

FAYETTE COUNTY LEGISLATIVE BODY
MARCH 23, 2021

BE IT REMEMBERED that the Fayette County Legislative Body met in regular session on March 23, 2021, at the Bill G. Kelley Criminal Justice Complex in Somerville, Tennessee. Present and presiding was County Mayor Rhea Taylor. Also present was Ray Garcia of the Sheriff's Department, Sue W. Culver, County Clerk, and the following County Commissioners: Charles E. Dacus, Jr., Ben Farley, Willie German, Jr., Tim Goodroe, Jimmy Jordan, Terry Leggett, David Lilliard, Sylvester Logan, Jim Norton, Claude Oglesby, Tommy Perkins, Kevin J. Powers, Dale Reaves, Steve Reeves, Elizabeth Rice, Ray Seals, Robert Sills, Bill Walker, and Larry Watkins.

A quorum was declared with all nineteen (19) commissioners present.

The floor was opened to the Public for comments on non-agenda items. With no one coming forth the floor was closed.

Commissioner Oglesby moved to approved the following statement regarding the recognition and approval to conduct meetings remotely. The motion was seconded by Commissioner Goodroe and passed unanimously by roll call vote.
"Fayette County Commission, in accordance with Tennessee Governor Bill Lee's Executive Order 73, has determined that having this meeting by electronic means is necessary to protect the health, safety, and welfare of Fayette County citizens in light of the COVID-19 outbreak; that the provisions of Tennessee Code Annotated (TCA), Section 8-44-108 (c), which addresses Open Meetings Guidelines, are in effect; and the meeting will be conducted in a manner consistent with Section 19 of the Tennessee Constitution, allowing monitoring by the press.

Commissioner Powers moved to approve the minutes from February 23, 2021. The motion was seconded by Commissioner Dale Reaves and passed unanimously by roll call vote.

Commissioner Steve Reeves moved to approve the following as Notaries Public: Diana Choate, Jennifer M. Clayton, Kevin Guevara, Jerry A. Kirk, Miranda Segura Miller, Heather Turner, and Mary K. Waterbury. The motion was seconded by Commissioner Goodroe and passed unanimously by roll call vote.

Commissioner Rice moved to approve the following "Resolution Reaffirming and Clarifying Terms of Service for the Emergency Communication Board". The motion was

seconded by Commissioner Farley and passed unanimously by roll call vote.

**Resolution Reaffirming and Clarifying Terms of Service for
the Emergency Communication Board**

WHEREAS, Fayette County voted to establish an Emergency Communication Service in 1988 and the board to oversee the organization and,

WHEREAS, the terms of service were staggered for two-, three- and four-year terms to begin and would continue for four years thereafter; and

WHEREAS, there was some uncertainty about which position on a nine-member board the members were elected to fill; and

WHEREAS, to clarify the end of terms and the position each member has filled;

NOW, THEREFORE, BE IT RESOLVED by the Fayette County Commission that the following members have their positions reaffirmed and their terms that end as stated below:

Position	Name	End of Term
1	Jeff Whitehorn	Nov 2022
2	Will Bowling	Nov 2022
3	Tommy Perkins	Nov 2022
4	Bobby Riles	Nov 2023
5	Josh Dowdy	Nov 2023
6	Ray Seals	Nov 2023
7	Jim Norton	Nov 2024
8	Danny Daniels	Nov 2024
9	Hunter Winfrey	Nov 2024

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Adopted this 23rd day of March, 2021.

APPROVED: ATTEST:

Rhea Taylor, County Mayor

Sue Culver, County Clerk

Commissioner Oglesby moved to approve the Mayor's request to add Commissioner German as the County Commissioner representative and Vip Lewis , former Clerk and Master,

and County Commissioner as At-Large representative to the Redistricting Committee. At the time of the meeting the School Board had not announced their representative. The motion was seconded by Commissioner Rice and passed unanimously by roll call vote.

Chairman Taylor stated that Financial Reports were sent out in Commissioners' packets and any questions should be addressed with the appropriate official.

Chairman Taylor reported for the County Mayor's office. He announced the passing of Mrs. Sally Spencer, member of the School Board, and asked everyone to keep her family in their prayers.

The Chairman also announced that the County's Bond rating has improved – from AA3 to AAA2 which is going to help us in the long run.

He also reported that the title insurance company had accepted what we sent them for the Animal Shelter and that he had sent drawings to the architect. The target date to start on the shelter is August.

Notice was sent out yesterday that anyone over 16 could call or go on line and set up an appointment to get the COVID vaccine. This should increase our numbers for vaccines given. Also, there may be out of county people getting vaccines here.

Chairman Taylor said he received notice last week of additional funding -approximately \$7,980,000, and that the school system will receive some additional funding from the state. Also, he would like to hold off on funding provisions for the fire apparatus being voted on tonight to see if some of these funds may be used to fund that. He stated that he is aware that the money cannot be used to lower the tax rate.

No reports were given from the Sheriff's Department, Board of Education, Juvenile Court, Board of Public Works, The Trustee's Office, or Planning and Development.

Commissioner Farley reported for the Development Committee which met on March 8, 2021, and discussed the Public Works Sales Tax Resolution that was passed last month with the incorrect amount on it. It was discussed and a new resolution was issued with the correct amount on it to be approved by the full Commission. Also discussed was a budget amendment for Public Works to purchase a new tractor and mower, and the 4-year appraisal plan for the Property Assessor. The County is scheduled to receive about \$800,000 in Governor Lee's budget for infrastructure projects, in which roads would fall. There is a possibility that some of the funds could be used for road repair and it would not affect the 5-year funding average requirement. Commissioner Farley also asked that all Committee members meet with John Pitner, Planning Director, to get the current status of our solar regulations and ask any needed questions.

Commissioner Steve Reeves reported for the Health & Welfare Committee which met on March 8, 2021, and discussed the ambulance report, the Ambulance Loading System request, the Solid Waste Budget Amendment for increased funding for household waste, and an Animal Shelter update.

Commissioner Dacus reported for the Education Committee which met March 9, 2021. The Committee met with Vincent Harvell, Fayette County Schools Budget Director, and reviewed several budget amendments which did not affect their fund balance. The Committee recommended approval and forwarded them to Budget.

Commissioner Rice reported for the Criminal Justice /Public Safety Committee which met on March 9, 2021 and reviewed the Sheriff's report. The Committee also looked at a budget amendment for the Fire Department, a proposal for the Fire Department to purchase four pumpers and two tankers in conjunction with our refinancing of debt. Also discussed were the 911 Board members and the clarification of their terms, and the LaGrange Fire Department agreement.

Commissioner German reported for the Budget Committee which met on March 9, 2021. Commissioner German moved to approve the following miscellaneous clean-up budget amendment to Fund 101 which will use \$115,715.93 of the Fund Balance. The motion was seconded by Commissioner Norton and passed unanimously on roll call vote.

RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 23rd day of March, 2021, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Sonerville, Tennessee.

That the General Fund #101 Budget be amended in the following words and figures, to wit:

COUNTY GENERAL FUND BUDGET AMENDMENT F/Y 20/21 Mar-21

<u>Adjustment to Reserve Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
34515	Restricted for Finance	\$ 7,400.00	
TOTAL INCREASE/DECREASE TO RESERVE ACCOUNTS:		<u>\$ 7,400.00</u>	<u>\$ -</u>
<u>Adjustment to Expenditure Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
<hr/>			
51100	County Commission		
331	Legal Services		\$ 30,000.00
351	Rentals	\$ 1,061.00	
	Subtotal-51100	<u>\$ 1,061.00</u>	<u>\$ 30,000.00</u>
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51300	County Mayor's Office		
332	Legal Notices, Recording And Court Costs		\$ 1,500.00
355	Travel	\$ 1,500.00	
	Subtotal-51300	<u>\$ 1,500.00</u>	<u>\$ 1,500.00</u>
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51400	County Attorney		
435	Office Supplies		\$ 16.50
	Subtotal-51400	<u>\$ -</u>	<u>\$ 16.50</u>
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51500	Election Office		
193	Election Workers	\$ 6,457.00	
317	Data Processing Services		\$ 457.00
335	Maintenance And Repair Services-Buildings		\$ 15,000.00
337	Maintenance And Repair Services-Office	\$ 3,000.00	
355	Travel	\$ 6,600.00	
435	Office Supplies		\$ 600.00
452	Utilities		
	Subtotal-51500	<u>\$ 16,057.00</u>	<u>\$ 16,057.00</u>

51710	Development		
332	Legal Notices, Recording And Court Costs		\$ 500.00
335	Maintenance And Repair Services-Buildings	\$ 500.00	
	Subtotal-51710	\$ 500.00	\$ 500.00
51800	County Buildings		
310	Contracts With Other Public Agencies	\$ 3,950.00	
335	Maintenance And Repair Services-Buildings		\$ 3,000.00
338	Maintenance And Repair Services-Vehicles		\$ 500.00
410	Custodial Supplies		\$ 250.00
435	Office Supplies		\$ 50.00
451	Uniforms		\$ 50.00
499	Other Supplies And Materials		\$ 100.00
	Subtotal-51800	\$ 3,950.00	\$ 3,950.00
52300	Property Assessor's Office		
307	Communication		\$ 800.00
348	Postal Charges	\$ 800.00	
425	Gasoline		\$ 500.00
	Subtotal-52300	\$ 800.00	\$ 1,300.00
52310	Reappraisal Program		
317	Data Processing Services		\$ 511.00
425	Gasoline	\$ 1,011.00	
	Subtotal-52310	\$ 1,011.00	\$ 511.00
52400	Trustee's Office		
435	Office Supplies		\$ 2,000.00
524	In-Service/Staff Development	\$ 2,000.00	
	Subtotal-52400	\$ 2,000.00	\$ 2,000.00
52500	County Clerk's Office		
709	Data Processing Equipment		\$ 7,400.00
	Subtotal-52500	\$ -	\$ 7,400.00
53100	Circuit Court		
317	Data Processing Services		\$ 5,100.00
349	Printing, Stationery And Forms		\$ 1,600.00
435	Office Supplies		\$ 2,000.00
	Subtotal-53100	\$ -	\$ 8,700.00
53300	General Sessions Court		
317	Data Processing Services	\$ 5,050.00	
349	Printing, Stationery And Forms	\$ 2,650.00	
435	Office Supplies	\$ 1,000.00	
	Subtotal-53300	\$ 8,700.00	\$ -

53310	General Sessions Judge			
307	Communication	\$	300.00	
320	Dues & Memberships			\$ 300.00
355	Travel	\$	1,200.00	
435	Office Supplies			\$ 1,200.00
	Subtotal-53310	\$	1,500.00	\$ 1,500.00
53330	Drug Court			
186	Longevity Pay			\$ 200.00
355	Travel	\$	200.00	
	Subtotal-53330	\$	200.00	\$ 200.00
53500	Juvenile Court			
196	In-Service Training			\$ 100.00
524	In-Service/Staff Development	\$	100.00	
	Subtotal-53500	\$	100.00	\$ 100.00
54110	Sheriff's Department			
196	In-Service Training			\$ 5,180.00
338	Maintenance And Repair Services-Vehicles			\$ 2,500.00
348	Postal Charges	\$	1,500.00	
349	Printing, Stationery And Forms	\$	1,000.00	
524	In-Service/Staff Development	\$	5,180.00	
	Subtotal-54110	\$	7,680.00	\$ 7,680.00
54150	Drug Enforcement			
105	Supervisor/Director			\$ 567.21
187	Overtime Pay			\$ 20,000.00
	Subtotal-54150	\$	-	\$ 20,567.21
54210	Jail			
115	Sergeant(s)	\$	20,567.21	
187	Overtime Pay			\$ 150,000.00
196	In-Service Training			\$ 893.36
335	Maintenance And Repair Services-Buildings	\$	150,893.36	
452	Utilities	\$	5,500.00	
499	Other Supplies And Materials			\$ 5,500.00
	Subtotal-54210	\$	176,960.57	\$ 156,393.36
54310	Fire Prevention and Control			
196	In-Service Training			\$ 2,206.00
355	Travel	\$	2,206.00	
506	Liability Insurance			\$ 1,200.00
511	Vehicle And Equipment Insurance			\$ 2,750.00
790	Other Equipment	\$	3,950.00	
	Subtotal-54310	\$	6,156.00	\$ 6,156.00

54410	Civil Defense (EMA)		
335	Maintenance And Repair Services-Buildings	\$	6,200.00
422	Food Supplies	\$	900.00
	Subtotal-54410	\$	7,100.00
54900	Other Public Safety (Sheriff's Shop)		
425	Gasoline	\$	260.00
451	Uniforms	\$	260.00
	Subtotal-54900	\$	260.00
55110	Local Health Center		
307	Communication	\$	7,000.00
335	Maintenance And Repair Services-Buildings	\$	5,570.00
355	Travel	\$	70.00
435	Office Supplies	\$	2,000.00
515	Liability Claim	\$	500.00
	Subtotal-55110	\$	7,570.00
55120	Rabies & Animal Control		
196	In-Service Training	\$	790.00
524	In-Service/Staff Development	\$	790.00
	Subtotal-55120	\$	790.00
55130	Ambulance/Emergency Medical Services		
506	Liability Insurance	\$	20,608.00
	Subtotal-55130	\$	20,608.00
55160	Dental Health Program		
187	Overtime Pay	\$	292.67
201	Social Security	\$	292.67
	Subtotal-55160	\$	292.67
55720	Sanitation Education		
338	Maintenance And Repair Services-Vehicles	\$	456.86
499	Other Supplies And Materials	\$	456.86
	Subtotal-55720	\$	456.86
57500	Soil Conservation		
355	Travel	\$	75.00
435	Office Supplies	\$	75.00
	Subtotal-57500	\$	75.00
58220	Airport		
167	Maintenance Personnel	\$	17,099.94
169	Part-Time Personnel	\$	10,582.71
425	Gasoline	\$	32,000.00
	Subtotal-58220	\$	49,099.94

