrow-yes, Feldmayer-yes, Harber-yes, Pace-yes and Giannini-absent. Motion carried.
- 2. Ordinance – First Consideration – Planning Commission Terms -** The Board had no objection to reading the ordinance by title only. The Recorder read the ordinance by title only. Alderman Feldmayer made a motion to approve the ordinance as presented. Alderwoman Renfrow seconded the motion. Roll call. Pace-yes, Harber-yes, Feldmayer-yes, Renfrow-yes, Schaeffer-yes and Giannini-absent. Motion carried.
- 3. Resolution 23-01-01 – Authorizing Grant Submission for Parks to Ford BOC – Exhibit E –** Alderman Feldmayer made a motion to approve as presented. Alderman Harber seconded the motion. All approved. Motion carried.
- 4. Resolution 23-01-02 – Approval of Fire Apparatus Grant Submission – Exhibit F-** Alderman Pace made a motion to approve as presented. Alderman Feldmayer seconded the motion. All approved. Motion carried.
- 5. Resolution 23-01-03 – Approval of Fire Equipment Safety and Operations Grant Submittal – Exhibit G-** Alderman Feldmayer made a motion to approve as presented. Alderman Pace seconded the motion. All approved. Motion carried.

6. **Resolution 23-01-04 – Approval of Fire Prevention/Public Education Grant Submittal – Exhibit H-** Alderman Pace made a motion to approve as presented. Alderman Harber seconded the motion. All approved. Motion carried.
7. **Resolution 23-01-05 – Approval of Fire Staffing (SAFER) Grant Submittal – Exhibit I-** Alderwoman Renfrow made a motion to approve as presented. Alderman Pace seconded the motion. All approved. Motion carried.
8. **Resolution 23-01-06 – Modifying Nancy Lane Park Rules for Atoka BBQ Fest – Exhibit J-** Alderman Feldmayer made a motion to approve as presented. Alderwoman Renfrow seconded the motion. All approved. Motion carried.

#### **Miscellaneous Items**

1. **Administrative numbering consistency of Ordinance 22-12-02** – Administrator Woerner advised that this particular ordinance that was passed back in the December meeting had an inconsistent numbering order. The numbering order has been corrected. This is a matter of information. No action is required.
2. **Approval of Parks and Recreation 2023 Spring Events – Exhibit K** – Director Isbell reviewed the events as presented. Alderman Harber made a motion to approve the events, Alderman Feldmayer seconded the motion. All approved. Motion carried.

#### **Departmental Reports:**

1. **Code Enforcement:** Code Official Daugherty reviewed the report as presented. Mr. Daugherty advised that he expects to test for the mechanical plumbing test this month.
2. **Fire Department:** Chief McMillian reviewed the report as presented. Chief McMillian asked each lieutenant to report to the Board the different duties and responsibilities that they specialize in their day-to-day work.
3. **Parks Department:** Director Isbell reviewed the report as presented. Director Isbell advised the Board that the 10<sup>th</sup> annual BBQ Fest will be held March 31 to April 1<sup>st</sup>.
4. **Police Department:** Chief Rudolph reviewed the report as presented. Chief Rudolph advised the Board of the following: Two newly hired officers will be attending the police academy.
5. **Public Works Department:** Director Ellis reviewed the report as presented. Director Ellis advised the Board of the following: Two interns will start tomorrow to help work on the GIS updating. There will a pre-construction meeting for the Rosemark Road sidewalk project tomorrow as well.

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

1. Mayor Akin advised that he encourages everyone to support the sales tax revenue sharing effort to Restore, Return and Relief by contacting our state senator and state representative.
2. Alderwoman Renfrow advised that there will be a Board work session Thursday January 19<sup>th</sup> at 6:30 pm to discuss employee staffing and compensation.
3. Administrator Woerner advised the Board of the following: Woerner reviewed the timeline and schedule for Waste Pro to collect their trash cans and expressed concerns that Waste Pro still has hundreds of cans to collect. Woerner also advised the public how important it is to contact Senator Rose and Representative Moody regarding the Restore, Return and Relief for sales tax revenue. Staff will be meeting with MTAS consultant Kay Stegall this month for a budget review. Staff is working on the water purchase agreement that expires this year, There will be an employee benefit meeting with TCRS retirement January 25<sup>th</sup> at Town Hall.

#### **Citizen Concerns:**

1. Russell Pyke of 12696 Hwy 51 expressed concerns about trash service to his mothers-in-law's home that she does not want and wants to opt out of the trash collection service.

2. Ray Pelletier of Atoka Fire Department asked for support for the PTSD legislation for treatment of PTSD for firefighters. There will be a flag signing February 15<sup>th</sup> and 16<sup>th</sup> to support the effort to get legislation passed.
3. Alvin Plexico of 794 Williamsburg thanked the Board for their leadership. He also wants the Board to consider allowing an opt out for citizen that don't want trash service.
4. Jonathan McPherson of 71 Thomas Terrace expressed his concerns about trash collection and wants to opt out of the trash service.

**Adjournment:**

Alderman Feldmayer motioned to adjourn. Alderman Harber seconded the motion. The meeting adjourned at 9:04pm.

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**Barry Akin, Mayor**

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**Deborah Pickard, Recorder**



# SUMMARY OF FINANCIAL CONDITION VS. BUDGET

For the Seven Months Ending January 31, 2023

<u>General Fund</u>		7 month	% of Budget	
Revenues:		Actual	Budget	Total Budget
Property Tax		2,037,133	82.1%	2,480,054
Sales Tax		2,064,659	58.8%	3,509,742
Grants		44,127	58.6%	75,327
Other Revenues		627,623	51.0%	1,231,481
<b>Total</b>		<b>4,773,542</b>		<b>7,296,604</b>
Expenditures:				
Legislature & Judicial		40,601	59.5%	68,200
Finance & Administration		333,845	48.8%	684,025
Police		1,291,399	52.7%	2,452,685
Fire		1,195,094	62.7%	1,904,603
Planning & Inspection		177,024	43.4%	407,575
Streets		273,268	30.9%	884,108
Parks & Recreation		399,669	47.4%	843,110
<b>Total</b>		<b>3,710,900</b>		<b>7,244,306</b>
Excess Revenue Over Expenditures		1,062,642		52,298
<b>Cash on Hand at End of Period (1)</b>		<b>5,675,540</b>		

<u>State Street Aid Fund</u>				
Revenue		209,867	58.5%	358,946
Expenditures		86,594	24.1%	358,946
Excess Revenue Over Expenses		123,273	0	
Cash on Hand at Beginning of Year		233,220		
<b>Cash on Hand at End of Period</b>		<b>356,493</b>		

<u>Drug Fund</u>				
Revenue		27,253	47.3%	57,672
Expenditures		0	0.0%	57,672
Excess Revenue Over Expenses		27,253	0	0
Cash on Hand at Beginning of Year		90,062		
<b>Cash on Hand at End of Period</b>		<b>117,315</b>		

February 21, 2023

**Exhibit B**

<b><u>Solid Waste Collections</u></b>				
Revenue		394,350	58.8%	670,782
Expenditures		280,413	42.8%	655,000
Excess Revenue Over Expenses		113,937	0	15,782
Cash on Hand at Beginning of Year		128,717		0
<b>*Cash on Hand at End of Period</b>		<b>242,654</b>		<b>15,782</b>

<b><u>ARPA Funds</u></b>				
Revenue		2,823,822	100.0%	2,823,822
Expenditures		33,857	1.2%	2,823,822
Revenue Remaining after Expenses		2,789,965	0	0

## SUMMARY OF FINANCIAL CONDITION WATER FUND

*For the Seven Months Ended January 31, 2023*

Cash on Hand at Beginning of Year	\$ 803,386
Cash on Hand at End of Period	\$ 859,821
Total Bonds/Notes outstanding 01/31/23	\$ 871,131

<b>Net Income(Regulatory Basis) vs. Prior Year</b>				
	Actual			Prior Year
	1/31/2023	% of Budget	Total Budget	1/31/2022
<b>Revenues</b>	\$ 840,762	66.75%	\$ 1,259,538	\$ 669,337
<b>Expenses</b>				
(353) Water Purchases	\$ 321,788	64.36%	\$ 500,000	\$ 301,828
(100's) Payroll and Benefits	\$ 187,030	64.78%	\$ 288,731	\$ 189,065
(260) Repair Maintenance Services	\$ 9,153	12.71%	\$ 72,000	\$ 27,792
(241) Utility (Electric) Operations	\$ 2,444	48.88%	\$ 5,000	\$ 3,171
(211,290,292,310) Prof Service / Office Supplies	\$ 23,222	73.95%	\$ 31,401	\$ 16,987
* Other Operating Expenses	\$ 114,489	71.01%	\$ 161,240	\$ 119,155
(540) Depreciation	\$ 117,345	58.33%	\$ 201,163	\$ 117,345
<b>Total</b>	<b>\$ 775,471</b>	<b>61.57%</b>	<b>\$ 1,259,535</b>	<b>\$ 775,343</b>
<b>Net Income (loss)</b>	<b>\$ 65,291</b>		<b>\$ 3</b>	<b>\$ (106,006)</b>

## SUMMARY OF FINANCIAL CONDITION SEWER FUND

For the Seven Months Ended January 31, 2023

Cash on Hand at Beginning of Year	\$ 2,006,786
Cash on Hand at End of Period	\$ 2,030,499
Total Bonds/Notes outstanding 01/31/23	\$ 1,098,887

Net Income(Regulatory Basis) vs. Prior Year				
	Actual			Prior Year
	1/31/2023	% of Budget	Total Budget	1/31/2022
Revenues	\$ 905,225	66.60%	\$ 1,359,137	\$ 770,716
Expenses				
(243) Sewer Treatment Fees	\$ 168,638	93.15%	\$ 181,048	\$ 90,785
(100's) Payroll and Benefits	\$ 199,116	65.78%	\$ 302,700	\$ 185,128
(260,269) Sewer Maintenance	\$ 123,088	44.44%	\$ 277,000	\$ 175,833
(241) Utility (Electric) Operation	\$ 51,595	57.33%	\$ 90,000	\$ 54,231
(211,290,292,310) Prof Services / Office Supplies	\$ 30,804	103.23%	\$ 29,840	\$ 18,670
* Other Operating Expenses	\$ 229,362	112.02%	\$ 204,759	\$ 164,775
(540) Depreciation	\$ 159,711	58.33%	\$ 273,790	\$ 159,711
Total	\$ 962,314	70.80%	\$ 1,359,137	\$ 849,133
Net Income (loss)	\$ (57,089)	\$ -	\$ (78,417)	

**Total - All Funds:** \$ 12,186,190

\* For WATER & SEWER Funds, other Operating Expenses include: Uniforms - Vehicle Maintenance - Liability, Property & Work Comp Insurance - Building Utilities & Maintenance

ORDINANCE NO. \_\_\_\_\_

**AN ORDINANCE TO REINSTATE THE TRAINING REQUIREMENT FOR MUNICIPAL-REGIONAL PLANNING COMMISSION AND BOARD OF ZONING APPEALS MEMBERS AS DESCRIBED IN TENNESSEE CODE ANNOTATED 13-4-101, 13-3-101, AND 13-7-205**

WHEREAS, Tennessee Code Annotated requires Municipal and Regional Planning Commission and Board of Zoning Appeals members to obtain formal training each calendar year; and,

WHEREAS, Tennessee Code Annotated dictates the type and amount of training required by Municipal and Regional Planning Commission and Board of Appeals members; and,

WHEREAS, Tennessee Code Annotated allows municipalities to opt out of the training requirement by ordinance; and,

WHEREAS, the Town of Atoka opted out of the training requirement by Ordinance 3-12-02; and,

WHEREAS, the Town of Atoka wishes to reinstate the training requirement for all Municipal-Regional Planning Commission members and Board of Appeals members as described in Tennessee Code Annotated 13-4-101, 13-3-101, and 13-7-205; and,

WHEREAS, a public hearing was held before the Atoka Board of Mayor and Aldermen pursuant to Section 13-7-203, Tennessee Code Annotated, the time and place was published with fifteen days advance notice.

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

SECTION 1. The Town of Atoka shall reinstate the training requirements described in Section 13-4-101 of Tennessee Code Annotated.

SECTION 2. This Ordinance shall become effective immediately upon 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 17th day of January, 2023.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 21st day of February, 2023.

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Mayor

ATTEST:

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Town Recorder

February 21, 2023

## Exhibit D

ORDINANCE NO. \_\_\_\_\_

### **AN ORDINANCE TO AMEND TITLE 14, SECTION 101 OF THE TOWN OF ATOKA'S MUNICIPAL CODE REGARDING THE CREATION AND MAKEUP OF THE ATOKA MUNICIPAL-REGIONAL PLANNING COMMISSION**

WHEREAS, the Town of Atoka has an active Municipal-Regional Planning Commission with authority and duties pursuant to Tennessee Code Annotated; and,

WHEREAS, the Town of Atoka Municipal Code regulates the creation and membership of the Town's Municipal-Regional Planning Commission in a consistent manner with Tennessee Code Annotated; and,

WHEREAS, the Atoka Municipal-Regional Planning Commission has recommended that the following amendments be made to the Town of Atoka Municipal Code to promote consistency with Tennessee Code Annotated; and,

WHEREAS, a public hearing was held before the Atoka Board of Mayor and Aldermen pursuant to Section 13-7-203, Tennessee Code Annotated, the time and place was published with fifteen days advance notice.

### **NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA:**

SECTION 1. The following section shall be amended as described below (~~struck~~ text shall be deleted; underlined text shall be added):

14-101. Creation and membership.

Pursuant to the provisions of Tennessee Code Annotated, section 13-4-101 there is hereby created a municipal planning commission, hereinafter referred to as the planning commission. The planning commission shall consist of seven (7) members; two (2) of these shall be the mayor or a person designated by the mayor and another member of the board of mayor and aldermen selected by the board of mayor and aldermen; the other five (5) members shall be appointed by the mayor. Pursuant to T.C.A. 13- 3-101(d) members of the planning commission shall receive such compensation as may be ordained by the Board of Mayor and Aldermen. Except for the initial appointments, the terms of the five (5) members appointed by the mayor shall be for four (4) years each. The three (3) members first appointed shall be appointed for terms of one (1), two (2), and three (3) years respectively so that the term of one (1) member expires each year. The terms of the mayor or his/her designee and the member selected by the board of mayor and aldermen shall run concurrently with their terms of office. Any vacancy in an appointive or designated membership shall be filled for the unexpired term by the mayor, who shall also have the authority to remove any appointive or designated member at his/her will and pleasure. (Ord. dated November 18, 1986, as amended by Ord. #13-03-01, March 2013)

SECTION 2. This Ordinance shall become effective immediately upon 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 17<sup>th</sup> day of January 2023.

PASSED on the Second Consideration by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the 21<sup>st</sup> day of February 2023.

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Mayor

ATTEST:

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Town Recorder



February 21, 2023

## Exhibit E

# PROCLAMATION

## MS. JOSEPHINE SMITH HICKS 100<sup>th</sup> BIRTHDAY

**WHEREAS**, longevity of life is a blessing for an individual and for a community which benefits from the knowledge, creativity, and experiences this individual brings to all; and

**WHEREAS**, the town of Atoka recognizes with respect and admiration the contribution of senior citizens to our community; and

**WHEREAS**, Ms. Josephine Smith Hicks was born on February 22, 1923, the third of thirteen children to Caldwell Smith & Aline Hodges Sanders; and

**WHEREAS**, Ms. Hicks graduated Woodstock Training High School with high honors, winning all seamstress awards in her Home Economics class. Using her skills as a seamstress, she worked for the Millington Naval Air Station with her mom and oldest sister, and for Goldsmith's in the making of shirts. Later she worked for the Veterans Administration nursing home and hospital for veterans, where she was the first black seamstress employed, working at the VA a total of 25 years; and

**WHEREAS**, Ms. Hicks married Milton Hicks Sr. in 1953 and together they raised six children, have eight grandchildren and four great grandchildren. She has lived the majority of her life in the Town of Atoka, currently residing at 1833 Lucado Road; and

**WHEREAS**, the United States has the greatest number of centenarians in the world, and today Ms Hicks should be honored for her 100 years on this earth.

**NOW, THEREFORE, BE IT PROCLAIMED** that I, Barry L. Akin, Mayor of the Town of Atoka and on the behalf of the Board of Aldermen and the citizens of Atoka, honor Ms. Josephine Smith Hicks on the occasion of her 100<sup>th</sup> Birthday Celebration tomorrow do hereby proclaim February 22, 2023 as

## JOSEPHINE SMITH HICKS DAY

in the Town of Atoka and call upon citizens of Atoka to wish her well on this 100<sup>th</sup> birthday.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND  
AND HAVE CAUSED THE SEAL OF THE TOWN OF ATOKA  
TO BE AFFIXED ON THIS 21<sup>ST</sup> DAY OF FEBRUARY 2023:

\_\_\_\_\_  
Barry L. Akin, Mayor

**ORDINANCE NUMBER \_\_\_\_\_****Exhibit F****AN ORDINANCE TO AMEND TITLE 5 CHAPTER 1 OF THE ATOKA MUNICIPAL CODE RELATED TO TOWN PURCHASING.**

WHEREAS, the Town of Atoka has previously established purchasing limits in relation to Town operations in the municipal code of ordinances Title 5, Chapter 1 under the authority of Tennessee Code Annotated Title 6, Chapter 56, Part 3; and

WHEREAS, ~~the position titles listed in the ordinance are no longer consistent with current position titles in the organization~~ The Town Administrator acts as purchasing agent for the town in the purchase of all materials, supplies and equipment for the proper conduct of the town's business; and

WHEREAS, ~~the purchasing limits established in the municipal code are currently in conflict with each other~~ the town desires to increase the dollar amount required for public advertisement and competitive bidding to a maximum not to exceed twenty-five thousand dollars (\$25,000).

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF ATOKA, THAT:**

**SECTION 1.** Title 5 Chapter 1 of the Atoka Municipal Code is amended to read as follows

**CHAPTER 1**

**PURCHASING**

**SECTION**

5-101. Purchases not exceeding ~~\$10,000~~ \$25,000.

5-102. Purchases exceeding ~~\$10,000~~ \$25,000.

5-103. Exceptions to bidding requirements.

5-101. Purchases not exceeding \$10,000 25,000. The Town Administrator is authorized to make the following purchases whose estimated costs do not exceed ~~\$10,000~~ 25,000 without formal sealed bids and written specifications: commonly used items of material, supplies, equipment, and services used in the ordinary course of maintaining and repairing the Town's real or personal property; building or maintaining stocks of Town material, supplies and equipment used in the ordinary course of Town operations; and minor construction, repair or maintenance services. However a record of all such purchases shall be maintained describing the material, supplies, equipment or service purchased, the person or business from whom it was purchased, the date it was purchased, the purchase cost, and any other information from which the general public can easily determine the full details of the purchase. Each purchase shall be supported by invoices and/or receipts and any other appropriate documentation signed by the person receiving payment.

