



Hamblen County Emergency Communications District
530 North Jackson Street
Morristown, Tennessee 37814
(423) 585-2700

9 March 2026

Amanda Hale
Finance Director
Hamblen County Government
511 West Second North Street
Morristown, Tennessee 37814

Ms. Hale –

The Board of Directors of the Hamblen County Emergency Communications District met in regular session on Friday, February 27, 2026. Preliminary FY2026-27 Budget discussions were on the agenda for this meeting. The Board has scheduled a Budget Workshop for 19 March 2026 to have more in-depth conversations regarding our funding mechanisms and long-range planning.

In light of this, I will make every effort to meet the March 23 deadline your office has set. I do, however, pledge to keep you in the loop as to the Board's discussion timelines and will provide the final amount being requested at the earliest possible opportunity.

I am electronically providing the information you requested in your email dated 20 February 2026. Please find the following attached:

- Financial Audit for FY Ending 30 June 2025
- 2025 Annual Operations Report
- Current budget

Under the terms of the Interlocal Cooperation Agreement executed by the ECD, the City of Morrilltown, and Hamblen County Government, the amount listed in your letter is incorrect. The correct amount should be **\$270,752**. This is the amount that was appropriated last year; following the changes made by the City of Morrilltown in the distribution formula.

If I can provide any other assistance or information, please let me know.

Thank you.

S. Eric Carpenter, ENP
Executive Director

CC: Board of Directors



Hamblen County Emergency Communications District
530 North Jackson Street
Morristown, Tennessee 37814
(423) 585-2700

8 May 2026

Ms. Michelle Woods, CGFM, CMFO
Finance Director
City of Morrilltown
100 West First North Street
Morrilltown, Tennessee 37814

Ms. Amanda Hale
Finance Director
Hamblen County Government
511 W. Second North Street
Morrilltown, Tennessee 37814

Directors –

In my letter dated 9 March 2026, I pledged to keep both of you informed as to the discussions / decisions made by the ECD Board of Directors regarding funding requests for the FY2026-27 fiscal year.

On 19 March 2026, the Board held a Budget Workshop to review all revenue and expenditure line items, discuss current operations and planned capital projects, and consider options for the continuation of the current service level. The delay in decision making occurred due to the desire to see if the Tennessee General Assembly would pass SJR048, a resolution before them that would increase the current 9-1-1 telephone surcharge rate from \$1.50 to \$1.86. This action did, in fact, pass... however, it was vetoed by the Governor on 1 May 2026.

Prior to the veto, on 24 April 2026, the Board met in regular session and approved a FY2026-27 Budget that accounted for the increased revenue that the additional thirty-six (36) cents would have provided. In light of the Governor's decision, the Board's action had to be revisited. This morning, the Board met in Special Called session and voted to seek an additional **\$336,191** in local funding in order to balance the ECD budget.

Current funding for emergency communications from the local governments totals \$571,292 [County = \$270,752; City = \$300,540]. This request would bring the total annual local government funding to \$907,483 and be divided between the County and City in whatever manner the governments saw fit; including, but not limited to, the use of the MTAS formula.

This amount would serve to maintain the current level of emergency services the ECD provides to both local governments; including, but not limited to, emergency and non-emergency call taking, dispatching for all County and City emergency service agencies, emergency medical dispatching for the sole ambulance provider in the jurisdiction, and service as the Terminal Agent for National Crime Information Center (NCIC) duties to all law enforcement departments. In fulfilling these obligations, it is of note that the ECD continues to operate below the recommended staffing standard recognized by the National Emergency Number Association (NENA). Also noteworthy is that the request for additional funding is less than the amount the ECD would have received from surcharge revenue had the Governor not undermined the will of the General Assembly.

Since our beginning in 1990, the ECD has always operated with a 'pay-as-we-go' mindset. This has allowed us the ability to provide consolidated emergency communications services to the County and City without having to come to the Council or Commission for capital project funding for over thirty-five (35) years. We have utilized our own fund balance that has allowed us to make major upgrades to our infrastructure, call

handling equipment, radio capabilities, IT and networking systems, and other large purchases while still acquiring zero debt.

As we are all well aware, the local economy is strong. Manufacturing, hospitality, and housing markets all have seen significant growth. It is our metropolitan-designated area that is recognized as the hub of the Lakeway Area; where not only our citizens but the surrounding communities come to work, shop, dine, and play. The community is growing... and public safety must grow with it. The critical prioritization of adequate public safety funding is paramount to the success of the quality of life that we all desire for the City of Morristown and Hamblen County.

If we can provide any additional information, or should you have any additional questions, please do not hesitate to contact me.

Thank you.

Respectfully,



S. Eric Carpenter, ENP, CMCP
Executive Director

Attachments

CC: Hon. Chris Cutshaw, Hamblen County Mayor
Mr. Andrew Ellard, Morristown City Administrator
Hamblen County ECD Board of Directors

**HAMBLÉN COUNTY EMERGENCY COMMUNICATIONS DISTRICT
BUDGET**

FY 2026-2027 DRAFT

Acct #	Account Name	Prior Year FY 2024-25	Prior Year FY 2025-2026	Proposed Year FY 2026-2027	Explanation of departures from the current pattern.
Operating Revenue		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3010	TCA SECTION 7-86-303 Receipts	1,401,305	1,401,305	1,401,305	
3020	TCA SECTION 7-86-130 Receipts	120,237	50,805		
3090	Other Operating Revenues				
3060	Local Government Contracts				
3070	Contracted Services				
3080	Sales & Fees				
Total Operating Revenue		1,521,542	1,452,110	1,401,305	

Operating Expenses

Salaries/Wages and Benefits

Employees of the ECD must be included on a schedule of salaries by position and the numbers of positions. Do not include employees of other local government. See Schedule Below

4000 Salaries and Wages:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4001	Director	78,908	80,846	83,378	Director
4002	Administrative Personnel	53,003	54,323	55,960	Admin Assit.
4003	Assistant Directors	143,446	147,042	158,130	Dir. Tech. Sev. & Dep. Dir.
4004	Telecommunicators	919,019	867,569	812,733	Telecomm, Part-Time, Overtime
4005	Dispatch Supervisor Personnel				
4006	Mapping /Address Personnel				
4007	Other Salaries and Wages	67,684	70,597	69,425	Holiday, Bonuses, Education, PA, PD, LC
4011	Training Personnel	9,000	9,000	9,000	CTO Diff
4012	IT Personnel				
4013	Compensated Absences				
4099	Other Payroll Costs				
Subtotal Salaries and Wages		1,271,060	1,229,377	1,188,626	
4100 Employee Benefits:		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4101	Social Security	69,538	71,522	73,695	6.20%
4102	Medicare	16,263	16,727	17,235	1.45%
4104	Medical Insurance	289,946	306,000	321,400	
4106	Other Insurance	20,448	24,000	27,080	Disability, Life, Dental & Vision
4107	Unemployment Compensation	5,000	5,000	5,000	
4108	Pension Expense	72,671	78,443	76,814	Retirement Contributions -part time
4109	Other Postemployment Benefits	8,000	8,000	8,000	
4199	Other Fringe Benefits	1,000	1,000	3,000	Tuition
Subtotal Employee Benefits		482,866	510,692	532,224	
Total Salaries, Wages, and Employee Benefits		1,753,926	1,740,069	1,720,850	

Other Than Payroll Operating Expenses:

