

**MINUTES OF THE VAN BUREN COUNTY COMMISSION
VAN BUREN COUNTY, TENNESSEE**

The Van Buren County Commission met in a Regular Meeting on Tuesday September 21, 2021 at 6:00 p.m. at the Van Buren County Administrative Facility & Justice Center. The following action was taken as recorded in Minute Book, "S".

Call to Order

Sheriff Eddie Carter called the Meeting to Order.

Roll Call

Members present: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee. William Maxwell was absent.

Also present: County Attorney Howard Upchurch, Mayor Greg Wilson, County Clerk Lisa Rigsby and Jay Williams with Zoom.

Mayor Greg Wilson led us in prayer. The Pledge of Allegiance was led by Mickey Robinson.

Approval of August 17, 2021 Meeting minutes

Mickey Robinson made a motion, second by Henry Seamons to approve the Minutes from the August 17, 2021 Meeting. All agreed by voice vote. Motion passed.

Committee A Report

**Committee A
September 15, 2021**

Roll Call:

Members present: Henry Seamons, David Chandler, Mickey Robinson, Robert Van Winkle and Will Maxwell. Also, Mayor Greg Wilson, Finance Director Jessica Grissom, EMS Director Tiwana Bricker, School System Representative Jamie Simmons.

School System Budget Amendment

Motion was made by Mr. Robinson to approve the presented amendments to the school budget. Seconded by Mr. Chandler All Voted Yes.

Covid Grant Funds

Motion by Mr. Chandler to approve expediter for mitigation supplies, Restructure drainage at fair building, Leak repair at landfill, Premium pay for employees, HVAC upgrade for the fair building, Library and Burritt College Building. Seconded by Mr. Seamons All Voted Yes

Fair Electric bill

Fair board submitted a requested for the County to pay the temporary power for the time that the fair was taking place. No action

New Business

Motion was made by Mr. Robinson to approve the purchase of the Zoll equipment for EMS for \$107,181.20 seconded by Mr. Chandler. All Voted Yes

Motion was made by Mr. Chandler to pay \$18,632.00 for a 3 year warranty on the Zoll Devices
Seconded by Mr. Robinson from line item 101-54900-399 Other public safety contracted
services.

Adjourn

Motion was made by Mr. Chandler to Adjourn and seconded by Mr. Robinson.

Committee A Meeting

- 1. Grant to Community Center \$60,000.00**
- 2. Grant to Fire Departments \$100,000.00**
- 3. Mitigation supplies and efforts \$50,000.00**
- 4. Restructure Drainage at Fair Building \$22,000.00**
- 5. Leak repair and upgrade to Wells at the Landfill \$82,000.00**
- 6. Bonus for Employees \$200,000.00**
- 7. HVAC upgrade for Fair, Library, Burritt College Buildings \$56,435.00**

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Covid Incentive Pay

Name	Position	Months Worked	Incentive Pay	Total
David Blankenship	FT	15	200	\$3,000.00
James Defur	PT	15	100	\$1,500.00
Rickey Delong	FT	15	200	\$3,000.00
Ricky Dodson	PT	15	100	\$1,500.00
Ronnie Dodson	FT	13	200	\$2,600.00
Terry Dodson	FT	15	200	\$3,000.00
Warren Hamlin	FT	15	200	\$3,000.00
Jessica Hillis	PT	15	100	\$1,500.00
Jimmy Hopkins	FT	15	200	\$3,000.00
Danny Lee	FT	15	200	\$3,000.00
Sharon Mooneyham	FT	15	200	\$3,000.00
Marty Presley	FT	15	200	\$3,000.00
Billy Wayne Roberts	PT	15	100	\$1,500.00
Kenny Smith	FT	15	200	\$3,000.00
Jacob Songer	FT	15	200	\$3,000.00
Calvin Sullivan	FT	15	200	\$3,000.00
Roger Walker	FT	9	200	\$1,800.00

Retirement Total on Salary: \$37,400.00

Totals:	\$43,400.00
Social Security	\$2,690.80
Retirement	\$2,618.00
Unemployment	\$434.00
Medicare	\$629.30
Totals:	\$49,772.10

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Covid Incentive Pay

Name	Position	Months Worked	Incentive Pay	Total
Kenny Baker	PT	15	100	\$1,500.00
Dewayne Brock	PT	15	100	\$1,500.00
Amy Carter	FT	15	200	\$3,000.00
Johnny Crain	PT	8.00	100	\$800.00
Teresa Delong	PT	15.00	100	\$1,500.00
Jason Grey	PT	4.00	100	\$400.00
Jessica Grissom	FT	15	200	\$3,000.00
Kim Grissom	FT	15	200	\$3,000.00
Daniel Owens	FT	15	200	\$3,000.00
Lavetta Grissom	FT	15	200	\$3,000.00
Melinda Starkey	FT	15	200	\$3,000.00
Keith Watson	FT	15	200	\$3,000.00
Heather Woodlee	FT	15	200	\$3,000.00
Don Shockley	FT	15	200	\$3,000.00
Nicholas Abraham	FT	15	200	\$3,000.00
Tiwanna Bricker	FT	15	200	\$3,000.00
Bobby Clark	FT	13	200	\$2,600.00
Sean Clark	FT	15	200	\$3,000.00
Ronnie Clendenon	PT	15	100	\$1,500.00
Ben Deweese	PT	15	100	\$1,500.00
Andrew Gauvin	FT	15	200	\$3,000.00
Jeff Hill	FT	15	200	\$3,000.00
Angela Marcum	FT	15	200	\$3,000.00

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Name	Position	Months Worked	Incentive Pay	Total
Paul Shockley	FT	15	200	\$3,000.00
Colton Simmons	FT	15	200	\$3,000.00
Justin Thompson	PT	6	100	\$600.00
Teague Umberger	PT	15	100	\$1,500.00
Kender Beasley	PT	15	100	\$1,500.00
Stanley Campbell	FT	15	200	\$3,000.00
Johnny Dodson	PT	9	100	\$900.00
Kevin Hillis	PT	13	100	\$1,300.00
Kathy Mealer	PT	8	100	\$800.00
Billy Wheeler	PT	15	100	\$1,500.00
Joe Bivins	FT	15	200	\$3,000.00
Kevin Bivins	FT	15	200	\$3,000.00
Jarrold Campbell	FT	15	200	\$3,000.00
Noah Casares	FT	1	200	\$200.00
Barbara Davis	FT	15	200	\$3,000.00
Kimberly Davis	FT	15	200	\$3,000.00
Kathy Deweese	PT	15	100	\$1,500.00
Polly Fuitts	FT	15	200	\$3,000.00
James Holloway	FT	15	200	\$3,000.00
David Jenkins	PT	15	100	\$1,500.00
Jessica Mabe	FT	15	200	\$3,000.00
Rick Perez	FT	15	200	\$3,000.00
Billy Randolph	FT	12	200	\$2,400.00
Gary Rogler	FT	4	200	\$800.00

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Name	Position	Months Worked	Incentive Pay	Total
Isaac Scott	FT	15	200	\$3,000.00
Patricia Simmons	FT	15	200	\$3,000.00
Kameron Steward	FT	10	100	\$1,000.00
Cassie Sullivan	FT	15	200	\$3,000.00
Margie Walker	FT	15	200	\$3,000.00
Jakub Watts	FT	3	200	\$600.00

Retirement Total on Salary: \$100,600.00

TOTALS:	\$120,400.00
Social Security	\$7,464.80
Retirement	\$7,042.00
Unemployment	\$963.20
Medicare	\$1,745.80
TOTALS:	\$137,615.80
Hwy Totals:	\$49,772.10
Grand total, Hwy and County	\$187,387.90



PROJECT INFORMATION SHEET

PROJECT: Landfill Cap & Slope Repairs
(Name & Address) Old Tennessee 111
 Spencer, TN 38585

PROJECT NUMBER: 201102

OWNER: Van Buren County
(Name & Address) 121 Taft Drive
 Spencer, TN 38585
 931-946-2314

CONSULTANT: Farmer | Morgan, LLC
 441 Spring Street
 Post Office Box 592
 Pikeville, TN 37367

PROJECT OBJECTIVE:
(Indicate Owner's objective or use.)

TIME PARAMETERS:
(Milestone dates & task duration.)

Identify and repair drainage issues on the landfill cap and slopes.

60 days for construction

OWNER'S PROGRAM:
(Indicate documentation, applicable standards, voluntary guidelines, or manner in which program will be developed.)

Program will be developed following TDEC guidelines. Cost for NPDES permit ranges based on acreage disturbed. Permitting is \$250 for 1-5 acres and \$1,000 for 5-20 acres.

PROPOSED PROCUREMENT / DELIVERY METHOD OF PROJECT CONSTRUCTION:

Design, Permit, Build

OTHER PARAMETERS:

N/A

LEGAL PARAMETERS Legal description of site:
 N/A

OVERALL PROJECT BUDGET: \$81,000

COST OF THE WORK: N/A

RESTRICTIONS, COVENANTS, EASEMENTS, LIENS OR LEASES:
 N/A

MARKET CONTINGENCY: N/A

WORK CHANGE CONTINGENCY: N/A

USE / OWNER'S OF ADJACENT PROPERTIES:

FUNDING SOURCES: Owner Provided.

PUBLIC SERVICES:

(Indicate name, representative, phone numbers, and email addresses.)

GAS:
N/A

ELECTRIC:
N/A

COMMUNICATIONS & DATA:
N/A

SEWER:
N/A

WATER:
N/A

OTHER:

PHYSICAL PARAMETERS :

(Indicate size, location, dimensions, and other pertinent information regarding site and any existing buildings.)

The Van Buren County landfill property is located on approximately 33 acres located off Old Tennessee 111. The closed landfill is approximately 2.5 acres in size with adjacent cleared areas that were used as borrow areas during operation and closure of the landfill. There are no existing structures on the landfill site.

REGULATORY COMPLIANCE :

(Indicate title and edition of applicable rules.)

ZONE ORDINANCE: N/A

BUILDING CODES: N/A

LIFE SAFETY CODES: N/A

ACCESSIBILITY: N/A

ENERGY CODE: N/A

SURVEYS & REPORTS :

(Indicate firm, report title, and date.)

BOUNDARY SURVEY: N/A

TOPOGRAPHIC SURVEY: TA Surveys, LLC (TBD)

GEOTECHNICAL TESTS / REPORT: N/A

OTHER: *(Aerial photos, maps, etc.)*

NOTES:

The landfill has been closed for many years. The landfill was constructed and operated prior to subtitle D regulations. The landfill cap has developed low areas that are holding water. The slopes are experiencing areas with leachate pop-outs, thus resulting in eroded areas. There are no liners, no leachate collection system, and no methane gas system on site. The leachate pop-outs could be caused by the excess water that is potentially entering from the low spots on the cap, or from pressure within the landfill.

TDEC has requested that the cap be repaired to allow efficient flow of stormwater from the cap to the drainage channels and prevent surface ponding. TDEC has also requested that the leachate pop-outs be repaired to prevent additional erosion of the landfill slope.

The project scope will be (1) to grade the cap to eliminate low depressions and allow stormwater to flow to the drainage channels, and (2) to excavate and recap the pop-out areas.

If the method of leachate pop-out repairs does not work, methane vent installation or installation of a system to capture leachate may be required.

Cumberland County Landfill
 Corrective Action Plan
 Opinion of Probable Cost

PRELIMINARY COST OPINION
Van Buren County Landfill Cap and Slope Repairs

<u>Item</u>	<u>Unit</u>	<u>Quantity</u>	<u>Cost per Unit</u>	<u>Total Cost</u>
Mobilization	l.s.	1	\$ 5,000.00	\$ 5,000.00
Grading of Landfill Cap	acre	2.5	\$ 500.00	\$ 1,250.00
Seeding, Fertilizer, Mulch of Cap	s.y.	11740	\$ 1.50	\$ 17,610.00
Excavation of Leachate pop-out	c.y.	30	\$ 50.00	\$ 1,500.00
Washed Course Stone (1.5" - 2.5" size)	ton	4	\$ 28.00	\$ 112.00
Compacted Clay Liner	c.y.	15	\$ 25.00	\$ 375.00
Bentonite	lbs.	700	\$ 1.50	\$ 1,050.00
Regrade Eroded Cover Soil	s.y.	25	\$ 5.00	\$ 125.00
Top Soil	c.y.	12	\$ 50.00	\$ 600.00
Seeding, Fertilizer, Mulch of Slope Areas	s.y.	22	\$ 1.50	\$ 33.00
Erosion Control Matting	s.y.	22	\$ 3.25	\$ 71.50
Projected Construction Cost				\$ 27,726.50

Assumptions:

- Cap consists of 4 feet of clay and/or soil materials
- All of landfill cap will need graded to remove low spots
- Five leachate pop-outs will require repair
- Washed stone will be required to stabilize pop-out areas

Preliminary Survey	LS	1	\$ 3,000.00	\$ 3,000.00
Staking Survey	LS	1	\$ 1,500.00	\$ 1,500.00
Permit Fees	LS	1	\$ 250.00	\$ 250.00
Engineering	hr	72	\$ 185.00	\$ 13,320.00
Construction Engineering & Inspection	hr	240	\$ 145.00	\$ 34,800.00
Projected Engineering Cost				\$ 52,870.00
Total Construction Cost:				\$ 80,596.50



PROJECT INFORMATION SHEET

PROJECT: Facility Intrusion Reduction
(Name & Address) 288 Spring Street
 Spencer, TN 38585

PROJECT NUMBER: 211101

OWNER: Van Buren County
(Name & Address) 121 Taft Drive
 Spencer, TN 38585
 931-946-2314

CONSULTANT: Farmer | Morgan, LLC
 441 Spring Street
 Post Office Box 592
 Pikeville, TN 37367

PROJECT OBJECTIVE:
(Indicate Owner's objective or use.)

TIME PARAMETERS:
(Milestone dates & task duration.)

Identify drainage issues around the Ag Extension/Soil Conservation offices and propose solutions to prevent/reduce stormwater intrusion.

OWNER'S PROGRAM:
(Indicate documentation, applicable standards, voluntary guidelines, or manner in which program will be developed.)

Program will be developed following TDEC guidelines. Cost for NPDES permit ranges based on acreage disturbed. Permitting is \$250 for 1-5 acres and \$1,000 for 5-20 acres.

PROPOSED PROCUREMENT / DELIVERY METHOD OF PROJECT CONSTRUCTION:

Design, Permit, Build

OTHER PARAMETERS:

N/A

LEGAL PARAMETERS Legal description of site:
 N/A

OVERALL PROJECT BUDGET: \$21,765.00

COST OF THE WORK:

RESTRICTIONS, COVENANTS, EASEMENTS, LIENS OR LEASES:
 N/A

MARKET CONTINGENCY: N/A

WORK CHANGE CONTINGENCY: N/A

USE / OWNER'S OF ADJACENT PROPERTIES:

FUNDING SOURCES: Owner Provided.

PUBLIC SERVICES :

(Indicate name, representative, phone numbers, and email addresses.)

GAS:

Middle Tennessee Natural Gas
453 N Spring Street, Sparta, TN 38583
931-836-2825

ELECTRIC:

Caney Fork Electric Co-Op
430 Spring Street, Spencer, TN 38585
888-505-3030

COMMUNICATIONS & DATA:

Ben Lomand Telephone Cooperative
430 Spring Street, Spencer, TN 38585
931-946-2029 or 931-946-7794

SEWER:

N/A

WATER:

Spencer City Water Department
12180 TN-111, Spencer, TN 38585
931-946-2351

OTHER:

PHYSICAL PARAMETERS :

(Indicate size, location, dimensions, and other pertinent information regarding site and any existing buildings.)

Van Buren County owns the 5.81 acres where the Ag Extension/Soil Conservation building, arena, and multiple buildings are located. Burritt Drive runs through the property. The eastern side of Burritt Drive is sloped, especially in the area near the Ag Extension/Soil Conservation building thus contributing to the stormwater intrusion into the building.

REGULATORY COMPLIANCE :

(Indicate title and edition of applicable rules.)

ZONE ORDINANCE: N/A

BUILDING CODES: N/A

LIFE SAFETY CODES: N/A

ACCESSIBILITY: N/A

ENERGY CODE: N/A

SURVEYS & REPORTS:
(Indicate firm, report title, and date.)

BOUNDARY SURVEY: N/A

TOPOGRAPHIC SURVEY: N/A

GEOTECHNICAL TESTS / REPORT: N/A

OTHER: *(Aerial photos, maps, etc.)*

NOTES:

The building, owned by Van Buren County, has been recently renovated and is the site of the Ag Extension and Soil Conservation offices. The building is also used by the Van Buren County Fair Association. The lower level of the building is plagued by stormwater intrusion. The County installed a ditch to intercept the water from the top, but it appears to be undersized. They have also installed interceptors in the building to capture water entering the building. They have requested guidance for reducing the stormwater intrusion.

This project can be completed in Phases.

Phase 1 – Extend the gutters away from the building to divert the stormwater. Repair the eroded area on the south side of the building to prohibit additional erosion.

Phase 2 – Install curbing in front of building to divert water away from building. Install drainage channels to divert water from building.

Phase 3 – Excavate and/or reshape drainage channels on the east and west sides of Burritt Drive to capture stormwater and divert it away from the site. Install rip rap to protect channel. Install 2 corrugated metal culverts under driveway to keep drainage channel on east side of Burritt Drive open to flow.