5-102. Purchases in excess of \$10,000 25,000. The Town Administrator is required to make purchases in excess of ~~\$10,000~~ 25,000 based on written specifications, awarded by written contract let to the lowest responsive and responsible bidder following advertisement for, and the submission of, sealed bids.



5-103. Exceptions to bidding requirement. The Town Administrator is authorized to make the following purchases whose estimated cost is in excess of \$~~10,000~~ 25,000 without written specifications or bids:

(1) Emergency purchases of material, supplies, equipment, or services. However, a report of the emergency purchase, including the nature of the emergency, the material, supplies, equipment, or services purchased, and the appropriate documentation similar to that required under the first subsection above shall be filed with the Board of Mayor and Aldermen at its next regular meeting.

(2) The purchase of unique, special, or proprietary material, supplies, equipment, or services the Town Administrator determines is in the best interest of the Town to acquire. However, a report of the purchase, including a full description of the material, supplies, equipment, or services purchased, the reason the same is unique, special, or proprietary, the interest of the Town served by the purchase, and from whom the purchase will be made shall be filed with the Board of Mayor and Aldermen at its regular meeting prior to purchase.

(3) Purchases of equipment which, by reason of training of Town personnel or an inventory of replacement parts maintained by the Town, are compatible with the existing equipment owned by the Town. However, a full report of the purchase, including a full description of the equipment, an outline of the municipal training or parts inventory factors that made the purchase economically advantageous to the Town, and from whom the purchase will be made shall be filed with the Board of Mayor and Aldermen at its regular meeting prior to purchase.

(4) Purchases which can be made only from a sole source. The minimum geography for determining the "sole source" shall be the municipal limits. However, the Town Administrator shall have the discretion to enlarge the geography of the sole source to whatever extent he determines is in the economic interest of the Town. However, a full report of the purchase, including a full description of the purchase, evidence that the purchase was made legitimately a sole source purchase, and from whom the purchase will be made shall be filed with the Board of Mayor and Aldermen at its regular meeting prior to purchase.

**SECTION 2.** This Ordinance shall become effective immediately upon its adoption, the public welfare requiring it.

**PASSED** at the First Reading by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the ~~10<sup>th</sup>~~-~~21<sup>st</sup>~~ day of ~~January~~February, 20~~12~~23.

**PASSED** at the Second Reading by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee on the ~~7<sup>th</sup>~~— day of ~~February~~March, 20~~12~~2023.

W. Daryl Walker, Mayor  
Barry Akin, Mayor

ATTEST:

\_\_\_\_\_  
Town Recorder

**Exhibit**

**A RESOLUTION AMENDED THE PURCHASING POLICY FOR THE TOWN OF ATOKA, TENNESSEE.**

**WHEREAS**, the acquisition of goods and services is a critical component in providing services to the citizens of and visitors to the Town of Atoka; and

**WHEREAS**, the Town desires to receive maximum value for every public dollar spent while ensuring fair and equal treatment to those seeking to do business with the Town.

**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 amends the Purchasing Policy as shown in the policy which is attached and made a part hereof as if fully set out herein.

**SECTION 2.** This Resolution repeals and replaces any previous purchasing policy adopted by the Town.

**SECTION 3.** 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 21<sup>st</sup> day of March, 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Town Recorder

# TOWN OF ATOKA

## *Purchasing Policy*

### **Purpose**

In accordance with the Charter of the Town of Atoka and Title 5, Chapter 1 of the Atoka Municipal Code of Ordinances, this policy has been designed to ensure that the purchasing guidelines established by the Board of Mayor and Aldermen are followed consistently across Town operations. It is the expressed goal of the Town to receive maximum value for each public dollar spent in purchasing products or services in the service to the Town. This policy further defines the existing ordinance and does not supersede any provision of the Chapter.

### **Basic Goals**

The basic goals of the Town's purchasing policy are:

- To receive maximum value for every public dollar spent.
- To comply with the legal requirements of public purchasing.
- To ensure that impartial and equal treatment is afforded to all vendors who wish to do business with the Town.
- To provide Town departments with the required goods and services at the time and place needed in the proper quantity and quality.
- To justify the decision-making process related to purchasing.
- To operate within the Board-approved budget limits.

### **General Guidelines**

These general guidelines are administrative rules and regulations and are to be adhered to by all departments in the procurement of goods and services. The Town Administrator shall be responsible for overseeing the application and adherence to this policy and will issue clarifications as needed.

### **Local Purchasing Preference**

It is the desire of the Town to purchase from local vendors whenever possible. This can be accomplished by ensuring that local vendors are included in the competitive bidding process and by affording local vendors an opportunity to provide goods or services to the Town. Town departments shall identify local vendors who offer the particular goods or services being sought and shall actively seek to solicit quotes or bids from local vendors.

While local purchasing is preferred, the Town of Atoka has a responsibility to its citizens to ensure that the maximum value is obtained for each public dollar spent.

### **Planning**

Planning for purchases shall be done on both a short-term and a long-term basis. Effective planning will minimize the number of trips required to obtain materials and minimize the administrative time spent on documenting purchases.

### **Sales Tax**

The Town of Atoka is exempt from paying all local sales tax. The Town Recorder shall provide the necessary exemption documents to any vendor upon request.

## **Personal Purchasing**

Employees and officials are strictly prohibited from using their position or the Town's name to purchase items for their own personal use.

## **Purchasing Guidelines**

This policy outlines the degree of formality to be followed in the purchase of goods and services. As the cost of the good or service increases, the formality of the process also increases. The splitting of purchases into smaller orders or projects to avoid more formal purchasing requirements is strictly prohibited.

Whenever possible, a department should anticipate multiple purchases of the same item or similar services during the course of a fiscal year and follow the appropriate process based on the anticipated costs incurred. For example, spending \$2,200 every month on a service from the same vendor would result in a fiscal year cost of \$26,400 and would be considered a formal purchase.

Appropriate documentation, as required in this policy, ensures that all vendors are treated fairly.

### **Small Purchases - \$2,000 or less**

Department Heads are authorized to make purchases of goods and services for any purchase in the amount of \$2,000 or less. Receipts and/or invoices for goods or services shall be provided to the Town Recorder for processing and payment.

### **Informal Purchases - \$2,001 - \$24,999**

Department Heads must obtain three (3) or more quotations for the goods or services required. Quotes can be received in person or by telephone, mail, fax or e-mail. A website print-out, including model number, item price and shipping cost, shall also be considered a valid quote. Informal written bids shall not require formal advertising or notice of a bid opening. For purchases \$2,001 or greater, the Department Head will submit the purchase request to the Town Administrator for approval prior to awarding the purchase.

### **Formal Purchases - \$25,000 or more**

Department Heads anticipating the purchase of goods or services exceeding \$25,000 in value shall prepare specifications based on the standards appropriate to meet the Town's needs. Bids must be submitted according to the instructions provided in the bid packet. Any bid failing to follow the bidding instructions or not meeting the minimum requirements of the bidding specifications shall be rejected by the Town.

#### ***Process for Formal Purchases***

With the Town Administrator's approval, the department will prepare and mail to qualified vendors the bid package consisting of an invitation to bid, bid specifications and a bid form. To streamline purchasing, if there is prior knowledge of more than one (1) item to be purchased in a certain period of time, departments are encouraged to compile these items into one (1) public notice.

The department will prepare the Bid Notice for submittal to the Town Recorder. The Bid Notice will be published in at least a local newspaper, the Town's website and public posting locations in the community.

All Bid Notices shall explicitly state that the Town reserves the right to accept or reject any bid, in whole or in part, when such action would be in the best interest of the Town.

All bids shall be sealed and filed with the Town Recorder at or prior to the date indicated in the Bid Notice. Formal bids will only be accepted in a sealed envelope or package.

Bids shall be opened at the time specified in the Bid Notice by the Town Recorder or his/her designee. Any bids arriving after the designated opening day and time will be noted but will remain unopened.

The Department Head will prepare a written tabulation of all bids and will submit a written recommendation to the Town Administrator's office for the award of bid. The Board of Mayor and Aldermen shall consider awarding the bid at its next meeting.

### **Evaluation Criteria**

Evaluation of quotes or bids received shall be conducted by the Department Head who then furnishes a recommendation to the Town Administrator. The evaluation shall consider:

- The acceptability of the quote or bid received. Examine the ability, capacity and skill of the bidder to provide the good or service required.
- Quality of performance of previous goods or services provided by the bidder.
- Verify bid bond and references, if required.
- The ability of the bidder to provide future maintenance and service for the good or service required.

The Department Head, in making a recommendation, shall select the quote or bid that is in the best interest of the Town. In most cases, the lowest price will be in the best interest of the Town and the low quote or bid shall be awarded. However, past performance, delivery time, references or other factors may occasionally lead the Town to select a higher quote or bid.

No bid award on purchases over \$25,000 is final until formally approved by the Board of Mayor and Aldermen.

### **Additional Guidelines**

#### **Sole Source Vendor**

A sole source situation occurs when there is only one vendor or individual that is capable of providing the goods or services required. Whenever a Department Head determines that they must purchase goods or services from a sole source vendor, the Department Head shall document why only one vendor or individual is capable of providing the required goods or services. The Town Administrator shall approve all sole source purchases.

### **Emergency Purchases**

The bid procedures outlined in this policy may be waived under emergency conditions when Town operations would be severely harmed or health and safety of Town citizens would be negatively and irrevocably impacted. In such instances, the Town Administrator may approve purchases not to exceed \$25,000 in accordance with Title 5, Chapter 1, Section 5-103(1). Any emergency purchases exceeding that amount will require the verbal consent of the Mayor.

When the need for an emergency purchase occurs, the Department Head will contact the Town Administrator for verbal approval of the transaction. The Town Administrator may also provide advice as to the best source of the item(s) needed. The Department Head will write "EMERGENCY" on any receipts or invoices related to the purchase.

### **Cooperative Procurement Programs**

Departments are encouraged to use cooperative purchasing programs available through the State of Tennessee. These programs, frequently referred to as State bid or State surplus, can prove advantageous to the Town by taking advantage of large quantity purchases made by State government or by acquiring equipment no longer needed by a State agency. Purchases made through these programs are considered to have met the requirements of the competitive bidding process. Capital purchases approved in the budget and made through a cooperative procurement program require the approval of the Department Head and the Town Administrator.

### **Professional Services**

Normal competitive procedures cannot be utilized in securing professional services such as legal, engineering, audit/certified public accounting, planning and other professional services where, in keeping with the standards of their profession, will not enter into a competitive bidding process.

A Request for Proposals (RFP) or a Request for Qualifications (RFQ) can be prepared similar to the specifications included in the formal bid process. The RFP or RFQ shall include requirements and minimum standards for the services to be provided and shall be approved by the Town Administrator prior to distribution. When approved, the RFP or RFQ for professional services will be distributed to a limited number of qualified professionals known to the Town, inviting them to submit a proposal setting forth their interest, reviewing their qualifications and addressing how they can meet the Town's objectives.

In securing professional services, it is the primary goal of the Town to obtain the services of a professional who has a proven record of providing, in a professional setting, the services desired by the Town. Following a review of the submissions, a contract for services will be negotiated with the professional deemed to best meet the Town's needs.

**RESOLUTION No. \_\_\_\_\_**

**A RESOLUTION TO SUPPORT RESTORING THE HISTORIC REVENUE SHARING  
RELATIONSHIP BETWEEN THE STATE OF TENNESSEE AND ITS LOCAL  
GOVERNMENTS AND TO RETURN THE LOCAL SHARE OF THE SINGLE ARTICLE CAP  
TO LOCAL GOVERNMENTS**

**WHEREAS**, Tennessee's municipal communities are the economic engine of the state and today 92% of the state's total sales tax collections are generated within municipal boundaries; and,

**WHEREAS**, such economic growth is intentional and when it occurs, it is financed largely through city taxes for police, fire, streets, water and sewer, schools, parks, libraries and other amenities that attract and retain businesses and make Tennessee's communities desirable places for people to raise a family, start a business, and visit; and,

**WHEREAS**, in 1947, the state began sharing 4.6% of each year's total state sales tax collections with cities for the purposes of recognizing the collective contribution of cities as the state's economic engine; thereby acknowledging that city residents incur a local tax burden that is directly attributable to financing, developing, and maintaining an economic environment that continues to generate a healthy portion of the sales tax revenue accruing to the state; and,

**WHEREAS**, when confronting serious fiscal challenges in 2002, the state of Tennessee increased the state sales tax rate from 6% to 7%; and,

**WHEREAS**, the state chose not to share a portion of the sales tax revenues generated by the increase from 6% to 7% with Tennessee municipalities; and,

**WHEREAS**, as a result of this change the state broke a 55-year relationship of sharing 4.6% of all sales tax revenue designated for the state's general fund with municipalities; and,

**WHEREAS**, at the same time in 2002, the state also doubled from \$1,600 to \$3,200 the amount of the purchase price any single item that is subject to a combined state and local option sales tax of 9.75%; and

**WHEREAS**, in addition to the single article cap increase from \$1,600 to \$3,200, the state also captured and continues to capture 100% of the state's 7% levy as well as the 2.75% portion of the sales tax levy that is customarily reserved for local government on the added sale of items with a purchase price above \$1,600; and

**WHEREAS**, in the 20 years since these provisions took effect, these two changes have combined to result in the state realizing nearly \$2 billion in additional sales tax collections -- \$2 billion that would have benefitted local taxpayers had the historic revenue sharing relationship and single article cap not been altered in 2002; and,

**WHEREAS**, in the 20 years since these provisions took effect, Tennessee's state leaders have managed the budget with great care and a strong fiscally conservative approach to create a dynamic and growing economy with eight consecutive years of surplus revenues; and,

**WHEREAS**, in the 20 years since these provisions took effect, the State of Tennessee's sustained economic and fiscal performance have erased the conditions which led to these austerity measures in 2002; and,

**WHEREAS**, there is expected to be a surplus of recurring revenues produced by the economic engines of our state and managed by its leaders; and,

**WHEREAS**, as a result of the accolades bestowed upon the state for its economic success, its fiscally conservative policies and strong leadership, the state has garnered an enviable reputation as the state in which to live, work and play; and,

**WHEREAS**, a consequence of this reputation has led to continued and substantial economic growth and an increase and realignment of the state's population, thereby increasing the fiscal pressures on municipal governments to meet demands to expand and maintain infrastructure, to deliver essential services, to provide the amenities that allow for continued quality of life for Tennessee's citizens, and to promote an economic environment that allows Tennessee's businesses and communities to prosper; and,

**WHEREAS**, these fiscal pressures create the need for recurring dollars to keep pace with this demand and to counteract the effects of inflation; and,

**WHEREAS**, correcting the provisions which took effect in 2002 will help to offset these fiscal pressures and to provide relief to local taxpayers shouldering the burden of meeting this demand which is associated with generating the sales tax revenues accruing to the state; and,

**WHEREAS**, restoring the historic revenue sharing state shared sales tax and returning the local share of the single article cap to municipalities means an estimated \$184,569.23 of recurring annual revenue to the Town of Atoka, thereby reducing the need to increase property taxes;

**NOW THEREFORE, BE IT RESOLVED** that the Board of Mayor and Aldermen of the Town of Atoka, on behalf of its residents, formally supports the restoration of the historic revenue sharing relationship of recurring state shared sales taxes in order for cities to receive once again 4.6% of all state general fund sales tax revenue. The Town of Atoka Board of Mayor and Aldermen also formally supports the state allowing local governments to receive the local share of sales tax revenues realized by increasing the single article cap in 2002 to collect on items with a purchase price between \$1,600 and \$3,200.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
Recorder



**RESOLUTION No. \_\_\_\_\_**

**A RESOLUTION ADJUSTING EMPLOYEE COMPENSATION FOR THE  
PURPOSES OF EMPLOYEE RETENTION AND RECRUITMENT.**

**WHEREAS**, the Town of Atoka has been and remains in an extremely competitive labor market; and,

**WHEREAS**, the Board of Mayor and Aldermen recognize and prioritize the retention of current qualified employees to provide essential town operations, including public safety; and,

**WHEREAS**, the recruitment for current and future vacancies requires appropriate compensation for qualified candidates; and,

**WHEREAS**, the current fiscal year 2023 budget appropriation contained funding for positions that have thus far remained vacant; and,

**WHEREAS**, as of December 31, 2022, those position vacancies have created approximately \$137,299.46 of available funds towards the purpose of retention and recruitment; and,

**WHEREAS**, an increase of five (5) percent at the next payroll cycle for all employee compensation will be less than \$89,700; and,

**WHEREAS**, the Finance and Administration Committee is conducting additional compensation reviews in the creation of the future fiscal year 2024 budget; and,

**WHEREAS**, the Board of Mayor and Aldermen intend to adopt a plan to increase staffing over the next few years,

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

**SECTION 1.** The Board of Mayor and Aldermen of the Town of Atoka, Tennessee hereby approves a five (5) percent increase to all employee(s) hourly and salary compensation.

**SECTION 2.** The Town Recorder is hereby directed during the next regular payroll cycle to adjust all employee compensation as defined in Section 1.

**SECTION 3.** The increase will be accomplished to the greatest extent possible within existing appropriations in the fiscal year 2023 budget ordinance and if necessary, a budget amendment will be presented for Board of Mayor and Aldermen approval.

**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 21<sup>st</sup> day of February 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Town Recorder

DRAFT

**RESOLUTION NO. \_\_\_\_\_**

**Exhibit I**

**A RESOLUTION APPROVING AND SUPPORTING THE SUBMISSION OF A GRANT APPLICATION TO THE STATE OF TENNESSEE VIOLENT CRIME INTERVENTION FUND.**

**WHEREAS**, on Tuesday, October 11, 2022, Bill Lee, Governor of Tennessee announced a one time, \$100 million dollar addition to the FY 22-23 state budget designating those funds to support local law enforcement efforts to reduce violent crime in towns across the State of Tennessee; and

**WHEREAS**, the state Department of Finance and Administration's Office of Criminal Justice Program (OCJP) gathered violent crime statistics from every locality over the last three years (2019, 2020, and 2021) stats that came from the TBI's Tennessee Incident-Based Reporting System and producing funds availability for a competitive collaborative enhancement grant not to exceed \$2,000,000; and

**WHEREAS**, the Towns of Atoka, Munford and Brighton have all agreed to collaborate in this competitive grant, acting by and through its Board of Mayor and Aldermen, proposes to apply for these one time, no match funds, for 2023 Fiscal Year, for the purpose to provide support to local law enforcement in developing and implementing proven public safety strategies to deter violent crime in our three municipalities; and

**WHEREAS**, the Atoka Police Department, Brighton Police Department, and Munford Police Department are partnering on this venture to acquire funding through the referenced Competitive Collaborative Enhancement Grant to address violent crime conjointly. The participating police departments will work together to achieve their strategic objective and thereby agree to submit a joint grant proposal in pursuit of this initiative.