58300	Veteran's Services			
435	Office Supplies		\$	500.00
499	Other Supplies And Materials	\$	500.00	
	Subtotal-58300	\$	500.00	\$ 500.00
58802	COVID-19 Grant #2			
335	Maintenance And Repair Services-Buildings		\$	535.20
	Subtotal-58802	\$	-	\$ 535.20
58900	Miscellaneous			
509	Refunds		\$	20,000.00
	Subtotal-58900	\$	-	\$ 20,000.00
TOTAL INCREASE/DECREASE TO	EXPENDITURE ACCOUNTS:			
		\$	248,702.81	\$ 371,818.74
Prior Estimated Expenditures			\$	20,614,864.85
Total Estimated Expenditures this Amendment			\$	20,737,980.78
Projected Undesignated Fund Balance before Amendment			\$	7,956,845.00
Change in Undesignated Fund Balance this Amendment			\$	(115,715.93)
Estimated Ending Undesignated Fund Balance as of June 30, 2021			\$	7,841,129.07

Commissioner German moved to approve the following Budget placing funds from an insurance recovery and sale of old equipment into a spendable line item to replace that equipment. The motion was seconded by Commissioner Rice and passed unanimously on roll

call vote.

RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 23rd day of March, 2021, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the General Fund #101 Budget be amended in the following words and figures, to wit:

COUNTY GENERAL FUND BUDGET AMENDMENT F/Y 20/21 Mar-21		<u>INCREASE</u>	<u>DECREASE</u>
<u>Adjustment to Revenue Accounts:</u>			
44530	Sale of Equipment	\$ 5,350.00	
49700	Insurance Recovery	\$ 10,039.71	
TOTAL INCREASE/DECREASE TO REVENUE ACCOUNTS:		\$ 15,389.71	\$ -
<u>Adjustment to Expenditure Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
54310	Fire Prevention and Control		
718	Motor Vehicles		\$ 15,389.71
	Subtotal-54310	\$ -	\$ 15,389.71
TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:		\$ -	\$ 15,389.71
Prior Estimated Expenditures			\$ 20,614,864.85
Total Estimated Expenditures this Amendment			\$ 20,630,254.56
Projected Undesignated Fund Balance before Amendment			\$ 7,956,845.00
Change in Undesignated Fund Balance this Amendment			\$ -
Estimated Ending Undesignated Fund Balance as of June 30, 2021			\$ 7,956,845.00

Commissioner German moved to approve the following Budget Amendment to the Solid Waste Fund 116. The motion was seconded by Commissioner Steve Reeves and passed

unanimously on roll call vote.

RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 23rd day of March, 2021, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the Solid Waste Fund #116 Budget be amended in the following words and figures, to wit:

**SOLID WASTE FUND
BUDGET AMENDMENT
F/Y 20/21
Mar-21**

<u>Adjustment to Expenditure Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
55732	Convenience Centers		
314	Contracts With Public Carriers		\$ 120,000.00
	Subtotal-55732	\$ -	\$ 120,000.00
55754	Landfill Operation & Maintenance		
186	Longevity Pay	\$ 1,800.00	
196	In-Service Training		\$ 100.00
335	Maintenance And Repair Services-Buildings		\$ 2,500.00
336	Maintenance And Repair Services-Equipment		\$ 4,100.00
435	Office Supplies		\$ 500.00
499	Other Supplies And Materials		\$ 1,500.00
	Subtotal-55754	\$ 1,800.00	\$ 8,700.00
TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:		\$ 1,800.00	\$ 128,700.00
Prior Estimated Expenditures			\$ 1,236,582.00
Total Estimated Expenditures this Amendment			\$ 1,363,482.00
Projected Undesignated Fund Balance before Amendment			\$ 1,316,931.00
Change in Undesignated Fund Balance this Amendment			\$ (126,900.00)
Estimated Ending Undesignated Fund Balance as of June 30, 2021			\$ 1,190,031.00

Commissioner German moved to approve the following budget amendment to the Public Works Fund 131 to purchase a tractor and mower. The motion was seconded by Commissioner

Powers and passed unanimously on roll call vote.

RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 23rd day of March, 2021, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

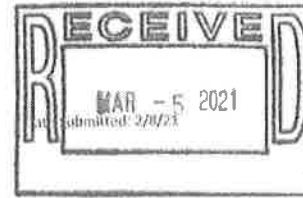
That the Highway/Public Works Fund #131 Budget be amended in the following words and figures, to wit:

HIGHWAY / PUBLIC WORKS FUND		BUDGET AMENDMENT	
		F/Y 20/21	
		Mar-21	
<u>Adjustment to Expenditure Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
68000	Capital Outlay		
714	Highway Equipment	\$ -	\$ 140,000.00
	Subtotal-68000	\$ -	\$ 140,000.00
TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:		\$ -	\$ 140,000.00
Prior Estimated Expenditures			\$ 7,651,893.00
Total Estimated Expenditures this Amendment			\$ 7,791,893.00
Projected Undesignated Fund Balance before Amendment			\$ 2,753,271.00
Change in Undesignated Fund Balance this Amendment			\$ (140,000.00)
Estimated Ending Undesignated Fund Balance as of June 30, 2021			\$ 2,613,271.00

Commissioner German moved to approve the following Budget Amendment to Fund 141-School Fund. The motion was seconded by Commissioner Norton and passed unanimously

on roll call vote.

Fayette County Schools Board of Education
Budget Amendment FY20/21



Amendment

Fund: 141
Sub Fund:
Grant: Coordinated School Health
Adjustment to Revenue Account

Account Description	Decrease	Increase
Total Amount Increase/Decrease to Revenue Accounts	\$0.00	\$0.00

Account Description	Increase	Decrease
141-72120-399 CSH Other Contracted Services - CSH	\$1,500.00	\$7,470.00
141-72120-499 CSH Other Supplies and Materials - CSH	\$1,195.00	
141-72120-524 CSH In-Service/Staff Development - CSH	\$575.00	
141-72120-599 CSH Other Charges - CSH	\$4,200.00	

Total Amount Increase/Decrease to Expenditure Accounts	\$7,470.00	\$7,470.00
Total	\$7,470.00	\$7,470.00

Projected Fund Balance before Amendment
Change in Fund Balance (this Amendment)
Estimated Fund Balance

Explanation 1. Adjustments were necessary to make the approved County Commission budget match the eplan budget.

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendments FY 20/21

Date Submitted
2/8/2021

Amendment

Fund: 141
72130 Other Student Support
Grant: GEAR UP

Adjustment to Revenue Account	Account Description	Decrease	Increase
141-46590-GEAR	GEAR UP		\$42,223.58

Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$42,223.58
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
141-72130-189-GEAR	Other Salaries & Wages	\$5,083.32	
141-72130-201-GEAR	Social Security		\$4,361.00
141-72130-204-GEAR	Retirement		\$3,082.00
141-72130-207-GEAR	Medical Insurance		\$4,370.00
141-72130-212-GEAR	Medicare		\$1,019.00
141-72130-355-GEAR	Travel	\$26,272.00	
141-72130-399-GEAR	Other Contracted Services	\$9,850.26	
141-72130-429-GEAR	Instructional Supplies	\$15,470.00	
141-72130-499-GEAR	Other Supplies/Materials		\$17,637.00
141-72130-524-GEAR	Staff Development		\$2,440.00
141-72130-599-GEAR	Other Charges		\$2,868.00
141-72130-790-GEAR	Other Equipment	\$21,325.00	

Total Amount Increase/Decrease to Expenditure Accounts		\$78,000.58	\$35,777.00
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Total		\$78,000.58	\$78,000.58
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Projected Fund Balance before Amendment

Change in Fund Balance this Amendment
Estimated Fund Balance

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 141
Sub Fund:
Grant: Lottery for Education Afterschool Program

Adjustment to Revenue			
Account	Account Description	Decrease	Increase
141-46590-BYB	Other State Education Funds	\$706.00	
Total Amount Increase/Decrease to Revenue Accounts		\$706.00	\$0.00

Adjustment to Expenditure			
Account	Account Description	Increase	Decrease
141-73300-105-BYB	Supervisor/Director - BYB		\$8.51
141-73300-116-BYB	Teachers - BYB	\$12,500.00	
141-73300-163-BYB	Educational Assistants - BYB	\$14,400.00	
141-73300-189-BYB	Other Salaries and Wages - BYB		\$24,300.00
141-73300-201-BYB	Social Security - BYB		\$2,016.97
141-73300-204-BYB	State Retirement - BYB		\$777.28
141-73300-212-BYB	Employer Medicare - BYB		\$534.61
141-73300-399-BYB	Other Contracted Services - BYB		
141-73300-429-BYB	Instructional Supplies and Materials BYB	\$31.37	
141-73300-599-BYB	Other Charges - BYB		
Total Amount Increase/Decrease to Expenditure Accounts		\$26,931.37	\$27,637.37

Total		\$27,637.37	\$27,637.37
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Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation 1. Adjustments were necessary to make the approved County Commission budget

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 141

Sub Fund:

Grant: 21st Century Community Learning Centers

Adjustment to Revenue

Account	Account Description	Decrease	Increase
141-46590 CCLC	Other State Education Funds		\$32,229.35

Total Amount Increase/Decrease to Revenue Accounts	\$0.00	\$32,229.35
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Adjustment to Expenditure

Account	Account Description	Increase	Decrease
141-73300-105-CCLC	Supervisor/Director - CCLC	\$5,200.21	
141-73300-116-CCLC	Teachers - CCLC	\$10,260.00	
141-73300-163-CCLC	Educational Assistants - CCLC	\$30,000.00	
141-73300-189-CCLC	Other Salaries and Wages - CCLC		\$20,875.00
141-73300-201-CCLC	Social Security - CCLC		\$1,680.72
141-73300-204-CCLC	State Retirement - CCLC	\$6,534.55	
141-73300-212-CCLC	Employer Medicare - CCLC		\$717.26
141-73300-399-CCLC	Other Contracted Services - CCLC	\$7,600.00	
141-73300-429-CCLC	Instructional Supplies and Materials CCLC	\$9,397.57	
141-73300-524-CCLC	Staff Development - CCLC		\$1,000.00
141-73300-599-CCLC	Other Charges - CCLC		\$13,000.00
141-73300-790-CCLC	Other Equipment - CCLC	\$510.00	

Total Amount Increase/Decrease to Expenditure Accounts	\$69,502.33	\$37,272.98
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Total	\$69,502.33	\$69,502.33
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Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation

1. Carryover was budgeted.
2. Adjustments were necessary to make the approved County Commission budget match the epian budget.

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted:
2/8/2021

Amendment

Fund: 141
Sub Fund:
Grant: MONSANTO

Adjustment to Revenue Account	Account Description	Decrease	Increase
141-44990-MONS	Other Local Revenues		\$15,052.66

Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$15,052.66
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
141-71100-189-MONS	Other Salary and Wages	\$750.00	
141-71100-201-MONS	Social Security	\$47.70	
141-71100-204-MONS	Retirement	\$78.22	
141-71100-212-MONS	Medicare	\$12.08	
141-71100-355-MONS	Travel	\$500.00	
141-71100-429-MONS	Instructional Materials and Supplies	\$5,662.66	
141-71100-499-MONS	Other Material and Supplies	\$810.00	
141-71100-599-MONS	Other Charges	\$2,992.00	
141-71100-722-MONS	Regular Instruction Equipment	\$4,200.00	

Total Amount Increase/Decrease to Expenditure Accounts		\$15,052.66	\$0.00
Total		\$15,052.66	\$15,052.66

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 141
Sub Fund:
Grant: Remote Learning and Technology Grant

Adjustment to Revenue

Account	Account Description	Decrease	Increase
141 47304 RLTG	Other State through Federal Funds - Revenue		\$128,216.25

Total Amount Increase/Decrease to Revenue Accounts \$0.00 \$128,216.25

Adjustment to Expenditure

Account	Account Description	Increase	Decrease
141-72210-790 RLTG	Other Equipment	\$52,090.00	
141-72250-790 RLTG	Other Equipment	\$4,999.00	
141-71100-722 RLTG	Regular Instruction Equipment	\$71,127.25	

Total Amount Increase/Decrease to Expenditure Accounts \$128,216.25 \$0.00

Total \$128,216.25 \$128,216.25

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation Adding to the budget grant funds received from TN Department of Education

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 141
 Sub Fund:
 Grant: School Safety Grant
 Adjustment to Revenue Account Account Description Decrease Increase

Total Amount Increase/Decrease to Revenue Accounts \$0.00 \$0.00

Adjustment to Expenditure Account Account Description Increase Decrease
 141-72130-499 SSG Other Supplies and Materials - SSG \$9,200.00
 141-72620-701 SSG Administration Equipment - SSG \$9,200.00

Total Amount Increase/Decrease to Expenditure Accounts \$9,200.00 \$9,200.00

Total \$9,200.00 \$9,200.00

Projected Fund Balance before Amendment
 Change in Fund Balance this Amendment
 Estimated Fund Balance

Explanation 1. Adjustments were necessary to make the approved County Commission budget match the eplan budget.