BUILDING STORMWATER INTRUSION REDUCTION

	Quantity	Units	Unit Price	Total
Phase 1				
Extend gutters away from building	200	LF	\$12.00	\$2,400.00
Repair eroded area on south side of building	40	SF	\$5.00	\$200.00
				\$2,600.00
Phase 2				
Install curbing in front of building to divert water	100	LF	\$25.00	\$2,500.00
Install drainage channels to divert water	100	LF	\$5.00	\$500.00
				\$3,000.00
Phase 3				
Excavate and/or reshape drainage channel (west)	260	LF	\$5.00	\$1,300.00
Excavate and/or reshape drainage channel (east)	225	LF	\$5.00	\$1,125.00
Rip Rap	44.00	Ton	\$45.00	\$1,980.00
Install CMP culvert along Burrirt Drive	30	LF	\$50.00	\$1,500.00
Install CMP culvert along Burrirt Drive	30	LF	\$50.00	\$1,500.00
				\$7,405.00
			TOTAL ESTIMATED CONSTRUCTION COST	\$13,005.00
Design	16	hrs	\$185.00	\$2,960.00
CEI	40	hrs	\$145.00	\$5,800.00
			ESTIMATED CEI	\$8,760.00
			TOTAL ESTIMATED PROJECT COST	\$21,765.00

Coronavirus State and Local Fiscal Recovery Funds

Frequently Asked Questions

AS OF JUNE 17, 2021

This document contains answers to frequently asked questions regarding the Coronavirus State and Local Fiscal Recovery Funds (CSFRF / CLFRF, or Fiscal Recovery Funds). Treasury will be updating this document periodically in response to questions received from stakeholders. Recipients and stakeholders should consult the Interim Final Rule for additional information.

- For overall information about the program, including information on requesting funding, please see <https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments>
- For general questions about CSFRF / CLFRF, please email SLFRP@treasury.gov
- Treasury is seeking comment on all aspects of the Interim Final Rule. Stakeholders are encouraged to submit comments electronically through the Federal eRulemaking Portal (<https://www.regulations.gov/document/TREAS-DO-2021-0008-0002>) on or before July 16, 2021. Please be advised that comments received will be part of the public record and subject to public disclosure. Do not disclose any information in your comment or supporting materials that you consider confidential or inappropriate for public disclosure.

Questions added 5/27/21: 1.5, 1.6, 2.13, 2.14, 2.15, 3.9, 4.5, 4.6, 10.3, 10.4 (noted with “[5/27]”)

Questions added 6/8/21: 2.16, 3.10, 3.11, 3.12, 4.7, 6.7, 8.2, 9.4, 9.5, 10.5 (noted with “[6/8]”)

Questions added 6/17/21: 6.8, 6.9, 6.10, 6.11 (noted with “[6/17]”)

Answers to frequently asked questions on distribution of funds to non-entitlement units of local government (NEUs) can be found in this FAQ supplement, which is regularly updated.

1. Eligibility and Allocations

1.1. Which governments are eligible for funds?

The following governments are eligible:

- States and the District of Columbia
- Territories
- Tribal governments
- Counties
- Metropolitan cities
- Non-entitlement units, or smaller local governments

1.2. Which governments receive funds directly from Treasury?

Treasury will distribute funds directly to each eligible state, territory, metropolitan city, county, or Tribal government. Smaller local governments that are classified as non-entitlement units will receive funds through their applicable state government.

1.3. Are special-purpose units of government eligible to receive funds?

Special-purpose units of local government will not receive funding allocations; however, a state, territory, local, or Tribal government may transfer funds to a special-purpose unit of government. Special-purpose districts perform specific functions in the community, such as fire, water, sewer or mosquito abatement districts.

1.4. How are funds being allocated to Tribal governments, and how will Tribal governments find out their allocation amounts?

\$20 billion of Fiscal Recovery Funds was reserved for Tribal governments. The American Rescue Plan Act specifies that \$1 billion will be allocated evenly to all eligible Tribal governments. The remaining \$19 billion will be distributed using an allocation methodology based on enrollment and employment.

There will be two payments to Tribal governments. Each Tribal government's first payment will include (i) an amount in respect of the \$1 billion allocation that is to be divided equally among eligible Tribal governments and (ii) each Tribal government's pro rata share of the Enrollment Allocation. Tribal governments will be notified of their allocation amount and delivery of payment 4-5 days after completing request for funds in the Treasury Submission Portal. The deadline to make the initial request for funds is June 21, 2021.¹

In mid-June or shortly after completing the initial request for funds, Tribal governments will receive an email notification to re-enter the Treasury Submission Portal to confirm or amend their 2019 employment numbers that were submitted to the Department of the Treasury for the CARES Act's Coronavirus Relief Fund. The deadline to confirm employment numbers is July 9, 2021. Treasury will calculate each Tribal government's pro rata share of the Employment Allocation for those Tribal governments that confirmed or submitted amended employment numbers. In late-June, Treasury will communicate to Tribal governments the amount of their portion of the Employment Allocation and the anticipated date for the second payment.

1.5. My county is a unit of general local government with population under 50,000. Will my county receive funds directly from Treasury? [5/27]

Yes. All counties that are units of general local government will receive funds directly from Treasury and should apply via the [online portal](#). The list of county allocations is available [here](#).

¹ This document was updated on June 10, 2021 to reflect the extension of the two portal submission deadlines.

1.6. My local government expected to be classified as a non-entitlement unit. Instead, it was classified as a metropolitan city. Why? [5/27]

The American Rescue Plan Act defines, for purposes of the Coronavirus Local Fiscal Recovery Fund (CLFRF), metropolitan cities to include those that are currently metropolitan cities under the Community Development Block Grant (CDBG) program but also those cities that relinquish or defer their status as a metropolitan city for purposes of the CDBG program. This would include, by way of example, cities that are principal cities of their metropolitan statistical area, even if their population is less than 50,000. In other words, a city that is eligible to be a metropolitan city under the CDBG program is eligible as a metropolitan city under the CLFRF, regardless of how that city has elected to participate in the CDBG program.

Unofficial allocation estimates produced by other organizations may have classified certain local governments as non-entitlement units of local government. However, based on the statutory definitions, some of these local governments should have been classified as metropolitan cities.

2. Eligible Uses – Responding to the Public Health Emergency / Negative Economic Impacts

2.1. What types of COVID-19 response, mitigation, and prevention activities are eligible?

A broad range of services are needed to contain COVID-19 and are eligible uses, including vaccination programs; medical care; testing; contact tracing; support for isolation or quarantine; supports for vulnerable populations to access medical or public health services; public health surveillance (e.g., monitoring case trends, genomic sequencing for variants); enforcement of public health orders; public communication efforts; enhancement to health care capacity, including through alternative care facilities; purchases of personal protective equipment; support for prevention, mitigation, or other services in congregate living facilities (e.g., nursing homes, incarceration settings, homeless shelters, group living facilities) and other key settings like schools; ventilation improvements in congregate settings, health care settings, or other key locations; enhancement of public health data systems; and other public health responses. Capital investments in public facilities to meet pandemic operational needs are also eligible, such as physical plant improvements to public hospitals and health clinics or adaptations to public buildings to implement COVID-19 mitigation tactics.

2.2. If a use of funds was allowable under the Coronavirus Relief Fund (CRF) to respond to the public health emergency, may recipients presume it is also allowable under CSFRF/CLFRF?

Generally, funding uses eligible under CRF as a response to the direct public health impacts of COVID-19 will continue to be eligible under CSFRF/CLFRF, with the following two exceptions: (1) the standard for eligibility of public health and safety payrolls has been updated; and (2) expenses related to the issuance of tax-anticipation notes are not an eligible funding use.

2.3. If a use of funds is not explicitly permitted in the Interim Final Rule as a response to the public health emergency and its negative economic impacts, does that mean it is prohibited?

The Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. The Interim Final Rule also provides flexibility for recipients to use Fiscal Recovery Funds for programs or services that are not identified on these non-exclusive lists but which meet the objectives of section 602(c)(1)(A) or 603(c)(1)(A) by responding to the COVID-19 public health emergency with respect to COVID-19 or its negative economic impacts.

2.4. May recipients use funds to respond to the public health emergency and its negative economic impacts by replenishing state unemployment funds?

Consistent with the approach taken in the CRF, recipients may make deposits into the state account of the Unemployment Trust Fund up to the level needed to restore the pre-pandemic balances of such account as of January 27, 2020, or to pay back advances received for the payment of benefits between January 27, 2020 and the date when the Interim Final Rule is published in the Federal Register.

2.5. What types of services are eligible as responses to the negative economic impacts of the pandemic?

Eligible uses in this category include assistance to households; small businesses and non-profits; and aid to impacted industries.

Assistance to households includes, but is not limited to: food assistance; rent, mortgage, or utility assistance; counseling and legal aid to prevent eviction or homelessness; cash assistance; emergency assistance for burials, home repairs, weatherization, or other needs; internet access or digital literacy assistance; or job training to address negative economic or public health impacts experienced due to a worker's occupation or level of training.

Assistance to small business and non-profits includes, but is not limited to:

- loans or grants to mitigate financial hardship such as declines in revenues or impacts of periods of business closure, for example by supporting payroll and benefits costs, costs to retain employees, mortgage, rent, or utilities costs, and other operating costs;

- Loans, grants, or in-kind assistance to implement COVID-19 prevention or mitigation tactics, such as physical plant changes to enable social distancing, enhanced cleaning efforts, barriers or partitions, or COVID-19 vaccination, testing, or contact tracing programs; and
- Technical assistance, counseling, or other services to assist with business planning needs

2.6. May recipients use funds to respond to the public health emergency and its negative economic impacts by providing direct cash transfers to households?

Yes, provided the recipient considers whether, and the extent to which, the household has experienced a negative economic impact from the pandemic. Additionally, cash transfers must be reasonably proportional to the negative economic impact they are intended to address. Cash transfers grossly in excess of the amount needed to address the negative economic impact identified by the recipient would not be considered to be a response to the COVID-19 public health emergency or its negative impacts. In particular, when considering appropriate size of permissible cash transfers made in response to the COVID-19 public health emergency, state, local, territorial, and Tribal governments may consider and take guidance from the per person amounts previously provided by the federal government in response to the COVID crisis.

2.7. May funds be used to reimburse recipients for costs incurred by state and local governments in responding to the public health emergency and its negative economic impacts prior to passage of the American Rescue Plan?

Use of Fiscal Recovery Funds is generally forward looking. The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021.

2.8. May recipients use funds for general economic development or workforce development?

Generally, not. Recipients must demonstrate that funding uses directly address a negative economic impact of the COVID-19 public health emergency, including funds used for economic or workforce development. For example, job training for unemployed workers may be used to address negative economic impacts of the public health emergency and be eligible.

2.9. How can recipients use funds to assist the travel, tourism, and hospitality industries?

Aid provided to tourism, travel, and hospitality industries should respond to the negative economic impacts of the pandemic. For example, a recipient may provide aid to support safe reopening of businesses in the tourism, travel and hospitality industries and to districts that were closed during the COVID-19 public health emergency, as well as aid a planned expansion or upgrade of tourism, travel and hospitality facilities delayed due to the pandemic.

Tribal development districts are considered the commercial centers for tribal hospitality, gaming, tourism and entertainment industries.

2.10. May recipients use funds to assist impacted industries other than travel, tourism, and hospitality?

Yes, provided that recipients consider the extent of the impact in such industries as compared to tourism, travel, and hospitality, the industries enumerated in the statute. For example, nationwide the leisure and hospitality industry has experienced an approximately 17 percent decline in employment and 24 percent decline in revenue, on net, due to the COVID-19 public health emergency. Recipients should also consider whether impacts were due to the COVID-19 pandemic, as opposed to longer-term economic or industrial trends unrelated to the pandemic.

Recipients should maintain records to support their assessment of how businesses or business districts receiving assistance were affected by the negative economic impacts of the pandemic and how the aid provided responds to these impacts.

2.11. How does the Interim Final Rule help address the disparate impact of COVID-19 on certain populations and geographies?

In recognition of the disproportionate impacts of the COVID-19 virus on health and economic outcomes in low-income and Native American communities, the Interim Final Rule identifies a broader range of services and programs that are considered to be in response to the public health emergency when provided in these communities. Specifically, Treasury will presume that certain types of services are eligible uses when provided in a Qualified Census Tract (QCT), to families living in QCTs, or when these services are provided by Tribal governments.

Recipients may also provide these services to other populations, households, or geographic areas disproportionately impacted by the pandemic. In identifying these disproportionately-impacted communities, recipients should be able to support their determination for how the pandemic disproportionately impacted the populations, households, or geographic areas to be served.

Eligible services include:

- Addressing health disparities and the social determinants of health, including: community health workers, public benefits navigators, remediation of lead paint or other lead hazards, and community violence intervention programs;
- Building stronger neighborhoods and communities, including: supportive housing and other services for individuals experiencing homelessness, development of affordable housing, and housing vouchers and assistance relocating to neighborhoods with higher levels of economic opportunity;

- Addressing educational disparities exacerbated by COVID-19, including: early learning services, increasing resources for high-poverty school districts, educational services like tutoring or afterschool programs, and supports for students' social, emotional, and mental health needs; and
- Promoting healthy childhood environments, including: child care, home visiting programs for families with young children, and enhanced services for child welfare-involved families and foster youth.

2.12. May recipients use funds to pay for vaccine incentive programs (e.g., cash or in-kind transfers, lottery programs, or other incentives for individuals who get vaccinated)?

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to respond to the COVID-19 public health emergency, including expenses related to COVID-19 vaccination programs. See forthcoming 31 CFR 35.6(b)(1)(i). Programs that provide incentives reasonably expected to increase the number of people who choose to get vaccinated, or that motivate people to get vaccinated sooner than they otherwise would have, are an allowable use of funds so long as such costs are reasonably proportional to the expected public health benefit.

2.13. May recipients use funds to pay "back to work incentives" (e.g., cash payments for newly employed workers after a certain period of time on the job)? [5/27]

Yes. Under the Interim Final Rule, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to unemployed workers. See forthcoming 31 CFR 35.6(b)(4). This assistance can include job training or other efforts to accelerate rehiring and thus reduce unemployment, such as childcare assistance, assistance with transportation to and from a jobsite or interview, and incentives for newly employed workers.

2.14. The Coronavirus Relief Fund (CRF) included as an eligible use: "Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency." What has changed in CSFRF/CLFRF, and what type of documentation is required under CSFRF/CLFRF? [5/27]

Many of the expenses authorized under the Coronavirus Relief Fund are also eligible uses under the CSFRF/CLFRF. However, in the case of payroll expenses for public safety, public health, health care, human services, and similar employees (hereafter, public health and safety staff), the CSFRF/CLFRF does differ from the CRF. This change reflects the differences between the ARPA and CARES Act and recognizes that the response to the COVID-19 public health emergency has changed and will continue to change over time. In particular, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar

employees, including first responders, to the extent that the employee's time that is dedicated to responding to the COVID-19 public health emergency.

For administrative convenience, the recipient may consider a public health and safety employee to be entirely devoted to mitigating or responding to the COVID-19 public health emergency, and therefore fully covered, if the employee, or his or her operating unit or division, is primarily dedicated (e.g., more than half of the employee's time is dedicated) to responding to the COVID-19 public health emergency.

Recipients may use presumptions for assessing whether an employee, division, or operating unit is primarily dedicated to COVID-19 response. The recipient should maintain records to support its assessment, such as payroll records, attestations from supervisors or staff, or regular work product or correspondence demonstrating work on the COVID-19 response. Recipients need not routinely track staff hours. Recipients should periodically reassess their determinations.

2.15. What staff are included in "public safety, public health, health care, human services, and similar employees"? Would this include, for example, 911 operators, morgue staff, medical examiner staff, or EMS staff? [5/27]

As discussed in the Interim Final Rule, funds may be used for payroll and covered benefits expenses for public safety, public health, health care, human services, and similar employees, for the portion of the employee's time that is dedicated to responding to the COVID-19 public health emergency.

Public safety employees would include police officers (including state police officers), sheriffs and deputy sheriffs, firefighters, emergency medical responders, correctional and detention officers, and those who directly support such employees such as dispatchers and supervisory personnel. Public health employees would include employees involved in providing medical and other health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions, and other support services essential for patient care (e.g., laboratory technicians, medical examiner or morgue staff) as well as employees of public health departments directly engaged in matters related to public health and related supervisory personnel. Human services staff include employees providing or administering social services; public benefits; child welfare services; and child, elder, or family care, as well as others.

2.16. May recipients use funds to establish a public jobs program? [6/8]

Yes. The Interim Final Rule permits a broad range of services to unemployed or underemployed workers and other individuals that suffered negative economic impacts from the pandemic. That can include public jobs programs, subsidized employment, combined education and on-the-job training programs, or job training to accelerate rehiring or address negative economic or public health impacts experienced due to a worker's occupation or level of training. The broad range of permitted services can also

include other employment supports, such as childcare assistance or assistance with transportation to and from a jobsite or interview.

The Interim Final Rule includes as an eligible use re-hiring public sector staff up to the government's level of pre-pandemic employment. "Public sector staff" would not include individuals participating in a job training or subsidized employment program administered by the recipient.

3. Eligible Uses – Revenue Loss

3.1. How is revenue defined for the purpose of this provision?

The Interim Final Rule adopts a definition of "General Revenue" that is based on, but not identical, to the Census Bureau's concept of "General Revenue from Own Sources" in the Annual Survey of State and Local Government Finances.

General Revenue includes revenue from taxes, current charges, and miscellaneous general revenue. It excludes refunds and other correcting transactions, proceeds from issuance of debt or the sale of investments, agency or private trust transactions, and revenue generated by utilities and insurance trusts. General revenue also includes intergovernmental transfers between state and local governments, but excludes intergovernmental transfers from the Federal government, including Federal transfers made via a state to a locality pursuant to the CRF or the Fiscal Recovery Funds.

Tribal governments may include all revenue from Tribal enterprises and gaming operations in the definition of General Revenue.

3.2. Will revenue be calculated on an entity-wide basis or on a source-by-source basis (e.g. property tax, income tax, sales tax, etc.)?