**WHEREAS**, the Town of Atoka will be responsible for dispersing the provided funds initially and when expenditures are incurred the Town of Atoka will submit for reimbursement as required as this is a one-time grant that is government funded by the state level; 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 State of Tennessee or its designee 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.** The Mayor, Barry Akin, is hereby authorized to execute and submit a memorandum of understanding with appropriate assurances to the State of Tennessee's OCJP, requesting State of Tennessee Fiscal Year 2023 funds for personnel and/or equipment that will help with the purpose of reducing violent crime by the above-mentioned application of these grant funds. These funds/equipment will be available to officers within the Towns of Atoka, Munford, and Brighton, or any State or Federal Highway located within these same boundaries.

**SECTION 2.** The Town of Atoka will be responsible for upfront payment with a reimbursement for any incurred expenses 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 21<sup>st</sup> day of February 2023.

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Barry Akin – Mayor

ATTEST:

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Debbie Pickard - Town Recorder

**Competitive Collaborative Enhancement  
Grant - Scope of Services Violent Crime  
Intervention Fund (VCIF)**

**FY 2023-2025**

**APPLICANT AGENCY NAME: Atoka, Brighton, and Munford Police Department's**

**A. CRIME DATA, PROBLEM STATEMENT, AND TARGET POPULATIONS**

A.1. *Please provide current population, demographics, and violent crime data for your jurisdiction, including Tennessee Incident Based Reporting System (TBIRS) data, local law enforcement data, and local court data.*

The **Town of Atoka, Tennessee** is located in the Memphis metropolitan area. Atoka is roughly 30 miles to the northeast of Memphis and is situated between Memphis and Covington TN along the Highway 51 corridor. Atoka is roughly 12.17 square miles in size and holds a population of 10,008 citizens according to the last census (2020). Atoka is the fastest growing municipality in Tipton County, Tennessee surpassing the county seat of Covington, TN.

The face of Atoka will change drastically within the next few year as we will have not only the proposed I-69 coming near our borders, but Atoka will also have the opportunity to welcome residents and businesses alike from the Blue Oval City (Ford plant that is the largest of it kind) within the same distance as Memphis...less than 30 miles.

The Atoka Police Department services the Town of Atoka with twenty-two (22) total commissioned officers and one (1) municipal court clerk. Of the twenty-two (22) officers, twelve (12) are patrol officers including our School Resource Officer, two (2) investigators, and two (2) corporals, and three (3) sergeants. We are currently on three (3) - eight (8) hour shifts and we provide police coverage twenty-four (24) hours and seven (7) days a week.

The **Town of Brighton, Tennessee** is unique in itself as it borders three neighboring municipalities. Town of Atoka, City of Munford, and City of Covington. Highway 51 cuts through the center of the town, splitting the majority of residences and Brighton Elementary School to the East, to Brighton High School and Brighton Middle School to the West. The population of Brighton, TN is 2,872, according to the 2021 Census. The population of Brighton more than doubles daily due to the influx of students and faculty to the schools. Brighton is approximately 3.035 square miles. The Town of Brighton Police Department has nine (9) TN POST commissioned officers. Of the nine (9) officers, all of them are required to patrol. The police department consists of one (1) Chief of Police, one (1) Captain, one (1) Sergeant, and six (6) patrol officers, three (3) of them are assigned to the Brighton schools as resource officers. The resource officers patrol when school is on break (holidays, vacations, summer closure). The police department has 24-hour coverage and operates using three (3) shifts, with an average of eight (8) hours each.

In 2020, the **City of Munford, Tennessee** had a population of 6.09k people with a median age of 37.2 and a median household income of \$73,365. Between 2019 and 2020, the population of Munford, TN grew from 6,034 to 6,090, a 0.928% increase, and its median household income grew from \$72,257 to \$73,365, a 1.53% increase. The five largest ethnic groups in Munford, TN are White (Non-Hispanic)

(79.5%), Black or African American (Non-Hispanic) (11.9%), Other (Non-Hispanic) (3.04%), White (Hispanic) (2.63%), and Two+ (Non-Hispanic) (1.38%).

In 2020, Memphis, TN, located in Shelby County, had a population of 651k people with a median age of 34.2 and a median household income of \$41,864. Between 2019 and 2020, the population of Memphis, TN declined from 651,932 to 650,910, a -0.157% decrease, and its median household income grew from \$41,228 to \$41,864, a 1.54% increase. The five largest ethnic groups in Memphis, TN are Black or African American (Non-Hispanic) (64.2%), White (Non-Hispanic) (24.9%), Other (Hispanic) (3.14%), White (Hispanic) (3.01%), and Asian (Non-Hispanic) (1.75%).

Memphis, Tennessee, in Shelby County, has a higher-than-average crime rate than the rest of the Nation. Memphis has a crime rate of 24.20 per 1000 residents. Munford has a crime rate of 1.90 per 1000 residents. Munford's and Atoka's city limits converge with Shelby County. Memphis, Tennessee, high crime area is 20 to 25 miles south of the City of Munford. Many criminals, including violent offenders, flee from Shelby County and Memphis to elude being identified and brought before the courts.

The Munford Police Department services the City of Munford with nineteen (19) total commissioned officers, nine (9) are patrol officers, three (3) School Resource Officers, two (2) investigators, and three (3) sergeants. We are currently on two twelve (12) hour shifts and we provide police coverage twenty-four (24) hours and seven (7) days a week.

*A.2: Based on the information provided above, please identify which target crime types, victim types, hot spots, and other areas and issues of particular interest VCIF funding will help to address.*

The Atoka, Brighton, and Munford Police Departments plan to use the VCIF funding to help enhance the overall capabilities of the police departments. The goal is to see a more significant impact towards our violent crime responses, and collaborations within our communities. The VCIF funding will allow the departments to purchase equipment, which will help improve officer safety and community safety. The funding will allow the department to help improve with violent offender apprehension, as well as documentation of on scene evidence and the like. With the increase in population and gang activity that we anticipate to continue, the ability to enhance the police departments response to violent crime overall will be crucial to the community.

*A.3: Please briefly describe any obstacles or issues your agency has experienced with addressing these targets previously. How will VCIF funding help your agency to mitigate those obstacles?*

The Atoka, Brighton, and Munford Police Departments currently don't have access to any form of mobile command vehicle, unless they were to request one from another entity, which would potentially take a long time to get control of due to "red tape". The introduction of a mobile command vehicle for our agencies means quicker response times to violent crimes and other situations which a command center would be required. Like many other small communities, Atoka, Brighton, and Munford struggle to have the funds to do so. The Atoka,

Brighton, and Munford Police Departments plan to use the VCIF funding to improve their officers overall job functions and agency collaboration by providing the local communities a 32 Ft. Mobile Command Vehicle. This would help all participating agencies in response to violent crimes and provide a great base point for collective agency trainings, such as with Advanced Law Enforcement Rapid Response Training (A.L.E.R.R.T.).

## **B. PURPOSE**

GOAL 1: Improve officer equipment for violent crimes.

Objective 1.1: Upgrade joint agency capabilities.

Activity 1.1.1: Purchase 32 Ft. Mobile Command Vehicle, with various warranties, vehicle delivery, and pre-construction conference at manufacturer's factory

Activity 1.1.2: Train command staff and officers on proper use mobile command vehicle.

Activity 1.1.3: Assign command staff to care of mobile command vehicle.

Activity 1.1.4: Share mobile command vehicle between the three agencies for joint and/or individual exercises.

## **C. COLLABORATION**

*VCIF Competitive Collaborative Enhancement Funds are intended to support regional/multijurisdictional collaborative violent crime intervention projects that involve **at least TWO law enforcement agencies.***

- C.1. A collaboration is planned as part of this Enhancement project, between three agencies (Atoka, Brighton, and Munford Police Departments).
- C.2. The following will be the roles and responsibilities of each partnering agency in this collaborative grant proposal:

### **Atoka Police Department**

- Lead agency for this initiative
- Will oversee the purchase process and pre-construction of Mobile Command Vehicle
- Will oversee spending of funds, implementation of equipment, reporting, record keeping.
- Provides manpower in the form of Project Director. The assigned Project Director is Police Chief Anthony Rudolph.
- Sharing data from the use of Mobile Command Vehicle.

### **Brighton Police Department**

- Partner/Assist in record keeping and monitoring.
- Assist in report writing with Project Director Police Chief Anthony Rudolph.
- Sharing data from the use of Mobile Command Vehicle.
- Assist in any other capacity or provide additional resources as needed to ensure successful completion of this initiative.

### **Munford Police Department**

- Partner/Assist in record keeping and monitoring.
- Assist in report writing with Project Director Police Chief Anthony Rudolph.
- Sharing data from the use of Mobile Command Vehicle.
- Assist in any other capacity or provide additional resources as needed to ensure successful completion of this initiative.

Each agency will also be responsible in setting up a monitoring station for the Mobile Command Vehicle within each respective department as they feel necessary.

- C.3. The Atoka, Brighton, and Munford Police Department are entering into a Memorandum of Understanding, which has been reviewed by the police departmental figure heads, as well as each city's/town's mayor. The Memorandum of Understanding will be signed, received, and set into place before March 1<sup>st</sup>, 2023.

## **D. PROJECT DESIGN & IMPLEMENTATION TIMELINE:**

- D.1. *List each piece of equipment you intend to purchase to achieve the Goals and Objectives listed above. How will it be deployed/used by your agency?*

The Atoka, Brighton, and Munford Police Departments plan on purchase the following item:

1. **32 Ft. Mobile Command Vehicle (1).** The command vehicle will be a great tool when it comes to joint operations, due to violent crime situations. With our county being a nearly rural area, with too much time lapse from larger neighboring cities, a joint mobile command vehicle would provide faster response times and a proper area of operation when it comes to joint incidents/trainings. The Atoka Police Department has been hosting Advanced Law Enforcement Rapid Response Training (A.L.E.R.R.T.) in conjunction with the F.B.I. since the month of October of 2022. Our training has been attended by several local law enforcement agencies, to include our area's Sheriff Department.

The command vehicle is a custom 32-Ft. Mobile Command Vehicle, mounted on a Freightliner M2 2-Door Chassis. Some of the features include (3) slide-out rooms, armless electric awning, (6) exterior compartments, satellite HDTV, (5) HD monitors, (6) HDTVs, a 20 KW diesel generator, 42-Foot pneumatic mast



with a PTZ HD camera system, (4) green LED marker lights on top of the mast, Whelen siren system, Whelen LED warning + scene lights, a roof access ladder, 1.2M roof mounted satellite dish, (4) rear workstations, front conference room for seating of 12 personnel, Mondopad HD display in conference room with HD video conferencing, exterior workstation with HDTV monitor, and interior and exterior galley.

*D.2: List any staff you plan to hire and/or subcontracts your agency intends to utilize to implement your Goals, Objective, and Activities listed above. Please provide JOB DESCRIPTIONS as separate attachments to this Scope.*

No staff will be hired as part of this grant proposal.

*D.3: Describe how your agency will implement the activities funded by VCIF – provide detail as to how the equipment, staff, training, subcontracts, and other items **listed on your budget** will enable or enhance the Goal(s), Objectives, and Activities listed above.*

In 2021, the **Town of Atoka** reported to police over 794 records of crime, suspicious activity, and vehicle crashes, in 2022, the numbers reported were roughly the same with 761 records of crime, suspicious activity, and vehicle crashes. Of those in 2021, we had a 33% increase of Aggravated Assaults, Burglary, Larcenies, 400% increase in weapons violations, and 125% increase in Drug/ Narcotic offenses. In 2022 Atoka maintained a 120% increase in Aggravated Assaults, 100% increase in rape and robbery, larcenies, and an 160% increase in Drugs/Narcotics crimes.

While not a reportable offense in and of itself, Atoka has seen an increase in gang activity as we sit between two book ends (Memphis and Covington) where gang crimes are commonplace and often Atoka is within their reach. Organized thefts, organized business burglaries (liquor stores and dollar stores) and organized meetings by gang members have occurred within the Town of Atoka.

The Atoka Police Department continues to train and work hard to combat these elements to make our community safe. We were approved in our last FY 23 budget to add one (1) additional officer bringing us from twenty-one (21) to twenty-two (22) officers.

In 2021, the **Brighton Police Department** received over 188 reports of crimes ranging from assaults and burglaries to vehicle thefts and narcotic offenses. Tipton County Central Dispatch reports that the police department has received over 3,600 calls for service in each year of 2021 and 2022. These calls include the above noted offenses, but also fire calls, medical calls, sex offenses, etc. The police department has seen a 100% increase in extortion/blackmail, 200% increase in kidnapping/abduction, and a 41.7% increase in traffic related charges.

The Brighton Police Department has made numerous changes over the past year by filling multiple vacancies, adding a third resource officer, and welcoming new equipment and

vehicles. Although the police department is smaller than surrounding agencies, the department works hard to cover all shifts and provide a sense of security to the citizens. The police department will aggressively train in specialized schools FY 2023, allowing the officers to gain the knowledge and skills needed to resolve situations they encounter on a daily basis.

The connection between the gangs, violent crime and thefts are a constant concern for our city. The **City of Munford** has been combating the ever-present gang influence of the City of Memphis. Memphis gang members travel through Munford to recruit and further their criminal activity. The City of Munford has recorded crimes such as burglary, assault and homicide from documented gang members. Munford is committed to continue its effort to apprehend and prosecute these violent gang offenders.

Organized theft is an ever-present issue the businesses within our city contend with. Businesses like Walgreens, Family Dollar and Naifeh's are targets of persons taking merchandise in large quantities and leaving without paying. Although these types of crimes can be difficult to solve and prosecute, our detectives have had some success with bringing offenders of this type of crime to justice.

The City of Munford has several large new subdivisions planned or are in the process of development. The anticipated growth from Blue Oval City (a new Ford plant in a neighboring county) will add to the number of new residences. This large addition of new homes will not only increase our population but will require the need of additional police services.

As you can read, all of our municipalities are smaller in size and while we are highly trained in police response, we are reliant upon one another for assistance when it comes to major crime scenes or operations. For some time, until our departments sizes are increased, we will remain committed to each other as field force multipliers. We are close knit communities and because of that we train together, and we keep the lines of communications open. However, one area of concern that we have identified is a need for a common area for us to properly deliberate major crime scenes and plan our coordinated response.

In the middle of 2022, we held a larger scale training exercise at the Atoka Elementary School. This training exercise involved many different disciplines from different agencies. I can appreciate the ability to be adaptable on any given scene, but for this event the command post was the trunk of a fire chief's vehicle, and the map was a hand drawn map on a cardboard box. This started the police chiefs thinking about the need for a command center that will support the mission and meet the needs of several other concerns.

A Mobile Command Center is an on-site platform for command, control, and communications during major events such as train derailments or fatality crashes involving hazardous materials on the highways, major crime scenes, natural disasters, and other similar occurrences. The mobile command center would be able to be rapidly deployed to any location in the three cities (aka South Cities) in the County. This mobile command center could provide communications infrastructure in parts of our municipalities that are inadequate or has been disrupted, or where enhanced interoperability among our municipalities are needed. To tie it back to violent crime, it is also useful on major case scenes and high-profile events like officer-involved shootings and gives a place to conduct interviews and review evidence with privacy from the public and media and without having to travel back and forth from the scene.

Additionally, we would be able to pull up research, weather and news, updated information, and access to records management systems to bring real time information to all personnel involved in any number of the above-mentioned incidents.

Additionally, active shooter incidents have increased significantly since 2019 with a 33% increase between 2019 and 2020, and a 52.5% increase between 2020 and 2021. Overall, active shooter incidents have increased 96.8% since 2017. Furthermore, these incidents are becoming more deadly with the casualty counts resulting from those incidents increasing 48% and fatalities increasing 171% between 2020 and 2021 (*FBI Active Shooter Incidents in the United States in 2021* report). The nature of these incidents does not allow law enforcement agencies the luxury of knowing if or when they could happen in their own community; as a result, it is incumbent on the agency to be prepared in the event of an active shooter. Essential to a well-coordinated active shooter response is effective communication methods.

We have seen many active shooter events where the offender was using a high-powered rifle to shoot innocent victims. This trend in violent crime has not changed over the years. The Atoka Police Department, as of late 2022, had an incident where an offender approached a home with a high-powered rifle shooting its occupant before turning the weapon on himself. Coincidentally, we have learned that the offender was walking outside the residence for some time before he chose to go inside. It is our believe that he may have been waiting on the first patrol cars to arrive to engage them in a shoot-out to assist him in his suicide. If that would have been the case, then we would have arrived on the scene with inferior weaponry.

The Atoka, Munford and Brighton Police Departments work well together for years. This bond has been established over the years and we share commonalities with each other; most importantly we investigate the same culprits to crimes that occur in all our municipalities. We share a main major corridor through each of our towns and that corridor is Highway 51. Soon with the anticipation of I-69 running parallel to each of us, we will see increased traffic. We are meeting regularly to talk about the increased growth and visitors to our municipalities from Blue Oval City which will be within 17 miles of our towns.

With the current growth patterns, with projected growth patterns due to increased investments in our region, we will see an increase in crime. In addition to the amount of violence and gang related crime we are experiencing, prosperity usually attracts a criminal element. We are trying to have a coordinated response to effectively shut down any additional crimes. A mobile command center can help in those endeavors as this would be the only one of its kind in police services in the County.

In the past few years, our municipalities have experienced an increase in natural weather-related storm events. Whether it is a tornado or straight-line winds shutting down major thoroughfares, a mobile command center will be able to help in these type endeavors. With Highway 51, and soon I-69, seeing thousands of visitors and travelers daily, as well as the challenges a crash on this deadly stretch of roadway can present, a mobile command center can help in these types of endeavors.

With barricade situations where citizens barricade themselves inside a house or place of business with a hostage. These scenes build out to long periods of negotiation and response from all agencies at once. This mobile command center will provide communications needed to talk to responding agencies, to relief officers, to the hostage taker themselves. It provides that central location for all agencies to have an effective command post.

With major scale training that incorporates multiple agencies and even on-site dispatcher that would mock an actual major event, a mobile command center will be able to help in these types of endeavors.

At major venues held by our municipalities, whether BBQ festivals or parades, where thousands of people amass, the mobile command center will be able to provide the needed location and signage that will support the communities' need to find help when needed (or for law enforcement responding to an event). Additionally, we will be able to have on-site rapid response and deployment in case any terrorist type event or active shooter event should take place in a major crowded event.