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund:	141		
Sub Fund:			
Grant:	Voluntary Pre-K		
Adjustment to Revenue			
Account	Account Description	Decrease	Increase
141- 46515 VOL	Revenue		\$9,405.47
Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$9,405.47
Adjustment to Expenditure			
Account	Account Description	Increase	Decrease
141-73400-105 VOL	Supervisor/Director	\$810.17	
141-73400-116 VOL	Teachers	\$7,867.42	
141-73400-399 VOL	Other Contracted Services	\$727.88	
Total Amount Increase/Decrease to Expenditure Accounts		\$9,405.47	\$0.00
Total		\$9,405.47	\$9,405.47

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

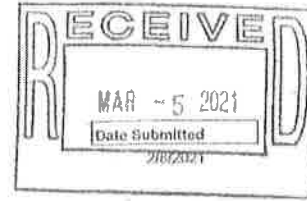
Explanation 1. Additional allocation was budgeted.
 2. Adjustments were necessary to make the approved County Commission budget match the
 eplan budget.

Signature of Approval

Date

Commissioner German moved to approve the following amendment to the school board fund 142-schools. The motion was seconded by Commissioner Norton and passed unanimously on roll call vote.

Fayette County Schools Board of Education
Budget Amendments FY 20/21



Amendment

Fund: 142
Sub Fund: 010
Grant: Consolidated Administration

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47141 Title I	\$41,841.88	
	47169 Title II		\$26,000.00
	47148 Title III		\$231.04
	47590 Title IV		\$1,722.08
	47148 Title IV		\$12,500.00
Total Amount Increase/Decrease to Revenue Accounts		\$41,841.88	\$38,454.02

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-010-72210-105	Supervisor/Director	\$12,829.00	
142-010-72210-161	Secretary		\$117,289.00
142-010-72210-189	Other Salaries & Wages	\$101,033.00	
142-010-72210-201	Social Security		\$1,705.86
142-010-72210-204	Retirement		\$4,430.00
142-010-72210-207	Medical Insurance	\$5,505.98	
142-010-72210-212	Medicare	\$448.00	
142-010-72210-355	Travel	\$1,400.00	
142-010-72210-790	Other Equipment	\$0.22	

Total Amount Increase/Decrease to Expenditure Accounts		\$121,017.20	\$123,404.86
Total		\$162,868.88	\$182,858.88

Projected Fund Balance before Amendment

Estimated Fund Balance after the amendment

Explanation

These line items were amended for the following reasons:

1. Carryover was budgeted.
2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget.

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendments FY 2021

Date Submitted:
2/6/2021

Amendment

Fund: 142
Sub Fund: 101
Grant: Title 1

Adjustment to Revenue Account	Account Description Title I	Decrease	Increase
		\$201,013.33	
Total Amount Increase/Decrease to Revenue Accounts		\$201,013.33	\$0.00

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-101-71100-116	Teacher		\$29,800.00
142-101-71100-189	Part-time Personnel	\$35,000.00	
142-101-71100-201	Social Security	\$7.00	
142-101-71100-204	Retirement		\$450.00
142-101-71100-212	Medicare	\$264.00	
142-101-71100-336	Maintenance & Repair Services-Equipment		\$3,000.00
142-101-71100-399	Other Contracted Services	\$185,453.24	
142-101-71100-429	Instructional Supplies & Materials		\$33,075.52
142-101-71100-499	Other Supplies & Materials	\$600.00	
142-101-71100-535	Fee Waivers		\$4,000.00
142-101-71100-569	Other Charges		\$124,488.49
142-101-71100-722	Regular Instruction Equipment		\$138,903.80
142-101-72130-189	Other Salaries & Wages	\$14,421.00	
142-101-72130-201	Social Security	\$3,236.00	
142-101-72130-204	Retirement		\$314.00
142-101-72130-207	Medical Insurance	\$3,560.00	
142-101-72130-212	Medicare	\$825.00	
142-101-72130-355	Travel	\$2,273.00	
142-101-72130-369	Other Contracted Services	\$5,884.76	
142-101-72130-499	Other Supplies & Materials		\$39,758.72
142-101-72130-699	Other Charges	\$2,071.00	
142-101-72130-790	Other Equipment	\$26,986.70	
142-101-72210-189	Other Salaries & Wages		\$76,782.00
142-101-72210-201	Social Security		\$2,923.00
142-101-72210-204	Retirement		\$7,199.00
142-101-72210-207	Medical Insurance	\$13,600.00	
142-101-72210-212	Medicare		\$1,216.00
142-101-72210-369	Other Contracted Services	\$21,361.63	
142-101-72210-499	Other Supplies & Materials		\$15,804.00
142-101-72210-524	In-Service/Staff Development		\$16,623.13
142-101-72210-790	Other Equipment		\$11,952.00
142-101-72710-146	Bus Drivers	\$760.00	
142-101-72710-189	Other Salaries & Wages		\$1,335.00
142-101-72710-201	Social Security		\$968.00
142-101-72710-204	Retirement		\$727.00
142-101-72710-212	Medicare		\$1,223.00
Total Amount Increase/Decrease to Expenditure Accounts		\$311,142.33	\$512,158.06
Total		\$512,155.66	\$512,158.06

Projected Fund Balance before Amendment
Estimated Fund Balance after the amendment

Explanation

These line items were amended for the following reasons:

1. Carryover was budgeted
2. Adjustments were necessary to make the approved County Commission budget match the plan budget.
3. Funds had to be moved to different lines to purchase COVID related items
4. Adjustments were made in Principals' requests to purchase items necessary for instruction.

Signature of Approval:

Page 233
Date:

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 142
Sub Fund: 172
Grant: District Priority School Improvement Grant

Adjustment to Revenue Account	Account Description	Decrease	Increase
142-172-47141	ESEA Title 1 Revenue Account		\$196,566.51
142-172-47141 EXIT	ESEA Title 1 Revenue Account	\$0.00	\$199,360.56

Total Amount Increase/Decrease to Revenue Accounts \$0.00 \$395,917.07

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-172-71100-189	Other Salaries & Wages	\$7,650.00	
142-172-71100-201	Social Security	\$474.30	
142-172-71100-204	State Retirement	\$295.29	
142-172-71100-212	Employer Medicare	\$110.89	
142-172-71100-399	Other Contracted Services	\$22,125.48	
142-172-71100-399 EXIT	Other Contracted Services	\$22,760.00	
142-172-71100-429	Instructional Supplies and Materials	\$20,000.00	
142-172-71100-429 EXIT	Instructional Supplies and Materials	\$21,000.00	
142-172-71100-499	Other Supplies and Materials	\$5,000.00	
142-172-71100-599	Other Charges	\$39,999.95	
142-172-71100-722	Regular Instruction Equipment	\$70,896.39	
142-172-71100-722 EXIT	Regular Instruction Equipment	\$123,606.46	
142-172-72210-196 EXIT	In-Service Training	\$1,600.00	
142-172-72210-201	Social Security		\$0.30
142-172-72210-201 EXIT	Social Security	\$99.20	
142-172-72210-204	State Retirement	\$0.05	
142-172-72210-204 EXIT	State Retirement	\$170.08	
142-172-72210-212	Employer Medicare		\$0.42
142-172-72210-212 EXIT	Employer Medicare	\$23.20	
142-172-72210-499	Other Supplies and Materials	\$227.76	
142-172-72210-499 EXIT	Other Supplies and Materials	\$2,500.00	
142-172-72210-524	In-Service/Staff Development		\$0.25
142-172-72210-524 EXIT	In-Service/Staff Development	\$27,601.62	
142-172-72210-599	Other Charges	\$7,925.00	
142-172-72710-146	Bus Drivers	\$18,700.00	
142-172-72710-201	Social Security	\$1,159.40	
142-172-72710-204	State Retirement	\$721.82	
142-172-72710-212	Employer Medicare	\$271.15	
142-172-72710-599	Other Charges	\$1,000.00	

Total Amount Increase/Decrease to Expenditure Accounts \$395,918.04 \$0.97

Total \$395,918.04 \$395,918.04

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation 1. Carryover was budgeted.
2. Adjustments were necessary to make the approved County Commission budget match

Signature of Approver

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 142
Sub Fund: 173
Grant: Adaptative Learning Technology

Adjustment to Revenue		Decrease	Increase
Account	Account Description		
142-173-47141	Title I- Grants to Local Education Agencies		\$594.89
Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$594.89

Adjustment to Expenditure		Increase	Decrease
Account	Account Description		
142-173-71100-429	Instructional Supplies and Materials	\$594.89	
Total Amount Increase/Decrease to Expenditure Accounts		\$594.89	\$0.00
Total		\$594.89	\$594.89

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation 1. Carryover was budgeted.

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 142
Sub Fund: 174
Grant:

ATSI 2019 Designation

Adjustment to Revenue		Decrease	Increase
Account	Account Description		
142-174-47141	Title I -Grant to Local Education Agencies	\$0.00	\$30,355.00

Total Amount Increase/Decrease to Revenue Accounts \$0.00 \$30,355.00

Adjustment to Expenditure		Increase	Decrease
Account	Account Description		
142-174-71100-722	Regular Instruction Equipment	\$29,893.00	
142-174-72210-355	Travel	\$100.00	
142-174-72210-499	Other Supplies and Materials	\$162.00	

Total Amount Increase/Decrease to Expenditure Accounts \$30,355.00 \$0.00

Total \$30,355.00 \$30,355.00

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation 1. Carryover was budgeted.

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 7/8/21

Amendment

Fund: 142
Sub Fund: 190
Grant: Title IX McKinney-Vento

Adjustment to Revenue Account	Account Description	Decrease	Increase
142-190-47149	Education for Homeless Children and Youth (Title X)		\$46,466.29
Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$46,466.29

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-190-71100-722	Regular Education Equipment	\$4,965.00	
142-190-72130-189	Other Salaries and Wages	\$2,400.00	
142-190-72130-201	Social Security	\$148.40	
142-190-72130-204	State Retirement	\$246.48	
142-190-72130-212	Employer Medicare	\$34.80	
142-190-72130-399	Other Contracted Services	\$8,000.00	
142-190-72130-499	Other Supplies and Materials	\$9,581.21	
142-190-72130-599	Other Charges	\$4,299.90	
142-190-72130-790	Other Equipment	\$5,400.00	
142-190-72210-189	Other Salaries and Wages	\$1,000.00	
142-190-72210-201	Social Security	\$62.00	
142-190-72210-204	State Retirement	\$106.30	
142-190-72210-212	Employer Medicare	\$14.50	
142-190-72210-524	In-Service/Staff Development	\$4,038.00	
142-190-72210-599	Other Charges	\$6,169.70	
Total Amount Increase/Decrease to Expenditure Accounts		\$46,466.29	\$0.00
Total		\$46,466.29	\$46,466.29

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation 1. Carryover was budgeted
2. Adjustments were necessary to make the approved County Commission budget match the

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendments FY 20/21

Date Submitted
2/8/2021

Amendment

Fund: 142
Sub Fund: 201
Grant: Title II

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47189 Title II		\$58,424.51
Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$58,424.51

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-201-71100-195	Certified Substitute Teachers	\$1,000.00	
142-201-71100-198	Non-Certified Substitute Teachers		\$821.00
142-201-71100-212	Employer Medicare		\$0.50
142-201-71100-599	Other Charges		\$179.00
142-201-72210-189	Other Salaries & Wages	\$48,400.00	
142-201-72210-198	Non-Certified Substitute Teachers	\$1,000.00	
142-201-72210-201	Social Security	\$2,006.00	
142-201-72210-204	Retirement	\$5,123.00	
142-201-72210-212	Medicare	\$703.20	
142-201-72210-399	Other Contracted Services	\$38,173.50	
142-201-72210-437	Periodicals		\$882.00
142-201-72210-499	Other Supplies/Materials	\$1,113.51	
142-201-72210-524	In-Service/Staff Development		\$0.20
142-201-72210-790	Other Equipment		\$37,292.00
Total Amount Increase/Decrease to Expenditure Accounts		\$97,599.21	\$39,174.70
Total		\$97,599.21	\$97,599.21

Projected Fund Balance before Amendment
Estimated Fund Balance after the amendment
Explanation

- These line items were amended for the following reasons:
1. Carryover was budgeted.
 2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget.
 3. Funds had to be moved to different lines to purchase COVID related items.