Recipients should calculate revenue on an entity-wide basis. This approach minimizes the administrative burden for recipients, provides for greater consistency across recipients, and presents a more accurate representation of the net impact of the COVID-19 public health emergency on a recipient's revenue, rather than relying on financial reporting prepared by each recipient, which vary in methodology used and which generally aggregates revenue by purpose rather than by source.

3.3. Does the definition of revenue include outside concessions that contract with a state or local government?

Recipients should classify revenue sources as they would if responding to the U.S. Census Bureau's Annual Survey of State and Local Government Finances. According to the Census Bureau's Government Finance and Employment Classification manual, the following is an example of current charges that would be included in a state or local

government's general revenue from own sources: "Gross revenue of facilities operated by a government (swimming pools, recreational marinas and piers, golf courses, skating rinks, museums, zoos, etc.); auxiliary facilities in public recreation areas (camping areas, refreshment stands, gift shops, etc.); lease or use fees from stadiums, auditoriums, and community and convention centers; and rentals from concessions at such facilities."

3.4. What is the time period for estimating revenue loss? Will revenue losses experienced prior to the passage of the Act be considered?

Recipients are permitted to calculate the extent of reduction in revenue as of four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. This approach recognizes that some recipients may experience lagged effects of the pandemic on revenues.

Upon receiving Fiscal Recovery Fund payments, recipients may immediately calculate revenue loss for the period ending December 31, 2020.

3.5. What is the formula for calculating the reduction in revenue?

A reduction in a recipient's General Revenue equals:

$$\text{Max} \{ [\text{Base Year Revenue} * (1 + \text{Growth Adjustment})^{\frac{n}{12}}] - \text{Actual General Revenue}_t, 0 \}$$

Where:

Base Year Revenue is General Revenue collected in the most recent full fiscal year prior to the COVID-19 public health emergency.

Growth Adjustment is equal to the greater of 4.1 percent (or 0.041) and the recipient's average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency.

n equals the number of months elapsed from the end of the base year to the calculation date.

Actual General Revenue is a recipient's actual general revenue collected during 12-month period ending on each calculation date.

Subscript *t* denotes the calculation date.

3.6. Are recipients expected to demonstrate that reduction in revenue is due to the COVID-19 public health emergency?

In the Interim Final Rule, any diminution in actual revenue calculated using the formula above would be presumed to have been "due to" the COVID-19 public health emergency.

This presumption is made for administrative ease and in recognition of the broad-based economic damage that the pandemic has wrought.

3.7. May recipients use pre-pandemic projections as a basis to estimate the reduction in revenue?

No. Treasury is disallowing the use of projections to ensure consistency and comparability across recipients and to streamline verification. However, in estimating the revenue shortfall using the formula above, recipients may incorporate their average annual revenue growth rate in the three full fiscal years prior to the public health emergency.

3.8. Once a recipient has identified a reduction in revenue, are there any restrictions on how recipients use funds up to the amount of the reduction?

The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. Government services can include, but are not limited to, maintenance of infrastructure or pay-go spending for building new infrastructure, including roads; modernization of cybersecurity, including hardware, software, and protection of critical infrastructure; health services; environmental remediation; school or educational services; and the provision of police, fire, and other public safety services.

However, paying interest or principal on outstanding debt, replenishing rainy day or other reserve funds, or paying settlements or judgments would not be considered provision of a government service, since these uses of funds do not entail direct provision of services to citizens. This restriction on paying interest or principal on any outstanding debt instrument, includes, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt. In addition, the overarching restrictions on all program funds (e.g., restriction on pension deposits, restriction on using funds for non-federal match where barred by regulation or statute) would apply.

3.9. How do I know if a certain type of revenue should be counted for the purpose of computing revenue loss? [5/27]

As discussed in FAQ #3.1, the Interim Final Rule adopts a definition of "General Revenue" that is based on, but not identical, to the Census Bureau's concept of "General Revenue from Own Sources" in the Annual Survey of State and Local Government Finances.

Recipients should refer to the definition of "General Revenue" included in the Interim Final Rule. See forthcoming 31 CFR 35.3. If a recipient is unsure whether a particular revenue source is included in the Interim Final Rule's definition of "General Revenue," the recipient may consider the classification and instructions used to complete the Census Bureau's Annual Survey.

For example, parking fees would be classified as a Current Charge for the purpose of the Census Bureau's Annual Survey, and the Interim Final Rule's concept of "General Revenue" includes all Current Charges. Therefore, parking fees would be included in the Interim Final Rule's concept of "General Revenue."

The Census Bureau's Government Finance and Employment Classification manual is available [here](#).

3.10. In calculating revenue loss, are recipients required to use audited financials? [6/8]

Where audited data is not available, recipients are not required to obtain audited data. Treasury expects all information submitted to be complete and accurate. See 31 CFR 35.4(c).

3.11. In calculating revenue loss, should recipients use their own data, or Census data? [6/8]

Recipients should use their own data sources to calculate general revenue, and do not need to rely on published revenue data from the Census Bureau. Treasury acknowledges that due to differences in timing, data sources, and definitions, recipients' self-reported general revenue figures may differ somewhat from those published by the Census Bureau.

3.12. Should recipients calculate revenue loss on a cash basis or an accrual basis? [6/8]

Recipients may provide data on a cash, accrual, or modified accrual basis, provided that recipients are consistent in their choice of methodology throughout the covered period and until reporting is no longer required.

4. Eligible Uses – General

4.1. May recipients use funds to replenish a budget stabilization fund, rainy day fund, or similar reserve account?

No. Funds made available to respond to the public health emergency and its negative economic impacts are intended to help meet pandemic response needs and provide immediate stabilization for households and businesses. Contributions to rainy day funds and similar reserves funds would not address these needs or respond to the COVID-19 public health emergency, but would rather be savings for future spending needs. Similarly, funds made available for the provision of governmental services (to the extent of reduction in revenue) are intended to support direct provision of services to citizens. Contributions to rainy day funds are not considered provision of government services, since such expenses do not directly relate to the provision of government services.

4.2. May recipients use funds to invest in infrastructure other than water, sewer, and broadband projects (e.g. roads, public facilities)?

Under 602(c)(1)(C) or 603(c)(1)(C), recipients may use funds for maintenance of infrastructure or pay-go spending for building of new infrastructure as part of the general provision of government services, to the extent of the estimated reduction in revenue due to the public health emergency.

Under 602(c)(1)(A) or 603(c)(1)(A), a general infrastructure project typically would not be considered a response to the public health emergency and its negative economic impacts unless the project responds to a specific pandemic-related public health need (e.g., investments in facilities for the delivery of vaccines) or a specific negative economic impact of the pandemic (e.g., affordable housing in a Qualified Census Tract).

4.3. May recipients use funds to pay interest or principal on outstanding debt?

No. Expenses related to financing, including servicing or redeeming notes, would not address the needs of pandemic response or its negative economic impacts. Such expenses would also not be considered provision of government services, as these financing expenses do not directly provide services or aid to citizens.

This applies to paying interest or principal on any outstanding debt instrument, including, for example, short-term revenue or tax anticipation notes, or paying fees or issuance costs associated with the issuance of new debt.

4.4. May recipients use funds to satisfy nonfederal matching requirements under the Stafford Act? May recipients use funds to satisfy nonfederal matching requirements generally?

Fiscal Recovery Funds are subject to pre-existing limitations in other federal statutes and regulations and may not be used as non-federal match for other Federal programs whose statute or regulations bar the use of Federal funds to meet matching requirements. For example, expenses for the state share of Medicaid are not an eligible use. For information on FEMA programs, please [see here](#).

4.5. Are governments required to submit proposed expenditures to Treasury for approval? [5/27]

No. Recipients are not required to submit planned expenditures for prior approval by Treasury. Recipients are subject to the requirements and guidelines for eligible uses contained in the Interim Final Rule.

4.6. How do I know if a specific use is eligible? [5/27]

Fiscal Recovery Funds must be used in one of the four eligible use categories specified in the American Rescue Plan Act and implemented in the Interim Final Rule:

- a) To respond to the public health emergency or its negative economic impacts, including assistance to households, small businesses, and nonprofits, or aid to impacted industries such as tourism, travel, and hospitality;
- b) To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to eligible workers;
- c) For the provision of government services to the extent of the reduction in revenue due to the COVID-19 public health emergency relative to revenues collected in the most recent full fiscal year prior to the emergency; and
- d) To make necessary investments in water, sewer, or broadband infrastructure.

Recipients should consult Section II of the Interim Final Rule for additional information on eligible uses. For recipients evaluating potential uses under (a), the Interim Final Rule contains a non-exclusive list of programs or services that may be funded as responding to COVID-19 or the negative economic impacts of the COVID-19 public health emergency, along with considerations for evaluating other potential uses of Fiscal Recovery Funds not explicitly listed. See Section II of the Interim Final Rule for additional discussion.

For recipients evaluating potential uses under (c), the Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. See FAQ #3.8 for additional discussion.

For recipients evaluating potential uses under (b) and (d), see Sections 5 and 6.

4.7. Do restrictions on using Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred beginning on March 3, 2021 apply to costs incurred by the recipient (e.g., a State, local, territorial, or Tribal government) or to costs incurred by households, businesses, and individuals benefiting from assistance provided using Coronavirus State and Local Fiscal Recovery Funds? [6/8]

The Interim Final Rule permits funds to be used to cover costs incurred beginning on March 3, 2021. This limitation applies to costs incurred by the recipient (i.e., the state, local, territorial, or Tribal government receiving funds). However, recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households, businesses, and individuals within the eligible use categories described in the Interim Final Rule for economic harms experienced by those households, businesses, and individuals prior to March 3, 2021. For example,

- Public Health/Negative Economic Impacts – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to provide assistance to households – such as rent, mortgage, or utility assistance – for economic harms experienced or costs incurred by the household prior to March 3, 2021 (e.g., rental arrears from

preceding months), provided that the cost of providing assistance to the household was not incurred by the recipient prior to March 3, 2021.

- **Premium Pay** – Recipients may provide premium pay retrospectively for work performed at any time since the start of the COVID-19 public health emergency. Such premium pay must be “in addition to” wages and remuneration already received and the obligation to provide such pay must not have been incurred by the recipient prior to March 3, 2021.
- **Revenue Loss** – The Interim Final Rule gives recipients broad latitude to use funds for the provision of government services to the extent of reduction in revenue. The calculation of lost revenue begins with the recipient’s revenue in the last full fiscal year prior to the COVID-19 public health emergency and includes the 12-month period ending December 31, 2020. However, use of funds for government services must be forward looking for costs incurred by the recipient after March 3, 2021.
- **Investments in Water, Sewer, and Broadband** – Recipients may use Coronavirus State and Local Fiscal Recovery Funds to make necessary investments in water, sewer, and broadband. See FAQ Section 6. Recipients may use Coronavirus State and Local Fiscal Recovery Funds to cover costs incurred for eligible projects planned or started prior to March 3, 2021, provided that the project costs covered by the Coronavirus State and Local Fiscal Recovery Funds were incurred after March 3, 2021.

5. Eligible Uses – Premium Pay

5.1. What criteria should recipients use in identifying essential workers to receive premium pay?

Essential workers are those in critical infrastructure sectors who regularly perform in-person work, interact with others at work, or physically handle items handled by others.

Critical infrastructure sectors include healthcare, education and childcare, transportation, sanitation, grocery and food production, and public health and safety, among others, as provided in the Interim Final Rule. Governments receiving Fiscal Recovery Funds have the discretion to add additional sectors to this list, so long as the sectors are considered critical to protect the health and well-being of residents.

The Interim Final Rule emphasizes the need for recipients to prioritize premium pay for lower income workers. Premium pay that would increase a worker’s total pay above 150% of the greater of the state or county average annual wage requires specific justification for how it responds to the needs of these workers.

5.2. What criteria should recipients use in identifying third-party employers to receive grants for the purpose of providing premium pay to essential workers?

Any third-party employers of essential workers are eligible. Third-party contractors who employ essential workers in eligible sectors are also eligible for grants to provide premium pay. Selection of third-party employers and contractors who receive grants is at the discretion of recipients.

To ensure any grants respond to the needs of essential workers and are made in a fair and transparent manner, the rule imposes some additional reporting requirements for grants to third-party employers, including the public disclosure of grants provided.

5.3. May recipients provide premium pay retroactively for work already performed?

Yes. Treasury encourages recipients to consider providing premium pay retroactively for work performed during the pandemic, recognizing that many essential workers have not yet received additional compensation for their service during the pandemic.

6. Eligible Uses – Water, Sewer, and Broadband Infrastructure

6.1. What types of water and sewer projects are eligible uses of funds?

The Interim Final Rule generally aligns eligible uses of the Funds with the wide range of types or categories of projects that would be eligible to receive financial assistance through the Environmental Protection Agency’s Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF).

Under the DWSRF, categories of eligible projects include: treatment, transmission and distribution (including lead service line replacement), source rehabilitation and decontamination, storage, consolidation, and new systems development.

Under the CWSRF, categories of eligible projects include: construction of publicly-owned treatment works, nonpoint source pollution management, national estuary program projects, decentralized wastewater treatment systems, stormwater systems, water conservation, efficiency, and reuse measures, watershed pilot projects, energy efficiency measures for publicly-owned treatment works, water reuse projects, security measures at publicly-owned treatment works, and technical assistance to ensure compliance with the Clean Water Act.

As mentioned in the Interim Final Rule, eligible projects under the DWSRF and CWSRF support efforts to address climate change, as well as to meet cybersecurity needs to protect water and sewer infrastructure. Given the lifelong impacts of lead exposure for children, and the widespread nature of lead service lines, Treasury also encourages recipients to consider projects to replace lead service lines.

6.2. May construction on eligible water, sewer, or broadband infrastructure projects continue past December 31, 2024, assuming funds have been obligated prior to that date?

Yes. Treasury is interpreting the requirement that costs be incurred by December 31, 2024 to only require that recipients have obligated the funds by such date. The period of performance will run until December 31, 2026, which will provide recipients a reasonable amount of time to complete projects funded with Fiscal Recovery Funds.

6.3. May recipients use funds as a non-federal match for the Clean Water State Revolving Fund (CWSRF) or Drinking Water State Revolving Fund (DWSRF)?

Recipients may not use funds as a state match for the CWSRF and DWSRF due to prohibitions in utilizing federal funds as a state match in the authorizing statutes and regulations of the CWSRF and DWSRF.

6.4. Does the National Environmental Policy Act (NEPA) apply to eligible infrastructure projects?

NEPA does not apply to Treasury's administration of the Funds. Projects supported with payments from the Funds may still be subject to NEPA review if they are also funded by other federal financial assistance programs.

6.5. What types of broadband projects are eligible?

The Interim Final Rule requires eligible projects to reliably deliver minimum speeds of 100 Mbps download and 100 Mbps upload. In cases where it is impracticable due to geography, topography, or financial cost to meet those standards, projects must reliably deliver at least 100 Mbps download speed, at least 20 Mbps upload speed, and be scalable to a minimum of 100 Mbps download speed and 100 Mbps upload speed.

Projects must also be designed to serve unserved or underserved households and businesses, defined as those that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed.

6.6. For broadband investments, may recipients use funds for related programs such as cybersecurity or digital literacy training?

Yes. Recipients may use funds to provide assistance to households facing negative economic impacts due to Covid-19, including digital literacy training and other programs that promote access to the Internet. Recipients may also use funds for modernization of cybersecurity, including hardware, software, and protection of critical infrastructure, as part of provision of government services up to the amount of revenue lost due to the public health emergency.

6.7. How do I know if a water, sewer, or broadband project is an eligible use of funds? Do I need pre-approval? [6/8]

Recipients do not need approval from Treasury to determine whether an investment in a water, sewer, or broadband project is eligible under CSFRF/CLFRF. Each recipient should review the Interim Final Rule (IFR), along with the preamble to the Interim Final Rule, in order to make its own assessment of whether its intended project meets the eligibility criteria in the IFR. A recipient that makes its own determination that a project meets the eligibility criteria as outlined in the IFR may pursue the project as a CSFRF/CLFRF project without pre-approval from Treasury. Local government recipients similarly do not need state approval to determine that a project is eligible under CSFRF/CLFRF. However, recipients should be cognizant of other federal or state laws or regulations that may apply to construction projects independent of CSFRF/CLFRF funding conditions and that may require pre-approval.

For water and sewer projects, the IFR refers to the EPA Drinking Water and Clean Water State Revolving Funds (SRFs) for the categories of projects and activities that are eligible for funding. Recipients should look at the relevant federal statutes, regulations, and guidance issued by the EPA to determine whether a water or sewer project is eligible. Of note, the IFR does not incorporate any other requirements contained in the federal statutes governing the SRFs or any conditions or requirements that individual states may place on their use of SRFs.

6.8. For broadband infrastructure investments, what does the requirement that infrastructure “be designed to” provide service to unserved or underserved households and businesses mean? [6/17]

Designing infrastructure investments to provide service to unserved or underserved households or businesses means prioritizing deployment of infrastructure that will bring service to households or businesses that are not currently serviced by a wireline connection that reliably delivers at least 25 Mbps download speed and 3 Mbps of upload speed. To meet this requirement, states and localities should use funds to deploy broadband infrastructure projects whose objective is to provide service to unserved or underserved households or businesses. These unserved or underserved households or businesses do not need to be the only ones in the service area funded by the project.

6.9. For broadband infrastructure to provide service to “unserved or underserved households or businesses,” must every house or business in the service area be unserved or underserved? [6/17]

No. It suffices that an objective of the project is to provide service to unserved or underserved households or businesses. Doing so may involve a holistic approach that provides service to a wider area in order, for example, to make the ongoing service of unserved or underserved households or businesses within the service area economical. Unserved or underserved households or businesses need not be the *only* households or businesses in the service area receiving funds.