A Mobile Command Center many times is a beacon of light for those that see our law enforcement response. For law enforcement, it too is seen as ground zero for any major event...it is the common unspoken language that all law enforcement speaks. It would be the site that we would all use to communicate, respond, and start taking the necessary steps to make a bad situation....better.

*D.4: What impact will this funding have on your agency's ability to respond to violent crime?*

The VCIF funding will provide the Atoka Police Department with the ability to purchase equipment that would not otherwise be available due to budget restrictions. These items will allow the Atoka police officers to respond to violent crime incidents in an effectively and safely manner. It would help improve the officer's ability to arrest and prosecute violent criminals. The safety of both the officers and the community is paramount. The addition of the requested items will be vital when seeking prosecution of violent offenders, as well as improve officer safety.

**Please edit the timeline below** to include the **activities listed above**, according to **your specific project**:

Length of Time	Activity	Agency Responsible
30 days after contract execution	Engage with vendor to procure all equipment listed	Atoka Police Department
4 months after contract execution	All equipment/technology needed for programming is purchased	Atoka Police Department
12 months after contract execution	All Command Staff and departmental instructors are trained on purchased equipment. <i>*Earliest on return of purchased item due to factory</i>	Atoka Police Department

	<i>manufacturing*</i> .	
18 months after contract execution	All Command Staff and departmental instructors are trained on purchased equipment. <i>*Worst case timeframe on return of purchased item due to factory manufacturing*</i> .	Atoka Police Department
Report submission as required	Required benchmark and outcomes reporting.	Atoka Police Department
End of Contract Period	Submit program output report.	Atoka Police Department

## **E. OUTPUTS**

- E.1. Purchase 1 – 32 Ft. Mobile Command Vehicle.
- E.2. With the number of events each respected police department's City/Town hosts annually, along with trainings, there is a potential for the Mobile Command Vehicle to be deployed at least a minimum of 12 times per year, making it minimum once a month basis.

## **F. DATA COLLECTION AND INFORMATION SHARING**

- F.1. *Please describe how your agency plans to collect and use data on the violent crime interventions funded with this grant. Please include what method(s) of data collection your agency will utilize and how the information gathered will be used to improve programming over time.*

During the contract period, the Atoka, Brighton, and Munford Police Departments will collect data through reporting all incidents of violent crimes within our jurisdiction. Collected data will be uploaded into the department's reporting software, WATSON REPORTING. Each Police Chief will analyze quantitative reports monthly, quarterly, and annually for their respected agencies. This data will be used to formulate strategies for patrol, investigations, and specialized trainings, so as to optimize the desired outcome in combating potential violent crimes.

Additionally, the Atoka, Brighton, and Munford Police Departments will continue with accepted TIBRS standards and practices in reporting crime statistics. This will allow the Atoka, Brighton, and Munford Police Departments to measure the efficacy of the newly implemented technology with regards to violent crime intervention.

- F.2. *Describe how you will work with your collaborative partner(s) to track activities and outputs, as well as the impact of those violent crime interventions over time. How will your collaborative team use that information to improve programming?*

The Atoka, Brighton, and Munford Police Departments will hold quarterly meetings to collaborate on crime analyzations from each's respective community. This will in turn help identify hot spot areas where more monitoring and surveillance is needed. With the inter-jurisdictional collaboration, all invested agencies will be able to host specialized training to combat violent crimes in their areas. The mobile command vehicle will also allow for multiple area trainings to be set up in the form of active shooter and/or crisis negotiation incidents.

## **G. ACCOUNTABILITY**

*G.1. Describe how this funding will have long term impact on the violent crime in your region.*

The VCIF funding will allow the Atoka, Brighton, and Munford Police Departments to improve their ability to respond to violent crime through the addition of the 32 Ft. Mobile Command Vehicle. With this equipment, the Atoka, Brighton, and Munford Police Departments will be able to respond safely and effectively to incidents of violent crime ensuring both the safety of the officers and of the community. These resources will not only benefit our towns, but also allow for training capabilities to law enforcement regionally.

*G.2. Include information on how enhanced collaborations, improved investigations and newly fostered community relationships will be sustained.*

The acquisition of new equipment through the VICF funds will improve the Atoka, Brighton, and Munford Police Departments the ability to intervene in and investigate into violent crime with more successful outcomes. As a result of this new equipment, it is hoped that the community will respond positively to the police department's ability to better respond and resolve interactions with violent offenders, thus further fostering a long-term positive relationship between the police departments and the community that they serve. The VCIF funds will help the Atoka, Brighton, and Munford Police Departments the ability to respond to high threat situations, with or without, assistance from other larger area agencies. The climate in the law enforcement community is often the subject of intense scrutiny by the community and the media. In order to maintain a level of safer community relations, recording police-citizen encounters is invaluable, offering the reassurance of transparency and accuracy.

Each police department hosts several security details for communal events, such as Atoka's BBQ Fest, Munford's City Celebration, Safe Night Out Events, Multi-Jurisdictional Warrant Roundups, among others. This would allow the monitoring of events to be centralized and have a point of contact for command if any incidents where to arise, as well as to maintain paperwork for said multi-jurisdictional collaborations.

*G.3. Explain how your agency will ensure that the equipment purchased with VCIF funds will be used for its intended purpose in the future. Please specify the position at your agency that will be responsible for ensuring this.*

All items purchased via the VCIF funding will be inventoried and maintained by the Lead Agency, Atoka Police Department. The Atoka Police Department will follow standard operating procedures or policies to ensure the appropriate use of the newly acquired equipment. The Lead Agency and other collaborative departmental instructors will be responsible for oversight and accountability regarding the utilization of this equipment.

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING AND ACCEPTING AN AGREEMENT BY AND BETWEEN THE TOWN OF ATOKA, TENNESSEE AND THE TOWN OF BRIGHTON, TENNESSEE FOR MUTUAL ASSISTANCE.**

**WHEREAS**, pursuant to Tennessee Code Annotated § 6-54-307 and other applicable laws, and as defined in this Agreement, the parties are each charged with enforcement of laws of the State of Tennessee and Town of Atoka / Town of Brighton ordinances (respectively) and may adopt appropriate guidelines for the purpose of mutual assistance with other municipal and county law enforcement agencies; and

**WHEREAS**, the Town of Atoka Police Department (APD) is responsible for law enforcement in the Town of Atoka, Tennessee, and the Town of Brighton Police Department (BPD) is responsible for law enforcement in the Town of Brighton, Tennessee; and

**WHEREAS**, the undersigned political subdivisions that are parties to this mutual aid agreement must confront numerous threats to public health and safety, including but not limited to natural or manmade disasters; and

**WHEREAS**, the parties desire to clarify their roles and responsibilities regarding law enforcement and jurisdiction both in and outside the defined municipal Town/ City corporate limits, and enter into this Agreement; and

**WHEREAS**, none of the departments party to this Agreement possesses all of the necessary resources to cope with every possible law enforcement emergency or disaster by itself, and an effective, efficient response can best be achieved by the application and leveraging of the collective resources of these departments; and

**WHEREAS**, the parties to this Agreement have determined that it is in their collective best interest to develop and implement comprehensive preparedness plans and conduct joint exercises in advance of a sudden and immediate need in order to enhance the efficiency and effectiveness of their response to any emergency or disaster; and

**WHEREAS**, it is desirable that each of the parties hereto should voluntarily aid and assist each other in the event that an emergency situation should occur, by the interchange of law enforcement services; and

**WHEREAS**, it is necessary and desirable that a mutual aid agreement be executed for the interchange of such mutual assistance on a local, county, and/or regional basis;



**WHEREAS**, pursuant to said laws, the law enforcement assistance to be rendered authorizes lending officers to work temporarily with officers of the requesting agencies, including in an undercover capacity, and lending equipment and supplies; and

**WHEREAS**, it is deemed to be in the best interest of the citizens of the Town of Atoka and the Town of Brighton, in the County of Tipton, Tennessee to adopt a reasonable policy and guidelines whereby reciprocal law enforcement assistance can be both rendered to and obtained from other governmental jurisdictions; and

**WHEREAS**, such reciprocal assistance is necessary for effective law enforcement for the protection of the citizens of the Town of Atoka and the Town of Brighton, in the County of Tipton, Tennessee.

**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 and Town of Brighton in substantively the same form and content as the agreement has been proposed.

**SECTION 2.** The Mayor and Police Chief are 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 21<sup>st</sup> day of February 2023.

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Mayor

ATTEST:

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Town Recorder

# MEMORANDUM OF UNDERSTANDING/ MUTUAL ASSISTANCE AGREEMENT

This Memorandum of Understanding / Mutual Aid Assistance Agreement (the "Agreement") is entered into and made effective this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between the Atoka Police Department/ Town of Atoka, Tennessee, a municipal corporation of the State of Tennessee, the Police Department and the Brighton Police Department / Town of Brighton, Tennessee, a municipal corporation of the State of Tennessee.

WITNESSETH:

WHEREAS, pursuant to Tennessee Code Annotated § 6-54-307 and other applicable laws, and as defined in this Agreement, the parties are each charged with enforcement of laws of the State of Tennessee and Town of Atoka / Town of Brighton ordinances (respectively) and may adopt appropriate guidelines for the purpose of mutual assistance with other municipal and county law enforcement agencies; and;

WHEREAS, the Town of Atoka Police Department (APD) is responsible for law enforcement in the Town of Atoka, Tennessee, and the Town of Brighton Police Department (BPD) is responsible for law enforcement in the Town of Brighton, Tennessee; and

WHEREAS, the undersigned political subdivisions that are parties to this mutual aid agreement must confront numerous threats to public health and safety, including but not limited to natural or manmade disasters; and

WHEREAS, the parties desire to clarify their roles and responsibilities regarding law enforcement and jurisdiction both in and outside the defined municipal Town/ City corporate limits, and enter into this Agreement; and

WHEREAS, none of the departments party to this Agreement possesses all of the necessary resources to cope with every possible law enforcement emergency or disaster by itself, and an effective, efficient response can best be achieved by the application and leveraging of the collective resources of these departments; and

WHEREAS, the parties to this Agreement have determined that it is in their collective best interest to develop and implement comprehensive preparedness plans and conduct joint exercises in advance of a sudden and immediate need in order to enhance the efficiency and effectiveness of their response to any emergency or disaster; and

WHEREAS, it is desirable that each of the parties hereto should voluntarily aid and assist each other in the event that an emergency situation should occur, by the interchange of law enforcement services; and

WHEREAS, it is necessary and desirable that a mutual aid agreement be executed for the interchange of such mutual assistance on a local, county, and/or regional basis;

WHEREAS, pursuant to said laws, the law enforcement assistance to be rendered authorizes lending officers to work temporarily with officers of the requesting agencies, including in an undercover capacity, and lending equipment and supplies; and

WHEREAS, it is deemed to be in the best interest of the citizens of the Town of Atoka and the Town of Brighton, in the County of Tipton, Tennessee to adopt a reasonable policy and guidelines whereby reciprocal law enforcement assistance can be both rendered to and obtained from other governmental jurisdictions; and

WHEREAS, such reciprocal assistance is necessary for effective law enforcement for the protection of the citizens of the Town of Atoka and the Town of Brighton, in the County of Tipton, Tennessee.

NOW, THEREFORE, in consideration of the premises recited herein and the mutual covenants contained herein, the parties agree to the following:

## **Article I: Definitions**

**Assisting Department:** A law enforcement department providing law enforcement manpower, equipment, and resources to a police department from another jurisdiction that has requested assistance to confront an emergency or urgent matter.

**Requesting Department:** A law enforcement department under an emergency condition that has requested assistance from a law enforcement department participating in the regional mutual aid agreement.

**Mutual Aid:** A prearranged written agreement and plan whereby assistance is requested and provided between two or more jurisdictions during a designated emergency under terms of the agreement.

**Staging Area:** A location identified outside the immediate emergency area where law enforcement equipment and personnel assemble for briefing, assignment, and related matters.

**Authorized Representative:** The chief executive officer (CEO) of a participating law enforcement department, or his or her designee, who has authorization to request, offer, or provide assistance under the terms of this Agreement.

**Period of Assistance:** The period of time beginning with the departure of any personnel and/or equipment of the assisting party from any point for the purpose of traveling to provide

assistance exclusively to the requesting department, and ending on the return of all of the assisting party's personnel and equipment to their regular place of work or assignment

## **Article II: Terms of the Agreement**

1. The Chiefs of Police are hereby authorized to enter into mutual assistance arrangements with other municipal and county law enforcement agencies, provided that the head of the requesting law enforcement agency makes such a request and need not be in writing, but a written notification shall be provided as soon thereafter as possible.

- a. **Mutual Assistance/Jurisdiction**

- i. As set forth hereinafter, the parties agree to timely and reasonably assist one another in the enforcement of applicable state and local laws.
    - ii. The Chiefs of Police are hereby authorized to permit officers of the Atoka Police Department (APD) and the Brighton Police Department (BPD) to work temporarily with officers of the requesting agency, including in an undercover capacity, and the Chief of Police may lend such personnel, equipment, facilities, and/or supplies to requesting agencies as they deem advisable. Provided that such actions would not unreasonably diminish its capacity to provide basic police services.
    - iii. In authorizing or permitting its law enforcement officers to answer calls outside the corporate limits as authorized in this section, and in answering such calls, the city or town and its officers and employees shall be considered as acting in a governmental capacity.

2. **Reliability of Response**

- i. The agencies agree that adherence to the terms of this Agreement will permit each agency to reasonably rely on the other for assistance stated herein and should help to insure that all calls to the APD and/or BPD receive an appropriate and reliable response. The assistance should benefit both agencies in control and prevention of crimes in the dual municipal area.
  - ii. While on duty with the requesting agency, an officer shall be subject to the lawful operational commands of the officer's superior officers in the requesting agency, but the officer shall for personnel and administrative purposes, remain under the control of the officer's own agency, including for purposes of pay.

- iii. The authorized representative whose community the emergency exists, and who places the request for assistance, shall in all instances be in command of the emergency as to strategy, tactics, and overall direction of the operations. All orders or directions regarding the operations of the responding party shall be relayed to the authorized representative in command of the responding party.
- iv. When political subdivisions' personnel are sent to the requesting agency pursuant to this agreement, the jurisdiction, authority, rights, privileges, and immunities, including coverage under the Workers' Compensation Laws, which they have in the assisting agency shall be extended to and include any geographic area necessary as a result of the request when these personnel are acting within the scope of the authority conferred by this agreement.
- v. Tactical teams (e.g., bomb disposal, canine teams, special weapons, and tactics units), once they are authorized to undertake assignments, shall operate under the direction of their tactical commander.
- vi. Where the mutual aid agreement has been invoked, radio communications should be established between all of the parties, where possible, through the use of the local public mutual aid radio system or other shared communication system.

### **3. Party Responsibility**

- i. Notwithstanding anything to the contrary herein, this Agreement shall not be construed to permit either party to reduce its staffing in such a way to unreasonably interfere with its law enforcement duties and responsibilities.
- ii. The requesting agency mutual aid shall in no way be deemed liable or responsible for the personal property of the members of the assisting agency that may be lost, stolen, or damaged while performing their duties in responding under the terms of this agreement.
- iii. The respective parties agree that no claim for compensation will be made by either against the other for loss, damage, or personal injury occurring in consequence of mutual aid assistance rendered under this agreement, and all such rights or claims are hereby expressly waived

#### **4. Legal Status and Liability**

- i. Pursuant to Tennessee Code Annotated § 6-54-307, when acting pursuant to this Agreement, APD and BPD officers shall have the same legal status and immunity from suit as officers of the agency the officer is assisting and shall be covered by the liability insurance policy of the agency of the officer's regular employment.
- ii. Automobile Liability Coverage: Each member locality is responsible for its own actions and is responsible for complying with the State of Tennessee motor vehicle financial responsibility laws and shall be covered by the liability insurance policy of the agency of the officer's regular employment.
- iii. Notwithstanding any provision found herein to the contrary, the parties acknowledge that APD and BPD are separate and distinct entities and that neither shall be deemed to be the agent of the other. The parties hereby agree that the acts or omissions of either party shall not be attributable to the other party.
- iv. Any disciplinary actions arising out of the temporary work assignment of any loaned officer will remain the responsibility of the officer's own agency.
- v. The execution of this Agreement shall not give rise to any liability or responsibility for failure to respond to any request for assistance made pursuant to this Agreement. This Agreement shall not be construed as or deemed to be an Agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action whatsoever hereunder for any cause whatsoever.

#### **5. Effective Date, Amendment, and Termination**

- i. This agreement shall be valid only when it is executed by the Mayor/County Executives of the respective political jurisdictions pursuant to the ordinance/ resolution of each jurisdiction authorizing the Mayors/ County Executives to execute it.
- ii. This agreement may be amended at any time by written agreement executed by an authorized representative of each party.
- iii. This Agreement may be terminated, at any time, by either party upon thirty (30) days prior written notification to the other party.

**6. Severability**

- i. The terms of this Agreement are severable, and should any term be declared invalid or become inoperative for any reason, such invalidity or failure shall not affect the validity of any other term hereof.

**7. Conformance with Law**

- i. The parties shall at all times during the term of this Agreement strictly adhere to all applicable Federal, State, and local laws and implementing regulations relating in any way to their performance under this Agreement.

**8. Notices**

- i. Any notice required or permitted to be served under this Agreement shall be in writing and shall be personally served or sent by U.S. certified mail, postage and fees prepaid, addressed to the party to whom such notice is to be given at the address set forth below, or at such other address as has been previously furnished, in writing to the other party. Such notice shall be deemed to have been given when deposited in the mail with the United States Postal Service.

**Atoka Police Department:**

Chief Anthony W. Rudolph  
68 Atoka McLaughlin Extended  
Atoka, Tennessee 38004-4826

**Brighton Police Department:**

Interim Chief Scott Dodge  
582 East Woodlawn Avenue  
Brighton, Tennessee 38011

**9. Paragraph Captions**

- i. The captions of the paragraphs are set forth only for the convenience and preference of the parties and are not intended to in any way define, limit, or describe the scope of this Agreement.

**10. Entire Agreement**

- i. This Agreement represents the entire agreement between the parties.

**11. Binding Effect**

- i. This Agreement shall insure to the benefit of, and be, binding upon, the parties and their legal representatives, successors, and assigns, provided, however, that nothing in this paragraph shall be construed to permit the assignment of this Agreement without the written permission of the other party, such permission not to be unreasonably withheld.

**12. Counterparts**

- i. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same instrument.

**13. Governing Laws**

- i. This Agreement shall be governed by and construed under the laws of the State of Tennessee.

The undersigned enter into this agreement pursuant to Tennessee Code Annotated § 6-54-307

SO AGREED,

TENNESSEE  
COUNTY OF TIPTON

This the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_(Mayor of Atoka, TN)

I, \_\_\_\_\_, a Notary Public of said county and state,  
do hereby certify that \_\_\_\_\_ personally  
appeared before me this day and acknowledge the due execution of the foregoing  
MUTUAL ASSISTANCE AGREEMENT.