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendments FY 20/21

Date Submitted
2/8/2021

Amendment

Fund: 142
Sub Fund: 301
Grant: Title III - ESL

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47146 Title III		\$4,297.13

to Revenue Accounts		\$0.00	\$4,297.13
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-301-71100-428	Instructional Supplies & Materials	\$0.22	
142-301-71100-599	Other Charges	\$4,102.01	
142-301-72210-524	In-Service/Staff Development	\$104.00	

Total Amount Increase/Decrease to Expenditure Accounts		\$4,297.13	\$0.00
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Total		\$4,297.13	\$4,297.13
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Projected Fund Balance before Amendment

Estimated Fund Balance after the amendment
Explanation

- These line items were amended for the following reasons:
1. Carryover was budgeted.
 2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget.
 3. Funds had to be moved to different lines to purchase COVID related items.

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendments FY 2021

Date Submitted
2/8/2021

Amendment

Fund: 142
Sub Fund: 440
Grant: Title IV

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47590 Title IV		\$62,270.04

Total Amount Increase/Decrease to Revenue Accounts:	\$0.00	\$62,270.04
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-440-71100-399	Other Contracted Services	\$5,000.00	
142-440-71100-429	Instructional Supplies & Materials	\$1,414.26	
142-440-71100-535	Fee Waivers	\$7,000.00	
142-440-71100-722	Regular Instruction Equipment	\$7,250.09	
142-440-72120-399	Other Contracted Services	\$3,000.00	
142-440-72120-499	Other Supplies & Materials	\$4,000.00	
142-440-72120-790	Other Equipment	\$20,450.20	
142-440-72130-399	Other Contracted Services		\$5,347.55
142-440-72130-524	In-Service/Staff Development	\$426.75	
142-440-72130-509	Other Charges	\$4,920.80	
142-440-72210-189	Other Salaries & Wages	\$20,000.00	
142-440-72210-201	Social Security	\$1,240.00	
142-440-72210-204	State Retirement	\$2,126.00	
142-440-72210-204	Employer Medicare	\$290.00	
142-440-72210-212	In-Service/Staff Development		\$6,738.34
142-440-72210-524	Other Charges	\$3,738.34	
142-440-72250-189	Other Salaries & Wages	\$856.68	
142-440-72250-201	Social Security	\$53.11	
142-440-72250-204	State Retirement	\$77.79	
142-440-72250-212	Employer Medicare	\$12.42	
142-440-72710-140	Bus Drivers		\$250.00
142-440-72710-189	Other Salaries & Wages		\$5,760.00
142-440-72710-201	Social Security		\$250.00
142-440-72710-204	State Retirement		\$150.00
142-440-72710-212	Employer Medicare		\$100.00
142-440-72710-599	Other Charges	\$2,000.00	

Total Amount Increase/Decrease to Expenditure Accounts:	\$82,856.53	\$20,685.89
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Total	\$82,856.53	\$62,856.53
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Projected Fund Balance before Amendment

Estimated Fund Balance after the amendment

Explanation

These line items were amended for the following reasons:

1. Carryover was budgeted.
2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget.
3. Funds had to be moved to different lines to purchase COVID related items.

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendments FY 20/21

Date Submitted
2/8/2021

Amendment

Fund: 142
Sub Fund: 600
Grant: Title V

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47148 Title V		\$24,396.52
Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$24,396.52

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-600-71100-189	Other Salaries & Wages	\$8,752.00	
142-600-71100-204	Retirement	\$200.00	
142-600-71100-399	Contracted Services		\$19,952.00
142-600-71100-429	Instructional Supplies & Materials		\$1,000.00
142-600-71100-599	Other Charges		\$7,330.00
142-600-71100-722	Regular Instruction Equipment	\$34,504.52	
142-600-72210-189	Other Salaries & Wages	\$10,000.00	
142-600-72210-201	Social Security	\$620.00	
142-600-72210-204	Retirement	\$1,063.00	
142-600-72210-212	Medicare	\$145.00	
142-600-72210-499	Other Supplies & Materials		\$500.00
142-600-72210-599	Other Charges	\$8,000.00	
142-600-72710-148	Bus Drivers		\$500.00
142-600-72710-189	Other Salaries & Wages		\$7,580.00
142-600-72710-201	Social Security		\$47.00
142-600-72710-204	Retirement		\$28.00
142-600-72710-212	Medicare		\$11.00
Total Amount Increase/Decrease to Expenditure Accounts		\$61,344.52	\$36,948.00
Total		\$61,344.52	\$61,344.52

Projected Fund Balance before Amendment

Estimated Fund Balance after the amendment

Explanation

These line items were amended for the following reasons:

1. Carryover was budgeted.
2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget.
3. Funds had to be moved to different lines to purchase COVID related items.

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted: 2/8/21

Amendment

Fund: 142
Sub Fund: 710
Grant: Project Aware

Adjustment to Revenue Account	Account Description	Decrease	Increase
142-710-47100	Other State Education Funds		\$107,812.63

Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$107,812.63
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-710-72130-189 AWA	Other Salaries & Wages	\$4,000.00	
142-710-72130-201 AWA	Social Security	\$434.00	
142-710-72130-204 AWA	State Retirement	\$798.10	
142-710-72130-207 AWA	Medical Insurance	\$5,000.00	
142-710-72130-212 AWA	Employer Medicare	\$115.50	
142-710-72130-307 AWA	Communication	\$20,000.00	
142-710-72130-355 AWA	Travel	\$2,500.00	
142-710-72130-399 AWA	Other Contracted Services		\$1.00
142-710-72130-499 AWA	Other Supplies and Materials	\$45,000.00	
142-710-72130-599 AWA	Other Charges	\$8,965.43	
142-710-72130-790 AWA	Other Equipment	\$20,000.60	

Total Amount Increase/Decrease to Expenditure Accounts		\$107,813.63	\$1.00
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Total		\$107,813.63	\$107,813.63
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Projected Fund Balance before Amendment
Change in Fund Balance thru Amendment
Estimated Fund Balance

Explanation

1. Carryover was budgeted
2. Adding to the budget additional grant funds received from TN Department of Education
3. Adjustments were necessary to make the approved County Commission budget match the eplan

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted:
2/8/2021

Amendment

Fund: 142
Sub Fund: 801
Grant: Carl Perkins

Adjustment to Revenue

Account	Account Description	Decrease	Increase
142-801-47131	Vocational Program Improvement	\$3,920.47	
		Correction: Transposition Error	
Total Amount Increase/Decrease to Revenue Accounts		\$3,920.47	\$0.00

Adjustment to Expenditure

Account	Account Description	Increase	Decrease
142-801-71300-428	Instructional Supplies & Materials	23800.00	
142-801-71300-429	Instructional Supplies & Materials	4371.00	
142-801-71300-499	Other Supplies and Materials	7800.00	
142-801-71300-599	Other Charges		3785.00
142-801-71300-730	Vocational Instruction Equipment		16804.00
142-801-72130-146	Bus Drivers	1317.53	
142-801-72130-189	Other Salaries and Wages		26303.00
142-801-72130-201	Social Security	1100.25	
142-801-72130-204	State Retirement		0.75
142-801-72130-212	Employer Medicare Liability	477.16	
142-801-72130-355	Travel	1125.80	
142-801-72130-399	Other Contracted Services		10000.00
142-801-72130-524	Staff Development	3810.00	
142-801-72230-162	Clerical Personnel	3887.00	
142-801-72230-201	Social Security	240.25	
142-801-72230-204	State Retirement	387.30	
142-801-72230-212	Employer Medicare Liability	58.19	
142-801-72230-524	Staff Development	5400.00	
142-801-99100-504	Indirect Cost		300.00
142-801-99100-590	Transfer to Other Funds		300.00
Total Amount Increase/Decrease to Expenditure Accounts		\$53,372.28	\$57,292.75
Total		\$57,292.75	\$57,292.75
			\$0.00

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation

Signature of Approval

Date

Fayette County Schools Board of Education
Budget Amendment FY20/21

Date Submitted:
2/8/2021

Amendment

Fund: 142
Sub Fund: 802
Grant: Carl Perkins Reserve

Adjustment to Revenue

Account	Account Description	Decrease	Increase
142-802-47131	Vocational Program Improvement		\$49,467.00
			Correction: Transposition Error
Total Amount Increase/Decrease to Revenue Accounts		\$0.00	\$49,467.00

Adjustment to Expenditure

Account	Account Description	Increase	Decrease
142-802-71300-429	Instructional Supplies & Materials	6732.00	
142-802-71300-730	Vocational Instruction Equipment	42735.00	

Total Amount Increase/Decrease to Expenditure Accounts		\$49,467.00	\$0.00
Total		\$49,467.00	\$49,467.00

Projected Fund Balance before Amendment
Change in Fund Balance this Amendment
Estimated Fund Balance

Explanation

Signature of Approval

Date

Fayette County Schools Board of Education
 Budget Amendments FY 20/21

IDEA Discretionary 890

Amendment

Date Submitted
 2/6/2021

Fund: 142
 Sub Fund: 72220
 Grant: 890

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47143 IDEA Discretionary Ages 6-21		\$4,284.45

Total Amount Increase/Decrease to Revenue Accounts	0	\$4,284.45
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
142 890-72220-524	Staff Development	\$4,284.45	

Total Amount Increase/Decrease to Expenditure Accounts	\$4,284.45	\$0.00
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Total	\$4,284.45	\$4,284.45
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Projected Fund Balance before Amendment

Estimated Fund Balance after the amendment

Explanation

These line items were amended for the following reasons:

1. The IDEA Discretionary Ages 6-21 Budget has never been entered into Nextgen.

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendments FY 2021

Date Submitted
2/12/21

Amendment

Fund: 142
Sub Fund: 600
Grant: IDEA B & IDEA B Compensatory Grant & IDEA B CCEIS

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47143 IDEA B		\$51,487.71
	47143 IDEA D	\$110,640.76	
	47143-COMP IDEA B Compensatory Grant		\$21,892.19
	47143-CCEIS IDEA D CCEIS		\$110,642.76
Total Amount Increase/Decrease		\$110,640.76	\$183,739.85

Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-600-71200-163	Educational Assistants	\$40,862.00	
142-900-71200-189-COMP	Other Salaries & Wages-COMP	\$17,728.88	
142-900-71299-196	Certified Substitute Teachers	\$7,760.00	
142-900-71200-198	Non-Certified Substitute Teachers	\$4,135.00	
142-900-71200-201	Social Security		\$856.93
142-900-71200-201-COMP	Social Security-COMP	\$1,346.82	
142-900-71200-204	Retirement	\$1,112.19	
142-900-71200-204-COMP	Retirement-COMP	\$2,205.88	
142-900-71200-287	Medical Insurance		\$3,419.06
142-900-71200-212	Medicare		\$141.35
142-900-71200-212-COMP	Medicare-COMP	\$314.94	
142-900-71200-312	Contracts with Private Agencies	\$33,088.00	
142-900-71200-398	Other Contracted Services	\$1,000.00	
142-900-71200-429	Instructional Supplies & Materials		\$122,965.41
142-900-71200-429-CCEIS	Instructional Supplies & Materials	\$5,549.76	
142-900-71200-410	Textbooks		\$6,199.00
142-900-71200-409	Other Supplies/Materials	\$20,000.00	
142-900-71200-725	Special Education Equipment		\$27,600.00
142-900-72220-131	Medical Personnel	\$4,276.00	
142-900-72220-162	Clerical Personnel	\$1,200.00	
142-900-72220-188	Other Salaries & Wages		\$10,000.00
142-600-72220-188-CCEIS	Other Salaries & Wages	\$5,050.00	
142-600-72220-201	Social Security	\$320.00	
142-900-72220-201-CCEIS	Social Security	\$308.00	
142-900-72220-204	Retirement	\$338.94	
142-600-72220-204-CCEIS	Retirement	\$611.09	
142-900-72220-267	Medical Insurance		\$800.00
142-900-72220-312	Medicare	\$167.93	
142-900-72220-312-CCEIS	Medicare	\$70.01	
142-900-72220-365	Travel	\$1,730.53	
142-900-72220-399	Other Contracted Services		\$43,122.00
142-900-72220-399-CCEIS	Other Contracted Services	\$72,000.00	
142-900-72220-409	Other Supplies/Materials	\$0.00	
142-900-72220-480-CCEIS	Other Supplies/Materials	\$10,860.24	
142-900-72220-524	Staff Development		\$19,000.00
142-900-72220-524-CCEIS	Staff Development	\$6,000.00	
142-900-72220-599	Other Charges		\$827.00
142-900-72220-599-CCEIS	Other Charges	\$8,000.00	
142-600-72710-201	Social Security	\$1,720.00	
142-600-72710-212	Medicare	\$1,000.00	
142-900-72710-313	Contracts with Vendors		\$2,720.10
142-600-99100-690-CCEIS	Transfers Out	\$37,000.00	
Total Amount Increase/Decrease to Expenditure Accounts		\$510,427.67	\$237,237.77

Total	\$420,977.42	\$420,977.42
Projected Fund Balance before Amendment		
Estimated Fund Balance after the amendment		
Explanation:	These line items were amended for the following reasons:	

1. Carryover was budgeted
2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget
3. Funds had to be moved to different lines to purchase COVID related items
4. Funds within Social Compensatory Grant Funds were budgeted
5. Funds received from the State for the purchase of COVID supplies

Signature of Approval

Date:

Fayette County Schools Board of Education
Budget Amendments FY 20/21

Data Submitted
2/8/2021

Amendment

Fund: 142
Sub Fund: 911
Grant: IDEA Pre-K

Adjustment to Revenue Account	Account Description	Decrease	Increase
	47145 IDEA Pre-K		\$22,223.54

to Revenue Accounts	\$0.00	\$22,223.54
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Adjustment to Expenditure Account	Account Description	Increase	Decrease
142-911-71200-163	Aldas	\$0.32	
142-922-71200-201	Social Security	\$0.40	
142-911-71200-212	Medicare		\$0.15
142-911-71200-399	Other Contracted Services	\$2,929.90	
142-911-71200-428	Instructional Supplies & Materials		\$1,207.46
142-911-71200-499	Other Supplies/Materials	\$9,000.00	
142-911-71200-599	Other Charges	\$500.00	
142-911-71200-725	Special Education Equipment	\$14,500.00	
142-911-72220-399	Other Contracted Services		\$2,499.55
142-911-72220-599	Other Charges	\$3,000.00	

Total Amount Increase/Decrease to Expenditure Accounts	\$25,930.70	\$3,707.16
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Total	\$25,930.70	\$25,930.70
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Projected Fund Balance before Amendment
Estimated Fund Balance after the amendment
Explanation

- These line items were amended for the following reasons:
1. Carryover was budgeted.
 2. Adjustments were necessary to make the approved County Commission budget match the ePlan budget.
 3. Funds had to be moved to different lines to purchase COVID related items.