4200 Administration (Major Category)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4203	Audit Services	6,700	6,800	7,700	
4204	Accounting / Bookkeeping Services				
4208	Contracts with Vendors				
4209	Data Processing Services				
4217	Legal Services	1,000	1,000	1,000	
4218	Maintenance & Warranty Contracts	202,000	214,000	232,000	
4221	Consultants Services				
4229	Lease/Rental-Admin Equipment/Furniture/Fixtures				
4233	Awards to Employees and Others	1,000	1,000	3,000	
4234	Board Meeting Expenses	200	200	1,000	
4235	Claims and Judgments				
4237	Dues and Memberships - Administrative				
4238	Employee Testing and Exams - Administrative				
4240	Insurance - Liability	5,204	5,204	5,724	
4241	Insurance-Workers Compensation	3,509	3,509	3,700	
4242	Maintenance and Repairs - Administrative				
4243	Premiums on Surety/Fidelity Bonds (Insurance)	1,815	1,815	1,815	
4245	Software & Licensing - Administration				
4246	Supplies & Materials - Administration	13,200	15,000	16,000	
4247	Training Costs - Administrative				
4248	Travel - Administrative				
4249	Uniforms - Administrative	1,000	1,500	2,000	
4250	Telephone Costs - Administrative				
4251	Telecomm Cell Phones and Pagers - Administrative				
4252	Cable / Internet Charges - Administrative				
4253	Vehicle Expenses - Administrative				
4254	Vehicle Fuel - Administrative				
4299	Other Admin Services and Expenses	2,250	2,250	2,250	

HAMBLEN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Acct #	Account Name	Prior Year	Prior Year	Proposed Year	Explanation of departures from the current pattern.
		FY 2024-25	FY 2025-2026	FY 2026-2027	
4300	Building And Facilities (Major Category)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4305	Equipment - Facilities (Not Capitalized)				
4307	Utilities	16,700	16,700	18,000	
4333	Maintenance and Repairs-Buildings and Facilities	20,320	20,320	20,320	Pest Control Janitorial Serv. & Supp
4337	Building And Facilities Costs				
4338	Insurance-Buildings and Contents	4,406	4,406	4,847	
4339	Maintenance & Warranty Contracts				
4340	Supplies and Materials - Buildings and Facilities				
4399	Other Building and Facilities Cost	5,000	5,000	5,000	
4400	Communicatins - Operations (Major Category)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4405	Dues and Memberships - Operations	2,245	2,245	7,510	
4406	Employee Testing and Exams - Operations	800	800	800	Drug Testing
4410	Insurance-Equipment (non-Administrative)				
4413	Communications Licenses and Fees				
4418	Training Expenses - Communications Operations	14,000	20,000	23,000	
4419	Travel Expenses - Communications Operations	23,000	33,000	36,000	
4422	Addressing/Mapping/Database Consultants	25,000	25,000	25,000	
4423	Addressing/Mapping/Database Supplies				
4424	Cable / Internet Charges - Communications	6,500	6,500	8,800	
4426	Certification/Recertifications Fees				
4427	Equipment - Communications (not capitalized)				
4430	Language Interpreting	600	1,200	1,200	
4431	Maintenance and Warranty Contracts				
4432	Maintenance and Repairs Communications	10,000	10,450	10,450	
4433	NCIC/TBI/TIES Expenses	5,500	5,500	5,500	
4434	Software & Licensing - Communications				
4435	Supplies, Materials & Services - Communications				
4436	Uniforms - Communications				
4437	Telephone Costs (Call Center Lines)	11,400	16,000	11,000	
4439	Vehicle Expenses - Operations	5,247	5,247	5,772	Includes Vehicles Insurance
4440	Vehicle Fuel - Operations	3,000	3,000	3,000	
4499	Communications - Operations Other				
4501	Depreciation:	150,000	150,000	150,000	
4601	Amortization:				
	Total Other Than Payroll Operating Expenses	541,596	577,646	612,388	
	Total Operating Expenses	2,295,522	2,317,715	2,333,238	
5000	NON-Operating Revenues (Expenses):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
5001	Investment Income				
5002	Interest Income	2,000	2,000	10,000	MM&CHECKING BASED ON Spending r
5003	Net Increase (Decrease) in the Fair Value of Investments				
5004	Primary Government Subsidies	571,292	571,292	571,292	
5005	Other Governments / Agencies Subsidies	13,450	13,450	13,450	
5006	TECB Subsidies				
5007	Federal Government Grants				
5008	Gain (Loss) on Disposal of Property				
5010	Interest Expense				
5012	Rental Income				
5013	Insurance Proceeds				
5015	Impairment Loss				
5017	Local Government Grants				
5018	State Grants				
5099	Other Non-Operating Revenue	1,000	1,000	1,000	

HAMBLÉN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Acct #	Account Name	Prior Year FY 2024-25	Prior Year FY 2025-2026	Proposed Year FY 2026-2027	Explanation of departures from the current pattern.
NON-Operating Revenues (Expenses): (continued)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
6000	Capital Contributions				
6001	Primary Government Capital Contributions				
6002	Other Local Governments Capital Contributions				
6003	TECB Capital Contributions				
Total NON-Operating Revenues and Losses		587,742	587,742	595,742	
Total Revenues and Losses		2,109,284	2,039,852	1,997,047	
Total Operating Expenses		2,295,522	2,317,715	2,333,238	
Change in Net Position		(186,238)	(277,863)	(336,191)	

Additional Funding Source:			XXXXXXXXXX
Reserves (Fund Balance)			0.00
Total Other Funding			0.00
Balanced Budget (Should be Zero or positive)			0.00

Acct #	Account Name	Prior Year FY 20	Current Year FY 20	Proposed Year FY 20
Statement of Capital Projects:				
Capital Assets Not Being Depreciated (In Process)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1351	Land			
1352	Construction in Progress			
1353	Other Capital Assets			
Capital Assets Being Depreciated (In Process)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1302	Buildings and Improvements			
1304	Furniture and Fixtures			
1306	Office Equipment			
1308	Communications Equipment			
1310	Vehicles			
1312	Leasehold Improvements			
1320	Other Capital Assets			
Capital Assets (In Process)		0	0	0
Capital Assets Not Being Depreciated (Planned)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1351	Land			
1352	Construction in Progress			
1353	Other Capital Assets			
Capital Assets Being Depreciated (Planned)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1302	Buildings and Improvements			
1304	Furniture and Fixtures			
1306	Office Equipment			
1308	Communications Equipment			
1310	Vehicles			
1312	Leasehold Improvements			
1320	Other Capital Assets			
Capital Assets (Planned)		0	0	0
Total Capital Projects Budget		0	0	0

Statement of Bonded and Other Indebtedness:				
2203	Notes Payable--Long-term			
2210	Other Long-term Liabilities			
Total Cost of Liabilities		0	0	0

Debt Type	Debt Owed To:	Amount
Total Debt		0

HAMBLÉN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Employee Positions Schedule

Count vacant positions, as well as employed personnel, but only include personnel for which the ECD is the employer.