6.10. May recipients use payments from the Funds for “middle mile” broadband projects? [6/17]

Yes. Under the Interim Final Rule, recipients may use payments from the Funds for “middle-mile projects,” but Treasury encourages recipients to focus on projects that will achieve last-mile connections—whether by focusing on funding last-mile projects or by ensuring that funded middle-mile projects have potential or partnered last-mile networks that could or would leverage the middle-mile network.

6.11. For broadband infrastructure investments, what does the requirement to “reliably” meet or exceed a broadband speed threshold mean? [6/17]

In the Interim Final Rule, the term “reliably” is used in two places: to identify areas that are eligible to be the subject of broadband infrastructure investments and to identify expectations for acceptable service levels for broadband investments funded by the Coronavirus State and Local Fiscal Recovery Funds. In particular:

- The IFR defines “unserved or underserved households or businesses” to mean one or more households or businesses that are not currently served by a wireline connection that reliably delivers at least 25 Mbps download speeds and 3 Mbps of upload speeds.
- The IFR provides that a recipient may use Coronavirus State and Local Fiscal Recovery Funds to make investments in broadband infrastructure that are designed to provide service to unserved or underserved households or businesses and that are designed to, upon completion: (i) reliably meet or exceed symmetrical 100 Mbps download speed and upload speeds; or (ii) in limited cases, reliably meet or exceed 100 Mbps download speed and between 20 Mbps and 100 Mbps upload speed and be scalable to a minimum of 100 Mbps download and upload speeds.

The use of “reliably” in the IFR provides recipients with significant discretion to assess whether the households and businesses in the area to be served by a project have access to wireline broadband service that can actually and consistently meet the specified thresholds of at least 25Mbps/3Mbps—i.e., to consider the actual experience of current wireline broadband customers that subscribe to services at or above the 25 Mbps/3 Mbps threshold. Whether there is a provider serving the area that advertises or otherwise claims to offer speeds that meet the 25 Mbps download and 3 Mbps upload speed thresholds is not dispositive.

When making these assessments, recipients may choose to consider any available data, including but not limited to documentation of existing service performance, federal and/or state-collected broadband data, user speed test results, interviews with residents and business owners, and any other information they deem relevant. In evaluating such data, recipients may take into account a variety of factors, including whether users actually receive service at or above the speed thresholds at all hours of the day, whether factors other than speed such as latency or jitter, or deterioration of the existing connections make the user experience unreliable, and whether the existing service is

being delivered by legacy technologies, such as copper telephone lines (typically using Digital Subscriber Line technology) or early versions of cable system technology (DOCSIS 2.0 or earlier).

The IFR also provides recipients with significant discretion as to how they will assess whether the project itself has been designed to provide households and businesses with broadband services that meet, or even exceed, the speed thresholds provided in the rule.

7. Non-Entitlement Units (NEUs)

Answers to frequently asked questions on distribution of funds to NEUs can be found in this [FAQ supplement](#), which is regularly updated.

8. Ineligible Uses

8.1. What is meant by a pension “deposit”? Can governments use funds for routine pension contributions for employees whose payroll and covered benefits are eligible expenses?

Treasury interprets “deposit” in this context to refer to an extraordinary payment into a pension fund for the purpose of reducing an accrued, unfunded liability. More specifically, the interim final rule does not permit this assistance to be used to make a payment into a pension fund if both: (1) the payment reduces a liability incurred prior to the start of the COVID-19 public health emergency, and (2) the payment occurs outside the recipient’s regular timing for making such payments.

Under this interpretation, a “deposit” is distinct from a “payroll contribution,” which occurs when employers make payments into pension funds on regular intervals, with contribution amounts based on a pre-determined percentage of employees’ wages and salaries. In general, if an employee’s wages and salaries are an eligible use of Fiscal Recovery Funds, recipients may treat the employee’s covered benefits as an eligible use of Fiscal Recovery Funds.

8.2. May recipients use Fiscal Recovery Funds to fund Other Post-Employment Benefits (OPEB)? [6/8]

OPEB refers to benefits other than pensions (see, e.g., [Governmental Accounting Standards Board, “Other Post-Employment Benefits”](#)). Treasury has determined that Sections 602(c)(2)(B) and 603(c)(2), which refer only to pensions, do not prohibit CSFRF/CLFRF recipients from funding OPEB. Recipients of either the CSFRF/CLFRF may use funds for eligible uses, and a recipient seeking to use CSFRF/CLFRF funds for OPEB contributions would need to justify those contributions under one of the four eligible use categories.

9. Reporting

9.1. What records must be kept by governments receiving funds?

Financial records and supporting documents related to the award must be retained for a period of five years after all funds have been expended or returned to Treasury, whichever is later. This includes those which demonstrate the award funds were used for eligible purposes in accordance with the ARPA, Treasury's regulations implementing those sections, and Treasury's guidance on eligible uses of funds.

9.2. What reporting will be required, and when will the first report be due?

Recipients will be required to submit an interim report, quarterly project and expenditure reports, and annual recovery plan performance reports as specified below, regarding their utilization of Coronavirus State and Local Fiscal Recovery Funds.

Interim reports: States (defined to include the District of Columbia), territories, metropolitan cities, counties, and Tribal governments will be required to submit one interim report. The interim report will include a recipient's expenditures by category at the summary level and for states, information related to distributions to non-entitlement units of local government must also be included in the interim report. The interim report will cover activity from the date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Non-entitlement units of local government are not required to submit an interim report.

Quarterly Project and Expenditure reports: State (defined to include the District of Columbia), territorial, metropolitan city, county, and Tribal governments will be required to submit quarterly project and expenditure reports. This report will include financial data, information on contracts and subawards over \$50,000, types of projects funded, and other information regarding a recipient's utilization of award funds. Reports will be required quarterly with the exception of non-entitlement units, which will report annually. An interim report is due on August 31, 2021. The reports will include the same general data as those submitted by recipients of the Coronavirus Relief Fund, with some modifications to expenditure categories and the addition of data elements related to specific eligible uses. The initial quarterly Project and Expenditure report will cover two calendar quarters from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 days after the end of each calendar quarter.

Non-entitlement units of local government will be required to submit the project and expenditure report annually. The initial annual Project and Expenditure report for non-entitlement units of local government will cover activity from the date of award to September 30, 2021 and must be submitted to Treasury by October 31, 2021. The subsequent annual reports must be submitted to Treasury by October 31 each year.

Recovery Plan Performance reports: States (defined to include the District of Columbia), territories, metropolitan cities, and counties with a population that exceeds 250,000 residents will also be required to submit an annual recovery plan performance report to Treasury. This report will include descriptions of the projects funded and information on the performance indicators and objectives of each award, helping local residents understand how their governments are using the substantial resources provided by Coronavirus State and Local Fiscal Recovery Funds program. The initial recovery plan performance report will cover activity from date of award to July 31, 2021 and must be submitted to Treasury by August 31, 2021. Thereafter, the recovery plan performance reports will cover a 12-month period and recipients will be required to submit the report to Treasury within 30 days after the end of the 12-month period. The second Recovery Plan Performance report will cover the period from July 1, 2021 to June 30, 2022 and must be submitted to Treasury by July 31, 2022. Each annual recovery plan performance report must be posted on the public-facing website of the recipient. Local governments with fewer than 250,000 residents, Tribal governments, and non-entitlement units of local government are not required to develop a Recovery Plan Performance report.

Treasury will provide further guidance and instructions on the reporting requirements for program at a later date.

9.3. What provisions of the Uniform Guidance for grants apply to these funds? Will the Single Audit requirements apply?

Most of the provisions of the Uniform Guidance (2 CFR Part 200) apply to this program, including the Cost Principles and Single Audit Act requirements. Recipients should refer to the Assistance Listing for detail on the specific provisions of the Uniform Guidance that do not apply to this program. The Assistance Listing will be available on beta.SAM.gov.

9.4. Once a recipient has identified a reduction in revenue, how will Treasury track use of funds for the provision of government services? [6/8]

The ARPA establishes four categories of eligible uses and further restrictions on the use of funds to ensure that Fiscal Recovery Funds are used within the four eligible use categories. The Interim Final Rule implements these restrictions, including the scope of the eligible use categories and further restrictions on tax cuts and deposits into pensions. Reporting requirements will align with this structure.

Consistent with the broad latitude provided to recipients to use funds for government services to the extent of the reduction in revenue, recipients will be required to submit a description of services provided. As discussed in IFR, these services can include a broad range of services but may not be used directly for pension deposits, contributions to reserve funds, or debt service. Recipients may use sources of funding other than Fiscal Recovery Funds to make deposits to pension funds, contribute to reserve funds, and pay

debt service, including during the period of performance for the Fiscal Recovery Fund award.

For recipients using Fiscal Recovery Funds to provide government services to the extent of reduction in revenue, the description of government services reported to Treasury may be narrative or in another form, and recipients are encouraged to report based on their existing budget processes and to minimize administrative burden. For example, a recipient with \$100 in revenue replacement funds available could indicate that \$50 were used for personnel costs and \$50 were used for pay-go building of sidewalk infrastructure.

In addition to describing the government services provided to the extent of reduction in revenue, all recipients will also be required to indicate that Fiscal Recovery Funds are not used directly to make a deposit in a pension fund. Further, recipients subject to the tax offset provision will be required to provide information necessary to implement the Interim Final Rule, as described in the Interim Final Rule. Treasury does not anticipate requiring other types of reporting or recordkeeping on spending in pensions, debt service, or contributions to reserve funds.

These requirements will be further detailed in forthcoming guidance on reporting requirements for the Fiscal Recovery Funds.

9.5. What is the Assistance Listing and Catalog of Federal Domestic Assistance (CFDA) number for the program? [6/8]

The Assistance Listing for the Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) was published May 28, 2021 on SAM.gov. This includes the final CFDA Number for the program, 21.027.

The assistance listing includes helpful information including program purpose, statutory authority, eligibility requirements, and compliance requirements for recipients. The CFDA number is the unique 5-digit code for each type of federal assistance, and can be used to search for program information, including funding opportunities, spending on [usaspending.gov](https://www.usaspending.gov), or audit results through the Federal Audit Clearinghouse.

To expedite payments and meet statutory timelines, Treasury issued initial payments under an existing CFDA number. If you have already received funds or captured the initial CFDA number in your records, please update your systems and reporting to reflect the final CFDA number 21.027. **Recipients must use the final CFDA number for all financial accounting, audits, subawards, and associated program reporting requirements.**

To ensure public trust, Treasury expects all recipients to serve as strong stewards of these funds. This includes ensuring funds are used for intended purposes and recipients have in place effective financial management, internal controls, and reporting for transparency and accountability.

Please see [Treasury's Interim Final Rule](#) for more information. Further guidance on recipient compliance and reporting responsibilities is forthcoming.

10. Miscellaneous

10.1. May governments retain assets purchased with Fiscal Recovery Funds? If so, what rules apply to the proceeds of disposition or sale of such assets?

Yes, if the purchase of the asset was consistent with the limitations on the eligible use of funds. If such assets are disposed of prior to December 31, 2024, the proceeds would be subject to the restrictions on the eligible use of payments.

10.2. Can recipients use funds for administrative purposes?

Recipients may use funds to cover the portion of payroll and benefits of employees corresponding to time spent on administrative work necessary due to the COVID-19 public health emergency and its negative economic impacts. This includes, but is not limited to, costs related to disbursing payments of Fiscal Recovery Funds and managing new grant programs established using Fiscal Recovery Funds.

10.3. Are recipients required to remit interest earned on CSFRF/CLFRF payments made by Treasury? [5/27]

No. CSFRF/CLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury's implementing regulations at 31 CFR part 205 to remit interest to Treasury. CSFRF/CLFRF payments made by Treasury to local governments and Tribes are not subject to the requirement of 2 CFR 200.305(b)(8)-(9) to maintain balances in an interest-bearing account and remit payments to Treasury.

10.4. Is there a deadline to apply for funds? [5/27]

The Interim Final Rule requires that costs be incurred by December 31, 2024. Eligible recipients are encouraged to apply as soon as possible. For recipients other than Tribal governments, there is not a specific application deadline.

Tribal governments do have deadlines to complete the application process and should visit www.treasury.gov/SLFRPTribal for guidance on applicable deadlines.

10.5. May recipients use funds to cover the costs of consultants to assist with managing and administering the funds? [6/8]

Yes. Recipients may use funds for administering the CSFRF/CLFRF program, including costs of consultants to support effective management and oversight, including consultation for ensuring compliance with legal, regulatory, and other requirements.

11. Operations

11.1. How do I know if my entity is eligible?

The Coronavirus State and Local Fiscal Recovery Funds American Rescue Plan Act of 2021 set forth the jurisdictions eligible to receive funds under the program, which are:

- States and the District of Columbia
- Territories
- Tribal governments
- Counties
- Metropolitan cities (typically, but not always, those with populations over 50,000)
- Non-entitlement units of local government, or smaller local governments (typically, but not always, those with populations under 50,000)

11.2. How does an eligible entity request payment?

Eligible entities (other than non-entitlement units) must submit their information to the Treasury Submission Portal. Please visit the Coronavirus State and Local Fiscal Recovery Fund website for more information on the submission process.

11.3. I cannot log into the Treasury Submission Portal or am having trouble navigating it. Who can help me?

If you have questions about the Treasury Submission Portal or for technical support, please email covidreliefitsupport@treasury.gov.

11.4. What do I need to do to receive my payment?

All eligible payees are required to have a DUNS Number previously issued by Dun & Bradstreet (<https://www.dnb.com/>).

All eligible payees are also required to have an active registration with the System for Award Management (SAM) (<https://www.sam.gov>).

And eligible payees must have a bank account enabled for Automated Clearing House (ACH) direct deposit. Payees with a Wire account are encouraged to provide that information as well.

More information on these and all program pre-submission requirements can be found on the Coronavirus State and Local Fiscal Recovery Fund website.

11.5. Why is Treasury employing id.me for the Treasury Submission Portal?

ID.me is a trusted technology partner to multiple government agencies and healthcare providers. It provides secure digital identity verification to those government agencies and healthcare providers to make sure you're you – and not someone pretending to be you – when you request access to online services. All personally identifiable information provided to ID.me is encrypted and disclosed only with the express consent of the user. Please refer to ID.me Contact Support for assistance with your ID.me account. Their support website is <https://help.id.me>.

11.6. Why is an entity not on the list of eligible entities in Treasury Submission Portal?

The ARP statute lays out which governments are eligible for payments. The list of entities within the Treasury Submission Portal includes entities eligible to receive a direct payment of funds from Treasury, which include states (defined to include the District of Columbia), territories, Tribal governments, counties, and metropolitan cities.

Eligible non-entitlement units of local government will receive a distribution of funds from their respective state government and should not submit information to the Treasury Submission Portal.

If you believe an entity has been mistakenly left off the eligible entity list, please email SLFRP@treasury.gov.

11.7. What is an Authorized Representative?

An Authorized Representative is an individual with legal authority to bind the government entity (e.g., the Chief Executive Officer of the government entity). An Authorized Representative must sign the Acceptance of Award terms for it to be valid.

11.8. How does a Tribal government determine their allocation?

Tribal governments will receive information about their allocation when the submission to the Treasury Submission Portal is confirmed to be complete and accurate.

11.9. How do I know the status of my request for funds (submission)?

Entities can check the status of their submission at any time by logging into [Treasury Submission Portal](#).

11.10. My Treasury Submission Portal submission requires additional information/correction. What is the process for that?

If your Authorized Representative has not yet signed the award terms, you can edit your submission with in the into [Treasury Submission Portal](#). If your Authorized

Representative has signed the award terms, please email SLFRP@treasury.gov to request assistance with updating your information.

11.11. My request for funds was denied. How do I find out why it was denied or appeal the decision?

Please check to ensure that no one else from your entity has applied, causing a duplicate submission. Please also review the list of all eligible entities on the [Coronavirus State and Local Fiscal Recovery Fund website](#).

If you still have questions regarding your submission, please email SLFRP@treasury.gov.

11.12. When will entities get their money?

Before Treasury is able to execute a payment, a representative of an eligible government must submit the government's information for verification through the [Treasury Submission Portal](#). The verification process takes approximately four business days. If any errors are identified, the designated point of contact for the government will be contacted via email to correct the information before the payment can proceed. Once verification is complete, the designated point of contact of the eligible government will receive an email notifying them that their submission has been verified. Payments are generally scheduled for the next business day after this verification email, though funds may not be available immediately due to processing time of their financial institution.

11.13. How does a local government entity provide Treasury with a notice of transfer of funds to its State?

For more information on how to provide Treasury with notice of transfer to a state, please email SLRedirectFunds@treasury.gov.



Jason E. Mumpower
Comptroller

August 20, 2021

Honorable Gregory Wilson, Mayor
and Honorable Board of Commissioners
Van Buren County
P.O. Box 217
Spencer, TN 38585

Dear Mayor Wilson and Members of the Board:

This letter acknowledges receipt of a certified copy of the fiscal year 2022 budget.

Based upon our review we are conditionally approving the budget as described below. Our review of the budget is based solely on the information we have received. With regard to programs included in the budget such as education, roads, and corrections, we have not made any attempt to determine that the local government has complied with specific program statutes or guidelines, or with any financing requirements prescribed by any state or federal agency. Please note local officials are required to ensure the budget remains balanced throughout the fiscal year and that all maintenance of effort requirements are met – our office has not reviewed or approved any maintenance of effort programs in this budget. Budget amendments must be sent to our office for formal acknowledgement after they are approved by the local governing body (submit to: LGF@cot.tn.gov).

Conditional Approval

This letter constitutes conditional approval, by our office, for the County's 2022 fiscal year budget as described below.

Pursuant to Tenn. Code Ann. § 9-21-403(c), the County is currently subject to the oversight of the Comptroller of the Treasury. We will continue our oversight of Van Buren County for the foreseeable future through:

- Evaluating the County by reviewing weekly cash flow statements.
- Actively monitoring all transactions through the County's accounting software.
- Approval of any (non-payroll) expenses over \$2,500.