Signature of Approval

Date:

Commissioner German moved to approve the following Budget Amendment to Capital Projects Fund 171- miscellaneous clean-up. The motion was seconded by Commissioner Robert

Sills and passed unanimously on roll call vote.

RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 23rd day of March, 2021, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the Capital Projects Fund #171 Budget be amended in the following words and figures, to wit:

**CAPITAL PROJECTS FUND
BUDGET AMENDMENT
F/Y 20/21
Mar-21**

<u>Adjustment to Expenditure Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
54110	Sheriff's Department		
718	Motor Vehicles		\$ 28,597.88
	Subtotal-54110	\$ -	\$ 28,597.88
54310	Fire Prevention And Control		
718	Motor Vehicles		\$ 10,009.00
	Subtotal-54310	\$ -	\$ 10,009.00
TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:		\$ -	\$ 38,606.88
Prior Estimated Expenditures			\$ 2,111,868.00
Total Estimated Expenditures this Amendment			\$ 2,150,474.88
Projected Undesignated Fund Balance before Amendment			\$ 1,114,124.00
Change in Undesignated Fund Balance this Amendment			\$ (38,606.88)
Estimated Ending Undesignated Fund Balance as of June 30, 2021			\$ 1,075,517.12

Commissioner German moved to approve the following budget amendment to Capital Projects Fund #171 -Ambulance Equipment (cots). The motion was seconded by Commissioner

Norton and passed unanimously on roll call vote.

RESOLUTION

BE IT RESOLVED, by the County Legislative Body and/or the Board of County Commissioners of Fayette County, Tennessee, in regular sessions on this 23rd day of March, 2021, it being the fourth Tuesday of the month and the regular monthly meeting of the County Legislative Body in the Criminal Justice Center in Somerville, Tennessee.

That the Capital Projects Fund #171 Budget be amended in the following words and figures, to wit:

**CAPITAL PROJECTS FUND
BUDGET AMENDMENT
F/Y 20/21
Mar-21**

<u>Adjustment to Expenditure Accounts:</u>		<u>DECREASE</u>	<u>INCREASE</u>
54110	Sheriff's Department		
718	Motor Vehicles		\$ 28,597.88
	Subtotal-54110	\$ -	\$ 28,597.88
54310	Fire Prevention And Control		
718	Motor Vehicles		\$ 10,009.00
	Subtotal-54310	\$ -	\$ 10,009.00
TOTAL INCREASE/DECREASE TO EXPENDITURE ACCOUNTS:		\$ -	\$ 38,606.88
Prior Estimated Expenditures			\$ 2,111,868.00
Total Estimated Expenditures this Amendment			\$ 2,150,474.88
Projected Undesignated Fund Balance before Amendment			\$ 1,114,124.00
Change in Undesignated Fund Balance this Amendment			\$ (38,606.88)
Estimated Ending Undesignated Fund Balance as of June 30, 2021			\$ 1,075,517.12

Commissioner German moved to approve the following “memorandum of understanding” for the 4 year reappraisal program for the County. The motion was seconded by

Commissioner Oglesby and passed unanimously on roll call vote.

MEMORANDUM OF UNDERSTANDING

between

FAYETTE County and The Division of Property Assessments

DATE: 2/16/21

TO: Mark Ward, Assessor of Property

Skip Taylor, County Mayor (or Executive)

RE: FAYETTE County 4 Year Reappraisal Program

FROM: Tennessee Comptroller of the Treasury
Division of Property Assessments

The purpose of this memorandum of understanding is to clarify the areas of responsibility for all parties involved in the reappraisal of FAYETTE County. It is intended to express the requirements needed to successfully complete reappraisal and to define the extent of involvement expected of the Comptroller's Division of Property Assessments. A reappraisal program is defined as the updating of all values in the county by analyzing current information and establishing new tables, models, schedules, rates and depreciation.

Tenn. Code Ann. § 67-5-1601 provides for assessors of property to have the option to reappraise either on a 6- year cycle with an update of values in the third year or to reappraise on a 4- or 5-year cycle with no updates. Tenn. Code Ann. § 67-5-1601 (d) requires the Division of Property Assessments to provide technical assistance to counties during the year of reappraisal. The resources available to the Division of Property Assessments enable them to provide technical assistance to counties during the reappraisal year; however, the amount of division involvement will be determined by the workload resulting from all counties that are scheduled for reappraisal during each year.

The amount of Division of Property Assessments involvement must be determined and clearly understood prior to the county producing a plan for reappraisal. The assessor of property will prepare a plan that accomplishes reappraisal in accordance

with standards and procedures prescribed by the Division of Property Assessments. The reappraisal plan must include all specific items identified in this memorandum of understanding.

I. County Responsibility

The assessor of property will be responsible for ensuring that all phases of the reappraisal program are conducted in accordance with Division of Property Assessment's policies and procedures relating to property valuation, sales verification, appeal defense and statistical standards. The county must resolve data quality reports, provide accurate property characteristics, provide adequate data entry, demonstrate its ability to organize and manage a program, provide adequate staffing and provide financial support.

A. Property Valuation: All types of property will be valued following standard procedures.

1. **Residential** - Residential properties will be valued by determining the proper base rate for each residential improvement type in the jurisdiction. The base rates will be developed using sale properties with recently constructed improvements whenever possible to reduce the difficulties of estimating depreciation and to increase the accuracy of the land values. The base rate analysis will consider the new depreciation that will automatically be calculated when the year of reappraisal changes. The assessor of property shall retain all base rate analyses for appeal purposes. Appropriate depreciation and/or effective age will be used to adjust groups of parcels where market evidence supports it. When additional depreciation or effective age changes are used to adjust values, market analysis must be retained to support the adjustments. Individual property characteristics will not be improperly altered to achieve acceptable analysis results. Outbuildings and Yard Items (OBYs) will be valued using standard abbreviations and updated cost tables. The cost tables will be developed from nationally recognized cost services and calibrated to the local market. The assessor of property will retain all necessary supporting documentation for review and appeal purposes. Residential land will be valued using accepted appraisal practices and available computer techniques. All residential market area (neighborhood) delineation codes will be reviewed to determine their accuracy, and the necessary action will be taken to correct any changes indicated by the market since the last reappraisal program.

2. **Rural Land** - Rural land will be valued using standard rural land valuation procedures. Rural sales will be located and verified to determine if they meet the requirements of a valid transaction. All rural sales will be reviewed by the assessor of property or a staff member

with either the buyer, seller, or agent to determine the conditions of the sale and if any adjustments are needed. A rural land sales verification form will be completed on all rural sales. These forms will be maintained in the assessor of property's office for review and use in appeals. Rural land will be valued using the rural land valuation tables. Appropriate sales analysis must be conducted to produce a rural land schedule and to determine all factors affecting value. Areas of the county that cannot be valued using the base rural land schedule will be valued using the rural land schedule adjusted to the appropriate level of value. Land grade maps will be used to determine the appropriate land grade for each parcel. The land grade maps, if not already available, will be constructed by using Natural Resources Conservation Service (NRCS) soil survey information. All maps will be updated to reflect the most current base features such as wooded areas and areas that have been cleared since the last reappraisal program. All rural market area (neighborhood) delineation codes will be reviewed to insure they conform to current market conditions.

3. Commercial/Industrial Property - All commercial and industrial property shall be valued using standard valuation procedures. The listing of commercial and industrial properties will be reviewed for accuracy. All commercial property will be reviewed to determine if valuation by the income approach is the most appropriate method. In these instances, it will be necessary to gather sufficient income and expense data from the market to calculate an indication of value by the income approach. Completed income and expense forms will be retained for review and appeal purposes. All Income data must be analyzed by making comparisons with like properties such as comparing offices to offices, warehouses to warehouses, and restaurants to restaurants. All commercial sales will be verified to determine if any special circumstances such as personal property or unusual financing are included. Commercial and industrial base rates will be developed for each type of commercial and industrial improvement in the Jurisdiction. This is typically accomplished using a combination of local information and a professional cost service. All industrial properties shall be revalued using the most appropriate method, typically the cost approach. All commercial and industrial land will be revalued using the most appropriate unit of comparison, and all pertinent information such as zoning will be indicated on the land valuation maps. All analyses and sales information used to determine the commercial and industrial land values will be retained by the assessor of property for review and appeal purposes. All commercial and industrial market area (neighborhood) delineation codes will be verified to determine if they need to be revised due to changes in the market.

4. Small Tracts - Land that does not qualify as a farm and is not part of an organized development is considered a small tract. It is typically valued as an individual unit and priced per unit or per acre. A total countywide small tract analysis must be accomplished in order to determine reasonable values. After the analysis has been accomplished and a pricing guide developed, the existing small tracts are to be reviewed to determine consistency. After making any needed adjustments to improve consistency, the small tracts will be revalued using accepted appraisal practices and any appropriate computer-assisted techniques. The assessor of property will maintain all analyses and sales information used in the valuation of small tracts for review and appeal purposes. All market area (neighborhood) delineation codes that influence the valuation of small tracts will be reviewed to determine accuracy, and any adjustments needed will be made.

5. Unique Properties - Usually, unique properties will exist in a county that will require special treatment. These can be lake properties, mobile homes, large industrial complexes, mineral interest, leasehold interest, etc. The reappraisal plan will address these properties and explain how they will be valued.

B. Sales Verification: A major element in the success of a reappraisal program is the completeness and accuracy of the sales file. The Division of Property Assessments maintains a publication entitled *Property Assessor's Procedures for Sales Data Collection and Verification* to guide assessors through this process. These procedures will be followed to ensure the necessary accuracy in sales analysis. Any attempt to influence the results of the analysis by inaccurate sales verification must be avoided. The quality of the final statistical analysis depends on the integrity of the sales file, and every effort should be made to ensure its accuracy. The assessor of property will maintain records on the verification of sales for review and appeal purposes.

C. Appeal Defense: Any reappraisal program must have the necessary data and information to defend the appraisals. The assessor of property and staff must have the ability to present the value-supporting data in a manner that provides the property owners and appeal boards with the information necessary to understand how and why the value conclusions were determined. The assessor of property and staff will resist making unnecessary changes just to satisfy the property owner when the appraisal is otherwise correct. All elements of the valuation process must consider the appeal process. An effort must be made to maintain sufficient data to defend the values, and this data includes the following: base rate analysis; sales analysis;

cost information; land valuation information; adjustments to sales; income and expense information; and any other information that will be useful in the appeal process.

D. Statistical Standards for Reappraisal: The Division of Property Assessments utilizes statistical standards developed by the International Association of Assessing Officers (IAAO) for evaluating the results of reappraisal programs. The reappraisal program should be completed with these standards as the goal. Failure to meet these standards indicate the reappraisal program may be flawed and unacceptable. The standards apply to property by its statutory classification such as residential, commercial/industrial, and farm. Within each classification, properties may be further stratified based on a detailed analysis of the information available. The data used to produce the analysis must be accurate and uninfluenced by personal bias. The discovery of inaccurate data that has an influence on the results of the statistical analysis will be considered in the overall evaluation of the program. If the results of the statistical analysis fail to meet acceptable standards, said results will be reported to the State Board of Equalization for appropriate action.

E. Data Quality Reports: Data quality reports include edits that enable the assessor to identify data problems. Since the success of a reappraisal program is determined by the accuracy of the data, each county must identify and resolve errors found on data quality reports. Typically, this information is produced from the assessor of property's computer file and analyzed locally. Counties utilizing the state computer-assisted mass appraisal (CAMA) system may contact Division of Property Assessments staff for assistance as needed to generate data quality reports. Counties operating Independent CAMA systems are expected to accomplish this without Division assistance.