Number of Positions	Use column at right for detailed listing. Subtotal will automatically appear in column at left.	Number of Positions
0	Director	
XXXXXXXXXX	Administrative Personnel Subtotal	XXXXXXXXXX
XXXXXXXXXX	Administrative Assistant Staff	
XXXXXXXXXX	Office Staff	
XXXXXXXXXX	Accounting/Bookkeeping Staff	
XXXXXXXXXX	Mapping Staff	
XXXXXXXXXX	Technology Staff	
XXXXXXXXXX	Other	
0	Dispatchers	XXXXXXXXXX
XXXXXXXXXX	Shift/Lead Supervisors	
XXXXXXXXXX	Full-time	
XXXXXXXXXX	Part-time	
XXXXXXXXXX	Other	
0	Telecommunicators/Calltakers	XXXXXXXXXX
XXXXXXXXXX	Shift/Lead Supervisors	
XXXXXXXXXX	Full-time	
XXXXXXXXXX	Part-time	
XXXXXXXXXX	Other	
	Data Processing Personnel	XXXXXXXXXX
	Custodial Personnel	XXXXXXXXXX
	Maintenance Personnel	XXXXXXXXXX
0	Other Established Positions (listed here)	
XXXXXXXXXX		
XXXXXXXXXX		
XXXXXXXXXX		
0	Total	

INTERLOCAL COOPERATION AGREEMENT

THIS INTERLOCAL COOPERATION AGREEMENT is made and entered into by and among the **HAMBLÉN COUNTY EMERGENCY COMMUNICATIONS DISTRICT**, hereinafter referred to as the 'District', and **HAMBLÉN COUNTY**, a political subdivision of the State of Tennessee, hereinafter referred to as 'County', and the **CITY OF MORRISTOWN**, hereinafter referred to as 'City'.

WITNESSETH:

WHEREAS, the District is an Emergency Communications District created pursuant to the provisions of *Tennessee Code Annotated* § 7-86-101 *et seq.* for the purpose of providing a system of emergency communications whereby a caller dialing 9-1-1 would immediately be connected to a public safety answering point that would quickly and efficiently assure that the appropriate emergency responders in Hamblen County, Tennessee are notified; and

WHEREAS, the District is funded in part by the emergency telephone service charge allowed by *T.C.A.* § 7-86-108; and

WHEREAS, the rate of funding from the emergency telephone service charge is governed by the '911 Modernization and IP Transition Act of 2014' as amended by a Joint Resolution of the Tennessee General Assembly in 2020 which set the state-wide rate for emergency telephone service charges at \$1.50 for all classifications of service users, including wireline, wireless, and voice over internet protocol (VoIP) users; and

WHEREAS, the Tennessee Emergency Communications Board requires an Interlocal Cooperation Agreement be in place by and among a local emergency communications district and local government entities for purposes of economic stability; and

WHEREAS, both the County and City recognize the value of an efficient and well-equipped District in carrying out its mission of saving lives and reducing the destruction of property; and

WHEREAS, Hamblen County and the City of Morristown desire that the District operate and maintain a fully consolidated center which serves not only as the public safety answering point for both the County and the City but also provides direct dispatch services for all emergency service entities responding within Hamblen County as well as serving as TBI's Terminal Agency for all law enforcement agencies of the County and City; and

WHEREAS, all parties desire to agree to a predictable rate of funding on which the District may rely; and

WHEREAS, the District, City, and County are authorized to enter into this Interlocal Cooperative Agreement pursuant to *Tennessee Code Annotated* § 12-9-101 *et seq.*;

NOW, THEREFORE, IN CONSIDERATION OF THE ABOVE STATED PREMISES the District, County, and City hereby agree as follows:

SECTION I – FINANCIAL

- A. In consideration for their funding, the District hereby agrees to provide a ‘direct dispatch method’ of emergency communications service to both the County and City.
- B. County and City agree to fund the District’s operating budget on an annual basis at a level no less than the previous fiscal year’s funding from their general funds, in accordance with *Tennessee Code Annotated § 7-86-303(e)*.
- C. The division of funding between the County and City for the amount stated above shall be determined by agreement between the Hamblen County Legislative Body and the Morristown City Council. Such division may utilize whatever formula they deem appropriate; including but not limited to, the University of Tennessee’s Municipal Technical Advisory Service (MTAS) model, which utilizes a formula that is based on population (using the most recent data from the U.S. Census Bureau) and calls for service (using the most recent calendar year statistics from the District).
- D. Nothing in this agreement shall prohibit the District from establishing a funding mechanism with other non-governmental and/or private entities or agencies with whom the District may agree to provide communications or dispatch services. Such agreements which provide funding will be in addition to the funding agreement set forth in this document between the District, County, and City.

SECTION II – TECHNICAL

- A. In providing technical support for emergency communications to both the County and City, the District agrees to be responsible for the following:
 - i. Providing Morristown Utilities FiberNet primary internet connection for the Morristown Police Department’s (MPD) Virtual Private Network (VPN) to Verizon. This VPN allows laptops located in MPD vehicles connection to the Mobile Data Terminal (MDT) system, provides internet access, and provides access to MPD records management system (RMS)
 - ii. Providing Spectrum backup internet connection for the Morristown Police Department’s Virtual Private Network (VPN) to Verizon. This VPN allows laptops located in the MPD vehicles connect to the Mobile Data Terminal (MDT) system, provides internet access, and provides access to MPD records management system (RMS)
 - iii. Providing electricity, network connections, and rack space for City owned Cisco 1921 router used for connection to Verizon VPN
 - iv. Providing electricity, network connections, and rack space for redundant Cisco 1921 router used for connection to Verizon VPN
 - v. Providing the fiber circuit for accessing National Crime Information Center (NCIC) information

- vi. Providing NCIC access to City and County MDTs and agency terminals located at the Morristown Police Department and Hamblen County Sheriff's Department (HCSD)
- vii. Providing NCIC access for City and County fingerprint machines located at the Morristown police Department and Hamblen County Sheriff's Department (HCSD)
- viii. Providing a MDT software system for MPD and HCSD personnel
- ix. Providing a mobile application for Android devices, Apple iPhones, and Apple iPads
- x. To facilitate the CAD, MDT, and mobile applications listed in Section II (A) (viii – ix), the following is provided:
 1. Two (2) servers for operating CAD and MDT software
 2. One (1) mapping server
 3. All maintenance and repairs for these servers
 4. All network connections for these servers; including internet access
 5. All maintenance agreements for servers and server software
 6. VPN software and gateway for remote access to server system
- xi. Providing ESRI mapping resources to all public safety agencies including the following:
 1. Providing all licensing and login credentials
 2. Providing mapping resources for use by the CAD system, mobile data terminals, mobile devices, and various agency users
 3. Providing AVL services for tracking City and County units
 4. Providing data dashboards to agencies for statistical call data
- xii. Providing a radio console system to be used for interfacing to the TACN radio system and legacy radio systems used by the City and County. To facilitate this interfacing, the following is provided:
 1. Two (2) core system servers with rack space and electricity
 2. Seven (7) console positions (five (5) at the District's main site and two (2) at the backup site); to include computers and interfacing hardware
 3. Radio interface equipment at the District's main site, backup site, and at each radio tower site for interfacing to radio systems
 4. Radio control stations and backup radios controlled by console system
 5. All maintenance and repairs to provided equipment, maintenance agreements, and upgrades
- xiii. Providing and monitoring IP security cameras at all radio tower sites
- xiv. 24-hour monitoring of all radio tower site alarms; to include intruder, fire, power, and temperature alarms
- xv. Providing an audio recording system to record all telephone calls and radio traffic for County and City public safety agencies. The following are provided for these recorders:
 1. One (1) primary and One (1) backup recorder system with rack space and electricity
 2. All maintenance agreements and system upkeep / upgrades