Witness my hand and notarial seal, this the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public



\*\*\*\*\*

SO AGREED,

TENNESSEE  
COUNTY OF TIPTON

This the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_(Mayor of Brighton, TN)

I, \_\_\_\_\_, a Notary Public of said county and state,  
do hereby certify that \_\_\_\_\_ personally  
appeared before me this day and acknowledge the due execution of the foregoing  
MUTUAL ASSISTANCE AGREEMENT.

Witness my hand and notarial seal, this the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING AND ACCEPTING AN AGREEMENT BY AND BETWEEN THE TOWN OF ATOKA, TENNESSEE AND THE CITY OF MUNFORD, TENNESSEE FOR MUTUAL ASSISTANCE.**

**WHEREAS**, pursuant to Tennessee Code Annotated § 6-54-307 and other applicable laws, and as defined in this Agreement, the parties are each charged with enforcement of laws of the State of Tennessee and Town of Atoka / City of Munford ordinances (respectively) and may adopt appropriate guidelines for the purpose of mutual assistance with other municipal and county law enforcement agencies; and

**WHEREAS**, the Town of Atoka Police Department (APD) is responsible for law enforcement in the Town of Atoka, Tennessee, and the City of Munford Police Department (BPD) is responsible for law enforcement in the City of Munford, Tennessee; and

**WHEREAS**, the undersigned political subdivisions that are parties to this mutual aid agreement must confront numerous threats to public health and safety, including but not limited to natural or manmade disasters; and

**WHEREAS**, the parties desire to clarify their roles and responsibilities regarding law enforcement and jurisdiction both in and outside the defined municipal Town/ City corporate limits, and enter into this Agreement; and

**WHEREAS**, none of the departments party to this Agreement possesses all of the necessary resources to cope with every possible law enforcement emergency or disaster by itself, and an effective, efficient response can best be achieved by the application and leveraging of the collective resources of these departments; and

**WHEREAS**, the parties to this Agreement have determined that it is in their collective best interest to develop and implement comprehensive preparedness plans and conduct joint exercises in advance of a sudden and immediate need in order to enhance the efficiency and effectiveness of their response to any emergency or disaster; and

**WHEREAS**, it is desirable that each of the parties hereto should voluntarily aid and assist each other in the event that an emergency situation should occur, by the interchange of law enforcement services; and

**WHEREAS**, it is necessary and desirable that a mutual aid agreement be executed for the interchange of such mutual assistance on a local, county, and/or regional basis;

**WHEREAS**, pursuant to said laws, the law enforcement assistance to be rendered authorizes lending officers to work temporarily with officers of the requesting agencies, including in an undercover capacity, and lending equipment and supplies; and

**WHEREAS**, it is deemed to be in the best interest of the citizens of the Town of Atoka and the City of Munford, in the County of Tipton, Tennessee to adopt a reasonable policy and guidelines whereby reciprocal law enforcement assistance can be both rendered to and obtained from other governmental jurisdictions; and

**WHEREAS**, such reciprocal assistance is necessary for effective law enforcement for the protection of the citizens of the Town of Atoka and the City of Munford, in the County of Tipton, Tennessee.

**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 and City of Munford in substantively the same form and content as the agreement has been proposed.

**SECTION 2.** The Mayor and Police Chief are 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 21<sup>st</sup> day of February 2023.

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Mayor

ATTEST:

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Town Recorder

# MEMORANDUM OF UNDERSTANDING/ MUTUAL ASSISTANCE AGREEMENT

This Memorandum of Understanding / Mutual Aid Assistance Agreement (the "Agreement") is entered into and made effective this \_\_\_\_\_ day of \_\_\_\_\_, 2023, by and between the Atoka Police Department/ Town of Atoka, Tennessee, a municipal corporation of the State of Tennessee, the Police Department and the Munford Police Department / City of Munford, Tennessee, a municipal corporation of the State of Tennessee.

WITNESSETH:

WHEREAS, pursuant to Tennessee Code Annotated § 6-54-307 and other applicable laws, and as defined in this Agreement, the parties are each charged with enforcement of laws of the State of Tennessee and Town of Atoka / City of Munford ordinances (respectively) and may adopt appropriate guidelines for the purpose of mutual assistance with other municipal and county law enforcement agencies; and;

WHEREAS, the Town of Atoka Police Department (APD) is responsible for law enforcement in the Town of Atoka, Tennessee, and the City of Munford Police Department (MPD) is responsible for law enforcement in the City of Munford, Tennessee; and

WHEREAS, the undersigned political subdivisions that are parties to this mutual aid agreement must confront numerous threats to public health and safety, including but not limited to natural or manmade disasters; and

WHEREAS, the parties desire to clarify their roles and responsibilities regarding law enforcement and jurisdiction both in and outside the defined municipal Town/ City corporate limits, and enter into this Agreement; and

WHEREAS, none of the departments party to this Agreement possesses all of the necessary resources to cope with every possible law enforcement emergency or disaster by itself, and an effective, efficient response can best be achieved by the application and leveraging of the collective resources of these departments; and

WHEREAS, the parties to this Agreement have determined that it is in their collective best interest to develop and implement comprehensive preparedness plans and conduct joint exercises in advance of a sudden and immediate need in order to enhance the efficiency and effectiveness of their response to any emergency or disaster; and

WHEREAS, it is desirable that each of the parties hereto should voluntarily aid and assist each other in the event that an emergency situation should occur, by the interchange of law enforcement services; and

WHEREAS, it is necessary and desirable that a mutual aid agreement be executed for the interchange of such mutual assistance on a local, county, and/or regional basis;

WHEREAS, pursuant to said laws, the law enforcement assistance to be rendered authorizes lending officers to work temporarily with officers of the requesting agencies, including in an undercover capacity, and lending equipment and supplies; and

WHEREAS, it is deemed to be in the best interest of the citizens of the Town of Atoka and the City of Munford, in the County of Tipton, Tennessee to adopt a reasonable policy and guidelines whereby reciprocal law enforcement assistance can be both rendered to and obtained from other governmental jurisdictions; and

WHEREAS, such reciprocal assistance is necessary for effective law enforcement for the protection of the citizens of the Town of Atoka and the City of Munford, in the County of Tipton, Tennessee.

NOW, THEREFORE, in consideration of the premises recited herein and the mutual covenants contained herein, the parties agree to the following:

## **Article I: Definitions**

**Assisting Department:** A law enforcement department providing law enforcement manpower, equipment, and resources to a police department from another jurisdiction that has requested assistance to confront an emergency or urgent matter.

**Requesting Department:** A law enforcement department under an emergency condition that has requested assistance from a law enforcement department participating in the regional mutual aid agreement.

**Mutual Aid:** A prearranged written agreement and plan whereby assistance is requested and provided between two or more jurisdictions during a designated emergency under terms of the agreement.

**Staging Area:** A location identified outside the immediate emergency area where law enforcement equipment and personnel assemble for briefing, assignment, and related matters.

**Authorized Representative:** The chief executive officer (CEO) of a participating law enforcement department, or his or her designee, who has authorization to request, offer, or provide assistance under the terms of this Agreement.

**Period of Assistance:** The period of time beginning with the departure of any personnel and/or equipment of the assisting party from any point for the purpose of traveling to provide

assistance exclusively to the requesting department, and ending on the return of all of the assisting party's personnel and equipment to their regular place of work or assignment

## **Article II: Terms of the Agreement**

1. The Chiefs of Police are hereby authorized to enter into mutual assistance arrangements with other municipal and county law enforcement agencies, provided that the head of the requesting law enforcement agency makes such a request and need not be in writing, but a written notification shall be provided as soon thereafter as possible.

### **a. Mutual Assistance/Jurisdiction**

- i. As set forth hereinafter, the parties agree to timely and reasonably assist one another in the enforcement of applicable state and local laws.
- ii. The Chiefs of Police are hereby authorized to permit officers of the Atoka Police Department (APD) and the Munford Police Department (MPD) to work temporarily with officers of the requesting agency, including in an undercover capacity, and the Chief of Police may lend such personnel, equipment, facilities, and/or supplies to requesting agencies as they deem advisable. Provided that such actions would not unreasonably diminish its capacity to provide basic police services.
- iii. In authorizing or permitting its law enforcement officers to answer calls outside the corporate limits as authorized in this section, and in answering such calls, the city or town and its officers and employees shall be considered as acting in a governmental capacity.

### **2. Reliability of Response**

- i. The agencies agree that adherence to the terms of this Agreement will permit each agency to reasonably rely on the other for assistance stated herein and should help to insure that all calls to the APD and/or MPD receive an appropriate and reliable response. The assistance should benefit both agencies in control and prevention of crimes in the dual municipal area.
- ii. While on duty with the requesting agency, an officer shall be subject to the lawful operational commands of the officer's superior officers in the requesting agency, but the officer shall for personnel and administrative purposes, remain under the control of the officer's own agency, including for purposes of pay.

- iii. The authorized representative whose community the emergency exists, and who places the request for assistance, shall in all instances be in command of the emergency as to strategy, tactics, and overall direction of the operations. All orders or directions regarding the operations of the responding party shall be relayed to the authorized representative in command of the responding party.
- iv. When political subdivisions' personnel are sent to the requesting agency pursuant to this agreement, the jurisdiction, authority, rights, privileges, and immunities, including coverage under the Workers' Compensation Laws, which they have in the assisting agency shall be extended to and include any geographic area necessary as a result of the request when these personnel are acting within the scope of the authority conferred by this agreement.
- v. Tactical teams (e.g., bomb disposal, canine teams, special weapons, and tactics units), once they are authorized to undertake assignments, shall operate under the direction of their tactical commander.
- vi. Where the mutual aid agreement has been invoked, radio communications should be established between all of the parties, where possible, through the use of the local public mutual aid radio system or other shared communication system.

### **3. Party Responsibility**

- i. Notwithstanding anything to the contrary herein, this Agreement shall not be construed to permit either party to reduce its staffing in such a way to unreasonably interfere with its law enforcement duties and responsibilities.
- ii. The requesting agency mutual aid shall in no way be deemed liable or responsible for the personal property of the members of the assisting agency that may be lost, stolen, or damaged while performing their duties in responding under the terms of this agreement.
- iii. The respective parties agree that no claim for compensation will be made by either against the other for loss, damage, or personal injury occurring in consequence of mutual aid assistance rendered under this agreement, and all such rights or claims are hereby expressly waived

#### **4. Legal Status and Liability**

- i. Pursuant to Tennessee Code Annotated § 6-54-307, when acting pursuant to this Agreement, APD and MPD officers shall have the same legal status and immunity from suit as officers of the agency the officer is assisting and shall be covered by the liability insurance policy of the agency of the officer's regular employment.
- ii. Automobile Liability Coverage: Each member locality is responsible for its own actions and is responsible for complying with the State of Tennessee motor vehicle financial responsibility laws and shall be covered by the liability insurance policy of the agency of the officer's regular employment.
- iii. Notwithstanding any provision found herein to the contrary, the parties acknowledge that APD and MPD are separate and distinct entities and that neither shall be deemed to be the agent of the other. The parties hereby agree that the acts or omissions of either party shall not be attributable to the other party.
- iv. Any disciplinary actions arising out of the temporary work assignment of any loaned officer will remain the responsibility of the officer's own agency.
- v. The execution of this Agreement shall not give rise to any liability or responsibility for failure to respond to any request for assistance made pursuant to this Agreement. This Agreement shall not be construed as or deemed to be an Agreement for the benefit of any third party or parties, and no third party or parties shall have any right of action whatsoever hereunder for any cause whatsoever.

#### **5. Effective Date, Amendment, and Termination**

- i. This agreement shall be valid only when it is executed by the Mayor/County Executives of the respective political jurisdictions pursuant to the ordinance/ resolution of each jurisdiction authorizing the Mayors/ County Executives to execute it.
- ii. This agreement may be amended at any time by written agreement executed by an authorized representative of each party.
- iii. This Agreement may be terminated, at any time, by either party upon thirty (30) days prior written notification to the other party.



**6. Severability**

- i. The terms of this Agreement are severable, and should any term be declared invalid or become inoperative for any reason, such invalidity or failure shall not affect the validity of any other term hereof.

**7. Conformance with Law**

- i. The parties shall at all times during the term of this Agreement strictly adhere to all applicable Federal, State, and local laws and implementing regulations relating in any way to their performance under this Agreement.

**8. Notices**

- i. Any notice required or permitted to be served under this Agreement shall be in writing and shall be personally served or sent by U.S. certified mail, postage and fees prepaid, addressed to the party to whom such notice is to be given at the address set forth below, or at such other address as has been previously furnished, in writing to the other party. Such notice shall be deemed to have been given when deposited in the mail with the United States Postal Service.

**Atoka Police Department:**

Chief Anthony W. Rudolph  
68 Atoka McLaughlin Extended  
Atoka, Tennessee 38004-4826

**Munford Police Department:**

Chief Randall Baskin  
79 College Street  
Munford, Tennessee 38058

**9. Paragraph Captions**

- i. The captions of the paragraphs are set forth only for the convenience and preference of the parties and are not intended to in any way define, limit, or describe the scope of this Agreement.

**10. Entire Agreement**

- i. This Agreement represents the entire agreement between the parties.

**11. Binding Effect**

- i. This Agreement shall insure to the benefit of, and be, binding upon, the parties and their legal representatives, successors, and assigns, provided, however, that nothing in this paragraph shall be construed to permit the assignment of this Agreement without the written permission of the other party, such permission not to be unreasonably withheld.

**12. Counterparts**

- i. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same instrument.

**13. Governing Laws**

- i. This Agreement shall be governed by and construed under the laws of the State of Tennessee.

The undersigned enter into this agreement pursuant to Tennessee Code Annotated § 6-54-307

SO AGREED,

TENNESSEE  
COUNTY OF TIPTON

This the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_(Mayor of Atoka, TN)

I, \_\_\_\_\_, a Notary Public of said county and state,  
do hereby certify that \_\_\_\_\_ personally  
appeared before me this day and acknowledge the due execution of the foregoing  
MUTUAL ASSISTANCE AGREEMENT.

Witness my hand and notarial seal, this the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public

\*\*\*\*\*

SO AGREED,

TENNESSEE  
COUNTY OF TIPTON

This the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

\_\_\_\_\_(Mayor of Munford, TN)

I, \_\_\_\_\_, a Notary Public of said county and state,  
do hereby certify that \_\_\_\_\_ personally  
appeared before me this day and acknowledge the due execution of the foregoing  
MUTUAL ASSISTANCE AGREEMENT.

Witness my hand and notarial seal, this the \_\_\_\_\_ day of \_\_\_\_\_ 2023.

My Commission Expires: \_\_\_\_\_

\_\_\_\_\_  
Notary Public

February 21, 2023

## Exhibit L

### RESOLUTION NO. \_\_\_\_\_

#### **A RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING FOR A FIRE DEPARTMENT TRAINING REIMBURSEMENT AGREEMENT.**

**WHEREAS**, the Town of Atoka, Tennessee has an interest in retaining experienced and qualified Atoka Fire Department (“AFD”) personnel; and

**WHEREAS**, the Town’s eligibility criteria for being assigned to the position of a firefighter/medic includes the successful completion of an accredited Tennessee Paramedic program (external training); and

**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 the Fire Department Training Reimbursement Agreement Memorandum of Understanding in substantively the same form and content as has been proposed.

**SECTION 2.** The Atoka Fire Chief and Town Administrator are authorized 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, and in an employee personnel file, 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 21<sup>st</sup> day of February 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
Town Recorder

TOWN OF ATOKA  
FIRE FIGHTER TRAINING REIMBURSEMENT AGREEMENT

This Memorandum of Understanding ("MOU"), effective as of the date of hire, is entered into and between \_\_\_\_\_ ("Employee") and the Town of Atoka (the "Town").

**WHEREAS**, the Town has an interest in retaining experienced and qualified Atoka Fire Department ("AFD") personnel; and

**WHEREAS**, the Town's eligibility criteria for being assigned to the position of a firefighter/medic includes the successful completion of an accredited Tennessee Paramedic program (external training); and

**WHEREAS**, the Town has offered to provide certain external training to the Employee, which the Town believes will enable the Employee to enhance their service to the Town; and

**WHEREAS**, the Town providing such training to the Employee's continuous employment of at least four (4) years so that the Town recovers a portion of the benefit of the investment in training; and

**WHEREAS**, the Town and Employee recognize that this agreement is not intended to constitute any type of employment agreement or guarantee of continued employment; and

**WHEREAS**, the undersigned employee understands that the Town would not provide such training unless the Employee intended to continue to work for the Town and were to agree to reimburse the Town, and in the event that the Employee or the Town separates his or her employment prior to four (4) years after the conclusion of the completion period following the above-mentioned training.

**NOW THEREFORE**, in consideration of the promises and mutual commitments contained herein, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. The Town intends to provide the following training ("Training") to the Employee:
  - a. Training / Certification: Training for certification in all medical licensure up to and including Paramedic licensure as defined by the State of Tennessee EMS Board. The training will be from a TN EMS Board approved accredited training facility.
  - b. Training Dates: The anticipated training dates are within six (6) months of hire date unless deviation is outside the control of the Town or accredited facility.
  - c. Training Cost: Training Costs will be levied from the Employee to the Town and will be supported with documentation.
2. The Town will pay for the costs of Training directly to the Employee through requested reimbursement.

Training costs paid for by the Town on behalf of the Employee will be recorded and tracked by the Atoka Fire Department employees until training is complete. Supporting documents such as: copies of all receipts, invoices, and any other documentation, will become an integral part of this agreement.

3. The Training costs incurred will include but may not be limited to:

- a. Registration fees,
- b. Tuition fees,
- c. Book fees,
- d. Lab fees,
- e. Technology fees,
- f. Licensure fees

4. Repayment provisions:

- a. Employee agrees that if some or all components of Training are not completed due to separation from training by the Training facility (by way of actions from the Employee {unsatisfactory passing scores, failure to complete certification courses, behavioral issues, etc.}), the Employee shall repay the Town any amounts incurred the cost of any tuition and other reimbursement costs associated to this Training based on the terms of this MOU, up to and including the date of employment resignation / separation / termination.
- b. If the Employee voluntarily terminates their employment with the Town, or the Town terminates the Employee for cause within the probationary period and the three (3) years following the completion of the above-mentioned training, the Employee agrees to reimburse the Town the cost of tuition and other related costs.
- c. The Employee shall repay the Town any amounts paid to the Employee based on the terms of this MOU, up to and including the date of employment resignation / separation / termination and will not be eligible for any further payments pursuant to the MOU.
- d. In order to repay the Town for previously paid amounts in accordance with this MOU, the resigned / separated / terminated Employee may either make a lump-sum payment to the Town Recorder or the Employee may set up a payment plan with the Town Recorder. Arrangements for repayment shall be made with the Town Recorder's Office. Any balance owed to the Town must be repaid within six (6) months of resignation / separation / termination of employment. If the resigned / separated / terminated Employee, prior to the Town's issuance of the resigned / separated / terminated Employee's final check, fails to either fully repay the Town or set up a payment plan, the Town may deduct the amount owed from any amount(s) otherwise due under the resigned / separated / terminated Employee's final check. The Employee expressly authorizes the Town to make said deduction

from the resigned / separated / terminated Employee's regular salary / hourly pay and or accrued leave pay such as vacation.