F. Data Entry: A reappraisal increases the amount of data entry because of changes and adjustments to the file, especially where extensive field reviews are required. Any plan for reappraisal must consider this additional data entry workload.

G. Organization and Management: The completion of a successful reappraisal program is dependent upon the ability of the assessor of property to organize work activities and to manage employees throughout the reappraisal cycle. Any reappraisal plan must consider topics including but not limited to: staffing (both in quantity and in assignment of duties), training, quality control, and office space.

H. Approval for 4-Year and 6-Year Cycles: The assessor of property in any county that plans a 4- or 5-year reappraisal program must have approval by resolution from the county legislative body. The plan for reappraisal prepared by the assessor of property must be submitted for review to the county executive and the county legislative body. The county legislative body must provide the funding to accomplish the reappraisal program as outlined in the plan for reappraisal.

II. Division of Property Assessments' Responsibility:

Tenn. Code Ann. § 67-5-1601 provides that all work (accomplished by the assessor of property) is subject to the supervision and approval of the director of the Division of Property Assessments. The Division of Property Assessments is required to supervise and direct all reappraisal and revaluation programs. The Division of Property Assessments' statutory responsibilities include providing technical assistance and ensuring the accuracy of the reappraisal program. All counties conducting reappraisal programs accept the condition of limited involvement from the Division of Property Assessments and agree to maintain records and provide sufficient data and reports to enable the Division of Property Assessments to evaluate the quality of the reappraisal program.

A. Technical Assistance: Technical assistance is provided to a county by staff members of the Division of Property Assessments. The amount of technical assistance to be provided by the Division of Property Assessments will be determined after considering available resources and existing workload of county reappraisal programs scheduled during each year.

Examples of technical assistance to the assessor's office may include:

- Residential Base Rate Development
- Residential Analysis
- OBV Cost Tables Development
- Rural Land Schedule Development
- Homesite Analysis
- Commercial & Industrial Base Rate Development
- Income & Expense Analysis
- Commercial Market Analysis
- Industrial Property Appraisal
- Small Tract Sales Analysis
- Small Tract Pricing Guide Development
- Sales Adjustments Determination
- Sales Verification Instruction
- Unique Properties Appeal Preparation
- Data Preparation for Appeals Defense
- Overall Statistical Results Review
- Data Quality Reports Production
- Assessable Mineral Interest Valuation
- Assessable Leasehold Interest Valuation
- On-The-Job Training for Assessor's Staff
- Market Area (Neighborhood) Delineation Codes Review

B. Modification of Responsibility

Due to level of expertise, number of staff members, and resources available to the assessor of property, there may be a need to modify areas of responsibility in the memorandum of understanding. The purpose of the modification of responsibility is to provide latitude between the assessor and the division regarding the identified areas of responsibility. The following are specific modifications to this agreement that will be mutually beneficial for both parties and allow for better utilization of resources during the revaluation program:

III. Accuracy of Program

The assessor of property will prepare a final value report at the end of the revaluation year that will give an overview of the reappraisal program and support the value indications. The accuracy of the reappraisal program shall be determined by a review of the supporting documentation for the following: base rate development; land valuation; application of market adjustments; market area (neighborhood) delineation codes analysis; rural land sales analysis; small tract analysis; identification and valuation of unique properties; completeness of the sales file; quality of records developed for appeal defense; results of the statistical analysis; resolution of the data quality reports; and correctness of property characteristic data.

IV. Computer Appraisal System

In the event the assessor of property chooses to change the current CAMA system, information regarding the new system and a detailed plan of implementation must be included with the reappraisal plan for approval by the State Board of Equalization.

V. Failure to Comply

It is the expressed intent of this memorandum of understanding to provide the county and the Division of Property Assessments with a clear understanding of the responsibility of each party

regarding the completion of the next reappraisal program. It is the intent of the Division of Property Assessments to take whatever action necessary to ensure the accurate and timely completion of the reappraisal program. Failure on the part of the county on any of the items agreed to herein shall result in the reporting of said failure to the State Board of Equalization for appropriate action.

It is with full understanding that we accept the conditions identified in this memorandum of understanding and accept responsibility to accomplish all items identified herein. We recognize that failure on the part of the county legislative body or the assessor of property to complete the agreed to requirements will result in the action identified herein.

County Mayor (or Executive)	_____	_____
	<i>Signature</i>	<i>Date</i>
Assessor of Property	_____	_____
	<i>Signature</i>	<i>Date</i>
Manager		
Div. of Property Assessments	_____	_____
	<i>Signature</i>	<i>Date</i>
Senior Manager		
Div. of Property Assessments	_____	_____
	<i>Signature</i>	<i>Date</i>
Assistant Director		
Div. of Property Assessments	_____	_____
	<i>Signature</i>	<i>Date</i>

**4 - YEAR
REAPPRAISAL PLAN**

Fayette County

SUBMISSION DATE:

16 February 2021

ASSESSOR OF PROPERTY

Mark Ward

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Fayette County

3 - YEAR VISUAL INSPECTION CYCLE

START DATE OF INSPECTION CYCLE: JULY 1st, 2021

ASSESSOR: Mark Ward

URBAN 1"=50' & 100' MAPS	<u>8,214</u>	(Except C//Other)
RURAL 1"=400' MAPS	<u>14,809</u>	(Except C//Other)
COMMERCIAL/INDUSTRIAL	<u>832</u>	
ALL OTHER TOTAL	<u>644</u>	
PARCELS	<u>24,499</u>	
PARCELS ENTERED	<u>24,499</u>	

TOTAL MAPS	1" = 50'	<u>0</u>
	1" = 100'	<u>107</u>
	1" = 400'	<u>201</u>

1ST INSPECTION YEAR					
PARCELS TO BE INSPECTED FOR 2022					
URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
1,821	5,608	173	189	7,791	31.8%

MAPS TO BE INSPECTED FOR 2022	
1" = 400' Maps	002, 003, 004, 005, 007, 008, 009, 010, 011, 012, 013, 014, 015, 016, 017, 018,
	019, 020, 021, 022, 023, 024, 025, 026, 027, 028, 029, 030, 031, 032, 033, 034,
	035, 036, 037, 038, 039, 040, 041, 042, 043, 044, 045, 046, 047, 048, 049, 050,
	051, 052, 053, 054, 055, 056, 057, 058, 059, 060, 061, 062, 063, 064, 065, 066

1" = 400' Maps	067, 068, 069, 070, 071, 072, 073, 074, 075, 076, 077, 078, 079, 080, 081, 082
	083, 084, 085

1" = 100' Maps	039L, 039M, 040D, 082F, 062K, 062M, 077L, 077N, 078M, 080A, 080H, 080I,
	080P, 081L, 081M, 083D, 083M, 083N, 084C, 084D, 084E, 085A, 085D, 085F,
	085L

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	31.8%
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% OF PARCELS CHECKED FOR QUALITY CONTROL				
URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

2ND INSPECTION YEAR

PARCELS TO BE INSPECTED FOR 2023

URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
4,796	3,149	398	155	8,498	34.7%

MAPS TO BE INSPECTED FOR 2023

1" = 400' Maps	086, 087, 088, 089, 090, 091, 092, 093, 094, 095, 096, 097, 098, 099, 100, 101, 102,
	103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113

1" = 100' Maps	086A, 086B, 086C, 086D, 086E, 086F, 086G, 086J, 086K, 086L, 086M, 086N, 087A,
	087B, 087C, 087F, 087G, 087H, 087I, 087J, 087O, 087P, 088C, 088J, 089A, 090B,
	090C, 090D, 090E, 090F, 090G, 090H, 090I, 090K, 090N, 091A, 094H, 094I, 094P,
	097B, 097C, 097F, 097G, 100A, 100B, 100G, 100H, 100I, 100J, 100P, 101C, 101D,

1" = 100' Maps	101M, 106D, 107A

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	34.7%
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% OF PARCELS CHECKED FOR QUALITY CONTROL

URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

3RD INSPECTION YEAR					
PARCELS TO BE INSPECTED FOR 2024					
URBAN	RURAL	COMM/IND	OTHER	TOTAL	% TOTAL
1,597	6,052	261	300	8,210	33.5%

MAPS TO BE INSPECTED FOR 2024	
1" = 400' Maps	114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130,
	131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147,
	148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164,
	165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181,

1" = 400' Maps	182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198,
	199, 200, 201, 202, 203

1" = 100' Maps	117P, 118N, 124C, 124E, 124F, 127B, 129D, 130A, 138E, 144E, 145B, 164D, 164E,
	166O, 166P, 169B, 169G, 169H, 175C, 175D, 175F, 181A, 181B, 181G, 183D, 183E,
	183F

PERCENTAGE OF TOTAL PARCELS TO BE INSPECTED THIS YEAR:	33.5%
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% OF PARCELS CHECKED FOR QUALITY CONTROL				
URBAN	RURAL	COMM/IND	OTHER	TOTAL %
5%	5%	5%	5%	5%

FAYETTE COUNTY

	001	002	003	004	005	006						
017	010	011	012	013	014	015	016	017	018	019	020	021
022	023	024	025	026	027	028	029	030	031	032	033	034
039	040	041	042	043	044	045	046	047	048	049	050	051
056	057	058	059	060	061	062	063	064	065	066	067	068
073	074	075	076	077	078	079	080	081	082	083	084	085
092	093	094	095	096	097	098	099	100	101	102	103	104
111	112	113	114	115	116	117	118	119	120	121	122	123
130	131	132	133	134	135	136	137	138	139	140	141	142
150	151	152	153	154	155	156	157	158	159	160	161	162
170	171	172	173	174	175	176	177	178	179	180	181	182
190	191	192	193	194	195	196	197	198	199	200	201	202
210	211	212	213	214	215	216	217	218	219	220	221	222
230	231	232	233	234	235	236	237	238	239	240	241	242
250	251	252	253	254	255	256	257	258	259	260	261	262
270	271	272	273	274	275	276	277	278	279	280	281	282
290	291	292	293	294	295	296	297	298	299	300	301	302
310	311	312	313	314	315	316	317	318	319	320	321	322
330	331	332	333	334	335	336	337	338	339	340	341	342
350	351	352	353	354	355	356	357	358	359	360	361	362
370	371	372	373	374	375	376	377	378	379	380	381	382
390	391	392	393	394	395	396	397	398	399	400	401	402
410	411	412	413	414	415	416	417	418	419	420	421	422
430	431	432	433	434	435	436	437	438	439	440	441	442
450	451	452	453	454	455	456	457	458	459	460	461	462
470	471	472	473	474	475	476	477	478	479	480	481	482
490	491	492	493	494	495	496	497	498	499	500	501	502
510	511	512	513	514	515	516	517	518	519	520	521	522
530	531	532	533	534	535	536	537	538	539	540	541	542
550	551	552	553	554	555	556	557	558	559	560	561	562
570	571	572	573	574	575	576	577	578	579	580	581	582
590	591	592	593	594	595	596	597	598	599	600	601	602
610	611	612	613	614	615	616	617	618	619	620	621	622
630	631	632	633	634	635	636	637	638	639	640	641	642
650	651	652	653	654	655	656	657	658	659	660	661	662
670	671	672	673	674	675	676	677	678	679	680	681	682
690	691	692	693	694	695	696	697	698	699	700	701	702
710	711	712	713	714	715	716	717	718	719	720	721	722
730	731	732	733	734	735	736	737	738	739	740	741	742
750	751	752	753	754	755	756	757	758	759	760	761	762
770	771	772	773	774	775	776	777	778	779	780	781	782
790	791	792	793	794	795	796	797	798	799	800	801	802
810	811	812	813	814	815	816	817	818	819	820	821	822
830	831	832	833	834	835	836	837	838	839	840	841	842
850	851	852	853	854	855	856	857	858	859	860	861	862
870	871	872	873	874	875	876	877	878	879	880	881	882
890	891	892	893	894	895	896	897	898	899	900	901	902
910	911	912	913	914	915	916	917	918	919	920	921	922
930	931	932	933	934	935	936	937	938	939	940	941	942
950	951	952	953	954	955	956	957	958	959	960	961	962
970	971	972	973	974	975	976	977	978	979	980	981	982
990	991	992	993	994	995	996	997	998	999	1000	1001	1002

YEAR 1	YEAR 2	YEAR 3

NARRATIVE INFORMATION --- VISUAL INSPECTION

- A. **Field Inspectors:** The assessor's office will utilize trained, competent field personnel to measure and list all types of improvements in the field. Assistance may be requested from the Division of Property Assessments (DPA) upon encountering any special or unique improvements where additional expertise is needed.
- B. **Training Recommended:** The assessor's office will participate in DPA, CTAS, and/or TnAAO seminars, workshops, and courses relating to current procedures and valuation of properties.
- C. **Quarterly Progress Reports:** The assessor's office will provide a quarterly progress report to the DPA that accurately documents progress achieved during the reporting period. This report will show the number of parcels reviewed, current data entry status, and a listing of the maps that have been reviewed.
- D. **Accuracy of All Attributes:** Both land and improvements will be reviewed on every parcel during the review phase for accuracy and completeness. This includes the physical attributes of the land, such as topography, and tree lines that may have changed since the last inspection cycle.
- E. **Changes to Parcels:** Any new structures, additions, and remodeling will be keyed in the current file to maintain fairness and equity among all property owners. Changes held until reappraisal or future years, if any, will be nominal in nature. Review will be considered complete when changes have been entered into the CAMA system.
- D. **Geographic Areas Assigned:** Annual visual inspection of parcels are defined for each year in this report. The inspection of all rural, urban, commercial and exempt properties will be completed by the end of the cycle explained within this report.
- F. **Map Maintenance Schedule and Explanations:** Map maintenance will be worked on a daily basis, with the CAMA file being current at all times. Sales verification procedures will comply with procedures outlined in current publications of the DPA.