- xvi. Providing all computers and peripherals, racks, servers, furniture, networking hardware, cabling, telecom equipment, and backup radios necessary to fulfill dispatching functions at the backup facility
- xvii. Providing network connection between the District network and City network to facilitate law enforcement and fire department personnel direct access to the CAD system web portal as well as allowing the CAD system to communicate for data exchange
- xviii. Providing network connection between the District network and County network to facilitate law enforcement and emergency management personnel direct access to the CAD system web portal as well as allowing the CAD system and the iSOMS RMS system to communicate for data exchange
- xix. Provide the District's Technical Services Division personnel for the following duties:
 1. Maintaining MDT software on law enforcement computers
 2. Maintaining Verizon network connections on MPD computers
 3. Troubleshooting issues with MPD laptops, as needed
 4. Assisting City IT personnel with MDT laptop issues, when requested
 5. Assistance with maintaining and tracking the Verizon device assignments list
 6. Assisting in the programming of City and County radios, when requested
 7. Assisting with other public safety communication issues related to IT and networking, when requested and as time permits
 8. Maintaining GPS functionality for both City and County agencies, as needed
- xx. Providing a backup storage system and software for CAD and MDT system data
- xxi. Providing and maintaining a whole-building Uninterrupted Power Supply (UPS) system for supplying backup power to the District's main location in the event of a power failure / outage requiring the generator to be started
- xxii. Providing and maintaining a backup generator at the District's main location to provide emergency power in the event of a power failure / outage
- xxiii. Providing Morristown Utilities FiberNet VPLS service between the District's main and backup locations for supplying network connection
- xxiv. Providing microwave link hardware between the Pine Brook radio tower site and District's backup location to provide backup network connection in the event the VPLS went down
- xxv. Providing a telephony system used for answering all emergency 9-1-1 calls, non-emergency calls, and Text-to-911. The following is necessary to facilitate this system:
 1. Two (2) system cabinets, one (1) at the District's main location and one (1) at the backup location, containing all telephone system equipment

2. Maintaining service agreements with AT&T for maintenance and repairs of the system
 3. Providing all 9-1-1 trunks and District administrative telephone lines
 4. Providing access to the State of Tennessee's NG-911 network
- xxvi. Providing backup telephony system for answering emergency 9-1-1 calls and non-emergency calls in the event the primary telephony system fails
- xxvii. Providing backup Verizon cell phones for use in the event of system or line failures
- xxviii. Providing CAD interface to the Morristown Fire Department (MFD) ESO RMS system
- xxix. Allowing Morristown Fire Department (MFD) Bryx station alerting system to interface to the CAD system for triggering all station alerts. Additionally, the District provides the following for the Bryx system:
1. Providing electricity, network connection, and rack space for Bryx equipment and radio control station for providing alert over the radio system
 2. Providing monitoring of Bryx system to ensure system functionality
 3. Notifying Morristown Fire Department (MFD) personnel of alerting issues
 4. Reporting issues and working with Bryx on system troubleshooting between CAD system and Bryx system
- xxx. Allowing County Axon camera system to interface to CAD to provide call information for auto tagging camera recordings
- xxxi. Allowing County iSOMS RMS system to interface to CAD for providing data exchange
- xxxii. Providing CAD paging interface to send call information text messages to public safety personnel
- xxxiii. Providing CAD paging interface to agencies for sending notifications to personnel
- B. In providing technical support for emergency communications, the City agrees to be responsible for the following:
- i. Providing all radio sites, towers, and repeaters for public safety communications
 - ii. Maintaining all radio sites, towers, and repeaters
 - iii. Handling any issues or outages at radio sites, towers, and repeaters
 - iv. Providing a facility for a backup dispatch center (currently located at Morristown Fire Department (MFD) Station 5) and providing the following to facilitate this backup center:
 1. Building maintenance
 2. Building security
 3. Utilities
 4. Backup generator power
 5. Demarc room for terminating fiber and telecom services
 - v. Allowing network connection to each radio site via microwave links. This network connection shall provide access to District radio

- interface equipment, carry all VoIP audio traffic for District radio equipment, and provide access to IP security cameras
- vi. Providing access to the Morristown-Hamblen GIS system
 - vii. Providing rack space in demarc, network closets, and mechanical rooms for District owned routers, switches, and other hardware used for providing network connections as needed
 - viii. Providing remote access for MDT laptops to allow the District's Technical Services Division remote access to MDT laptops for remote support
 - ix. Providing anti-virus solution for MDT laptops
 - x. Providing tower space at the Pine Brook radio site for microwave linking equipment to the backup dispatch center and radio sites
 - xi. Providing rack space at the Pine Brooke radio site for District-owned equipment
 - xii. Providing roof space at the backup dispatch center for microwave link
 - xiii. Providing roof space for antennas at the backup dispatch center for radios
- C. In providing technical support for emergency communications, the County agrees to be responsible for the following:
- i. Providing rack space in demarc, network closets, and mechanical rooms for District-owned routers, switches, and other hardware used for providing network connections as needed
 - ii. Providing remote access for MDT laptops to allow the District's Technical Services Division remote support of Mobile Client software and GPS infrastructure
 - iii. Providing access to County vehicle LTE routers to allow the District's Technical Services Division to maintain GPS functionality

SECTION III – OPERATIONAL

- A. In providing operational support for emergency communications to both the County and City, the District agrees to be responsible for the following:
- i. Providing certified public safety telecommunicators which shall be on duty twenty-four (24) hours a day, seven (7) days a week for the purpose of answering both emergency and non-emergency telephone lines and direct dispatching calls for service to the emergency response agencies of Hamblen County Government and the City of Morristown.
 - 1. All public safety telecommunicators shall be trained to the Minimum Training Requirements set forth by the Tennessee Emergency Communications Board (TECB) Rules [TN Department of Commerce and Insurance, Chapter 0780-06-02, Dispatcher Training Regulations].
 - 2. For the purposes of this section, emergency service agencies of Hamblen County Government shall mean:
 - a. Hamblen County Sheriff's Department
 - b. North Hamblen County Volunteer Fire Department
 - c. South Hamblen County Volunteer Fire Department

- d. East Hamblen County Volunteer Fire Department
 - e. West Hamblen County Volunteer Fire Department
 - f. Emergency Management Agency
 - g. Hamblen County Animal Control
 - h. Medical Death Investigators of the Office of the Medical Examiner
3. For the purposes of this section, emergency service agencies of the City of Morristown shall mean:
- a. Morristown Police Department
 - b. Morristown Fire Department
- ii. Providing certified public safety telecommunicators which shall be on duty twenty-four (24) hours a day, seven (7) days a week for the purpose of direct dispatching calls for service to the jurisdiction's sole emergency medical service provider, Morristown-Hamblen Emergency Medical Service.
 - iii. Maintaining required training and recertifications in order to improve the knowledge, skills, and abilities of all employees, from new hires to center leadership, through continuous and ongoing professional-development activities.
 - iv. Comply with all financial and procurement statutes as well as TECB policies, including District Minimum Technical Operating Standards, 9-1-1 Revenue Standards, and ethics policies.
 - v. Administering all financial and human resource activities of the District to include fiscal management, preparation of the ECD's annual budget, maintaining an accurate accounting of all monies spent, payroll activities, benefits administration, and seeing that all official records of the ECD are accurate, maintained appropriately, and readily accessible in accordance with the Tennessee Public Records Act.
 - vi. Operate an Emergency Medical Dispatch (EMD) program, approved by the medical director of the emergency medical service, by which a protocol-driven process aids dispatchers in rapidly identifying the medical problem, prioritizing the response, dispatching appropriate resources, and providing lifesaving, pre-arrival instructions to callers until responders arrive.
 - vii. Operate a Fire Service Dispatch (FSD) program, approved by the County and City fire department chiefs, by which a protocol-driven process aids dispatchers in rapidly identifying the problem, prioritizing the response, dispatching appropriate resources, and providing structured pre-arrival instructions to callers until responders arrive.
 - viii. Maintaining a Quality Assurance / Quality Improvement (QA / QI) program for both EMD and FSD which is reviewed annually and follows the guidance set forth in the Standard for the Establishment of a Quality Assurance and Quality Improvement Program for Public Safety Answering Points (APCO/NENA ANS 1.107.1.2015).
 - ix. Procure, install, administer, maintain, and update equipment, systems, software, and related components necessary to perform such duties set out herein.