The County's budget approval is conditional based on continuing to comply with the above requirements and any future directives from the Comptroller of the Treasury.

CONSIDERATIONS DURING BUDGET REVIEW

Timely Budget Submission

Please note that the County's annual budget must be submitted to our office within 15 days of its adoption for the County to be eligible to receive the annual budget certificate: tncot.cc/budgetcertificates.

Budget Submission

We would ask the County to please submit future year budgets in their entirety to our office when all the needed documentation is compiled. Complete submissions in one electronic document help us efficiently and comprehensively evaluate the budget. Please submit the County's **complete budget** to LGF@cot.tn.gov.

Audit Findings

During our review of the budget we noted that the County's most recent audit has a finding of actual expenditures exceeding budget appropriations. All expenditures should be authorized in the original budget or an amendment to that budget or in a supplemental appropriation. The County's governing body needs to take steps to ensure that expenditures are closely monitored and the County stays within the budget appropriations.

General Purpose School Fund

During our review of the budget we have continuing concern related to the accuracy of numbers presented in the school budget information as addressed in the most recent audit finding for the school system. The school should maintain a healthy fund balance and accurately project revenues and expenses in the budgetary process.

**COUNTY SHOULD ADOPT A CENTRAL SYSTEM OF ACCOUNTING,
BUDGETING, AND PURCHASING**

Van Buren County does not have a central system of accounting, budgeting, and purchasing. Sound business practices dictate that establishing a central system would significantly improve internal controls over the accounting, budgeting, and purchasing processes. The absence of a central system of accounting, budgeting, and purchasing has been a management decision by the county commission resulting in decentralization and some duplication of effort. The Division of Local Government Finance strongly believes that the adoption of a central system of accounting, budgeting, and purchasing is a best practice that would significantly improve accountability and the quality of services provided to the citizens of Van Buren County. Therefore, we recommend the adoption of the County Financial Management System of 1981 or a private act, which would provide for a central system of accounting, budgeting, and purchasing covering all county departments.

If you should have questions or need assistance, please refer to our online resources on our website or feel free to contact your financial analyst, Meghan Huffstutter, at 615-747-5379 or Meghan.Huffstutter@cot.tn.gov.

Very truly yours,



Betsy Knotts
Director of the Division of Local Government Finance

cc: Mr. Bryan Burklin, Assistant Director, Local Government Audit, COT

BK:mh

With Warranty



TO: Van Buren County EMS
112 Generations Drive
Spencer, TN 38585

Attn: Tiwana Bricker

Tel: (931) 946-8181

ZOLL Medical Corporation

Worldwide Headquarters
269 Mill Rd
Chelmsford, Massachusetts 01824-4105
(978) 421-9655 Main
(800) 348-9011
(978) 421-0015 Customer Support
FEDERAL ID#: 04-2711626

QUOTATION 395488 V:1

DATE: September 02, 2021

TERMS: Net 30 Days

FOB: Shipping Point

FREIGHT: Prepay and Add

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
1	801-2231411-01	<p>X Series Manual Monitor/Defibrillator with 4 trace tri-mode display monitor/ defibrillator/ printer, comes with Real CPR Help®, advisory algorithm, advanced communications package (Wi-Fi, Bluetooth, USB cellular modem capable) USB data transfer capable and large 6.5" (16.5cm) diagonal screen, full 12 ECG lead view with both dynamic and static 12-lead mode display.</p> <p>Accessories Included:</p> <ul style="list-style-type: none"> • MFC cable • MFC CPR connector • A/C power adapter/ battery charger • A/C power cord • One (1) roll printer paper • 6.6 Ah Li-Ion battery • Carry case • Declaration of Conformity • Operator's Manual • Quick Reference Guide <p>• One (1)-year EMS warranty</p> <p>Advanced Options: Real CPR Help Expansion Pack CPR Dashboard quantitative depth and rate in real time, release indicator, interruption timer, perfusion performance indicator (PPI) • See - Thru CPR artifact filtering</p> <p>ZOLL Noninvasive Pacing Technology:</p>	4	\$42,245.45	\$30,761.25	\$123,045.00 **

To the extent that ZOLL and Customer, or Customer's Representative have negotiated and executed overriding terms and conditions ("Overriding T's & C's"), those terms and conditions would apply to quotation. In all other cases, this quote is made subject to ZOLL's Standard Commercial Terms and Conditions ("ZOLL T's & C's") which for capital equipment, accessories and consumables can be found at <http://www.zoll.com/GTC> and for software products can be found at <http://www.zoll.com/SSPTC> and for hosted software products can be found at <http://www.zoll.com/SSHTC>. Except in the case of overriding T's and C's, any Purchase Order ("PO") issued in response to this quotation will be deemed to incorporate ZOLL T's & C's, and any other terms and conditions presented shall have no force or effect except to the extent agreed in writing by ZOLL.

Adam Britt
EMS Territory Manager
901-212-9677

1. DELIVERY WILL BE MADE 60-90 DAYS AFTER RECEIPT OF ACCEPTED PURCHASE ORDER.
2. PRICES QUOTED ARE VALID FOR 60 DAYS.
3. APPLICABLE TAX, SHIPPING & HANDLING WILL BE ADDED AT THE TIME OF INVOICING.
4. ALL PURCHASE ORDERS ARE SUBJECT TO CREDIT APPROVAL BEFORE ACCEPTABLE BY ZOLL.
5. FORWARD PURCHASE ORDER AND QUOTATION TO ZOLL CUSTOMER SUPPORT AT ssales@zoll.com OR FAX TO 978-421-0015.
6. ALL DISCOUNTS OFF LIST PRICE ARE CONTINGENT UPON PAYMENT WITHIN AGREED UPON TERMS.

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TO: Van Buren County EMS
 112 Generations Drive
 Spencer, TN 38585

Attn: Twanna Bricker

Tel: (931) 946-8181

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		Maximo Pulse Oximetry SP02& SpCO • Signal Extraction Technology (SET) • Rainbow SET (for SpCO & SpMet) NIBP Welch Allyn Includes: • Smercuff 10 foot Dual Lumen hose • SureBP Reusable Adult Medium Cuff End Tidal Carbon Dioxide monitoring (ETCO2) Orion Microstream Technology: Order required Microstream tubing sets separately Interpretative 12- Lead ECG: • 12-Lead one step ECG cable- includes 4- Lead limb lead cable and removable precordial 6- Lead set Two Temperature monitoring channels with digital displays: Order Temperature probes separately				
2	8000-000393-01	X Series Carry Case, Premium	4	\$715.85	\$350.00	\$1,400.00 *
3	8000-001392	Rainbow, RC-4, 4FT, Reusable EMS Patient Cable	4	\$252.35	\$176.40	\$705.60 *

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4	8000-000371	SpO2/SpCO/SpMet Rainbow DCI Adult Reusable Sensor with connector (3 ft)	4	\$870.35	\$608.40	\$2,433.60	*
5	8000-000476	M-LNCS Pdbx-3 Pediatric SpO2 Adhesive Sensor, 3 ft. Single Patient Use 10-50kg (20 per box)	1	\$350.20	\$244.80	\$244.80	*
6	8000-002005-01	Cable Sleeve, Propaq / X Series, ZOLL Blue	4	\$52.45	\$36.75	\$147.00	*
7	8000-0895	Cuff Kit with Welch Allyn Small Adult, Large Adult and Thigh Cuffs	4	\$157.50	\$113.40	\$453.60	*
8	REUSE-09-2MQ	Cuff, Child, 2-Tube, Twist lock connector	4	\$52.50	\$37.80	\$151.20	*
9	8000-0580-01	Six hour rechargeable Smart battery	4	\$519.75	\$356.40	\$1,425.60	*
10	8300-0500-01	SurePower 4 Bay Charging System including 4 Battery Charging adapters	1	\$2,793.51	\$1,638.00	\$1,638.00	*
11	8900-0400	CPR statpadr HVP Multi-Function CPR Electrodes - 8 pair/case	1	\$605.64	\$392.00	\$392.00	*
12	8000-0670	YSI reusable adult Skin Temperature probe	4	\$125.00	\$94.00	\$376.00	*

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13	8000-000875-01	Paper, Thermal, BPA Free (box of 6)	4	\$24.72	\$17.20	\$68.80 *
14	8300-000676	OneStep Cable, X Series	4	\$446.25	No Charge	No Charge *
15	8009-0020	CPR-D Padz and CPR Stat Padz Connector for R Series	4	\$393.75	No Charge	No Charge *
16	8400-110043	CaseReview Premium Subscription, X Series, 3 Year- Hosted. Provides detailed post-case information, including CPR quality on compression depth, rate, pause time and release velocity, as well as ECG, shocks, EtCO2 and SpO2 vital signs.	4	\$1,345.00	\$1,345.00	\$5,380.00
17	5001-9928	ZOLL E Series wPacing, 12 lead + 3 parameters or more Trade-In	4		(\$6,325.00)	(\$25,300.00) ***

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TO: Van Buren County EMS
 112 Generations Drive
 Spencer, TN 38585

Attn: Tiwana Bricker

Tel: (931) 946-6181

ZOLL Medical Corporation

Worldwide HeadQuarters
 269 Mill Rd
 Chelmsford, Massachusetts 01824-4105
 (978) 421-9655 Main
 (800) 348-9011
 (978) 421-0015 Customer Support
 FEDERAL ID#: 04-2711626

QUOTATION 395488 V:1

DATE: September 02, 2021

TERMS: Net 30 Days

FOB: Shipping Point

FREIGHT: Prepay and Add

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DNIC PRICE	TOTAL PRICE
18	8778-89033-WF	<p>Worry-Free Service Plan, 3 Years, On-Site. Includes: Annual preventive maintenance, 27% discount on new cables, 27% discount on additional lithium SurePower Batteries, discount on parameter upgrades, Lithium-Ion SurePower II Battery replacement upon failure, and accidental damage (See comments) coverage. Shipping and use of a Service Loaner during repairs, no charge shipping. Extended warranty is a continuation of the EMS One Year Product Limited Warranty.</p> <p>Accidental Damage Coverage: Includes one case replacement per year per device. This coverage excludes devices that are deemed beyond repair and/or catastrophic damage.</p> <p>Battery Replacement Program: - Batteries must be maintained per ZOLL's recommended maintenance program. - Batteries are replaced upon failure, one for one, throughout the term of the ExpertCare Service contract, should the SurePower battery or SurePower Charger display a fault. - Batteries must be evaluated and confirmed of failure through ZOLL Technical Support and/or an on-site field service technician.</p>	4	\$5,175.00	\$4,658.00	\$18,632.00 **

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Adam Britt
 EMS Territory Manager
 901-212-9677

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QUOTATION 395488 V:1

DATE: September 02, 2021

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FREIGHT: Prepay and Add

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
		<p>*Pricing is based on Public Safety Association Inc. (PSAI/SAVVIK) Contract No. PSAI 2018-11. Customer must sign an affiliate agreement to access discounted pricing.</p> <p>**Reflects Discount Pricing.</p> <p>***Trade in value guaranteed only through September 30, 2021.</p> <p>***Trade-in Value valid if all units purchased are in good operational and cosmetic condition, and include all standard accessories such as paddles, cables, etc. Customer assumes responsibility for shipping trade-in equipment to ZOLL Chelmsford within 60 days of receipt of new equipment. Customer agrees to pay cash value for trade-in equipment not shipped to ZOLL on a timely basis.</p> <p><u>Line Items 16 will be governed by Terms & Conditions listed on http://www.zoll.com/SSITC. All other items will be governed by Terms & Conditions listed on http://www.zoll.com/GTIC.</u></p>				
TOTAL						\$125,813.20

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Without warranty

TO: Van Buren County EMS
112 Generations Drive
Spencer, TN 38585

Attn: Tiwana Bricker

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269 Mill Rd
Chelmsford, Massachusetts 01824-4105
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FEDERAL ID#: 04-2711626

QUOTATION 395485 V:1

DATE: September 02, 2021

TERMS: Net 30 Days

FOB: Shipping Point

FREIGHT: Prepay and Add

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
1	601-2231411-01	<p>X Series Manual Monitor/Defibrillator with 4 trace tri-mode display monitor/ defibrillator/ printer, comes with Real CPR Help®, advisory algorithm, advanced communications package (Wi-Fi, Bluetooth, USB cellular modem capable) USB data transfer capable and large 6.5" (16.5cm) diagonal screen, full 12 ECG lead view with both dynamic and static 12-lead mode display.</p> <p>Accessories Included:</p> <ul style="list-style-type: none"> • MFC cable • MFC CPR connector • A/C power adapter/ battery charger • A/C power cord • One (1) roll printer paper • 6.6 Ah Li-Ion battery • Carry case • Declaration of Conformity • Operator's Manual • Quick Reference Guide <p>• One (1)-year EMS warranty</p> <p>Advanced Options: Real CPR Help Expansion Pack CPR Dashboard quantitative depth and rate in real time, release indicator, interruption timer, perfusion performance indicator (PPI) • See - Thru CPR artifact filtering</p> <p>ZOLL Noninvasive Pacing Technology:</p>	4	\$42,245.45	\$30,761.25	\$123,045.00 **

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ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
		<p>Maximo Pulse Oximetry</p> <p>SP02& SpCO</p> <ul style="list-style-type: none"> • Signal Extraction Technology (SET) • Rainbow SET (for SpCO & SpMet) <p>NIBP Welch Allyn Includes:</p> <ul style="list-style-type: none"> • Smartcuff 10 foot Dual Lumen hose • SureBP Reusable Adult Medium Cuff <p>End Tidal Carbon Dioxide monitoring (ETCO2) Oridion Microstream Technology: Order required Microstream tubing sets separately</p> <p>Interpretative 12- Lead ECG:</p> <ul style="list-style-type: none"> • 12-Lead one step ECG cable- includes 4- Lead limb lead cable and removable precordial 6- Lead set <p>Two Temperature monitoring channels with digital displays: Order Temperature probes separately</p>				
2	8000-000393-01	X Series Carry Case, Premium	4	\$715.85	\$350.00	\$1,400.00 *
3	8000-001392	Rainbow, RC-4, 4FT, Reusable EMS Patient Cable	4	\$252.35	\$176.40	\$705.60 *

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QUOTATION 395485 V:1

DATE: September 02, 2021

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ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
4	8000-000371	SpO2/SpCO/SpMet Rainbow DCI Adult Reusable Sensor with connector (3 ft)	4	\$870.35	\$608.40	\$2,433.80 *
5	8000-000476	M-LNCS Pdbx-3 Pediatric SpO2 Adhesive Sensor, 3 ft. Single Patient Use 10-50kg (20 per box)	1	\$350.20	\$244.80	\$244.80 *
6	8000-002005-01	Cable Sleeve, Propaq / X Series, ZOLL Blue	4	\$52.45	\$36.75	\$147.00 *
7	8000-0895	Cuff Kit with Welch Allyn Small Adult, Large Adult and Thigh Cuffs	4	\$157.50	\$113.40	\$453.60 *
8	REUSE-09-2MQ	Cuff, Child, 2-Tube, Twist lock connector	4	\$52.50	\$37.80	\$151.20 *
9	8000-0580-01	Six hour rechargeable Smart battery	4	\$519.75	\$356.40	\$1,425.60 *
10	8300-0500-01	SurePower 4 Bay Charging System including 4 Battery Charging adapters	1	\$2,793.51	\$1,638.00	\$1,638.00 *
11	8900-0400	CPR star-padz HVP Multi-Function CPR Electrodes - 8 pair/case	1	\$605.64	\$392.00	\$392.00 *
12	8000-0670	YSI reusable adult Skin Temperature probe	4	\$125.00	\$94.00	\$376.00 *

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 Chelmsford, Massachusetts 01824-4105
 (978) 421-9655 Main
 (800) 348-9011
 (978) 421-0015 Customer Support
 FEDERAL ID#: 04-2711828

QUOTATION 395485 V:1

DATE: September 02, 2021

TERMS: Net 30 Days

FOB: Shipping Point

FREIGHT: Prepay and Add

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
13	8000-000875-01	Paper, Thermal, BPA Free (box of 8)	4	\$24.72	\$17.20	\$68.80 *
14	8300-000678	OneStep Cable, X Series	4	\$448.25	No Charge	No Charge *
15	8009-0020	CPR-D Padz and CPR Stat Padz Connector for R Series	4	\$393.75	No Charge	No Charge *
16	8400-110043	CaseReview Premium Subscription, X Series, 3 Year- Hosted. Provides detailed post-case information, including CPR quality on compression depth, rate, pause time and release velocity, as well as ECG, shocks, EtCO2 and SpO2 vital signs.	4	\$1,345.00	\$1,345.00	\$5,380.00
17	5001-9928	ZOLL E Series w/Pacing, 12 lead + 3 parameters or more Trade-In	4		(\$6,325.00)	(\$25,300.00) ***

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QUOTATION 395485 V:1

DATE: September 02, 2021

TERMS: Net 30 Days

FOB: Shipping Point

FREIGHT: Prepay and Add

ITEM	MODEL NUMBER	DESCRIPTION	QTY.	UNIT PRICE	DISC PRICE	TOTAL PRICE
		<p>*Pricing is based on Public Safety Association Inc. (PSA/SAVVIK) Contract No. PSAJ 2018-11. Customer must sign an affiliate agreement to access discounted pricing.</p> <p>**Reflects Discount Pricing.</p> <p>***Trade In value guaranteed only through September 30, 2021.</p> <p>***Trade-In Value valid if all units purchased are in good operational and cosmetic condition, and include all standard accessories such as paddles, cables, etc. Customer assumes responsibility for shipping trade-in equipment to ZOLL Chelmsford within 60 days of receipt of new equipment. Customer agrees to pay cash value for trade-in equipment not shipped to ZOLL on a timely basis.</p> <p><u>Line Items 16 will be governed by Terms & Conditions listed on http://www.zoll.com/SSPTC. All other items will be governed by Terms & Conditions listed on http://www.zoll.com/GTC</u></p>				
TOTAL						\$107,181.20