G. **Use of Aerial Photography for Review:** Maps may be reviewed using a combination of on-site inspection and aerial photography and/or oblique imagery for all attributes of the parcels, provided that the outcome will result in accurate assessments. On-site field review will be utilized when accurate information cannot be ascertained from the aerial and/or oblique imagery.

H. **Quality Assurance Efforts Planned:** Quality of work for visual review and data entry will be maintained by the assessor. All field review work and data entry will be subjected to quality control measures by a staff member in the office who did not complete the initial work. Additionally, assessment summaries and other tools within the CAMA system will be reviewed on a regular basis to identify any irregularities in value which may indicate significant errors.

NARRATIVE INFORMATION – REVALUATION YEAR

A. **Personnel Needs:** The assessor's office will ensure that staff adequate in quantity and training will be available to perform the functions necessary to complete a timely and acceptable revaluation program. Where additional expertise is needed, the assessor's office may request assistance from the DPA while understanding that existing DPA workload may limit the amount of resources available during the revaluation year. It is further understood that DPA assistance will generally be prioritized first for 6- and 5-year reappraisal cycle counties and lastly for 4-year reappraisal cycle counties.

B. **Office Space and Equipment Needs:** Adequate office supplies and necessary equipment for the assessor's office will be planned and budgeted for so that a timely and acceptable revaluation program can be completed.

C. **Use of Aerial Photographs / Oblique Imagery:** Aerial photography and/or oblique imagery will be utilized to review and update location, access, land grades, improvements, tree lines, acreage, etc. Additional tools that integrate CAMA data into geographic information systems (GIS) will also be used to evaluate and update the consistency of improvement types, land tables, NBHD codes, etc.

D. **Assistance of Division of Property Assessments:** Technical support in developing base rates (base house, commercial improvement types, etc.), OBY rates, small tract valuation tables, market and use farm schedules, and commercial and industrial property valuation may be requested from the DPA while understanding the constraints as mentioned in section A above.

E. **Development of Sales File:** Sales data will be entered into the CAMA system in a timely manner to ensure the most relevant, accurate information is available for revaluation purposes. It is understood and acknowledged that ninety (90) days from the date of recording should be considered the maximum amount of time for sales data entry. The assessor's office will make reasonable efforts to minimize the number of days that elapse between the recording of deeds and sales data entry during the revaluation year.

F. **Neighborhood Codes:** Neighborhood codes will be checked for consistency and delineated in a manner that is reasonable for mass appraisal purposes.

G. Improvement Valuation:

1. **Base Rate Development:** Residential improvement values (base house) will be based on the most current market derived data available. Commercial rates will be derived from Marshall & Swift Valuation Service and adjusted for the local market.
2. **Out Building and Yard Items:** OBY costs and depreciation tables will be derived from Marshall & Swift Valuation Service. If the local market dictates a deviation from the published cost data, sufficient evidence will be collected and maintained to support such a deviation.
3. **Collection & Use of Income & Expense Information:** Questionnaires will be sent to selected income producing properties during the revaluation year for use in property valuation and appeals.
4. **Quality Assurance Efforts:** The quality of work completed by field personnel and data entry staff will be reviewed and monitored on a regular basis by the assessor or senior staff. In addition, assessment summaries will be monitored for any irregularities.

H. Land Valuation:

1. **Rural Land & Use Value:** Market value schedules with any necessary size and location adjustments will be developed by the assessor with DPA assistance as needed. Use value schedules will be developed by the DPA pursuant to current state law.
2. **Unit of Measure Tables:** UM tables will be used to value residential land from 0 to 14.99 acres (small tracts). DPA assistance may be requested.
3. **Commercial & Industrial:** Commercial/industrial land, whether urban or rural, will be reviewed and revalued according to current market data. DPA assistance may be requested.
4. **Quality Control:** The assessor will conduct quality control at all times with a review of randomly selected parcels. Statistical analysis will be utilized to identify outliers and to ensure standard statistical measures are achieved.

- I. Mineral and/or Leaseholds:** Applicable questionnaires will be mailed to identified properties in the revaluation year by the assessor's office. DPA assistance in the valuation of leaseholds or mineral interests may be requested.

J. **Valuation Analysis:** Statistical analysis will be performed by the DPA to ensure final statistics fall within acceptable standards in all categories of properties. Final value correlation will consider all approaches to value with the most applicable being utilized in each instance where sufficient data exists.

K. **Mapping and Ownership:** Mapping and ownership information will be kept as current as reasonably possible during the revaluation year understanding the importance of timely information during revaluation.

L. **New Construction:** New improvements and/or remodeling will be kept as current as reasonably possible during the revaluation year with emphasis on (including, but not limited to): effective year built (EYB) or condition, proration, and accurate OBY data.

M. **Final Value Meeting:** A final value meeting between the assessor's office and the DPA will address all aspects of revaluation. The final analysis will be based upon standard statistical measures of performance. It is understood and acknowledged that the DPA must approve the final product of the revaluation effort.

N. **Hearings (Formal and Informal):** The assessor's staff will be responsible for informal hearings, and it is understood and acknowledged that DPA assistance for informal hearings cannot be guaranteed. Assistance with formal hearings may be requested from the DPA by submitting such requests on a parcel-by-parcel basis directly to the DPA assistant director for field operations.

Is your county currently on the IMPACT system? Yes No

Do you plan to change to another system? Yes No

If so, list the name and the date: _____

_____ Date

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	MARK WARD
YEARS OF SERVICE	28
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	DEPUTY ASSESSOR
NAME	CAROL MITCHELL
YEARS OF SERVICE	20
PHASE RESPONSIBILITY	MAPPING & OVERSIGHT OF ALL OTHER PHASES
POSITION # 3	
TITLE	PERSONAL PROPERTY/CLERK
NAME	KARLEY SANDY
YEARS OF SERVICE	14
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYPUNCH, AND CLERICAL DUTIES
POSITION # 4	
TITLE	MAPPING
NAME	CAROL MITCHELL
YEARS OF SERVICE	20
PHASE RESPONSIBILITY	MAPPING AND CLERICAL DUTIES AS NEEDED
POSITION # 5	
TITLE	FIELD REVIEW
NAME	CLINT DOYLE
YEARS OF SERVICE	4
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
POSITION # 6	
TITLE	CLERICAL
NAME	ANGELA KENNON
YEARS OF SERVICE	8
PHASE RESPONSIBILITY	CLERICAL, KEYPUNCH
POSITION # 7	
TITLE	CLERICAL
NAME	TAMMY DOWDY
YEARS OF SERVICE	1
PHASE RESPONSIBILITY	CLERICAL, KEYPUNCH

ASSESSOR'S PERSONNEL ASSIGNMENT

POSITION # 1	
TITLE	PROPERTY ASSESSOR
NAME	MARK WARD
YEARS OF SERVICE	28
PHASE RESPONSIBILITY	ALL PHASES OF THE REAPPRAISAL PROGRAM
POSITION # 2	
TITLE	DEPUTY ASSESSOR
NAME	CAROL MITCHELL
YEARS OF SERVICE	20
PHASE RESPONSIBILITY	MAPPING & OVERSIGHT OF ALL OTHER PHASES
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TITLE	PERSONAL PROPERTY/CLERK
NAME	KARLEY SANDY
YEARS OF SERVICE	14
PHASE RESPONSIBILITY	PERSONAL PROPERTY, KEYPUNCH, AND CLERICAL DUTIES
POSITION # 4	
TITLE	MAPPING
NAME	CAROL MITCHELL
YEARS OF SERVICE	20
PHASE RESPONSIBILITY	MAPPING AND CLERICAL DUTIES AS NEEDED
POSITION # 5	
TITLE	FIELD REVIEW
NAME	CLINT DOYLE
YEARS OF SERVICE	4
PHASE RESPONSIBILITY	REVIEW OF PROPERTY AND NEW CONSTRUCTION
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TITLE	CLERICAL
NAME	ANGELA KENNON
YEARS OF SERVICE	8
PHASE RESPONSIBILITY	CLERICAL, KEYPUNCH
POSITION # 7	
TITLE	CLERICAL
NAME	TAMMY DOWDY
YEARS OF SERVICE	1
PHASE RESPONSIBILITY	CLERICAL, KEYPUNCH

Signature Page

ASSESSOR OF PROPERTY (Signature)

DATE

COUNTY MAYOR / EXECUTIVE (Signature)

DATE

CHAIRMAN, COUNTY COMMISSION (Signature)

DATE

ATTACHED RESOLUTION FOR 4 OR 5 YEAR CYCLES?

YES _____ NO _____

DATE SUBMITTED TO STATE BOARD OF EQUALIZATION:

DATE _____

RESOLUTION

RESOLUTION NO. _____

**RESOLUTION AUTHORIZING
A CONTINUOUS FOUR (4) YEAR REAPPRAISAL CYCLE**

WHEREAS, Tenn. Code Ann. § 67-5-1601 establishes a general six (6) year reappraisal for updating and equalizing property values for every county in Tennessee for property tax purposes, and

WHEREAS, a six (6) year reappraisal program consists of an on-site review of each parcel of real property over a five-year period followed by revaluation of all such property in the year following completion of the review period and includes a current value updating during the third year of the review cycle and sales ratio studies during the second and fifth years of the review cycle, and

WHEREAS, Tenn. Code Ann. § 67-5-1601 provides that upon the submission of a plan by the assessor and upon approval of the State Board of Equalization, a reappraisal program may be completed by a continuous four (4) year cycle comprised of an on-site review of each real property over a three (3) year period followed by revaluation of all such property in the year following completion of the review period, and

WHEREAS, the county legislative body of Fayette County understands that by approving such a four (4) year reappraisal cycle, a sales ratio study will be conducted during the second year of the review cycle and the centrally assessed properties and commercial/industrial tangible personal property will be equalized by the sales ratio adopted by the State Board of Equalization;

NOW, THEREFORE, BE IT RESOLVED by the county legislative body of Fayette County, meeting in _____ session on this the _____ day of _____, that:

PURSUANT to Tenn. Code Ann. § 67-5-1601, reappraisal shall be accomplished in Fayette County by a continuous four (4) year cycle beginning _____, comprised of an on-site review of each parcel of real property over a three (3) year period followed by revaluation of all such property for tax year _____.

Adopted this _____ day of _____.

APPROVED:

County Mayor (or Executive)

ATTEST:

County Clerk

Commissioner German moved to approve the following correction to last month's Public Works Sales Tax Resolution. The motion was seconded by Commissioner Farley and passed

unanimously on a roll call vote.

Public Work Five Year Average Adjustment for Fiscal Year 2020-21 Resolution

WHEREAS, the Fayette County Commission is responsible for appropriating necessary funds to Fayette County Public Works so that local funds are at least equal to the average of the previous five years, hereafter called "Five Year Average"; and

WHEREAS, failure to budget sufficient funds to Public Works would require a dollar for dollar reduction in the funding from the gas tax funding supplied by the State of Tennessee; and

WHEREAS, the Department of Revenue and the Comptroller's Office have decided to calculate the Five-Year Average using audited figures that were not available during the budget process for Fiscal Year 2020-21 which has shown a shortfall of \$65,827 in overall funding;

NOW, THEREFORE, BE IT RESOLVED by the Fayette County Board of Commissioners that:

1. The amount of Sales Tax budgeted as revenue for Public Works Fund 131 be adjusted by increasing the amount by \$65,827 to a maximum of \$577,775; and
2. Any additional revenue in sales tax in excess of \$577,775 received by Fayette County Government, not already allocated by law, be added to County General Fund 101.
3. This resolution supersedes the resolution passed by the County Commission at its regularly scheduled meeting on February 23, 2021.

Adopted this 23rd day of March 2021.

APPROVED:

ATTEST:

Rhea Taylor, County Commission Chairman

Sue Culver, County Clerk

DATE

Commissioner German moved to approve authorizing the Mayor to move forward with the purchase of the following Fire Apparatus. The motion was seconded by Commissioner Norton and passed unanimously on roll call vote.