- x. Serve as the Terminal Agency to the Tennessee Bureau of Investigation (TBI) for all law enforcement agencies of the County and City as it relates to local access to the National Crime Information Center (NCIC) by serving as the twenty-four (24) hour access point for hit confirmations and by maintaining Management Control Agreements with the Hamblen County Sheriff's Department and Morristown Police Department.
 - 1. Appoint a qualified and trained Terminal Agency Coordinator (TAC) to oversee the administration of NCIC activities.
 - 2. Ensure that all District personnel having access to the NCIC system or who may come in contact with criminal history record information (CHRI) are certified by the TBI.
 - 3. Maintain terminal access, software programs, interfaces, and all files that are necessary to complete required tasks.
 - 4. Submit to compliance audits conducted by the TBI and the Federal Bureau of Investigation (FBI).
 - 5. Conduct entry, modification, validation, query, and clearance of wanted persons, missing persons, vehicles, boats, firearms, securities, and all other articles / items placed into the system by the law enforcement agencies in accordance with TBI policies.
 - 6. Enter, modify, query, and clear all ex parte and full orders of protection issued by Hamblen County courts.
 - 7. Conduct criminal history record information (CHRI) queries on applicants for public housing.
 - 8. In conjunction with the County and City sex offender registry (SOR) clerks, modify and update the SOR for the jurisdiction.
 - 9. Maintain user agreements with the following agencies:
 - a. Hamblen County Sheriff's Department
 - b. Morristown Police Department
 - c. Walters State Community College Campus Police Department
 - d. Panther Creek State Park
 - e. Tennessee Valley Housing Services
 - f. Hamblen County Constables
- xi. Collaborate with emergency response agencies in order to comply with procedural and performance standards / benchmarks as it relates to all components of dispatching calls for service and self-initiated activities; including the following:
 - 1. Development of call types and priorities
 - 2. Programming amount and type of personnel response
 - 3. Logging of incident numbers and times, to include receipt, dispatch, in route, arrival, and cleared times
 - 4. Providing calls for service and unit activity compliance data on a daily, monthly, and annual basis for law enforcement accreditation, Insurance Services Office (ISO) Public Protection Classification, and National Fire Protection Association (NFPA) reporting

- xii. Maintain a rotation list of all towing / wrecker companies approved by law enforcement and contact them for service as requested by responding units.
- xiii. Monitor and verify alerts received from license plate recognition (LPR) cameras in both the County and City and dispatch law enforcement when alerts are verified.
- xiv. Monitor live-action cameras in place at all school properties of the Hamblen County Department of Education.
- xv. Initiate localized and/or community-wide emergency alert activations via the Integrated Public Alert Warning System (IPAWS) as requested by the Emergency Management Agency.
- xvi. Make notifications / requests on behalf of emergency response agencies to the following:
 1. Public Works
 2. Highway Department
 3. Juvenile Holding
 4. Out-of-County Law Enforcement Agencies
 5. Mutual Aid Agencies
 6. Non-governmental Agency Service Providers (i.e. – hospitals, shelters, mental health providers, etc.)
 7. Individual residents who may be at, near, or associated with livestock, equine, or large animals that are not contained.

SECTION IV – LEGAL

- A. The purpose of this Agreement is to provide the District with a predictable rate of funding from the County and City, authorize the District to perform dispatch services on their behalf, and memorialize the technical and operational responsibilities of the parties.
- B. This agreement does not create or establish a separate legal entity or entities other than as set out in *Tennessee Code Annotated § 7-86-101 et seq.*
- C. The parties hereto shall not jointly own any property, real or personal.

SECTION V – TERM

- A. The term of this agreement shall be for a period of three (3) years commencing July 1, 2026 but shall be automatically renewed at the end of each term unless either gives to the other written notice sixty (60) days prior to the end of the term.

IN WITNESS WHEREOF, the parties hereto have entered into and executed this agreement as follows:

The Hamblen County Legislative Body authorized the execution of this Interlocal Cooperation Agreement between Hamblen County and the District on _____, 2026; and

The Morristown City Council authorized the execution of this Interlocal Cooperation Agreement between the City of Morristown and the District on _____, 2026; and

The Hamblen County Emergency Communications District, acting by and through its Board of Directors, authorized the execution of this Interlocal Cooperation Agreement between Hamblen County, the City of Morristown, and the District on _____ May 8 _____, 2026.

FOR HAMBLEN COUNTY:

FOR THE CITY OF MORRISTOWN:

By: _____
Chris Cutshaw, Hamblen County Mayor

By: _____
Gary Chesney, Mayor of Morristown

By: _____
Bobby Haun, Co. Commission Chair

By: _____
Andrew Ellard, City Administrator

Attest: _____
Peggy Henderson, Hamblen Co. Clerk

FOR HAMBLEN COUNTY EMERGENCY COMMUNICATIONS DISTRICT:

By: _____
Robert D. Laney, Board Chairman

By: _____
S. Eric Carpenter, Executive Director

City of Morristown

Finance Department

Summary: Joint E-911 Funding

As of April 16, 2026

CURRENT FUNDING - INCREASE REQUESTED			
Entity	Current Funding	MTAS Model [^]	Change
City of Morristown	\$ 300,540	\$ 485,446	\$ 184,906
Hamblen County EMS	270,752	422,037	151,285
Total	\$ 571,292	\$ 907,483	\$ 336,191

[^] - Assumes EMS contribution is included in the MTAS formula.

City of Morristown
Finance Department
E-911 Local Funding Formula
Proposed for FY2026-2027
As of April 16, 2026

ALLOCATION OF LOCAL FUNDING		
<i>Amount to Be Provided:</i>		\$ 907,483
City of Morristown:		
Population	\$ 221,085	
Calls for Services	264,361	
	<u>\$ 485,446</u>	
Hamblen County		
Population	\$ 232,657	
Calls for Services	189,380	
	<u>\$ 422,037</u>	

Population ¹		
	Actual	Percent
City of Morristown	32,994	49%
Hamblen County	34,721	51%
Total	<u>67,715</u>	<u>100%</u>

Calls for Services ²		
	Actual	Percent
MORRISTOWN:		
Police Department	37,246	53%
Fire Department	3,698	5%
Total Morristown	<u>40,944</u>	<u>58%</u>
HAMBLEN COUNTY:		
Sheriff's Department	15,668	22%
Volunteer Fire Departments (4)	1,203	2%
Morristown-Hamblen EMS	12,460	18%
Emergency Management Agency	-	0%
Total Hamblen County	<u>29,331</u>	<u>42%</u>
Total Calls for Service	<u>70,275</u>	<u>100%</u>

NOTES:

Funding is allocated as follows:

50% of requested funding based on population

50% of requested funding based on calls for service

1 - Based on most recent data from the US Census Bureau

2 - Based on most recently completed calendar year data on calls for service



**HAMBLEN COUNTY
EMERGENCY
COMMUNICATIONS
DISTRICT**

Annual Operations Report

2025

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2025 Emergency Communications Staff

Hamblen County
Emergency Communications District
530 North Jackson Street
Morristown, Tennessee 37814
423-585-2700
www.hamblen911.org



From the Desk of the Executive Director

15 January 2026

I am very pleased to present this year's Annual Operations Report of the Hamblen County Emergency Communications District.