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Van Buren EMS- LP 15 - SAVVIK Pricing

Quote Number: 10326904

Remit to: **Stryker Medical**

Version: 1

P.O. Box 93308

Prepared For: VAN BUREN COUNTY EMS

Chicago, IL 60673-3308

Attn:

Rep: Jeff Masten

Email: jeff.masten@stryker.com

Phone Number: (615) 969-3617

Quote Date: 07/30/2021

Expiration Date: 10/29/2021

Delivery Address

Name: VAN BUREN COUNTY EMS
Account #: 1191423
Address: 112 GENERATIONS DR
SPENCER
Tennessee 38585-3027

End User - Shipping - Billing

Name: VAN BUREN COUNTY EMS
Account #: 1191423
Address: 112 GENERATIONS DR
SPENCER
Tennessee 38585-3027

Bill To Account

Name: VAN BUREN COUNTY EMS
Account #: 1191423
Address: 112 GENERATIONS DR
SPENCER
Tennessee 38585-3027

Equipment Products:

#	Product	Description	Qty	Sell Price	Total
1.0	99577-001958	LIFEPAK 15 V4 Monitor/Defib - Manual & AED, Trending, Noninvasive Pacing, SpO2, SpCO, NIBP, 12-Lead ECG, EtCO2, Temp, BT. Incl at N/C: 2 pr QC Electrodes (11996-000091) & 1 Test Load (21330-001365) per device, 1 Svc Manual CD (26500-003612) per order	4	\$28,773.05	\$115,092.20
2.0	41577-000290	Ship Kit -QUIK-COMBO Therapy Cable; 2 rolls 100mm Paper; RC-4, Patient Cable, 4ft.; NIBP Hose, Coiled; NIBP Cuff, Reusable, adult; 12-Lead ECG Cable, 4-Wire Limb Leads, 5ft; 12-Lead ECG Cable, 6-Wire Precordial attachment; Temperature Adapter Cable, 5ft	4	\$0.00	\$0.00
3.0	21330-001176	LP 15 Lithium-Ion Battery 5.7 amp hrs	12	\$321.10	\$3,853.20
4.0	11171-000049	Masimo™Rainbow™ DCI Adult Reusable SpO2, SpCO, SpMet Sensor, 3 FT. For use with RC Patient Cable.	4	\$416.00	\$1,664.00
5.0	11171-000050	Masimo™Rainbow™ DCIP Pediatric Reusable SpO2, SpCO, SpMet Sensor, 3 FT. For use with RC Patient Cable.	4	\$458.25	\$1,833.00
6.0	11160-000011	NIBP Cuff-Reusable, Infant	4	\$14.95	\$59.80
7.0	11160-000013	NIBP Cuff-Reusable, Child	4	\$16.90	\$67.60
8.0	11160-000017	NIBP Cuff -Reusable, Large Adult	4	\$23.40	\$93.60
9.0	11160-000019	NIBP Cuff-Reusable, Adult X Large	4	\$33.15	\$132.60
10.0	11577-000002	LIFEPAK 15 Basic carry case w/right & left pouches; shoulder strap (11577-000001) included at no additional charge when case ordered with a LIFEPAK 15 device	4	\$219.05	\$876.20
11.0	11220-000028	LIFEPAK 15 Carry case top pouch	4	\$39.65	\$158.60
12.0	11260-000039	LIFEPAK 15 Carry case back pouch	4	\$56.55	\$226.20



Van Buren EMS- LP 15

Quote Number: 10326904

Version: 1
Prepared For: VAN BUREN COUNTY EMS
Attn:

Remit to: **Stryker Medical**
P.O. Box 93308
Chicago, IL 60673-3308
Rep: Jeff Masten
Email: jeff.masten@stryker.com
Phone Number: (615) 969-3617

Quote Date: 07/30/2021
Expiration Date: 10/29/2021

#	Product	Description	Qty	Sell Price	Total
13.0	21996-000109	Titan III WIFI Gateway	4	\$621.00	\$2,484.00
14.0	11141-000115	REDI-CHARGE Base (power cord not included)	4	\$1,043.25	\$4,173.00
15.0	11140-000015	AC power cord	4	\$53.95	\$215.80
16.0	11140-000052	LP15 REDI-CHARGE Adapter Tray	4	\$141.70	\$566.80
17.0	97425-000004	USED LP1000 UNIT1000AAAABAAACBAAAAAAAAA	2	\$1,500.00	\$3,000.00
Equipment Total:					\$134,496.60

Trade In Credit:

Product	Description	Qty	Credit Ea.	Total Credit
TR-ZE-LP15	TRADE-IN-ZOLL E-SERIES TOWARDS PURCHASE OF LIFEPAK 15	4	-\$5,000.00	-\$20,000.00

Price Totals:

Grand Total: \$114,496.60

Comments:
SAVVIK Contract#2018-11

Prices: In effect for 60 days.

Terms: Net 30 Days

Contact your local Sales Representative for more information about our flexible payment options.

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Van Buren EMS- LP 15

Invoice Number: 10326904

Version: 1
Prepared For: VAN BUREN COUNTY EMS
Attn:

Remit to: **Stryker Medical**
P.O. Box 93308
Chicago, IL 60673-3308
Rep: Jeff Masten
Email: jeff.masten@stryker.com
Phone Number: (615) 969-3617

Invoice Date: 07/30/2021
Expiration Date: 10/29/2021

AUTHORIZED CUSTOMER SIGNATURE



Van Buren EMS- LP 15 w- Service Contract - SAVVIK Pricing

Quote Number: 10408509

Remit to: **Stryker Medical**

P.O. Box 93308

Chicago, IL 60673-3308

Version: 1

Prepared For: VAN BUREN COUNTY EMS

Rep: Jeff Masten

Email: jeff.masten@stryker.com

Phone Number: (615) 969-3617

Attn:

Quote Date: 07/30/2021

Expiration Date: 10/29/2021

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End User - Shipping - Billing

Bill To Account

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Account #: 1191423
Address: 112 GENERATIONS DR
SPENCER
Tennessee 38585-3027

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Name: VAN BUREN COUNTY EMS
Account #: 1191423
Address: 112 GENERATIONS DR
SPENCER
Tennessee 38585-3027

Equipment Products:

Qty	Product	Description	Qty	Unit Price	Total
1.0	99577-001958	LIFEPAK 15 V4 Monitor/Defib - Manual & AED, Trending, Noninvasive Pacing, SpO2, SpCO, NIBP, 12-Lead ECG, EtCO2, Temp, BT. Incl at N/C: 2 pr QC Electrodes (11996-000091) & 1 Test Load (21330-001365) per device, 1 Svc Manual CD (26500-003612) per order	4	\$28,773.05	\$115,092.20
2.0	41577-000290	Ship Kit -QUIK-COMBO Therapy Cable; 2 rolls 100mm Paper; RC-4, Patient Cable, 4ft.; NIBP Hose, Coiled; NIBP Cuff, Reusable, adult; 12-Lead ECG Cable, 4-Wire Limb Leads, 5ft; 12-Lead ECG Cable, 6-Wire Preordial attachment; Temperature Adapter Cable, 5ft	4	\$0.00	\$0.00
3.0	21330-001176	LP 15 Lithium-Ion Battery 5.7 amp hrs	12	\$321.10	\$3,853.20
4.0	11171-000049	Masimo™Rainbow™ DCI Adult Reusable SpO2, SpCO, SpMet Sensor, 3 FT. For use with RC Patient Cable.	4	\$416.00	\$1,664.00
5.0	11996-000339	Masimo™;Rainbow™; Adhesive SpO2, SpCO, SpMet Sensor - Adult. Box of 10. For use with RC Patient Cable.	4	\$464.75	\$1,859.00
6.0	11160-000011	NIBP Cuff-Reusable, Infant	4	\$14.95	\$59.80
7.0	11160-000013	NIBP Cuff-Reusable, Child	4	\$16.90	\$67.60
8.0	11160-000017	NIBP Cuff -Reusable, Large Adult	4	\$23.40	\$93.60
9.0	11160-000019	NIBP Cuff-Reusable, Adult X Large	4	\$33.15	\$132.60
10.0	11577-000002	LIFEPAK 15 Basic carry case w/right & left pouches; shoulder strap (11577-000001) included at no additional charge when case ordered with a LIFEPAK 15 device	4	\$219.05	\$876.20
11.0	11220-000028	LIFEPAK 15 Carry case top pouch	4	\$39.65	\$158.60
12.0	11260-000039	LIFEPAK 15 Carry case back pouch	4	\$56.55	\$226.20
13.0	21996-000109	Titan III WIFI Gateway	4	\$621.00	\$2,484.00

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Van Buren EMS- LP 15

Invoice Number: 10408509

Location: 1
Billed For: VAN BUREN COUNTY EMS
Attn:

Remit to: **Stryker Medical**
P.O. Box 93308
Chicago, IL 60673-3308
Rep: Jeff Masten
Email: jeff.masten@stryker.com
Phone Number: (615) 969-3617

Invoice Date: 07/30/2021
Billing Date: 10/29/2021

Product	Description	Qty	Sell Price	Total
1.0 11141-000115	REDI-CHARGE Base (power cord not included)	4	\$1,043.25	\$4,173.00
5.0 11140-000015	AC power cord	4	\$53.95	\$215.80
5.0 11140-000052	LP15 REDI-CHARGE Adapter Tray	4	\$141.70	\$566.80
7.0 97425-000004	USED LP1000 UNIT1000AAAAAABAAACBAAAAAAAAAAAA	2	\$1,500.00	\$3,000.00
Equipment Total:				\$134,522.60

Trade In Credit:

Product	Description	Qty	Credit Bk.	Total Credit
R-ZE-LP15	TRADE-IN-ZOLL E-SERIES TOWARDS PURCHASE OF LIFEPAK 15	4	-\$5,000.00	-\$20,000.00

ProCare Products:

Product	Description	Qty	Sell Price	Total
19.1 78000010	ProCare LIFEPAK 15 Protect Service: Unlimited onsite repairs including parts, labor and travel with battery coverage for LIFEPAK 15 V4 Monitor/Defib - Manual & AED, Trending, Noninvasive Pacing, SpO2, SpCO, NIBP, 12-Lead ECG, EtCO2, Temp, BT. Incl at N/C: 2 pr QC Electrodes (11996-000091) & 1 Test Load (21330-001365) per device, 1 Svc Manual CD (26500-003612) per order	4	\$5,100.00	\$20,400.00
ProCare Total:				\$20,400.00

Price Totals: Grand Total: \$134,922.60

Comments:
SAVVIK Contract #2018-11

Prices: In effect for 60 days.
Terms: Net 30 Days

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Committee A Vice-Chairman Henry Seamons brought forward action that needs to be taken by the Full Commission from the September 15, 2021 budget Committee.

School System Budget Amendments

Page Number: 1

Revised 21-22

Fund 141 General Purpose School		Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations		Basis	Thru	
For Fiscal Year Ending June 30, 2022		2020	June 2021	2022
Account Number				
Estimated/Appropriated/Actual Revenues				
40000 Local Taxes				
40100 County Property Taxes				
40110	Current Property Tax	574,780	591,346	711,828
40120	Trustee's Collections - Prior Year	35,002	42,588	40,000
40130	Cr Clk/Clk & Master Collections P: Yr	21,702	18,265	19,000
40140	Interest And Penalty	12,901	12,761	11,000
40161	Payments In Lieu Of Taxes - T. V. A.	5,855	5,404	5,400
40162	Payments In Lieu Of Taxes-Local Utilitie	50,129	47,364	50,000
Total County Property Taxes		820,374	823,728	837,228
40200 County Local Option Taxes				
40210	Local Option Sales Tax	508,041	745,919	450,000
40220	Hotel/Motel Tax	79,860	135,791	110,000
40275	Mixed Drink Tax	0	0	1,500
Total County Local Option Taxes		587,901	881,710	561,500
40300 Statutory Local Taxes				
40350	Interstate Telecommunications Tax	0	0	500
Total Statutory Local Taxes		0	0	500
Total Local Taxes		1,408,275	1,705,438	1,399,228
41000 Licenses And Permits				
41100 Licenses				
41110	Marriage Licenses	333	561	300
Total Licenses		333	561	300
Total Licenses And Permits		333	561	300
43000 Charges For Current Services				
43500 Education Charges				
43511	Tuition - Regular Day Students	3,600	3,893	4,000
43570	Receipts From Individual Schools	13,190	7,165	25,000
Total Education Charges		16,790	11,058	29,000
Total Charges For Current Services		16,790	11,058	29,000
44000 Other Local Revenues				
44100 Recurring Items				
44130	Sale Of Materials And Supplies	754	0	1,000
44170	Miscellaneous Refunds	7,196	17,978	23,000
Total Recurring Items		7,950	17,978	24,000
44500 Nonrecurring Items				
44530	Sale Of Equipment	0	0	2,000
44560	Damages Recovered From Individuals	30	195	0
44570	Contributions & Gifts	4,225	2,000	2,000
Total Nonrecurring Items		4,255	2,195	4,000
44900 Other Local Revenues				
44990	Other Local Revenues	0	42,000	90,000
Total Other Local Revenues		0	42,000	90,000
Total Other Local Revenues		12,205	62,173	118,000
46000 State Of Tennessee				
46300 Health And Welfare Grants				
46390	Other Health And Welfare Grants	32,994	45,000	25,000

Fund 141 General Purpose School				
Statement of Proposed Operations		Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2022		Basis	Thru	
Account Number		2020	June 2021	2022
Total Health And Welfare Grants		32,994	45,000	25,000
46500 State Education Funds				
46511	Basic Education Program	5,060,000	5,095,000	5,165,000
46515	Early Childhood Education	99,499	100,808	99,498
46590	Other State Education Funds	379,864	272,077	200,000
46610	Career Ladder Program	15,509	13,016	15,000
46640	Vocational Equipment	36,000	0	0
Total State Education Funds		5,590,872	5,480,901	5,479,498
46800 Other State Revenues				
46851	State Revenue Sharing -T.V.A.	189,988	176,847	160,000
46980	Other State Grants	0	80,696	400,000
46981	Safe Schools - ARRA	19,890	19,600	10,000
46990	Other State Revenues	73,113	75,372	285,654
Total Other State Revenues		282,991	352,515	855,654
Total State Of Tennessee		5,906,857	5,878,416	6,360,152
47000 Federal Government				
47100 Federal Through State				
47143	Special Education - Grants To States	1,875	1,120	36,000
47590	Other Federal Through State	22,692	0	0
Total Federal Through State		24,567	1,120	36,000
Total Federal Government		24,567	1,120	36,000
48000 Other Governments And Citizens Groups				
48100 Other Governments				
48140	Contracted Services	30,960	0	0
Total Other Governments		30,960	0	0
Total Other Governments And Citizens Groups		30,960	0	0
Total Revenues		7,399,987	7,658,766	7,942,680
49000 Other Sources (Non-Revenue)				
49800	Transfers In	200,000	0	5,000
49800	Other Sources (Non-Revenue)	200,000	0	5,000
Total Other Sources (Non-Revenue)		200,000	0	5,000
Total Revenues & Other Sources (Non-Revenue)		7,599,987	7,658,766	7,947,680

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2022				Basis	Thru	2022
Account Number				2020	June 2021	
Estimated/Appropriated/Actual Expenditures						
70000 Education						
71000 Instruction						
71100 Regular Instruction Program						
71100	116	Teachers		2,468,802	2,262,184	2,420,000
71100	117	Career Ladder Program		7,000	6,000	6,000
71100	128	Homebound Teachers		1,930	180	5,000
71100	163	Educational Assistants		212,653	194,275	145,000
71100	189	Other Salaries & Wages		0	0	1,000
71100	195	Certified Substitute Teachers		14,947	1,573	8,000
71100	198	Non-Certified Substitute Teachers		30,768	33,688	37,000
71100	201	Social Security		159,838	146,659	170,000
71100	204	State Retirement		268,625	231,141	260,000
71100	207	Medical Insurance		175,509	170,514	195,000
71100	210	Unemployment Compensation		356	485	2,000
71100	212	Employer Medicare		37,685	34,398	40,000
71100	217	Retirement - Hybrid Stabilization		0	9,559	15,000
71100	311	Contracts With Other School Systems		0	0	3,000
71100	336	Maintenance And Repair Services-Equipr		0	0	500
71100	355	Travel		0	0	2,000
71100	399	Other Contracted Services		0	0	4,000
71100	429	Instructional Supplies And Materials		12,600	11,800	15,000
71100	449	Textbooks - Bound		73,926	24,109	30,000
71100	499	Other Supplies And Materials		0	0	1,000
71100	535	Fee Waiver		0	0	1,000
71100	599	Other Charges		203	0	2,000
71100	722	Regular Instruction Equipment		0	83	5,000
				3,464,842	3,126,648	3,367,500
71100 Regular Instruction Program						
71200 Special Education Program						
71200	116	Teachers		269,989	298,005	310,000
71200	128	Homebound Teachers		0	0	1,000
71200	163	Educational Assistants		7,801	43,344	40,000
71200	171	Speech Pathologist		75,431	83,055	80,000
71200	195	Certified Substitute Teachers		0	0	1,000
71200	198	Non-Certified Substitute Teachers		1,040	0	1,000
71200	201	Social Security		18,788	24,084	24,000
71200	204	State Retirement		24,974	27,096	29,000
71200	207	Medical Insurance		42,732	51,183	52,000
71200	210	Unemployment Compensation		0	111	1,000
71200	212	Employer Medicare		4,394	5,632	5,300
71200	217	Retirement - Hybrid Stabilization		0	2,429	3,000
71200	312	Contracts With Private Agencies		0	0	15,000
71200	336	Maintenance And Repair Services-Equipr		0	0	500
71200	429	Instructional Supplies And Materials		0	0	500
71200	499	Other Supplies And Materials		54	64	500
71200	535	Fee Waiver		0	0	500
71200	725	Special Education Equipment		546	2,192	19,000