- e. In the event such deductions are insufficient to reimburse the Town for the full amount previously paid to the resigned / separated / terminated Employee pursuant to this MOU, resigned / separated / terminated Employee shall remain personally liable for the remaining balance of any, and all previously paid increments and may be subject to an action to collect indebtedness.
5. Employee agrees to sign any further documents that are requested by the Town to confirm the precise sum of the amount owed by the Employee to the Town following notice by Employee to the Town of resignation / separation / termination of employment.
6. Employee understands and agrees that any books, computer related equipment (USB, SD cards, hard drives, etc.) communication devices, uniforms, equipment, keys, and other documents, lists, catalogs, or information of any kind received in connection with the Training remains the property of the Atoka Fire Department by way of the Town and shall be surrendered upon resignation / separation / termination of employment.

I fully understand the conditions of this Memorandum of Understanding regarding my employment with the Atoka Fire Department (aka Town of Atoka). I certify that I have read the entire contents of this contractually binding Memorandum of Understanding.

<hr/>	<hr/>
Employee Name	Signature and Date

<hr/>	<hr/>
Town of Atoka/Atoka Fire Department Representative	Signature and Date

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING AND ESTABLISHING A 401(K) DEFINED CONTRIBUTION PLAN WITHIN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM PLAN.**

**WHEREAS**, the Town of Atoka, (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a 401(a) or 401(k) defined contribution plan, funded by employee deferrals and, if elected pursuant to Section N, Q, or HH of the Participating Employer Agreement, employer contributions;

**WHEREAS**, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 401(a)/401(k) defined contribution plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

**WHEREAS**, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

**WHEREAS**, the Employer has also determined that it wishes to encourage employees' saving for retirement;

**WHEREAS**, the Employer has reviewed the State of Tennessee Deferred Compensation Plan II Adoption Agreement for a Section 401(k) Cash or Deferred Arrangement for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective January 1, 2010, as amended December 21, 2010, and as amended by Amendment Number Two dated January 4, 2012, as well as the Section 401(k) Cash or Deferred Arrangement for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

**WHEREAS**, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

**WHEREAS**, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XX of the Plan Document;

**WHEREAS**, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

**WHEREAS**, the Town of Atoka Board of Mayor and Aldermen ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;



**NOW, THEREFORE**, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.
2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.
3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of those hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employees' salary. In no instance shall the total combined employer contributions to all defined contributions plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section N, Q, or HH of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements

published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.

6. The Chair will maintain, or will have maintained a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.

7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.

8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.

9. Subject to the provisions of Section 20.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:

- a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
- b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
- c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
- d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
- e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.

10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.

11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan and subject to the vesting provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.

13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.

14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.

15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.

The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

**PASSED** by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 21<sup>st</sup> day of February 2023.

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Mayor

ATTEST:

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Town Recorder

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION APPROVING AND ESTABLISHING A 457 (B) EMPLOYEE DEFERRED COMPENSATION PLAN WITHIN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM PLAN.**

**WHEREAS**, the Town of Atoka, (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a governmental 457(b) deferred compensation plan, funded by employee deferrals and, if elected pursuant to Section I and/or K of the Participating Employer Agreement, employer contributions;

**WHEREAS**, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 457(b) deferred compensation plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

**WHEREAS**, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

**WHEREAS**, the Employer has also determined that it wishes to encourage employees' saving for retirement;

**WHEREAS**, the Employer has reviewed the Tennessee State Employees Deferred Compensation Plan and Trust Adoption Agreement for a Section 457(b) Eligible Deferred Compensation Plan for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective December 22, 2010, and as amended by Amendment Number One signed December 22, 2010, Amendment Number Two signed February 8, 2012, Amendment Number Three signed February 26, 2015 and Amendment Number Four signed September 26, 2016 as well as the Section 457(b) Eligible Deferred Compensation Plan for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

**WHEREAS**, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

**WHEREAS**, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XVII of the Plan Document;

**WHEREAS**, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

**WHEREAS**, the Town of Atoka Board of Mayor and Aldermen (“Governing Authority”) of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

**NOW, THEREFORE**, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.
2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.
3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System (“TCRS”) or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS’ local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS’ State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of the hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employee’s salary. In no instance shall the total combined employer contributions to all defined contribution plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code (“Code”), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service (“IRS”) governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section I and/or K of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections

under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.

5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.
6. The Chair will maintain, or will have maintained, a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
9. Subject to the provisions of Section 17.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:
  - a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
  - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
  - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing

accounts to Participants will be made in accordance with the Plan Document.

- d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
  - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.
12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.



13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.
16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

**PASSED** by the Board of Mayor and Aldermen of the Town of Atoka, Tennessee this 21<sup>st</sup> day of February 2023.

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Mayor

ATTEST:

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Town Recorder

Atoka  
Vendor Fees Compared to State of Tennessee Fees  
*Estimated based on material provided*

Current Fees	\$3,683.22
State Fees	\$1,560.38
Savings	57.64%

Fund Type	Atoka Current Funds	Balance	Fees	Exp. Ratio	Total	State Funds	Exp. Ratio	Admin (0.149% rate takes effect 3/1/2023)	Rebate	Total Fees	Total
Large Cap	AmFds Wshngtn Mut Inv R3	\$34,320.74	0.50%	0.91%	\$483.92	17 Virtus NFJ Large Cap Value Instl	0.74%	0.149%	0.10%	0.79%	\$270.79
	Parnassus Cor Eq Inv	\$14,012.54	0.50%	0.82%	\$184.97	18 Fidelity Contrafund	0.45%	0.149%	0.00%	0.60%	\$83.94
	TRowePr Blue Chip Gr R	\$32,607.86	0.50%	1.22%	\$560.86	18 Fidelity Contrafund	0.45%	0.149%	0.00%	0.60%	\$195.32
Balanced	Invsco Gbl RealEst A	\$10,743.02	0.50%	1.30%	\$193.37	20 Vanguard Institutional Index Instl Pl	0.02%	0.149%	0.00%	0.17%	\$18.16
	NW S P 500 Indx Inst Svc	\$21,447.17	0.50%	0.44%	\$201.60	20 Vanguard Institutional Index Instl Pl	0.02%	0.149%	0.00%	0.17%	\$36.25
	NW SMCAP INDX A	\$5,147.06	0.50%	0.74%	\$63.82	24 Franklin Templeton Small Cap Value Fund	0.60%	0.149%	0.00%	0.75%	\$38.55
Small Cap	Diamond Hill SmCap Inv	\$5,206.46	0.50%	1.26%	\$91.63	24 Franklin Templeton Small Cap Value Fund	0.60%	0.149%	0.00%	0.75%	\$39.00
	NW MDCAP MKT INDX A	\$8,621.26	0.50%	0.69%	\$102.59	22 Columbia Select Mid Cap Value Adv	0.88%	0.149%	0.25%	0.78%	\$67.16
	DE Ivy MdCap Gr Y	\$8,487.34	0.50%	1.19%	\$143.44	21 Janus Enterprise N	0.66%	0.149%	0.00%	0.81%	\$68.66
Bond	Allspr Cor Bd A	\$19,028.25	0.50%	0.82%	\$251.17	14 Vanguard Total Bond Market Index Instl Pl	0.03%	0.149%	0.00%	0.18%	\$34.06
	Pionr Strat Inc A	\$13,268.80	0.50%	1.06%	\$206.99	13 Western Asset Core Plud Bond Fund Class IS	0.42%	0.149%	0.00%	0.57%	\$75.50
	JPM Emrg Mkt Eq A	\$18,217.89	0.50%	1.30%	\$327.92	26 Fidelity International Discovery	0.98%	0.149%	0.25%	0.88%	\$160.14
International Equity	NW INTL INDX A	\$41,205.11	0.50%	0.73%	\$506.82	25 DFA International Value I	0.29%	0.149%	0.00%	0.44%	\$180.89
	MFS Intl Divrs R3	\$22,899.57	0.50%	1.09%	\$364.10	25 DFA International Value I	0.29%	0.149%	0.00%	0.44%	\$100.53
	Fixed Income	\$47,981.25	0.00%	0.00%	\$0.00	12 Tennessee Stable Value Fund	0.25%	0.149%	0.00%	0.40%	\$191.45
Stable Value/MM					\$3,683.22						\$1,560.38

**STATE OF TENNESSEE**

**DEFERRED COMPENSATION PLAN II**

**- 401(k) -**

**RESOLUTION AND**

**PARTICIPATING EMPLOYER AGREEMENT**

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**[Participating Employer]**

**Administered by:**  
**Treasurer, State of Tennessee**  
**502 Deaderick Street, 15<sup>th</sup> Floor**  
**Andrew Jackson State Office Building**  
**Nashville, Tennessee 37243**  
**Telephone: 615-532-2347**

## RESOLUTION

WHEREAS, \_\_\_\_\_, (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a 401(a) or 401(k) defined contribution plan, funded by employee deferrals and, if elected pursuant to Section N, Q, or HH of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 401(a)/401(k) defined contribution plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the State of Tennessee Deferred Compensation Plan II Adoption Agreement for a Section 401(k) Cash or Deferred Arrangement for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective January 1, 2010, as amended December 21, 2010, and as amended by Amendment Number Two dated January 4, 2012, as well as the Section 401(k) Cash or Deferred Arrangement for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XX of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the \_\_\_\_\_ ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.

2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.
3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of those hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employees' salary. In no instance shall the total combined employer contributions to all defined contributions plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section N, Q, or HH of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.

6. The Chair will maintain, or will have maintained a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
9. Subject to the provisions of Section 20.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:
  - a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
  - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
  - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
  - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
  - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall

be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan and subject to the vesting provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.
13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to

approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.

16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on \_\_\_\_\_, \_\_\_\_\_, in accordance with applicable law.

By: \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Printed Name  
\_\_\_\_\_  
Title

Attest: \_\_\_\_\_

Date: \_\_\_\_\_

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]



STATE OF TENNESSEE

DEFERRED COMPENSATION PLAN II - 401(k)

PARTICIPATING EMPLOYER AGREEMENT

A. PARTICIPATING EMPLOYER INFORMATION

Name: \_\_\_\_\_

**NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.**

(1) GOVERNING AUTHORITY

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Person Authorized to receive Official Notices from the Plan or Administrator:

\_\_\_\_\_

(2) PARTICIPATING EMPLOYER TAX ID NUMBER: \_\_\_\_\_

(3) **DISCLOSURE OF DEFERRED COMPENSATION OR RETIREMENT PLAN(S)  
[INCLUDING, IF APPLICABLE, PARTICIPATION IN THE TENNESSEE  
CONSOLIDATED RETIREMENT SYSTEM (“TCRS”)]**

This Participating Employer [ ] does or [ ] does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans (including TCRS), the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## B. TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 401(a), as applicable to a governmental qualified defined contribution plan. By adopting this Participating Employer Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Sections 401(a) and 414(d).

This Agreement is for the following purpose: *(Check and complete box 1 OR box 2 OR box 3.)*

1. ☐ This is a new defined contribution plan adopted by the Participating Employer for its Employees effective \_\_\_\_\_, \_\_\_\_\_ **(insert effective date of this Agreement)**.
2. ☐ This is an amendment to be effective as of \_\_\_\_\_, \_\_\_\_\_, to the current Agreement previously adopted by the Participating Employer, which was originally effective \_\_\_\_\_, \_\_\_\_\_, as follows **(please specify type below)**:
  - a. ☐ This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
  - b. ☐ Other (must specify elective provisions in this Agreement that are being changed):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. ☐ This is an amendment and restatement of another defined contribution plan of the Participating Employer, the effective date of which shall be \_\_\_\_\_, \_\_\_\_\_ **(insert effective date of this Agreement)**. This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on \_\_\_\_\_, \_\_\_\_\_ **(insert original effective date of preexisting plan)**. The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements.

C. **PLAN YEAR.** Plan Year shall mean the calendar year.

D. **CUSTODY OF ASSETS.** Code § 401(a) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VIII of the Plan. The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.

**E. ELIGIBLE EMPLOYEES.**

1. "Employee" shall mean, for purposes of making **Elective Deferrals or Mandatory Employee Salary Reduction Contributions**, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan. An Employee is required to make mandatory salary reduction contributions if and as specified in Section 2.e. or f., below. An Employee's Entry Date, unless otherwise specified in Article IV of the Plan, shall be for purposes of any Matching Contributions as described in Section N, any Non-Matching Contributions as described in Section Q, and Mandatory Employee Salary Reduction Contributions as described in Section II:
  - a. ☐ the date the Employee satisfies the eligibility requirements specified in this Section E for the relevant types of contributions
  - b. ☐ the January 1 and July 1 following the date the Employee satisfies the eligibility requirements specified in this Section E for the relevant type of contributions
  - c. ☐ the first payroll following the date the Employee satisfies the eligibility requirements specified in this Section E for the relevant type of contributions
2. a. "Employee" shall mean for purposes of **Matching Contributions as described in Section N** of this Agreement: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*
  - i. ☐ any full-time employee, which is an employee who renders \_\_\_\_ or more Hours of Service per week, as defined in Section H below
  - ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders \_\_\_\_ or more Hours of Service per week, as defined in Section H below
  - iii. ☐ any seasonal, temporary or similar part-time employee
  - iv. ☐ any elected or appointed official
  - v. ☐ any employee in the following class(es) of employees:  
  
\_\_\_\_\_  
\_\_\_\_\_

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who meets the definition in Section E.1 above.

- b. Each Employee will be eligible to participate in this Plan for purposes of receiving **Matching Contributions as described in Section N** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of \_\_\_\_ (not to exceed 21).
- ii. ☐ Employees who have not completed \_\_\_\_ Years of Service during the Vesting Computation Period as defined in Section X below.
- iii. ☐ Employees who do not satisfy the following eligibility requirements:

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- c. "Employee" shall mean for purposes of **Non-Matching Contributions as described in Section Q** of this Agreement: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section H below.
- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section H. below.
- iii. ☐ any seasonal, temporary or similar part-time employee
- iv. ☐ any elected or appointed official
- v. ☐ any employee in the following class(es) of employees:

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- v. ☐ any employee listed or otherwise described in Schedule 1 attached to this Agreement

who meets the definition in Section E.1 above.

- d. Each Employee will be eligible to participate in this Plan for purposes of receiving **Non-Matching Contributions as described in Section Q** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of \_\_\_\_\_ (not to exceed 21).

- ii. ☐ Employees who have not completed \_\_\_\_\_ Years of Service during the Vesting Computation Period as defined in Section X below.

- iii. ☐ Employees who do not satisfy the following eligibility requirements:

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- e. "Employee" shall mean for purposes of **Mandatory Employee Salary Reduction Contributions as described in Section II** of this Agreement: *(Check and complete each box that applies. If no Mandatory Salary Reduction Contributions will be made, do not complete.)*

- i. ☐ any full-time employee, which is an employee who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section H below

- ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section H below

- iii. ☐ any seasonal, temporary or similar part-time employee

- iv. ☐ any elected or appointed official

- v. ☐ any employee in the following class(es) of employees:

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who meets the definition in Section E.1 above.

- f. Each Employee will be eligible to participate in this Plan for purposes of making **Mandatory Employee Salary Reduction Contributions as described in Section II** of this Agreement and in accordance with the provisions of Article IV of the Plan, except the following: *(Check and complete each box that applies. If no Mandatory Salary Reduction Contributions will be made, do not complete.)*

- i. ☐ Employees who have not attained the age of \_\_\_\_\_ (not to exceed 21).
- ii. ☐ Employees who do not satisfy the following eligibility requirements:

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**F. AUTOMATIC ENROLLMENT. (Check and complete box 1 OR box 2.) [NOTE: THIS SECTION F ONLY APPLIES TO ELECTIVE DEFERRALS, NOT TO MANDATORY EMPLOYEE SALARY REDUCTION CONTRIBUTIONS.]**

1. ☐ The Participating Employer DOES NOT elect automatic enrollment.
2. ☐ The Participating Employer DOES elect automatic enrollment, which will be effective on and after \_\_\_\_\_ as follows:
- a. Employees covered under the automatic enrollment are: *(If this Section F (Automatic Enrollment) is elected, check one option below. Otherwise, do not complete.)*
- i. ☐ All Employees.

ii. ☐ All Employees who become members of the TCRS State Employee and Teacher Hybrid Plan on or after January 1, 2023 and who do not have an alternative election in effect.

- b. The default percentage contributed to the Plan on behalf of the Participant will be a deferral of 2% of the Participant's Compensation. The 2% default percentage will be subject to a percentage annual increase thereafter if provided for in the Plan Document. Any deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first automatic enrollment contribution is made on behalf of the Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited regardless of the vesting percentage in the Matching Contributions. **[NOTE: If HH.2, "FICA Replacement ("3121") Plan", is elected and F.2 is elected, the Employee may not make an election to withdraw his or her automatic enrollment contribution.]**

- c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: *(Check one option below.)*

- i. ☐ will be treated as a new Employee, or
- ii. ☐ will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in F.2.b above.

**G. SERVICE WITH PREDECESSOR EMPLOYER.** *(If Vesting or Eligibility requirements will apply to Matching Contributions as described in Section N of this Agreement and/or Non-Matching Contributions as described in Section Q of this Agreement, check and complete box 1 OR box 2 OR box 3.)* "Predecessor employer" means a governmental employer that served the same functions as the current employer or has employees whose jobs were merged into the current employer.

1. ☐ This section is N/A because there are no predecessor employers.
2. ☐ Service with any predecessor employers will not be counted for any purposes under the Plan.
3. ☐ Service with (insert name of predecessor employer(s)):

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will be counted under the Plan for eligibility and vesting.

**H. HOURS OF SERVICE.** Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

**I. YEAR OF SERVICE FOR ELIGIBILITY AND VESTING.** If Eligibility or Vesting requirements will apply to Matching Contributions as described in Section N of this Agreement and/or Non-Matching Contributions as described in Section Q of this Agreement, Year of Service shall mean the 12-consecutive-month period beginning on the Employee's Employment Commencement Date and each anniversary thereof.

Years of Service for Vesting shall include any Years of Service with a participating employer.