Following you will find information regarding the over 71,500 calls for service and over 112,300 telephone calls handled by Hamblen County ECD last year. As in past years, this Report includes additional charts which better relate the historical data/trends of our client agencies.

Also included is data relating to our performance under Section 15.4.1 of NFPA 1225, the Standard for Emergency Services Communications. This standard relates to the answering times for alarms received on emergency lines, and this year's Report continues to reflect our level of compliance with this national standard.

Throughout this year, Hamblen County ECD has continued to take steps to ensure that our performance remains at a superior level and supports our efforts to respond to the needs of the public and lower the response times of our client agencies. We have expanded the use of nationally recognized protocols – like those used for emergency medical dispatching (EMD) – to now include fire service (FSD) protocols, as well. Our Operations Division now sees more video coming into the ECD due to partnerships with law enforcement for license plate recognition (LPR) technology and with the Department of Education for live-streamed video from each of our county's schools.

As referenced by our NCIC Activity Report, Hamblen County ECD serves as the TBI's Terminal Agency and we processed over 40,000 entries and queries in 2025.

In order to continue to serve our jurisdiction and our client agencies with the excellent service they are accustomed to, we understand that a robust training program is essential. Hamblen County ECD is honored to be a recipient of the National Emergency Number Association's (NENA) Partner in Education Recognition (P.I.E.R.) Award; the first in Tennessee to receive this designation, and one of only ten (10) centers in the nation. Through both online and in-person training, conferences, seminars, and recertification, our employees completed a combined 1,479 hours of training in 2025.

This Report will continue to grow as we evolve with changing technology and as we increase the number of 'next generation' features and services offered. Meeting our goals with efficiency and professionalism will always be our aim.

I hope that you will find this information useful.

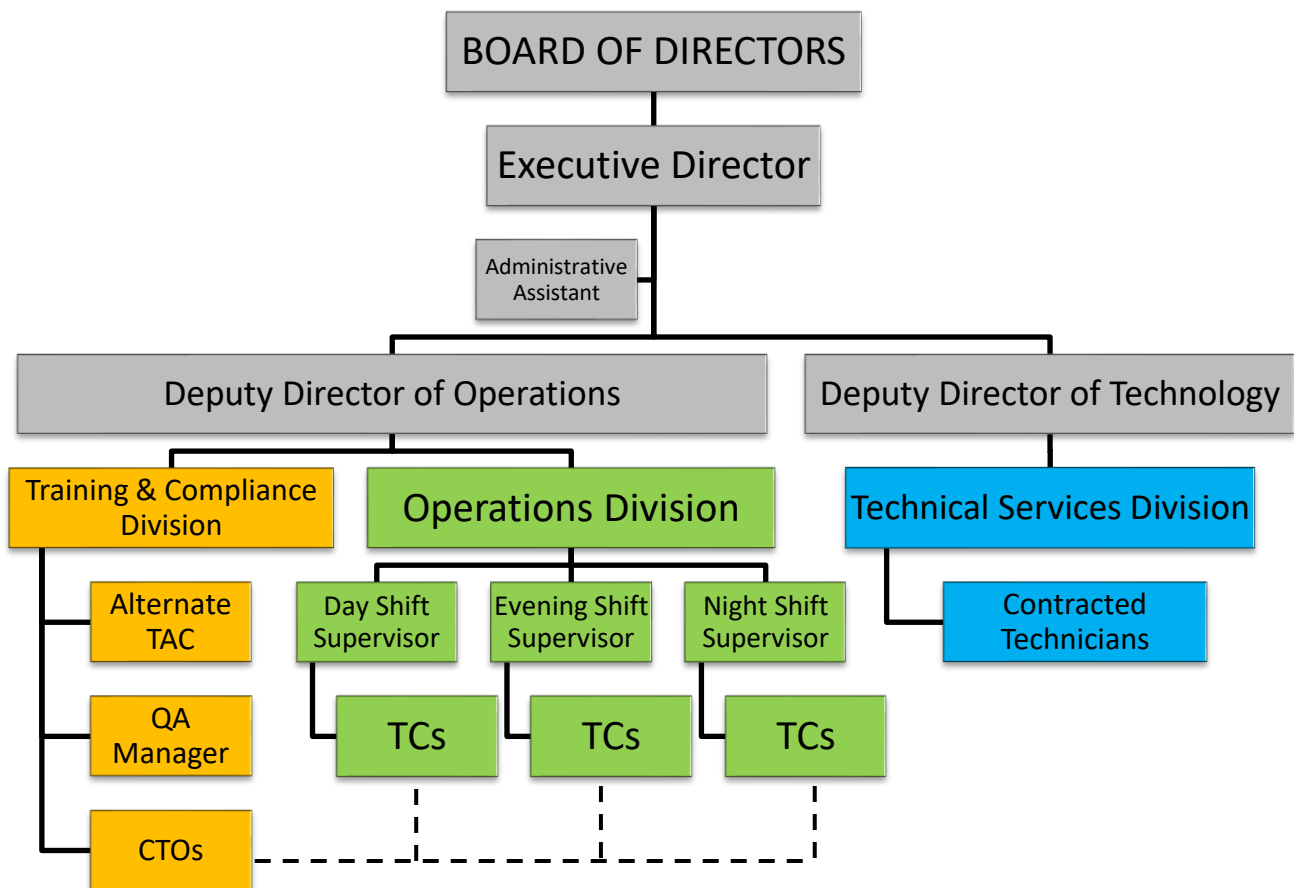
S. Eric Carpenter

S. Eric Carpenter, ENP
Executive Director

Mission Statement

The mission of the Hamblen County Emergency Communications District is to aid and assist in the rapid and accurate collection, exchange, and dissemination of information relating to emergencies and other vital public safety functions.

Organization



Board of Directors

An Emergency Communications District (ECD) is an independent governmental entity, a “municipality” or “public corporation in perpetuity” and a “body politic and corporate with power of perpetual succession” but without the power to tax (*Tennessee Code Annotated § 7-86-106*). In Tennessee there are one hundred (100) ECDs which are governed by their boards of directors. In Hamblen County, the Board is made up of nine (9) members who serve four-year, staggered terms. They are appointed by the Hamblen County Mayor and confirmed by the Hamblen County Legislative Body.

ECDs are charged with the responsibility to create an emergency communications service within their geographic boundary whereby a public safety answering point (PSAP) may receive telephone calls dialed to 9-1-1. Upon receipt of the call, the ECD must then utilize either a direct dispatch, relay, or transfer method in response to the emergency call. The Hamblen County ECD has elected to use the direct dispatch method for emergency calls related to all service disciplines; law enforcement, fire service, and emergency medical response. The Board of Directors has the authority to employ such employees, experts, and consultants as the Board may deem necessary to assist the Board in the discharge of its responsibilities to the extent that funds are available.