Fund 141		General Purpose School				
Statement of Proposed Operations				Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2022				Basis	Thru	
Account Number				2020	June 2021	2022
71200	Special Education Program			445,749	537,195	583,300
71300	Vocational Education Program					
71300	116	Teachers		176,235	178,078	185,000
71300	117	Career Ladder Program		1,000	1,000	1,000
71300	198	Non-Certified Substitute Teachers		0	0	500
71300	201	Social Security		10,328	10,270	11,000
71300	204	State Retirement		18,116	16,931	17,500
71300	207	Medical Insurance		15,006	14,448	16,000
71300	210	Unemployment Compensation		21	24	1,000
71300	212	Employer Medicare		2,415	2,402	2,700
71300	217	Retirement - Hybrid Stabilization		0	743	1,000
71300	336	Maintenance And Repair Services-Equipr		0	0	500
71300	356	Tuition		720	1,005	2,000
71300	429	Instructional Supplies And Materials		0	0	1,000
71300	499	Other Supplies And Materials		0	0	1,000
71300	535	Fee Waiver		0	0	1,000
71300	599	Other Charges		1,508	900	1,000
71300	730	Vocational Instruction Equipment		37,498	950	25,000
71300	Vocational Education Program			262,847	226,751	267,200
Total	Instruction			4,173,438	3,890,594	4,218,000
72000	Support Services					
72110	Attendance					
72110	105	Supervisor/Director		65,329	63,148	68,000
72110	117	Career Ladder Program		1,000	1,000	1,000
72110	201	Social Security		3,827	3,697	4,200
72110	204	State Retirement		7,051	6,588	7,000
72110	207	Medical Insurance		4,276	4,311	5,000
72110	210	Unemployment Compensation		6	7	200
72110	212	Employer Medicare		895	865	1,200
72110	355	Travel		555	0	1,000
72110	499	Other Supplies And Materials		0	0	500
72110	524	Inbservice/Staff Development		175	350	1,000
72110	704	Attendance Equipment		0	0	500
72110	Attendance			83,114	79,966	89,600
72120	Health Services					
72120	105	Supervisor/Director		56,191	57,072	59,500
72120	131	Medical Personnel		49,742	48,493	46,000
72120	189	Other Salaries & Wages		15,376	18,290	20,000
72120	198	Non-Certified Substitute Teachers		0	0	400
72120	201	Social Security		6,891	7,523	8,000
72120	204	State Retirement		8,121	8,654	10,000
72120	207	Medical Insurance		4,289	5,391	6,000
72120	210	Unemployment Compensation		25	24	400
72120	212	Employer Medicare		1,695	1,759	2,000
72120	307	Communication		0	0	600
72120	348	Postal Charges		0	0	300

Fund 141 General Purpose School			Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations			Basis	Thru	
For Fiscal Year Ending June 30, 2022			2020	June 2021	2022
Account Number					
72120	355	Travel	956	0	2,000
72120	413	Drugs And Medical Supplies	2,191	1,642	3,500
72120	499	Other Supplies And Materials	13,601	9,440	10,000
72120	524	Inbservice/Staff Development	2,622	500	4,000
72120	599	Other Charges	609	298	2,500
72120	701	Administration Equipment	0	0	1,000
72120	Health Services		162,309	159,086	176,200
72130	Other Student Support				
72130	123	Guidance Personnel	104,553	107,656	111,000
72130	189	Other Salaries & Wages	45,764	14,938	40,000
72130	201	Social Security	8,559	6,901	10,000
72130	204	State Retirement	13,505	10,337	13,000
72130	207	Medical Insurance	18,034	19,919	19,000
72130	210	Unemployment Compensation	24	25	600
72130	212	Employer Medicare	2,002	1,615	2,400
72130	217	Retirement - Hybrid Stabilization	0	690	1,000
72130	309	Contracts With Government Agencies	31,933	3,600	35,000
72130	322	Evaluation And Testing	0	3,848	2,000
72130	355	Travel	0	0	500
72130	399	Other Contracted Services	0	0	1,000
72130	499	Other Supplies And Materials	1,530	193	2,000
72130	Other Student Support		225,904	169,722	237,500
72210	Regular Instruction Program				
72210	105	Supervisor/Director	37,858	30,959	70,000
72210	117	Career Ladder Program	2,000	1,000	0
72210	129	Librarians	107,580	121,202	109,000
72210	189	Other Salaries & Wages	77,654	45,344	25,000
72210	196	In-Service Training	0	0	1,000
72210	201	Social Security	6,144	6,873	7,000
72210	204	State Retirement	11,973	13,037	14,500
72210	207	Medical Insurance	17,068	15,225	19,000
72210	210	Unemployment Compensation	47	42	500
72210	212	Employer Medicare	3,067	2,714	3,700
72210	217	Retirement - Hybrid Stabilization LEA-Re	0	20	0
72210	336	Maintenance And Repair Services-Equipr	0	0	500
72210	355	Travel	372	0	1,000
72210	399	Other Contracted Services	0	0	500
72210	432	Library Books/Media	2,097	2,068	3,000
72210	499	Other Supplies And Materials	509	21,438	3,000
72210	524	Inbservice/Staff Development	185	3,280	3,000
72210	599	Other Charges	20,384	0	1,000
72210	790	Other Equipment	0	0	1,000
72210	Regular Instruction Program		286,938	263,202	262,700
72220	Special Education Program				
72220	105	Supervisor/Director	65,989	63,481	70,000
72220	117	Career Ladder Program	1,000	1,000	1,000

Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2022			Basis	Thru	
Account Number			2020	June 2021	2022
72220	124	Psychological Personnel	59,440	59,932	62,000
72220	162	Clerical Personnel	0	0	500
72220	189	Other Salaries & Wages	5,299	5,578	7,000
72220	201	Social Security	7,765	7,666	8,000
72220	204	State Retirement	13,810	13,168	15,000
72220	207	Medical Insurance	7,839	7,900	9,000
72220	210	Unemployment Compensation	16	18	300
72220	212	Employer Medicare	1,816	1,793	2,000
72220	307	Communication	152	154	1,000
72220	336	Maintenance And Repair Services-Equipr	258	90	500
72220	355	Travel	1,120	1,641	2,500
72220	499	Other Supplies And Materials	0	0	1,000
72220	524	Inservice/Staff Development	0	448	500
72220		Special Education Program	164,504	162,869	180,300
72230		Vocational Education Program			
72230	105	Supervisor/Director	0	0	4,900
72230	201	Social Security	0	0	310
72230	204	State Retirement	0	0	450
72230	210	Unemployment Compensation	0	0	40
72230	212	Employer Medicare	0	0	80
72230	355	Travel	84	100	500
72230		Vocational Education Program	84	100	6,280
72250		Technology			
72250	138	Instructional Computer Personnel	89,851	55,766	100,000
72250	201	Social Security	5,083	3,156	8,000
72250	204	State Retirement	7,359	3,920	11,000
72250	207	Medical Insurance	7,205	10,192	13,000
72250	210	Unemployment Compensation	10	(11)	200
72250	212	Employer Medicare	1,235	738	2,300
72250	350	Internet Connectivity	9,660	9,660	10,000
72250	355	Travel	118	0	1,000
72250	470	Cabling	0	0	1,000
72250	471	Software	46,446	56,225	20,000
72250	499	Other Supplies And Materials	0	554	1,000
72250	524	Inservice/Staff Development	0	0	2,000
72250	722	Regular Instruction Equipment	60,693	21,839	20,000
72250	790	Other Equipment	1,645	0	2,000
72250		Technology	229,305	162,039	191,500
72310		Board Of Education			
72310	191	Board And Committee Members Fees	14,300	13,200	16,000
72310	201	Social Security	887	818	1,200
72310	207	Medical Insurance	45,924	52,512	57,000
72310	212	Employer Medicare	207	191	500
72310	305	Audit Services	4,600	4,900	6,000
72310	320	Dues And Memberships	6,697	6,779	8,000
72310	355	Travel	0	150	1,500

Fund 141 General Purpose School			Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations			Basis	Thru	
For Fiscal Year Ending June 30, 2022			2020	June 2021	2022
Account Number					
72310	399	Other Contracted Services	0	720	2,000
72310	499	Other Supplies And Materials	329	0	500
72310	506	Liability Insurance	0	0	2,000
72310	510	Trustee's Commission	33,898	38,255	34,000
72310	513	Workman's Compensation Insurance	60,615	40,305	64,000
72310	533	Criminal Investigation Of Applicants - TB	0	0	500
72310	Board Of Education		167,457	157,830	193,200
72320	Director Of Schools				
72320	101	County Official/Administrative Officer	97,228	91,394	96,000
72320	117	Career Ladder Program	1,000	1,000	1,000
72320	201	Social Security	5,669	5,302	7,200
72320	204	State Retirement	10,427	9,489	12,000
72320	207	Medical Insurance	14,197	6,670	8,000
72320	210	Unemployment Compensation	7	7	200
72320	212	Employer Medicare	1,326	1,240	1,900
72320	307	Communication	6,868	7,149	8,000
72320	320	Dues And Memberships	1,393	1,393	2,600
72320	348	Postal Charges	644	644	1,200
72320	355	Travel	736	671	2,500
72320	435	Office Supplies	28	797	1,500
72320	499	Other Supplies And Materials	1,502	287	1,500
72320	599	Other Charges	17	17	300
72320	Director Of Schools		141,042	126,060	143,900
72410	Office Of The Principal				
72410	104	Principals	154,536	157,024	164,000
72410	139	Assistant Principals	128,509	132,051	125,000
72410	161	Secretary(s)	52,602	49,615	53,000
72410	201	Social Security	19,597	19,748	20,000
72410	204	State Retirement	33,770	33,161	35,000
72410	207	Medical Insurance	22,062	22,852	20,000
72410	210	Unemployment Compensation	38	42	500
72410	212	Employer Medicare	4,584	4,618	4,900
72410	307	Communication	134	136	2,000
72410	336	Maintanance And Repair Services-Equipr	0	0	300
72410	355	Travel	0	0	1,000
72410	399	Other Contracted Services	0	0	300
72410	435	Office Supplies	0	0	300
72410	499	Other Supplies And Materials	0	0	300
72410	599	Other Charges	396	0	500
72410	701	Administration Equipment	0	0	1,000
72410	Office Of The Principal		416,228	419,247	428,100
72510	Fiscal Services				
72510	119	Accountants/Bookkeepers	25,333	42,655	50,000
72510	161	Secretary(s)	38,000	40,239	43,000
72510	189	Other Salaries & Wages	54,653	36,644	37,000
72510	201	Social Security	7,201	7,321	10,000

Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2022			Basis	Thru	2022
Account Number			2020	June 2021	
72510	204	State Retirement	8,443	8,368	12,000
72510	207	Medical Insurance	5,832	5,788	8,000
72510	210	Unemployment Compensation	19	21	400
72510	212	Employer Medicare	1,684	1,712	2,400
72510	317	Data Processing Services	11,970	18,844	17,000
72510	399	Other Contracted Services	1,380	1,651	1,500
72510	411	Data Processing Supplies	945	1,374	2,000
72510	435	Office Supplies	1,928	594	2,500
72510	499	Other Supplies And Materials	4,162	104	1,000
72510	599	Other Charges	570	59	900
72510	701	Administration Equipment	0	0	1,000
72510	Fiscal Services		162,120	165,374	188,700
72610	Operation Of Plant				
72610	166	Custodial Personnel	175,824	179,031	183,000
72610	201	Social Security	10,652	10,773	13,000
72610	204	State Retirement	11,412	11,885	12,500
72610	207	Medical Insurance	29,876	35,457	37,000
72610	210	Unemployment Compensation	85	83	1,500
72610	212	Employer Medicare	2,491	2,519	4,600
72610	217	Retirement - Hybrid Stabilization	0	23	500
72610	328	Janitorial Services	0	0	500
72610	399	Other Contracted Services	11,100	2,900	12,000
72610	410	Custodial Supplies	23,216	10,535	30,000
72610	415	Electricity	163,392	157,862	175,000
72610	434	Natural Gas	31,288	43,185	40,000
72610	454	Water And Sewer	33,105	36,350	50,000
72610	499	Other Supplies And Materials	337	1,688	2,500
72610	502	Building And Contents Insurance	85,832	88,277	90,000
72610	599	Other Charges	0	500	1,200
72610	720	Plant Operation Equipment	2,198	2,316	1,000
72610	Operation Of Plant		580,808	583,384	654,300
72620	Maintenance Of Plant				
72620	105	Supervisor/Director	38,638	39,599	40,500
72620	189	Other Salaries & Wages	1,360	1,280	1,700
72620	201	Social Security	2,421	2,475	3,000
72620	204	State Retirement	2,934	2,904	4,000
72620	207	Medical Insurance	5,834	5,786	7,000
72620	210	Unemployment Compensation	8	8	200
72620	212	Employer Medicare	566	579	1,000
72620	307	Communication	882	875	1,200
72620	335	Maintenance And Repair Services-Buildin	18,957	18,894	21,000
72620	336	Maintenance And Repair Services-Equipr	35,230	30,966	33,000
72620	338	Maintenance And Repair Services-Vehicl	0	683	1,000
72620	399	Other Contracted Services	318	4,356	7,000
72620	499	Other Supplies And Materials	600	550	5,000
72620	717	Maintenance Equipment	0	0	10,000

Fund 141 General Purpose School				Budgetary	Est & Bgt	Proposed
Statement of Proposed Operations				Basis	Thru	
For Fiscal Year Ending June 30, 2022				2020	June 2021	2022
Account Number						
72620	Maintenance Of Plant			107,748	108,955	135,600
72710	Transportation					
72710	142	Mechanic(s)		38,638	43,800	48,000
72710	146	Bus Drivers		120,336	122,181	109,000
72710	189	Other Salaries & Wages		15,680	19,428	17,000
72710	201	Social Security		10,652	11,281	12,000
72710	204	State Retirement		12,748	13,576	15,000
72710	207	Medical Insurance		18,118	17,984	19,000
72710	210	Unemployment Compensation		58	58	900
72710	212	Employer Medicare		2,503	2,638	3,000
72710	307	Communication		784	528	1,500
72710	351	Rentals		0	0	200
72710	355	Travel		0	0	600
72710	412	Diesel Fuel		0	17,401	40,000
72710	425	Gasoline		47,343	10,171	10,000
72710	433	Lubricants		2,034	1,717	4,000
72710	450	Tires And Tubes		2,738	4,493	7,000
72710	453	Vehicle Parts		13,577	12,143	25,000
72710	499	Other Supplies And Materials		2,399	1,384	4,000
72710	599	Other Charges		3,393	4,957	4,000
72710	729	Transportation Equipment		151,705	109,133	40,000
72710	Transportation			442,706	392,873	360,200
Total	Support Services			3,170,267	2,950,707	3,248,080
73000	Operation Of Non-Instructional Services					
73300	Community Services					
73300	105	Supervisor/Director		44,478	51,188	47,000
73300	116	Teachers		45,390	47,164	57,000
73300	117	Career Ladder Program		1,000	1,000	1,000
73300	146	Bus Drivers		2,148	0	0
73300	163	Educational Assistants		9,437	7,122	10,000
73300	165	Cafeteria Personnel		1,549	180	3,600
73300	189	Other Salaries & Wages		33,546	31,971	30,000
73300	201	Social Security		8,036	8,150	15,000
73300	204	State Retirement		13,798	13,265	22,000
73300	207	Medical Insurance		7,205	7,296	8,000
73300	210	Unemployment Compensation		10	11	300
73300	212	Employer Medicare		1,880	1,906	3,900
73300	217	Retirement - Hybrid Stabilization Leaps		0	59	0
73300	355	Travel		0	0	1,000
73300	399	Other Contracted Services		0	0	1,500
73300	422	Food Supplies		4,771	0	500
73300	429	Instructional Supplies And Materials		0	0	4,000
73300	499	Other Supplies And Materials		19,406	2,251	15,000
73300	524	Inservice/Staff Development		5,864	0	3,000
73300	599	Other Charges		27,143	26,091	1,500
73300	790	Other Equipment		0	0	5,000

Fund 141 General Purpose School					
Statement of Proposed Operations			Budgetary	Est & Bgt	Proposed
For Fiscal Year Ending June 30, 2022			Basis	Thru	2022
Account Number			2020	June 2021	
73300	Community Services		225,661	197,654	229,300
73400	Early Childhood Education				
73400	105	Supervisor/Director	13,044	16,947	19,000
73400	116	Teachers	108,760	113,744	114,500
73400	162	Clerical Personnel	0	0	500
73400	163	Educational Assistants	33,824	52,122	65,000
73400	198	Non-Certified Substitute Teachers	0	0	500
73400	201	Social Security	9,313	9,839	11,000
73400	204	State Retirement	16,406	16,975	20,000
73400	207	Medical Insurance	36,406	40,059	42,000
73400	210	Unemployment Compensation	17	33	500
73400	212	Employer Medicare	2,178	2,301	4,000
73400	307	Communication	618	595	1,200
73400	355	Travel	56	0	2,200
73400	399	Other Contracted Services	0	0	400
73400	422	Food Supplies	0	0	1,000
73400	429	Instructional Supplies And Materials	599	2,117	5,000
73400	499	Other Supplies And Materials	4,935	3,877	6,000
73400	524	Inservice/Staff Development	1,691	1,275	2,500
73400	599	Other Charges	239	332	1,000
73400	790	Other Equipment	0	0	1,000
73400	Early Childhood Education		228,086	260,216	297,300
Total	Operation Of Non-Instructional Services		453,747	457,870	526,600
76000	Capital Outlay				
76100	Regular Capital Outlay				
76100	304	Architects	4,766	0	10,000
76100	331	Legal Services	0	0	10,000
76100	706	Building Construction	0	0	50,000
76100	707	Building Improvements	24,052	6,144	450,000
76100	711	Furniture And Fixtures	14,123	8,328	15,000
76100	724	Site Development	79,495	0	50,000
76100	790	Other Equipment	20,973	19,586	10,000
76100	799	Other Capital Outlay	0	0	10,000
76100	Regular Capital Outlay		143,409	34,058	605,000
Total	Capital Outlay		143,409	34,058	605,000
Total	Education		7,940,861	7,333,229	8,597,680
80000	Debt Service				
82100	Principal On Debt				
82130	Education				
82130	612	Principal On Other Loans	77,000	79,000	88,000
82130	Education		77,000	79,000	88,000
Total	Principal On Debt		77,000	79,000	88,000
82200	Interest On Debt				
82230	Education				
82230	613	Interest On Other Loans	42,620	46,703	50,000
82230	Education		42,620	46,703	50,000