**J. COMPENSATION DEFINITION.** Compensation shall mean Code § 415 compensation as defined in Section 2.06 of the Plan.

**K. COMPENSATION COMPUTATION PERIOD.** Compensation shall be determined on the basis of the calendar year.

**L. FIRST YEAR COMPENSATION.** If Matching or Non-Matching Contributions will be made, for purposes of determining the Compensation on the basis of which such contributions will be allocated for a Participant's first year of participation, the Participant's Compensation shall be the Participant's Compensation for the period commencing as of the first day the Employee became a Participant.



**M. EMPLOYMENT COMMENCEMENT DATE.** An Employee's Employment Commencement Date means the Employee's date of hire or rehire, as applicable, with respect to which an Employee is first credited with an Hour of Service.

**N. MATCHING CONTRIBUTIONS.** *(Complete 1 and 2 below.)*

**1. Matching Contributions on Elective Deferrals.** *(Check and complete box a OR box b OR box c OR box d.)* The Participating Employer shall:

- a. ☐ NOT make Matching Contributions on Elective Deferrals.
- b. ☐ match \_\_\_% of Participant elective deferrals into either the 401(k) or 457(b) of up to \_\_\_% of Compensation.
- c. ☐ match \_\_\_% of the first \$\_\_\_\_\_ of Participant elective deferrals.
- d. ☐ match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section V below. Matching Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

**2. Matching Contributions on Mandatory Salary Reduction Contributions under Section II of this Agreement.** *(Check and complete box a OR box b OR box c OR box d.)* The Participating Employer shall:

- a. ☐ NOT make Matching Contributions on Mandatory Salary Reduction Contributions.
- b. ☐ match \_\_\_% of Mandatory Salary Reduction Contributions for the Participant up to \_\_\_% of Compensation.
- c. ☐ match \_\_\_% of the first \$\_\_\_\_\_ of Mandatory Salary Reduction Contributions for the Participant.
- d. ☐ match the percentage of Mandatory Salary Reduction Contributions for the Participant that the Employer determines in its discretion for the respective Plan Year.

**O. ALLOCATION OF MATCHING CONTRIBUTIONS.** If Matching Contributions will be made, allocations will be made to each Participant who satisfies the applicable requirements of Section E of this Participating Employer Agreement.

**P. VESTING SCHEDULE – MATCHING CONTRIBUTIONS.** *(If Matching Contributions will be made, check box 1 OR box 2 OR box 3. Otherwise, do not complete.)* The vested interest of each Participant in his or her Matching Contribution Account shall be determined on the basis of the following schedule:

1. ☐ 100% vesting immediately.
2. ☐ 100% vesting after 3 Years of Service.
3. ☐ 20% after one Year of Service.  
40% after two Years of Service.  
60% after three Years of Service.  
80% after four Years of Service.  
100% after five Years of Service.

**Q. NON-MATCHING CONTRIBUTIONS.** *(If non-matching contributions will be made, check box 1 OR box 2.)*

1. ☐ The Participating Employer shall NOT make Non-Matching Contributions.
2. ☐ The Participating Employer shall contribute: *(Check and complete one box.)*
  - a. ☐ an amount fixed by appropriate action of the Employer.
  - b. ☐ \_\_\_\_% of Compensation of Participants for the Plan Year.
  - c. ☐ \$\_\_\_\_ per Participant.
  - d. ☐ an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.c above.
  - e. ☐ a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)  
  
\_\_\_\_\_  
\_\_\_\_\_

**R. ALLOCATION OF NON-MATCHING CONTRIBUTIONS.** If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.c and E.2.d of this Participating Employer Agreement.

**S. VESTING SCHEDULE – NON-MATCHING CONTRIBUTIONS.** *(If Non-Matching Contributions will be made, check box 1 OR box 2 OR box 3. Otherwise, do*

*not complete.*) The vested interest of each Participant in his or her Non-Matching Contribution Account shall be determined on the basis of the following schedule:

1.    ☐    100% vesting immediately.
2.    ☐    100% vesting after 3 Years of Service.
3.    ☐    20% after one Year of Service.  
                    40% after two Years of Service.  
                    60% after three Years of Service.  
                    80% after four Years of Service.  
                    100% after five Years of Service.

**T.    ROTH CONTRIBUTIONS.** Participant Roth Contributions SHALL BE allowed.

**U.    AFTER-TAX CONTRIBUTIONS.** Participant After-tax Contributions SHALL NOT BE allowed.

**V.    FORFEITURES.** *(If Non-Matching or Matching Contributions will be made, check box 1 OR box 2. Otherwise, do not complete.)*

1.    ☐    N/A because all contributions are 100% vested immediately.
2.    ☐    Forfeitures will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.

**W.    RETIREMENT AGES AND DISABILITY DEFINITION.**

1.    Normal Retirement Age shall mean age 60.
2.    Early Retirement shall mean age 59 ½.
3.    Disability shall mean a determination of disability by the Social Security Administration or, if the Participant is a member of the Tennessee Consolidated Retirement System, a determination of disability by the Tennessee Consolidated Retirement System.

**X.    VESTING COMPUTATION PERIOD.** A Participant's Years of Service shall be computed by reference to the 12-consecutive-month period beginning on the Employee's Employment Commencement Date and each anniversary thereof.

**Y.    ROLLOVERS.** Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b), and eligible rollover contributions of designated Roth contributions made from an applicable retirement plan described in Code § 402A(e)(1) SHALL BE allowed.

- Z. TRANSFERS.** Transfers from plans qualified under Code § 401(a) SHALL BE allowed.
- AA. HARDSHIP WITHDRAWALS.** The Administrator SHALL allow hardship withdrawals in accordance with Section 10.04 of the Plan. If Section HH (FICA Replacement Plan) is elected, hardship distributions are not permitted.
- BB. PARTICIPANT LOANS.** The Administrator SHALL direct the Trustee to make Participant loans in accordance with Article XIII of the Plan. Loans payments must be made by payroll deduction. If a Participant severs employment with the Participating Employer and is immediately hired by another Participating Employer, the loan will be carried forward and any missed loan repayment caused by a change in payroll processing can be made up by personal check in a single lump payment. If a Participant severs employment and is not hired by another Participating Employer, loan repayments may continue to be made by personal check. If Section HH (FICA Replacement Plan) is elected, loans are not permitted.
- CC. QUALIFIED DOMESTIC RELATIONS ORDERS.** The Plan shall accept qualified domestic relations orders as provided in Section 15.02 of the Plan.
- DD. PAYMENT OPTIONS.** The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.
- EE. DEEMED TRADITIONAL IRA.** The deemed traditional IRA provisions of Article XVI of the Plan SHALL NOT apply.
- FF. DEEMED ROTH IRA.** The deemed Roth IRA provisions of Article XVII of the Plan SHALL NOT apply.
- GG. DISTRIBUTIONS.** A Participant may request distributions as follows:
1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.

2. A Participant may request a distribution prior to Severance of Employment after reaching age 59½ or, if earlier, upon death. A Participant may also request a distribution prior to Severance of Employment upon incurring a hardship; however, the distribution will be limited to the Participant's Elective Deferral Account and transfer Elective Deferral Account, if any.
3. A Participant may request a distribution from a Rollover Contribution Account at any time.
4. If Section HH (FICA Replacement Plan) is elected, in-service distributions for hardship, loans, and attainment of age 59½ are not permitted.
5. Distributions taken before the Participant reaches age 59½ may be subject to a federal early withdrawal tax.

**HH. FICA REPLACEMENT PLAN ("3121" PLAN).** *(Check box 1 OR box 2.)* This Participating Employer Agreement as adopted:

1. ☐ IS NOT *(if checked continue to II below)*, or
2. ☐ IS

intended to provide FICA replacement benefits pursuant to regulations under Code Section 3121(b)(7)(F).

a. Eligible Employee means: *(If this Section HH (FICA Replacement Plan) is elected, check each box that applies. Otherwise, do not complete):*

- i. ☐ any full-time employee, which is an employee who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section H above,
- ii. ☐ any part-time employee, which is an employee who is not a full time employee and who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section H above.
- iii. ☐ Any employee who is not covered by Social Security.

b. Contributions: *(If this Section HH (FICA Replacement Plan) is elected, check and complete each box that applies. Otherwise, do not complete):*

- i. ☐ The Employer shall make an annual contribution to each Participant's account equal to \_\_\_\_\_ percent of such Participant's Compensation.
- ii. ☐ Each Participant is required to make an annual contribution of \_\_\_\_\_ percent of Compensation.

***(NOTE: The total percentage of b.i and b.ii must equal at least 7.5%.)***

In the event that this Plan is a retirement system providing FICA replacement retirement benefits as described above, all references in the Plan Document to in-service distributions for hardship withdrawals, loans, and age 59½ shall be null and void. In addition, any part-time employee included under HH.2.a. shall be fully vested at all times. In the event F.2 "Automatic Enrollment" is selected, a Participant may not change his or her deferral election to an amount less than the Participant required annual contribution, if any, in HH.2.b above.

**II. MANDATORY SALARY REDUCTION CONTRIBUTIONS. (Check box 1 OR box 2.)** This Participating Employer Agreement as adopted:

1. ☐ does not provide for Mandatory Salary Reduction Contributions. ***(If checked continue to JJ below.)***
2. ☐ provides "Mandatory Salary Reduction Contributions" to be paid by the Employer through a reduction of the Participant's salary for services rendered, in accordance with Code § 414(h). These contributions are required as a condition of employment. Mandatory Salary Reduction Contributions are treated as Employer Contributions for federal income tax purposes, but are considered "wages" for purposes of FICA and FUTA. Such contributions shall be made as of each payroll period and allocated to the Mandatory Employee Contribution Account of the Participant on whose behalf they were made and shall be 100% vested at all times.

By the adoption of this Participating Employer Agreement, the Employer specifies that the mandatory employee salary reduction contributions, although designated as employee contributions, are being paid via salary reduction by the Employer as provided in Code § 414(h)(2) and Revenue Ruling 2006-43 or subsequent guidance. For this purpose, the adoption of this Participating Employer Agreement constitutes formal action to provide that the contributions on behalf of a specific class of Employees as defined in Section E, although designated as employee contributions, will be paid by the employing unit in lieu of employee contributions.

- a. The Participant shall make Mandatory Salary Reduction Contributions to the Plan equal to \_\_\_\_\_ % (must be a fixed percentage and expressed only in whole and tenths of a percent) of the Participant's Compensation.

The contribution percentage above may be revised no more frequently than annually by the Employer, the new rate to become effective on the January 1 following the execution of an amendment to this Participating Employer Agreement. An amendment that changes the contribution percentage, at the Employer's election: ***(Complete box i or box ii below):***

- i. ☐ shall apply only to Employees who become Participants on or after the effective date;
- ii. ☐ shall apply to all Employees.
- b. Mandatory Salary Reduction Contributions: (*Complete box i or ii below*):
- i. ☐ are
- ii. ☐ are not

counted as Compensation for all Contribution purposes. However, Mandatory Salary Reduction Contributions are counted as for determining Annual Additions under Plan Section 6.06.

## **JJ. ADMINISTRATIVE INFORMATION.**

The Participating Employer further understands and acknowledges that:

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole

responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.

- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

**PARTICIPATING EMPLOYER'S AUTHORIZED SIGNATORIES:**

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

**ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE  
STATE OF TENNESSEE DEFERRED COMPENSATION PLAN II BY THE  
TREASURER, STATE OF TENNESSEE, CHAIR OF THE TENNESSEE  
CONSOLIDATED RETIREMENT SYSTEM.**

By: \_\_\_\_\_  
David H. Lillard, Jr.

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: \_\_\_\_\_





**SCHEDULE 1**  
**STATE OF TENNESSEE**  
**DEFERRED COMPENSATION PLAN II - 401(k)**  
**PARTICIPATING EMPLOYER AGREEMENT**

Participating Employer Name: \_\_\_\_\_

<u>Classes of Eligible Employees</u>	<u>Contribution Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**TENNESSEE STATE**

**EMPLOYEES DEFERRED COMPENSATION  
PLAN AND TRUST**

**- 457(b)**

**RESOLUTION AND**

**PARTICIPATING EMPLOYER AGREEMENT**

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**[Participating Employer]**

**Administered by:**  
**Treasurer, State of Tennessee**  
**502 Deaderick Street, 15<sup>th</sup> Floor**  
**Andrew Jackson State Office Building**  
**Nashville, Tennessee 37243**  
**Telephone: 615-532-2347**

## RESOLUTION

WHEREAS, \_\_\_\_\_, (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a governmental 457(b) deferred compensation plan, funded by employee deferrals and, if elected pursuant to Section I and/or K of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 457(b) deferred compensation plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the Tennessee State Employees Deferred Compensation Plan and Trust Adoption Agreement for a Section 457(b) Eligible Deferred Compensation Plan for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective December 22, 2010, and as amended by Amendment Number One signed December 22, 2010, Amendment Number Two signed February 8, 2012, Amendment Number Three signed February 26, 2015 and Amendment Number Four signed September 26, 2016 as well as the Section 457(b) Eligible Deferred Compensation Plan for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XVII of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the \_\_\_\_\_ ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.
2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.

3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of the hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employee's salary. In no instance shall the total combined employer contributions to all defined contribution plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section I and/or K of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
5. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.
6. The Chair will maintain, or will have maintained, a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
7. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
8. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
9. Subject to the provisions of Section 17.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:

- a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
  - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
  - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
  - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
  - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
10. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
11. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.
12. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.

13. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
14. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
15. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.
16. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on \_\_\_\_\_, \_\_\_\_\_, in accordance with applicable law.

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

Attest: \_\_\_\_\_

Date: \_\_\_\_\_

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]

**TENNESSEE STATE**

**EMPLOYEES DEFERRED COMPENSATION PLAN AND TRUST - 457(b)**

**PARTICIPATING EMPLOYER AGREEMENT**

**A. PARTICIPATING EMPLOYER INFORMATION**

Name: \_\_\_\_\_

**NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.**

**(1) GOVERNING AUTHORITY**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Person Authorized to receive Official Notices from the Plan or Administrator:

\_\_\_\_\_

**(2) PARTICIPATING EMPLOYER TAX ID NUMBER: \_\_\_\_\_**

**(3) DISCLOSURE OF RETIREMENT PLAN(S) [INCLUDING, IF APPLICABLE, PARTICIPATION IN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM ("TCRS")]**

This Participating Employer [ ] does or [ ] does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans (including TCRS), the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

\_\_\_\_\_

\_\_\_\_\_

**B. TYPE OF ADOPTION AND EFFECTIVE DATE**

**NOTE:** This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 457(b), as applicable to a governmental plan.

By adopting this Participating Employer Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Section 457(b).

This Agreement is for the following purpose: **(Check and complete box 1 OR box 2 OR box 3.)**

1. ☐ This is a new 457(b) deferred compensation plan adopted by the Participating Employer for its Employees effective \_\_\_\_\_, \_\_\_\_\_ **(insert effective date of this Agreement)**.
2. ☐ This is an amendment to be effective as of \_\_\_\_\_, \_\_\_\_\_, to the current Agreement previously adopted by the Participating Employer, which was originally effective \_\_\_\_\_, \_\_\_\_\_, as follows **(please specify type below)**:
  - a. ☐ This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
  - b. ☐ Other **(must specify elective provisions in this Agreement that are being changed)**:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
3. ☐ This is an amendment and restatement of another 457(b) deferred compensation plan of the Participating Employer, the effective date of which shall be \_\_\_\_\_, \_\_\_\_\_ **(insert effective date of this Agreement)**. This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on \_\_\_\_\_, \_\_\_\_\_ **(insert original effective date of preexisting plan)**. The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements.

**C. PLAN YEAR.** Plan Year shall mean the calendar year.

**D. CUSTODY OF ASSETS.** Code § 457(g) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VII of the Plan. The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.

**E. ELIGIBLE EMPLOYEES.**

1. "Employee" shall mean, for purposes of making **Elective Deferrals**, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan.



2. a. "Employee" shall mean for purposes of **Matching Contributions as described in Section I of this Agreement:** *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

i. ☐ any full-time employee, which is an employee who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section G below

ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section G below

iii. ☐ any seasonal, temporary or similar part-time employee

iv. ☐ any elected or appointed official

v. ☐ any employee in the following class(es) of employees:

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who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Matching Contributions made on behalf of such Employees are 100% vested immediately, except as provided in Section F.2.b below.

b. "Employee" shall mean for purposes of **Non-Matching Contributions as described in Section K of this Agreement:** *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

i. ☐ any full-time employee, which is an employee who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section G below

ii. ☐ any permanent part-time employee, which is an employee who is not a full-time employee and who renders \_\_\_\_\_ or more Hours of Service per week, as defined in Section G below

iii. ☐ any seasonal, temporary or similar part-time employee

iv. ☐ any elected or appointed official

v. ☐ any employee in the following class(es) of employees:

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- vi. ☐ any employee listed or otherwise described in Schedule 1 attached to this Agreement

who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Non-Matching Contributions made on behalf of such Employees are 100% vested immediately.

**F. AUTOMATIC ENROLLMENT. (Check and complete box 1 OR box 2.)**

1. ☐ The Participating Employer DOES NOT elect automatic enrollment.
2. ☐ The Participating Employer DOES elect automatic enrollment, which will be effective for Plan Years beginning on and after January 1, \_\_\_\_\_ as follows:
- a. Employees covered under the automatic enrollment are: *(If this Section F (Automatic Enrollment) is elected, check one option below. Otherwise, do not complete.)*
- i. ☐ All Employees.
- ii. ☐ All Employees who become Employees on or after the date set forth in Section F.2. above and who do not have an affirmative election in effect.
- b. The default percentage contributed to the Plan on behalf of the Participant will be a deferral of 2% of the Participant's Compensation. The 2% default percentage will be subject to a percentage annual increase thereafter if provided for in the Plan Document. Any deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first automatic enrollment contribution is made on behalf of the Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited and used for the purposes set forth in Section O below.

- c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: **(Check one option below.)**

i. ☐ will be treated as a new Employee, or

ii. ☐ will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in Section F.2.b above.

**G. HOURS OF SERVICE.** Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

**H. COMPENSATION DEFINITION.** Compensation means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Code §§ 125, 132(f), 401(k), 403(b), or 457(b) (including an election to defer compensation under Article III of the Plan). If elected below and to the extent permitted by the Treasury regulations or other similar guidance (including, without limitation, the requirements contained in Treasury Regulations §§ 1.457-4(d)(1) and 1.415-2(e)(3)(i)), "compensation" also means accrued bona fide sick, vacation or other leave payable after severance from employment so long as the Participant would have been able to use the leave if employment had continued and it is paid within the longer of two and one-half (2½) months after the Participant severs employment with the Employer or the end of the calendar year in which the Participant severs employment with the Employer.

The Participating Employer:

1. ☐ SHALL allow the deferral of leave provision described above.