An ECD may receive funds from any source, including federal, state, local, and private entities, as well as the issuance of bonds. All funds received by the ECD are considered public funds and are to be designated exclusively for the furtherance of the 9-1-1 system. Tennessee has a monthly 9-1-1 surcharge of \$1.50 per device that provides a dial tone or can access 9-1-1. In addition, local funding has been arranged through specifically tailored intergovernmental arrangements designed to meet the needs of the citizens.

The primary responsibilities of an ECD Board Member are to approve ECD budgets and related purchases, manage ECD funds, establish revenue and operations policies, set operating standards, prepare for audits, and respond to open records requests.

2025 Board of Directors

Chairman	Vice Chairman	Treasurer
Mr. Robert D. Laney	Director Danny Houseright <i>Morristown-Hamblen EMS</i>	Director Chris E. Bell <i>Emergency Management</i>
Chief Mark Hickman <i>West Hamblen County VFD</i>	Deputy Chief Chris Wisecarver <i>Morristown Police Department</i>	Lt. Josh Ringley <i>Hamblen County Sheriff's Dept.</i>
Hon. Kay Senter <i>Morristown City Council</i>	Hon. Peggy Howell <i>Hamblen County Commission</i>	Chief Brian Shepard <i>Morristown Fire Department</i>

2025 Highlights

Who We Are

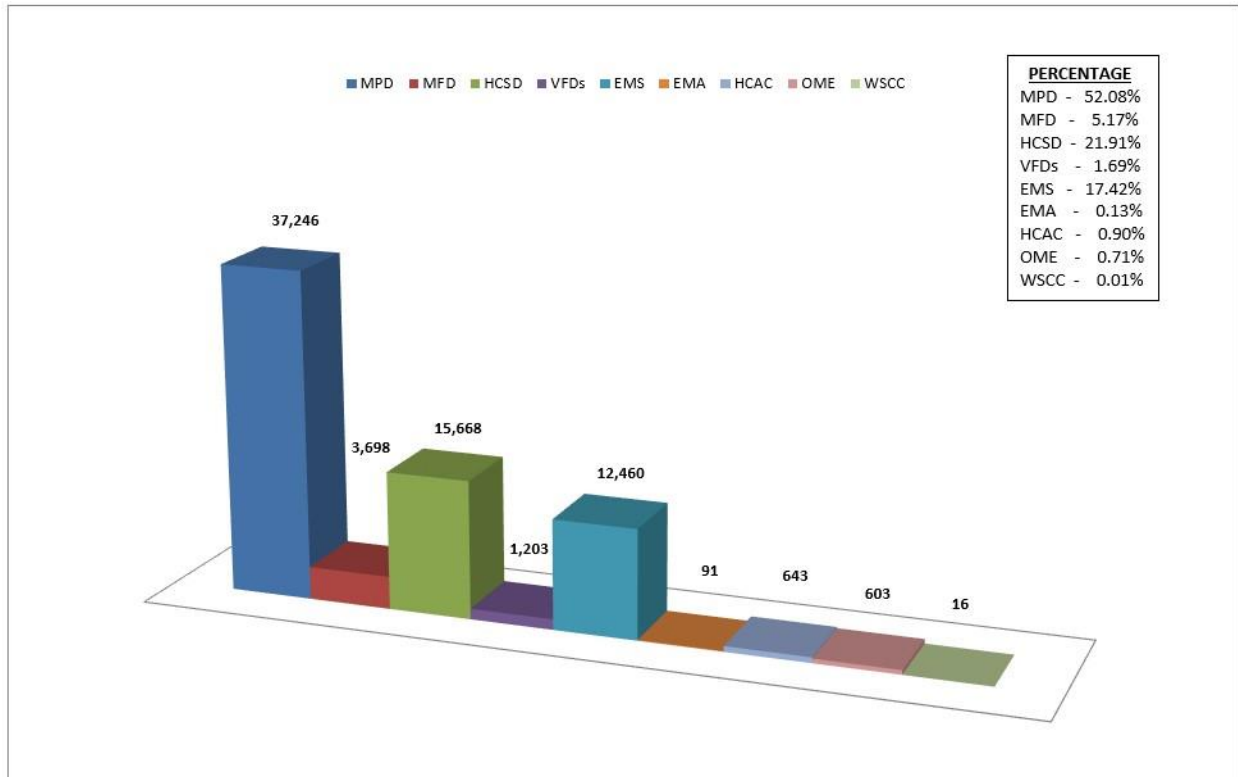
Truly our community's **"first point of contact"** with emergency services, our telecommunicators handle all emergency and non-emergency calls that come into the 9-1-1 center around the clock. In addition, they dispatch all law enforcement, fire service, and EMS personnel. As the vital link between the caller and the first responder, our staff provides CPR and pre-arrival instructions, critical data entry, and support for law enforcement personnel through NCIC entry and query duties. Our participation in public education and community involvement activities aids in enhancing emergency awareness and preparation for crisis, as well as helping link citizens to their emergency responders.

Agencies Served

Morristown Police Department
 North Hamblen Co. Vol. Fire
 West Hamblen Co. Vol. Fire
 M-H Emergency Management
 Office of the Medical Examiner

Hamblen Co. Sheriff's Dept.
 South Hamblen Co. Vol. Fire
 M-H Emergency Medical Service

Morristown Fire Department
 East Hamblen Co. Vol. Fire
 Morristown Rescue Squad
 Hamblen County Animal Control
 Walters State Campus Police



NOTICE: Law Enforcement Calls for Service include officer-initiated activities (*i.e. – traffic stops, investigations of suspicious individuals, community involvement activities, etc.*).

The Hamblen County Emergency Communications District serves the entire jurisdiction of Hamblen County, 176 square miles, including the City of Morristown; a metropolitan statistical area. The jurisdiction also includes Russellville, Whitesburg, and a portion of Talbott; a population of 67,715 (2024).