Fund 141		General Purpose School				
Statement of Proposed Operations						
For Fiscal Year Ending June 30, 2022						
Account Number				Budgetary	Est & Bgt	Proposed
				Basis	Thru	2022
				2020	June 2021	
Total Interest On Debt				42,620	46,703	50,000
82300 Other Debt Service						
82330 Education						
82330	699	Other Debt Service		0	0	10,000
82330 Education				0	0	10,000
Total Other Debt Service				0	0	10,000
Total Debt Service				119,620	125,703	148,000
Total Expenditures				8,060,481	7,458,932	8,745,680
99000 Other Uses						
99100 Transfers Out						
99100	590	Transfers To Other Funds		200,000	0	0
99100 Transfers Out				200,000	0	0
99100	Other Uses			200,000	0	0
Total Other Uses				200,000	0	0
Total Expenditures & Other Uses				8,260,481	7,458,932	8,745,680

Fund 141 General Purpose School				
Statement of Proposed Operations				
For Fiscal Year Ending June 30, 2022				
Account Number		Budgetary Basis 2020	Est & Bgt Thru June 2021	Proposed 2022
Excess of Estimated Revenue Over				
Under Estimated Expenditures		(660,494)	199,834	(798,000)
Estimated Beg Fund Bal JULY 01		1,862,963	1,202,469	1,402,303
Prior Prior Year Ending				
Encumbered Fund Balance	1,862,963			
Excess/Deficit				
Revenues/Expenditures	(660,494)			
Adjustments	0			
Prior Year Ending Fund Bal	1,202,469			
Adjustment		0		
Estimated End Fund Bal JUNE 30		1,202,469	1,402,303	604,303

Henry Seamons made a motion, second by David Chandler to approve the Amendments to the School Systems budget.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Covid Grant Funds

Van Buren County received Coronavirus Recovery Funds during the year of 2021. These are restricted Funds used to reimburse recipients for costs incurred by State and Local Governments in responding to the public Health emergency and its negative economic impact. Committee A (budget Committee) has been meeting discussing what and how this money can be used with the restrictions that are involved. Listed below are ways that Van Buren County can use this money:

1. Grants to Community Centers (pending further clarification)	\$60,000.00
2. Grant to Fire Departments (pending further clarification)	100,000.00
3. Mitigation supplies and efforts (large groups congregate, churches)	50,000.00
4. Restructure drainage at the Fair building.	22,000.00
5. Leak repair and upgrade to Wells at the landfill	82,000.00
6. Bonus for Employees (Not Elected Officials)	200,000.00
7. HVAC upgrade for Fair, Library and Burritt College Buildings	56,435.00

Each one listed will be voted on separate, the Grant to Community Centers and Grant to the Fire Departments is pending further clarification Mayor Wilson may know something by Thursday of this week.

Mitigation Supplies and efforts (\$50,000.00)

Henry Seamons made a motion, second by Mickey Robinson to approve mitigation supplies and effort in the amount of \$50,000.00.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Restructure Drainage at the Fair Building, Ag Learning Center (\$22,000.00)

Henry Seamons made a motion, second by Robert Van Winkle to approve \$22,000.00 for Restructure Drainage at the Fair Building.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Leak repair and upgrade to Wells at the Landfill (\$82,000.00)

Henry Seamons made a motion, second by David Chandler to approve leak repair and upgrade to wells at the Landfill in the amount of \$82,000.00.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Bonus for employees (200,000.00)

Mayor Wilson explained that this Bonus is for employees of the County that worked during COVID-19. (The County employees have not received a raise since 2019) Elected Officials, Election Commissioner or the Clerk and Master of the County will not receive this Bonus.

Henry Seamons made a motion, second by Mickey Robinson to approve the bonus for employees in the amount of \$200,000.00.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. Commissioner Bill Mosley voted no, 8-yes votes, 1- no vote. Motion passed.

HVAC upgrade for Fair Library and Burritt College Buildings (\$56,435)

Henry Seamons made a motion, second by Mickey Robinson to approve the HVAC upgrade for the Fair, Library and Burritt College Building in the amount of \$56,435.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

The purchase of the Zoll equipment for EMS

Henry Seamons made a motion, second by David Chandler to approve the purchase of the Zoll equipment for EMS for \$107,181.20. (This equipment is paid for with a Grant) **The purchase of the Zoll equipment for EMS is on page 44 in the Committee Minutes for the record.**

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Zoll Devices 3 year warranty

Henry Seamons made a motion, second by Michael Woodlee to approve to pay \$18,632.00 for a 3 year warranty on the Zoll devices taking the money from line item 101-54900-399 other public safety contracts.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Appointment of Bill Mosley & Sherry Wilson effective October 1st for the Planning Commission

David Chandler made a motion, second by Brian Simmons to approve Bill Mosley and Sherry Wilson to the Planning Commission. All agreed by voice vote. Motion passed.

Re-appointment of Diane Hodges and Mike Solomon to Planning Commission

Bill Mosley made a motion, second by Brian Simmons to re-appoint Diane Hodges and Mike Solomon to the Planning Commission. All approved by voice vote. Motion passed.

Old Business

None

New Business

Cheryl Cole Director of School had sent a letter to Committee A Meeting requesting the schools portion of Direct Appropriation Grant that was given to Van Buren County to supplement the loss of revenue from Fall Creek Falls Inn. The amount sent was \$200,000.00 for the fiscal year 2021-2022 the Schools portion is 42% which is \$84,000.00. This money is not part of the Maintenance of Effort. Mickey Robinson made a motion, second by Michael Woodlee to approve the \$84,000.00 for the School System and for it to be transferred out of line item 101-51100-590.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed. (Amount left to go to the School System is \$100,000.00 that will come from the Sale of the BDS property.) **Letters as following for the record:**

Ricky Walling, *Chairman*
Barry Austin, *Member*
Benjamin Grissom, *Member*
Tim Hodges, *Member*
Davy Shockley, *Member*



Cheryl Cole, M.A.
Director of Schools

VAN BUREN COUNTY BOARD OF EDUCATION

Where Kids Come First

September 21, 2021

Mayor Greg Wilson and County Commissioners:

The Van Buren County Board of Education is requesting payment of our portion of the Direct Appropriation Grant that was given to Van Buren County to supplement the loss of revenue from FCF Inn. The school's portion should be 42% of \$200,000 for fiscal year 2021-22. That amount should be \$84,000. This money is not part of the Maintenance of Effort.

In the event that there are future payments from this Direct Appropriation Grant subsidy, the school system is also requesting their portion of these funds.

Sincerely,

Cheryl Cole, Director of Schools

Van Buren County School Board

Ricky Walling, Chairman

Tim Hodges

Davy Shockley

Barry Austin

Benjamin Grissom

293 Sparta Street • P.O. Box 98 • Spencer, Tennessee 38585 • Phone: (931) 946-2242 • Fax: (931) 946-2858

Director of Special Projects & Pre-School
Dr. Denise Whittenberg
Supervisor of Instruction & Federal Programs
Jamie Simmons
Supervisor of Special Education
Virginia Baker

Supervisor of Attendance & Transportation
Billie J. Grissom
Supervisor of Nutrition
Marlene DeLong
Supervisor of Technology
Chris Hargrove

Instructional Technology & Accountability
Jared Copeland
Testing Coordinator & Math Instruction
Teresa Roberts
School Psychologist
Monica Sullivan

Director of Coordinated School Health
Kelly Lewis
Grants Coordinator & ELA Instruction
Jan Walter

Ricky Walling, *Chairman*
Barry Austin, *Member*
Ronnie Hitchcock, *Member*
Tim Hodges, *Member*
Davy Shockley, *Member*



Cheryl Cole
Director of Schools

VAN BUREN COUNTY BOARD OF EDUCATION

Where Kids Come First

October 30, 2020

Mayor Greg Wilson and County Commissioners:

The Van Buren County Board of Education is requesting payment of our portion of the Direct Appropriation Grant that was given to the county to supplement the loss of revenue from FCF Inn. The school's portion should have been 42% of \$200,000 for fiscal year 20-21. That amount should be \$84,000. That amount can be paid in two separate payments of \$42,000 (January and April).

This money is not part of the Maintenance of Effort.

The school system is also requesting the payment of our portion for the fiscal year 19-20. The school's portion should have been \$80,000.

In the event that the county receives a fourth year payment, the school system is also requesting their portion.

Sincerely,



Cheryl Cole

293 Sparta Street • P.O. Box 98 • Spencer, Tennessee 38585 • Phone: (931) 946-2242 • Fax: (931) 946-2858

Director of Special Projects & Pre-School
Dr. Denise Whittenberg
Supervisor of Instruction & Federal Programs
Glenece Cole
Supervisor of Special Education
Virginia Baker

Supervisor of Attendance & Transportation
Billie J. Grissom
Supervisor of Nutrition
Pat Thacker
Supervisor of Technology
Chris Hargrove

Instructional Technology & Accountability
Jared Copeland
Testing Coordinator & Math Instruction
Teresa Roberts
School Psychologist
Monica Sullivan

Coordinated School Health & Safety
Kelly Lewis
Pre-School & Safety
Phyllis Sullivan
Grants
Jan Smith

Ricky Walling, *Chairman*
Barry Austin, *Member*
Ronnie Hitchcock, *Member*
Tim Hodges, *Member*
Davy Shockley, *Member*



Cheryl Cole
Director of Schools

VAN BUREN COUNTY BOARD OF EDUCATION

Where Kids Come First

February 25, 2021

Mayor Greg Wilson and County Commissioners:

The Van Buren County Board of Education is requesting payment of \$100,000 of the Direct Appropriation Grant that was given to the county to supplement the loss of revenue from FCF Inn.

This money is not part of the Maintenance of Effort.

In the event that the county receives a fourth year payment, the school system is also requesting their portion.

Sincerely,

Cheryl Cole

293 Sparta Street • P.O. Box 98 • Spencer, Tennessee 38585 • Phone: (931) 946-2242 • Fax: (931) 946-2858

Director of Special Projects & Pre-School

Dr. Denise Whittenberg

Supervisor of Instruction & Federal Programs

Glenece Cole

Supervisor of Special Education

Vignia Baker

Supervisor of Attendance & Transportation

Billie J. Grissom

Supervisor of Nutrition

Pat Thacker

Supervisor of Technology

Chris Hargrove

Instructional Technology & Accountability

Jared Copeland

Testing Coordinator & Math Instruction

Teresa Roberts

School Psychologist

Monica Sullivan

Coordinated School Health & Safety

Kelly Lewis

Pre-School & Safety

Phyllis Sullivan

Grants

Jan Smith

Fair Electric bill

Fair Board Member Lesa Bouldin had sent a request to Committee A for consideration for the County to pay the temporary power for the time that the fair had taken place in the amount of \$1,507.00. David Chandler made a motion, second by Mickey Robinson to pay the electric bill for the fair in the amount of \$1507.00 to be taken out of line item 101-51800-415.

Upon roll call: David Chandler, Joey Grissom, Terry Hickey, Bill Mosley, Mickey Robinson, Henry Seamons, Brian Simmons, Robert Van Winkle and Michael Woodlee voted yes. No changes to any yes vote. Motion passed.

Mayor Wilson went over the trial balance with the Full Commission to let them know where we the County stands financially at this time.

Road Superintendent Randy Oakes sent acknowledgement for the County to know the Highways purchasing, state aid paving, micro-surfacing, and pavement of various roads in the County for the record:

Van Buren County Highway Department
P.O. Box 106
Spencer, Tennessee
38585

September 21, 2021

Purchasing

We are in the process of purchasing a service truck from Ford of Murfreesboro, 'estimated' purchase price is \$129,000.00. This purchase is bought on State Contract. We plan to purchase a Street Sweeper, 'estimated' price of \$71,000.00. We have placed an advertisement in the paper for a bid letting for this purchase. Both purchases are within what we have budgeted for fiscal year 2021-2022.

We will have a pole barn built to store equipment and we are purchasing a prebuilt storage building. We have placed both buildings in the paper for legal advertisement for closed bids. Prices pending bid letting on September 27, 2021. Both buildings will be within fiscal year 2021-2022 budget.

State Aid Paving

We are currently negotiating paving contracts with State Aid for various roads this fall or in the spring, 'estimated' at \$310,850.00.

Micro-surfacing

We will be micro-surfacing various roads in the next few weeks 'estimated' amount \$ 316,882.72, this amount is within our budget.

Paving Various Roads

There will be various roads that will be paved out of the budget 'estimated' amount \$563,000.00. This will be taken from 62000-399 (Other Contracted Services).

Road Name	Length (miles)	Length (ft.)	Width (ft.)	Square yds.	lbs./sq.yd	Tons	\$/sq.yd.	Cost \$\$\$
		0		0		0.00		\$ -
		0		0		0.00		\$ -
Cummingsville Road	1.90	10,032	20.0	22,293	25	278.67	\$2.67	\$ 59,523.20
		0		0		0.00		\$ -
		0		0		0.00		\$ -
Sparkman Town Road	8.00	42,240	18.0	84,480	25	1,056.00	\$2.67	\$ 225,561.60
		0		0		0.00		\$ -
		0		0		0.00		\$ -
Rockfish Pike	0.34	1,795	20.0	3,989	25	49.87	\$2.67	\$ 10,651.52
		0		0		0.00		\$ -
		0		0		0.00		\$ -
McElroy Ford	0.75	3,960	18.0	7,920	25	99.00	\$2.67	\$ 21,146.40
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
		0		0		0.00		\$ -
Totals				118,683		1,483.53		\$ 316,882.72

** MICRO - SURFACING ROADS ESTIMATION BY ASPHALT



Sharon Mooneyham <vbc.lhwy.dept@gmail.com>

Paving Budget

Health Thompson <health.thompson@rogersgroupinc.com>
To: "vbc.lhwy.dept@gmail.com" <vbc.lhwy.dept@gmail.com>

Wed, Sep 15, 2021 at 8:19 AM

Randy,

Sorry for the delay. These are just some budget numbers

Street	Miles	Feet	Wide	S.Y.	Notes	C Mix	CW Milk	C Milk Price	CW Milk Price	Total Cost
Pine Grove Road	2.89	15259.2	22	37300.3		150	3300	\$ 63.75	\$ 67.75	\$ 233,137.50
Seamons Road	1	5280	20	11733.3		50	1100	\$ 63.75	\$ 67.75	\$ 77,712.50
Lemont Road	2.6	13728	20	30506.7	can do road change, C mix	100	2800	\$ 63.75	\$ 67.75	\$ 196,075.00
Vaies Min Cemetery Rd.	0.14	739.2	12	985.6	1 patch of leveling	20	100	\$ 63.75	\$ 67.75	\$ 8,050.00
Moon Road	0.28	1478.4	16	2628.3	level with pave	40	280	\$ 63.75	\$ 67.75	\$ 21,520.00
Hill Road	1.2	6336	14	9856.0		50	1000	\$ 63.75	\$ 67.75	\$ 70,937.50
Sodam Cemetery Road	0.45	2376	14	3696.0	pave over the cattle guard	30	400	\$ 63.75	\$ 67.75	\$ 29,012.50
Vincent Road	0.21	1108.8	14	1724.8	fresh graded rock - 2" of mix	30	180	\$ 63.75	\$ 67.75	\$ 14,107.50
Madevell Road	0.34	1795.2	14	2792.5		20	300	\$ 63.75	\$ 67.75	\$ 21,600.00
Spokeley Rd	1.83	9662.4	16	17177.6		80	1700	\$ 63.75	\$ 67.75	\$ 120,275.00
Simmons Road	0.27	1425.6	16	2534.4		20	300	\$ 63.75	\$ 67.75	\$ 21,600.00
Burrit College Street	0.12	633.6	20	1408.0		20	150	\$ 63.75	\$ 67.75	\$ 10,162.50
Joe Lane	0.26	1372.8	16	2440.5	2" of Mix	20	300	\$ 63.75	\$ 67.75	\$ 21,600.00
Edmons road	0.2	1056	12	1408.0	off of spokeley road	20	180	\$ 63.75	\$ 67.75	\$ 13,470.00
Sleepy Hollow	0.24	1267.2	12	1689.6	steep	20	200	\$ 63.75	\$ 67.75	\$ 14,825.00

\$508,825.00

Thanks,

Health Thompson

Superintendent

ROGERS GROUP INC.

1950 N Willow Av
Cockeville, TN 38501
Phone: (931) 526-3038
Cell: (931) 287-0365
rogersgroupinc.com

Adjournment

David Chandler made a motion, second by Mickey Robinson to adjourn. All agreed by voice vote. Motion passed. Meeting adjourned at 6:41 p.m.

Chairman Joey Grissom

County Clerk Lisa Rigsby