2. ☐ SHALL NOT allow the deferral of leave provision described above.

**I. MATCHING CONTRIBUTIONS.** *(Check and complete box 1 OR box 2 OR box 3 OR box 4.)*  
[NOTE: Any Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

The Participating Employer shall:

1. ☐ NOT make Matching Contributions.

2. ☐ match \_\_\_% of Participant elective deferrals of up to \_\_\_% of Compensation.

3. ☐ match \_\_\_% of the first \$\_\_\_\_\_ of Participant elective deferrals.

4. ☐ match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section O below. Matching Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

**J. ALLOCATION OF MATCHING CONTRIBUTIONS.** If Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.a. of this Participating Employer Agreement.

**K. NON-MATCHING CONTRIBUTIONS.** *(If non-matching contributions will be made, check box 1 OR box 2.)* [NOTE: Any Non-Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

1. ☐ The Participating Employer shall NOT make Non-Matching Contributions.
2. ☐ The Participating Employer shall contribute: *(Check and complete one box.)*
  - a. ☐ an amount fixed by appropriate action of the Employer.
  - b. ☐ \_\_\_\_% of Compensation of Participants for the Plan Year.
  - c. ☐ \$\_\_\_\_ per Participant.
  - d. ☐ an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.b above.
  - e. ☐ a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)  
  
\_\_\_\_\_  
  
\_\_\_\_\_

**L. ALLOCATION OF NON-MATCHING CONTRIBUTIONS.** If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.b of this Participating Employer Agreement.

**M. ROTH CONTRIBUTIONS.** Participant Roth Contributions SHALL NOT BE allowed.

**N. AFTER-TAX CONTRIBUTIONS.** Participant After-tax Contributions are not permitted in a 457(b) Plan and, accordingly, SHALL NOT BE allowed.

**O. FORFEITURES.** Forfeitures of Matching Contributions, as provided in Section F.2.b, will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.

**P. NORMAL RETIREMENT AGE.** Normal Retirement Age shall mean age 70½.

**Q. ROLLOVERS.** Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b) SHALL BE allowed pursuant to Section 6.01 of the Plan. However, a direct rollover from an eligible plan under Code § 457(b), 401(k) or 403(b) shall exclude any portion of a designated Roth account. A rollover contribution that is a Participant rollover from an eligible plan under Code Section 457(b), 401(k), or 403(b) shall exclude distributions of a designated Roth account.

**R. TRANSFERS.** Transfers from other 457(b) plans SHALL BE allowed. If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Code § 414(d)) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section R may be made before the Participant has had a Severance from Employment as defined in Section W below.

A transfer may be made under this Section if the transfer is either for the purchase of permissive service credit (as defined in Code § 415(n)(3)(A)) under the receiving defined benefit governmental plan or a repayment to which Code § 415 does not apply by reason of Code § 415(k)(3) or as otherwise allowed by the IRS.

**S. UNFORESEEABLE EMERGENCY WITHDRAWALS.** In the case of an unforeseeable emergency, the Administrator SHALL allow distributions in accordance with Section 5.05 of the Plan. An unforeseeable emergency is a severe financial hardship resulting from a sudden illness, disability or accidental property loss, subject to strict IRS guidelines.

**T. PARTICIPANT LOANS.** The Administrator has directed the Trustee NOT to make Participant loans in accordance with Article IV of the Plan.

**U. QUALIFIED DOMESTIC RELATIONS ORDERS.** The Plan shall accept qualified domestic relations orders as provided in Section 13.02 of the Plan.

**V. PAYMENT OPTIONS.** The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.

**W. DISTRIBUTIONS.** A Participant may request distributions as follows:

1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.

2. A Participant may request a distribution prior to Severance from Employment during the calendar year in which he or she reaches age 70½ or, thereafter, or, if earlier, upon death. A Participant may also request a distribution prior to Severance from Employment upon incurring an approved Unforeseeable Emergency.
3. A Participant may request a distribution from a Rollover Contribution Account at any time.

## **X. ADMINISTRATIVE INFORMATION.**

The Participating Employer further understands and acknowledges that:

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.
- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

**PARTICIPATING EMPLOYER'S AUTHORIZED SIGNATORIES:**

By: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_ Date: \_\_\_\_\_

**ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE TENNESSEE STATE DEFERRED COMPENSATION PLAN AND TRUST BY THE TREASURER, STATE OF TENNESSEE, CHAIR OF THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM.**

By: \_\_\_\_\_  
David H. Lillard, Jr.

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: \_\_\_\_\_

**SCHEDULE 1**

**TENNESSEE STATE**

**DEFERRED COMPENSATION PLAN AND TRUST- 457(b)**

**PARTICIPATING EMPLOYER AGREEMENT**

Participating Employer Name: \_\_\_\_\_

Classes of Eligible Employees

Contribution Amount

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February 21, 2023

## Exhibit O

### Office of the Town Administrator

#### MEMORANDUM

To: Board of Mayor and Aldermen  
From: Marc Woerner, Town Administrator  
Re: FY 2024 Budget Process

The budget process can be long and tedious, and it is generally a process that continues through every month of the year in some form or fashion. The budget creation process utilized over the past two years has proven to be successful by the Board.

As the FY 2024 budget is created, considered, and prepared, we will continue with the established structured process that identifies policies and basic expectations of expected revenues and expenditures. These expectations for the future are based on actual historical audited revenues and expenditures from the last few years.

There are significant items needing to be considered while creating the FY 2024 budget. We plan to create a Capital Improvement Plan for all departments, as well as the future planning of water, sewer, and roadway infrastructure which is of *utmost* importance. As Blue Oval City continues to press forward with on the ground construction and an opening date in 2025, public safety, recreation, employee retention and recruitment, and the sustainability of all town operations continues to be critical. Additionally, the town should have adopted its Long-Range Comprehensive Plan by the time of the FY 2024 budget adoption. During last year's budget process, the Board of Mayor and Aldermen wisely appropriated funds for the implementation of the Long-Range Comprehensive Plan which must continue into the coming years. Atoka's sustainability for future generations depends on the plan's execution.

The process utilized in past years involved the Town Administrator and Finance Department meeting regularly with Department Directors individually to create a budget draft and do the heavy lifting and calculations. As the budget meetings continue and we develop solid numbers in the final few weeks, we meet with the Finance and Administration Committee to come to a final draft for the board's consideration. I have met initially with the Directors, and I have developed a budget meeting schedule to evaluate and plan for the wants and needs, as well as

capital expenditures for all departments. I will meet with the Department Heads on the following tentative schedule:

- February 14 and February 22
- March 7 and March 21
- April 4\*, April 18\* \* *Denotes meeting dates with Board Finance and Administration Committee*
- May 2 – *This date is scheduled to have a public work session.*

Tennessee State Law and the Town Charter requires that the budget ordinance be presented no less than 45 days prior to the new fiscal year, July 1<sup>st</sup>. Therefore, the Budget Ordinance first consideration is due to be presented at the May 10, 2023 board meeting.

Atoka Code Enforcement  
Fiscal Year 2023

PERMIT INFORMATION	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Building Permit - Commercial		6	1	1	2	2	1						13
Building Permit - Industrial													0
Building Permit - Residential - Addition	2	2			1		2						7
Building Permit - Residential - New Build	2	5			5								12
Building Permit - Residential - Upstairs Finish	1	1	3	2		1							8
Misc Permit - Accessory Structure	3	10	7	2	1	1	4						28
Misc Permit - Detached Garage	1		11										12
Misc Permit - Fence Permit	9	12	17	21	14	6	4						83
Misc Permit - Pool Permit	2	6	5	2	1	1							17
Misc Permit - Sign Permit	1	2	3	1		2							9
TOTAL PERMIT INFORMATION	21	44	47	29	24	13	11	0	0	0	0	0	189

CERTIFICATE OF OCCUPANCY	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Certificate of Occupancy - Commercial	1	2		1	1	2							7
Certificate of Occupancy - Industrial													0
Certificate of Occupancy - Residential	11	7	14	8	6	5							51
TOTAL CERTIFICATE OF OCCUPANCIES	12	9	14	9	7	7	0	0	0	0	0	0	58

BUILDING INSPECTIONS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Form Board / Set Back Inspection	3	2	6	2	3								16
Footing Inspection													0
Plumbing Inspection	5	5	6	3	1	2	1						23
Sheathing Inspection	4	4	2	5	3	2	2						22
Brick Ties Inspection	4	6	5	1	4	2	1						23
Framing Inspection	11	15	7	12	9	3	5						62
Insulation Inspection	9	4	10	5	5	5	2						40
TOTAL BUILDING INSPECTIONS	36	36	36	28	25	14	11	0	0	0	0	0	186

CODE ENFORCEMENT ACTIONS	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Municipal Court Citations			1	6	2		2						11
Property Maintenance Complaints - Closed	39	48	48	38	1	11	16						201
Property Maintenance Complaints - Received	7	19	73	10	1	5	10						125
TOTAL CODE ENFORCEMENT ACTIONS	46	67	122	54	4	16	28	0	0	0	0	0	337

PERMIT FEES	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	TOTAL
Collected Fees	\$3,366	\$6,139	\$3,802	\$2,504	\$4,359	\$2,661	\$1,240						\$24,072
TOTAL PERMIT FEES	\$3,366	\$6,139	\$3,802	\$2,504	\$4,359	\$2,661	\$1,240	\$0	\$0	\$0	\$0	\$0	\$24,072

COMMENTS

Temporary Permits: (Fireworks, Temporary signs, etc..) Fiscal Year: Backwash Pit-8    Fireworks - 3

# Atoka Fire Department

Atoka, TN



This report was generated on 2/2/2023 1:10:28 PM

**Count of Classes and People by Class Category with Class Hours and Man Hours for Date Range**  
**Passed/Failed: Both Passed and Failed | Start Date: 01/01/2023 | End Date: 01/31/2023**

	CLASS COUNT	TOTAL CLASS HOURS	COUNT OF PEOPLE	TOTAL MAN HOURS
Company Training (ISO)	19	368:30	27	376:30
Driver Operator Training (ISO)	1	3:00	5	15:00
Facility Training (ISO)	1	30:00	2	60:00
Fire Officer Training (ISO)	2	5:00	2	5:00
HazMat Training (ISO)	3	0:45	5	1:15
<b>GRAND TOTALS:</b>	<b>26</b>	<b>407:15</b>	<b>41</b>	<b>457:45</b>

This report lists the actual count of Reviewed classes and the class hours, and the number of people who attended those classes and the total Man Hours for each Class Category. This report pulls training hours from the Training Code Hours field on the Info Page.

# Atoka Fire Department

Atoka, TN

This report was generated on 2/2/2023 1:07:13 PM



## Completed Inspections for Inspector for Date Range

Inspector: All Inspector(s) | Start Date: 01/01/2023 | End Date: 01/31/2023

ID	OCCUPANCY	ADDRESS	INSPECTED
79	Atoka Fire Department Station 1	108 Atoka McLaughlin DR	01/01/2023
11	Fastimes	2022 Rosemark RD	01/17/2023
80	Ameriprise Financial Services	1984 Rosemark RD	01/17/2023

Only Completed and Locked inspections included for the Inspector and Date Range selected. Report only displays one inspection per Occupancy per date.



emergencyreporting.com  
Doc Id: 1177  
Page # 1 of 1

# Atoka Fire Department

Atoka, TN

This report was generated on 2/2/2023 1:09:00 PM



## Count of Incidents by Incident Type per Zone

Incident Status: Reviewed | Start Date: 01/01/2023 | End Date: 01/31/2023

% of Incidents per Zone



- District 1 - City Limits West
- District 2 - City Limits East
- District 3 - Atoka County Response
- District 4 - County Mutual Aid

INCIDENT TYPE	# INCIDENTS	% of TOTAL
<b>District 1 - City Limits West</b>		
143 - Grass fire	2	2.00%
311 - Medical assist, assist EMS crew	2	2.00%
321 - EMS call, excluding vehicle accident with injury	22	22.00%
322 - Motor vehicle accident with injuries	1	1.00%
324 - Motor vehicle accident with no injuries.	3	3.00%
611 - Dispatched & cancelled en route	1	1.00%
743 - Smoke detector activation, no fire - unintentional	1	1.00%
744 - Detector activation, no fire - unintentional	1	1.00%
815 - Severe weather or natural disaster standby	1	1.00%
Zone: District 1 - City Limits West Total Incident:	34	34.00%
<b>District 2 - City Limits East</b>		
143 - Grass fire	1	1.00%
321 - EMS call, excluding vehicle accident with injury	34	34.00%
322 - Motor vehicle accident with injuries	1	1.00%
324 - Motor vehicle accident with no injuries.	3	3.00%
553 - Public service	1	1.00%
554 - Assist invalid	2	2.00%
611 - Dispatched & cancelled en route	5	5.00%
733 - Smoke detector activation due to malfunction	2	2.00%
Zone: District 2 - City Limits East Total Incident:	49	49.00%
<b>District 3 - Atoka County Response</b>		
111 - Building fire	1	1.00%
321 - EMS call, excluding vehicle accident with injury	7	7.00%
322 - Motor vehicle accident with injuries	1	1.00%
554 - Assist invalid	1	1.00%
611 - Dispatched & cancelled en route	1	1.00%
Zone: District 3 - Atoka County Response Total Incident:	11	11.00%

Report shows count of incidents for Status selected.



emergencyreporting.com  
Doc Id: 1390  
Page # 1 of 2

INCIDENT TYPE	# INCIDENTS	% of TOTAL
District 4 - County Mutual Aid		
111 - Building fire	3	3.00%
161 - Outside storage fire	1	1.00%
611 - Dispatched & cancelled en route	2	2.00%
Zone: District 4 - County Mutual Aid Total Incident:	6	6.00%
TOTAL INCIDENTS FOR ALL ZONES:	100	100%

Report shows count of incidents for Status selected.



**Atoka Parks and Recreation**  
February Monthly Report- Calendar Year 2022-2023

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			Pop-Up Farmer's Market- July	5	N/A	\$350.00	\$50.00
	Summer-Y-Challenger-Soccer Camp		22			Pop-Up Farmer's Market- August	4	N/A	0	\$40.00
	Summer-Y-Lego 1 Camp		16			Pop-Up Farmer's Market- Sept.	3	N/A	0	\$30.00
	Summer-Y-Lego 2 Camp		17			Pop-Up Farmer's Market- Oct.	8	N/A	0	\$80.00
	Summer-Y-Summer-Adventure Camp		19							
	Summer-Y-Art Camp	20	16	\$710.00	\$1,560.00	Rock the Block-August	est. 2,000	est. 2,000	\$16,995.21	\$140.00
	Summer-Y-Blast Ball/Tball		173			Autumn in Atoka	est 500	est. 500+	\$3,610.00	\$1,940.00
	Fall-Y-Soccer Camp	16	39	\$0.00	\$650.00	Safe Night Out	1100 bags	900 bags	\$5,675.19	\$4,185.00
	Fall-Y-AYSO-Soccer	247	279	\$12,961.00	\$19,760.00	Halloween Decorating- October	13	7	\$30.00	\$0.00
	Spring-Y-AYSO-Soccer		297			Veteran's Ceremony-November	est. 50	est. 50	\$50.00	
	Fall-Y-REC-Softball	319	325	\$21,110.74	\$25,125.00	Tree Lighting-December	150 (rain)	400+	TBD	
	Spring-Y-FASA-Softball		368			Santa's Ride-Meet/Greet-December		100+	TBD	
	Winter-Y-Little Sports		8			Christmas Decorating-December		9		
	Summer-Y-Little Sports		25			Easter-Bunny Brunch-April		74		
	Summer-A-Softball	13	9	\$3,828.41	\$5,380.00	Food Truck Festival-May		46		
	Fall-Y-Art Class	21	20	\$818.00	\$1,805.00	BBQ Fest- April		59 teams		
	Spring-Y-Art Class		32			Cops & Bobbers-May		158		
Concession Sales										
Description		Current This Year	Current Year	Last Year	Current FYTD	Last FYTD				
	Nancy Lane Park	\$0.00		\$0.00	\$24,161.37	\$21,338.49				
	Walker Park	\$0.00		\$0.00	\$7,209.92	\$9,305.87				
Rentals										
Description		Current This Year	Current Year	Last Year	Current FYTD	Last FYTD				
	Splash Pad-Regular	N/A		N/A	\$1,400.00	\$1,440.00				
	Splash Pad-Private	N/A		N/A	\$850.00	\$1,700.00				
	Softball Fields	\$160.00		\$170.00	\$2,155.00	\$315.00				
	Other Facilities	\$260.00		\$0.00	\$1,200.00	\$40.00				
Citizen Service/Park Maintenance										
Description		Current This Year	Current Year	Last Year	Current FYTD	Last FYTD				
	Q-Alert Service Request-Closed	0		4	1	4				

**Current Activities: Art Class**

**Current Registrations:** Soccer & Softball registration. Food Truck Festival, Bunny Brunch, and BBQ Fest registration is also open to sign up.

**Coming Soon:** Bunny Brunch, Blastball/Tball, Adult Softball, and Summer Camps Registrations

**Upcoming Events:** Food Truck Festival 3/11, Bunny Brunch 3/11, BBQ Fest 3/30-4/1



# Atoka Public Works

## Monthly Report - Calendar Year 2023

CUSTOMER ACCOUNTS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NEW ACCOUNTS OPENED	14												14
EXISTING ACCOUNTS CLOSED	8												8
NET CHANGE - CUSTOMER ACCOUNTS	6	0	0	0	0	0	0	0	0	0	0	0	6

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

SOLID WASTE SERVICE ISSUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
NEW CUSTOMERS (delivered can)	167												167
MISSSED COLLECTIONS	100												100
DAMAGED / REPLACED CANS	23												23
OTHER / TRASH	23												23
TOTAL SOLID WASTE SERVICE ISSUES	313	0	0	0	0	0	0	0	0	0	0	0	313

WATER SERVICE ISSUES	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
METER SET - PRIMARY SERVICE	0												0
METER SET - AUXILIARY SERVICE	0												0
METER MAINTENANCE	0												0
METERS REPLACED/ Antenna Added	0												0
ADJUSTMENTS	11												11
LATE PAYMENTS	715												715
NON-PAYMENT DISCONNECTION	77												77
TOTAL WATER SERVICE ISSUES	803	0	0	0	0	0	0	0	0	0	0	0	803

WORK ORDERS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
WATER	170												170
SEWER	72												72
DITCHES, OTHER ISSUES	61												61
UTILITY LOCATES	68												68
TOTAL WORK ORDERS	371	0	0	0	0	0	0	0	0	0	0	0	371

BILLING INFORMATION	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
ACH ACCOUNTS	513												513
E-BILL ACCOUNTS	1263												1263
SOLID WASTE CUSTOMERS	2994												2994
RECYCLING CUSTOMERS	N/A												0

COMMENTS