PROPOSAL FOR FURNISHING FIRE APPARATUS

March 4, 2021

Fayette County Fire Department
P.O. Box 218
13095 North Main Street
Somerville, TN 38068

The undersigned is prepared to manufacture for you, upon an order being placed by you, for final acceptance by Emergency Vehicle Specialists, at its home office in Memphis, Tennessee, the apparatus and equipment herein named and for the following prices:

4- Pierce/Freightliner Pumpers as specified- \$330,316 Each	\$ 1,321,264.00
HGAC Discount- (\$5275) Each	(21,100.00)
Multi Truck Discount- (-\$7000)	(28,000.00)
Discount for full payment at contract- (\$8697) Each	(34,788.00)
2- Pierce/Freightliner Dry Side Tankers as Specified- \$346,275 Each	692,550.00
HGAC Discount- (\$5439)	(10,878.00)
Multi Truck Discount- (\$7000)	(14,000.00)
Discount for full payment at contract- (\$9095) Each	(18,190.00)
Payment required at order placement	Total \$ 1,886,858.00

Said apparatus and equipment are to be built and shipped in accordance with the specifications hereto attached, delays due to strikes, war, or intentional conflict, failures to obtain chassis, materials, or other causes beyond our control not preventing, within about 12 months after receipt of this order and the acceptance thereof at our office at Memphis, Tennessee, and to be delivered to you at Fayette County Fire Department.

The specifications herein contained shall form a part of the final contract, and are subject to changes desired by the purchaser, provided such alterations are interlined prior to the acceptance by the company of the order to purchase, and provided such alterations do not materially affect the cost of the construction of the apparatus.

The proposal for fire apparatus conforms with all Federal Department of Transportation (DOT) rules and regulations in effect at the time of bid, and with all National Fire Protection Association (NFPA) Guidelines for Automotive Fire Apparatus as published at the time of bid, except as modified by customer specifications. Any increased costs incurred by first party because of future changes in or additions to said DOT or NFPA standards will be passed along to the customers as an addition to the price set forth above.

Unless accepted within 30 days from date, the right is reserved to withdraw this proposition.

Emergency Vehicle Specialists, Inc.

By: Bob Dudley
AUTHORIZED SALES REPRESENTATIVE
Bob Dudley



QSD1397

Revised: 10/23/2017

Commissioner Oglesby moved to accept the following Annual Audit Committee Report to the County Commission. The motion was seconded by Commissioner Farley and passed unanimously on roll call vote.

FAYETTE COUNTY AUDIT COMMITTEE REPORT

FOR FISCAL YEAR 2019-20

March 11, 2021

The Fayette County Audit Committee met on March 11, 2021 to review the findings and resulting actions of the Audit prepared for Fayette County by the Office of Local Audit In the Tennessee Comptroller's Office for Fiscal Year 2019-20, which ended on June 30, 2020.

The members present for the meeting included:

Claude Oglesby -- Chairman, County Commissioner
Willie German -- Vice-Chairman, County Commissioner,
David Lillard -- County Commissioner
Steve Reeves -- County Commissioner
Myles Wilson
Rhea Taylor -- Secretary, County Mayor and non-voting

The Committee elected officers for the meeting. A motion was made by Wilson, seconded by Lillard, to elect the current officers for another term. The motion passed unanimously.

The Committee had received the audit and reviewed them individually prior to the meeting. The findings of the audit were:

OFFICE OF DIRECTOR OF SCHOOLS

(Vincent Harvell, Fayette County Schools Budget Director, reported for the School system)

- The General Purpose School Fund required material audit adjustments for proper financial statement presentation
 - Response: The year closing will have the property entries
- The office had deficiencies in budget operations.
 - Response: The school system will make budget amendments and will review accounts to make sure revenue is accurate.
- Some journal entries were posted in the General Purpose School and School Federal Projects funds that contained errors or were not supported by adequate documentation.
 - Response: Journal entries for first part of current year (July through December) are being reviewed; After December, any entry must have adequate documentation before being entered.
- The school department was assessed interest and penalties totaling \$68,823 by the Internal Revenue Service
 - Response: IRS payments are still being reviewed; a step in the process to submit payments to the IRS was missed; funds were transferred to the correct fund internally to pay, but was not executed on time.

- The office had purchasing deficiencies
 - Response: Limit for Bid Purchasing was re-established at \$10,000, from \$25,000; only departments that have a purchasing department are allowed to increase the limit to \$25,000; Also, all purchases must have Purchase Orders.

Each finding was addressed in the audit and the remedy was identified. The Committee accepted the information and forwarded the report on to the County Commission for acceptance.

Commissioner Norton moved to approve the following LaGrange Fire Department Contract with the County. The motion was seconded by Commissioner Rice and passed unanimously on roll call vote.

LAGRANGE FIRE DEPARTMENT
LEASE AGREEMENT

THIS AGREEMENT made and entered into this the 1st day of April, 2021 by and between the TOWN OF LAGRANGE, a governmental entity, herein after referred to as Lessor, and FAYETTE COUNTY, TENNESSEE, a governmental entity, hereinafter referred to as Lessee.

Subject to the terms and conditions herein expressed, Lessor hereby leases to Lessee and Lessee hereby hires from Lessor the equipment and property described in Schedule I attached hereto and made a part hereof, or described in any subsequent schedules that may hereinafter be made a part hereof, hereinafter referred to as equipment.

SECTION I - TERM OF LEASE

THE TERM of this lease shall be Five (5) years beginning April 1, 2021. After Five years, the agreement will automatically renew for One-year terms, unless the lease is terminated as outlined in Section IX.

SECTION II - RENT

IN CONSIDERATION for the leasing of the property (as listed in Section VI), Lessee agrees to provide the Lessor as rent for the property fire service, fire prevention, emergency medical services, hazardous materials control, and/or other emergency support within the LaGrange municipal limits to the same extent as such services are provided by the lessee in the unincorporated areas of the county. The existing volunteer firemen of the City of LaGrange will be incorporated into the Fayette County Fire Department, and will be subject to the rules and procedures of the Fayette County Fire Department.

SECTION III - CARE OF PROPERTY

LESSEE shall use property in a careful and proper manner and shall comply with all laws, ordinances and regulations relating to the possession, use or maintenance of the real property. Lessee shall have the right to move the equipment to another Fayette County Fire Station for a period not to exceed seven calendar days. Upon approval of Lessor, the equipment may be moved for a longer period of time.

SECTION IV - MAINTENANCE AND REPAIR

LESSEE at its own cost and expense shall keep property in good repair, condition and working order. Lessee shall see that the real property and equipment is not subjected to careless or needless rough usage. Lessee may choose not to repair any piece of equipment and to return it to Lessor if the cost of repair exceeds its value. Lessee shall have the right to decide if said equipment is worth repairing or if it wants to return said equipment to Lessor.

SECTION V - RETURN OF PROPERTY

ON THE expiration or early termination of this lease, Lessee shall return the real property and equipment to Lessor in good repair, ordinary wear and tear resulting from proper use thereof alone. If Fayette County decides to build a structure to house the property and equipment, then Fayette County may return the present Fire Station to the City of LaGrange and continue with this agreement.

SECTION VI—ACCEPTANCE OF EQUIPMENT AND PROPERTY

LESSEE shall inspect the real property and equipment within seven calendar days after receipt of same. At the time of acquiring the equipment, a complete and thorough list of equipment shall be delivered to the Lessee for his inspection, and shall be referenced as Schedule E. Unless Lessee within the given time gives written notice to Lessor specifying any defect in the property or equipment, the Lessee agrees that it shall be conclusively presumed between Lessor and Lessee that Lessee has fully inspected the real property and equipment, accepts that it is in good condition and repair, and Lessee is satisfied with and has accepted property in such good condition and repair. Lessor is under a duty of good faith and must report all defects, repairs, or problems regarding all equipment leased hereunder to Lessee. The property shall include the fire station at 35 Main Street, LaGrange, TN, as long as the property is under the control of the Lessor and within the terms of this agreement. Lessor shall not sell the equipment during the term of the lease.

SECTION VII – RISK OF LOSS OR DAMAGE

LESSEE hereby assumes all risk of loss and damage to property from any cause. No loss or damage to property will cause an objection by Lessor under this lease, which will continue in full force and effect. In the event of loss or damage to property, Lessee shall have the option to:

- A. Repair the damaged property;
- B. Utilize Lessee's equipment to fulfill the terms of this agreement; or
- C. Return the damaged property to Lessor with any insurance proceeds received because of the damage and Lessee will be relieved of any responsibility for that property within this agreement.

SECTION IX – EARLY TERMINATION OF LEASE

The Lessor or Lessee can terminate this lease at any time and reclaim possession of its personal property by giving the other party six months written notice by certified mail that it intends to terminate the lease.

SECTION X – OBLIGATION TO INSURE

LESSEE at its own expense, shall keep property insured from such risks and in such amount as Lessor shall reasonably require, afford to Lessor such additional protection as Lessor shall reasonably require and shall maintain liability insurance.

All such insurance shall name Lessor as additional insured. The policy shall provide that they may not be cancelled or altered without thirty days prior written notice to Lessor. Lessee shall deliver to Lessor evidence satisfactory to Lessor of all such insurance.

SECTION XI – INDEMNITY OF LESSOR

LESSEE shall indemnify Lessor, which includes its elected board members and agents, against all claims, actions, proceedings, cost, damages, and liabilities including attorney's fees, arising out of, connected with, or resulting from the use of the equipment, including without limitations, the manufacture, section, delivery, possession, use, operation, or return thereof.

SECTION XII - ACCESS TO WATER

Lessee shall have access to water supplied by Lessor to its residents at no cost. This water will be used for mowing purposes, fighting fires inside and outside of LaGrange. If an agreement is made with another utility or city to supply the residents of LaGrange with water, then Lessor will provide water to the Lessee at no cost for the purposes listed. Lessee will report the estimated water usage to Lessor for record keeping purposes.

SECTION XIII - NOTICES

ANY communications between Lessor and Lessee, payments and notices provided herein to be given or made shall be given or made by mailing the same to Lessor at the City of LaGrange, C/O Mayor of LaGrange, P.O. Box 621, 20 Main Street, LaGrange, TN 38046, and to Lessee at Fayette County Mayor's Office, P.O. Box 218, Sevierville, TN 38068, or to such other addresses as either party may in writing hereinafter indicate.

SECTION XIII - ATTORNEY'S FEES

IN THE event that any action is filed in relation to this lease, each side shall pay their own attorney's fees.

IN WITNESS WHEREOF, the parties have executed this Agreement, this the 12th day of January, 2021.

Rhea Taylor, Fayette County Mayor
LESSEE


Earl Smith, Mayor of LaGrange
LESSOR



TOWN OF LA GRANGE
20 MAIN STREET
P.O. BOX 621
LA GRANGE, TENNESSEE 38046
(901) 878-1246 (Tel.)
(901) 878-1861 (Fax)

Mayor Rhea Taylor,

The contract to join the County Fire Department is re-dated and all the pages will be included. A change in the wording will be underlined that addressed the use of water by the county. This states that the County Fire Department will report usage pulled from the La Grange Water Department so we will know and report our usage to the state and for our usage reports.

Our only concern is a firm understanding on insurance, we do understand our equipment and fire fighters will be covered. The question pertains to the building itself and whether our Town needs to continue to maintain insurance on the building.

Attorney Tom Minor told us to get a copy of the county's insurance, which is about two hundred pages and difficult to clearly determine by my reading ability. I feel like this is a good consolidation and hope it benefits both the Town and County. We are ready to go forward April 1, 2021.

Thanks for your concern, leadership and friendship.

Mayor Earl Smith

Commissioner Norton moved to accept the following letter of resignation from County Clerk Sue Culver. The motion was seconded by Commissioner Robert Sills and passed unanimously on

roll call vote.

FAYETTE COUNTY CLERK'S OFFICE
P.O. BOX 218
SOMERVILLE, TN 38068
901-465-5213

February 24, 2021

Mayor Rhea Taylor
And Board of Commissioners
13095 N. Main St.
Somerville, TN 38068

Dear Mayor and Commissioners:

It has been my pleasure to serve this county as County Clerk for the past nearly fifteen years. That is why this decision has been so difficult for me. However, this letter is to inform you that I plan to resign from my position due to health reasons effective June 1, 2021.

It has been an honor to serve with each of you and to work for the good of the citizens of our county, and it has been so rewarding to see our county grow. I believe many good things are in store for Fayette County and I look forward to your leadership in the future.

I would like to ask that you appoint my Administrative Assistant, Shana Burch, to finish my unexpired term. She has almost fifteen years experience in the office and I feel that she is more than qualified to do the job.

Thank you for all your considerations over the years. I appreciate each of you.

Sincerely,



Sue Culver,
Fayette County Clerk

Commissioner Norton nominated Shana Burch, Sue Culver's Administrative Assistant, to replace Sue Culver as County Clerk, effective June 1, 2021. Commissioner Oglesby moved that

the nomination cease and Shana Burch be appointed by acclamation. That motion was seconded by Commissioner Norton and the motion passed unanimously by roll call vote.

Commissioner Powers introduced the “Resolution in Support of “Marsy’s Law”. After discussion, Commissioner Rice moved to table the matter as it had not been through Committee. She stated that requesting a change in the State Constitution was too important not to run through Committees as this law will affect 31 District Attorneys’ Offices throughout the state. Commissioner Logan seconded the motion to table. A roll call vote was taken with eighteen (18) Commissioners voting “YES”, and Commissioner Powers voting “NO” (1). Therefore, the matter was tabled.

With no further business before the Board the meeting was adjourned.

Rhea Taylor, County Mayor

ATTEST:

Sue W. Culver, County Clerk