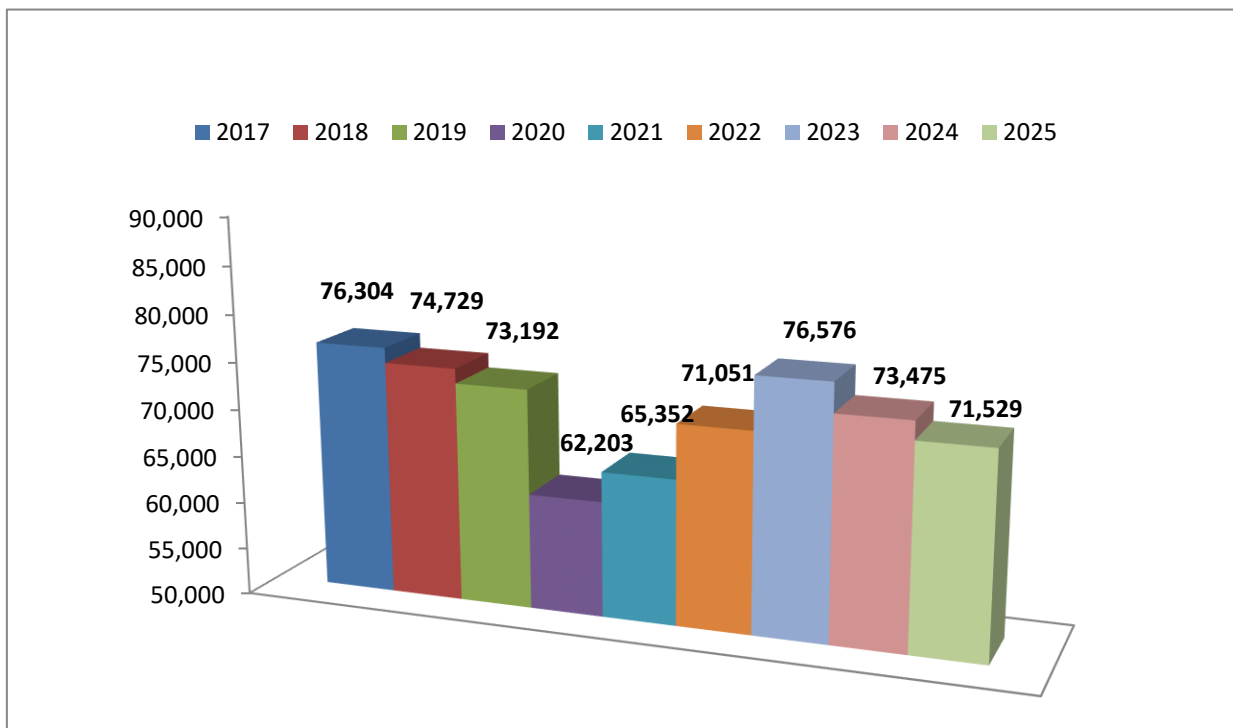
Telephony

- Processed 111,716 telephone calls and 678 text messages
- Averaged 9,367 calls per month
- 97.41% of 9-1-1 calls were answered < 10 seconds
- Average 9-1-1 call duration = 2 minutes 17 seconds



Dispatch

- Dispatched 71,529 Calls for Service
- Busiest Day of the Week = Tuesday
- Busiest Hour of the Day = 3:00pm
- Staff completed 1,479 hours of training
- 40,400+ NCIC entries & queries processed



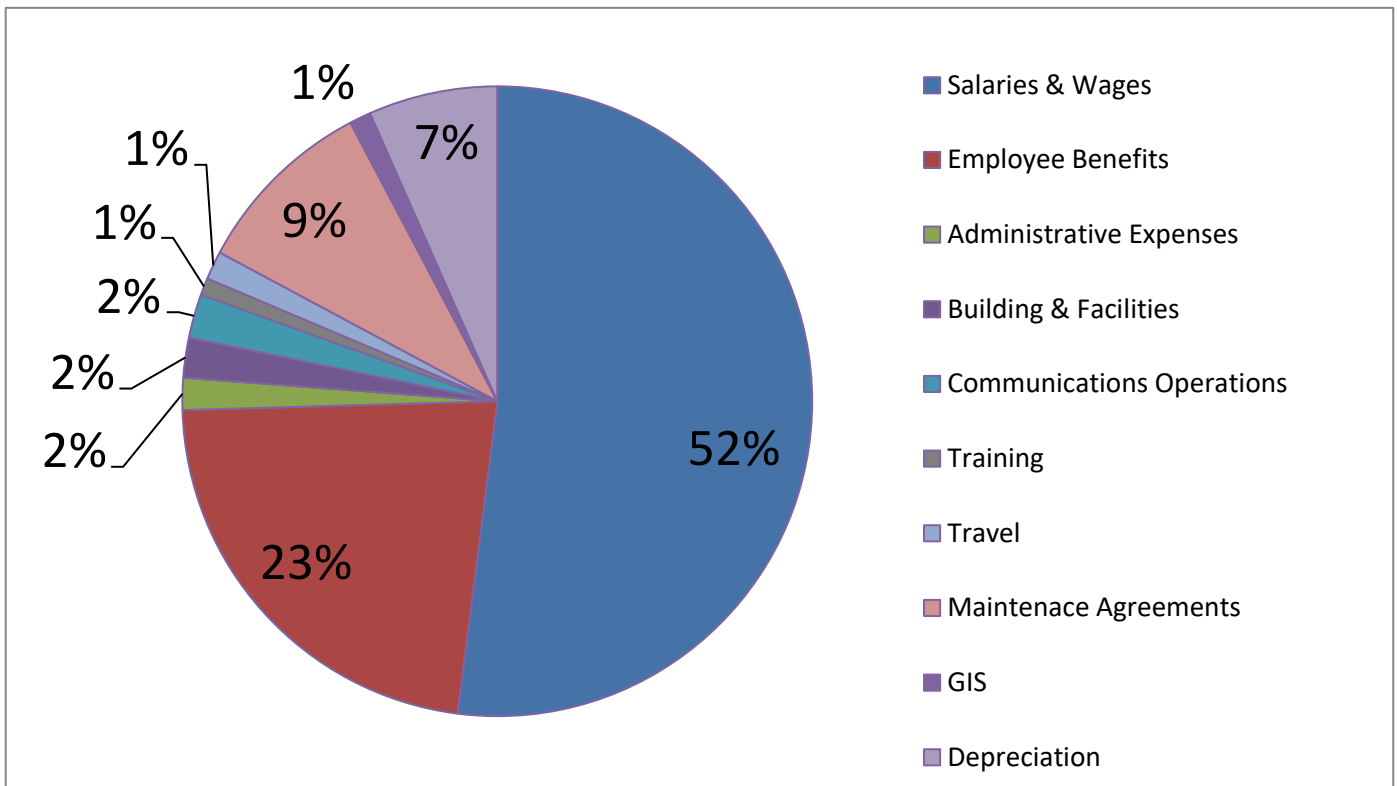
Administrative Division

The Administrative Division oversees the effective operation and management of the ECD, including fiscal management, human resources, and long-range planning. It provides strategic direction by ensuring guidelines, policies, and regulations are developed, revised, and maintained. The Division deals directly with the Board of Directors in preparing and presenting the ECD's annual budget, maintaining an accurate accounting of all monies spent, and seeing that all official records of the ECD are accurate, maintained appropriately, and readily accessible in accordance with the Tennessee Public Records Act.

Finance & Budgeting

The ECD's annual budget operates on a fiscal year beginning July 1 and ending on June 30. Budget preparation normally begins in late February and, historically, the Board has hosted a budget workshop in March for the purpose of reviewing revenue streams and line-item expenditures, entertaining recommendations from staff, discussing long-range projects, and providing direction for the development of a draft budget. In addition to this process, administrative staff handles all accounts payable and accounts receivable duties throughout the year, to include all invoicing of client agencies and financial record keeping related to the receipt of Base Amount and Section 130 funding from the Tennessee Emergency Communications Board (TECB).

Fiscal Year 2025-26 Expense Breakdown



Human Resources

The ECD handles all payroll and human resource activities for its employees in-house, including benefits administration. Staff manages the salary and benefits programs, creates the necessary documents and forms for accounting and auditing purposes, and retains the records required by state and federal retention policies. All required and elective deductions (such as third-party insurance deductions) are maintained and reported on by HR staff. The ECD is a member of both the State of Tennessee's health insurance program as well as the Tennessee Consolidated Retirement System (TCRS). Annual enrollment activities, participant and dependent additions and removals, program revisions and announcements, beneficiary changes, and all other services are administered on-site.

The ECD's hiring and promotion of staff is conducted in a fair and uniform manner for all applicants in order that the most highly qualified candidates possible are employed. The ECD makes periodic announcements of positions available and solicits applications for those positions. Discrimination in hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation, or training is not tolerated. The use of the National Dispatcher Selection Test (NDST) for entry level hiring, as well as the use of promotional testing for Supervisors, ensures that these processes are scored, evaluated, and interpreted in an independent and uniform manner.

Policy Development & Review

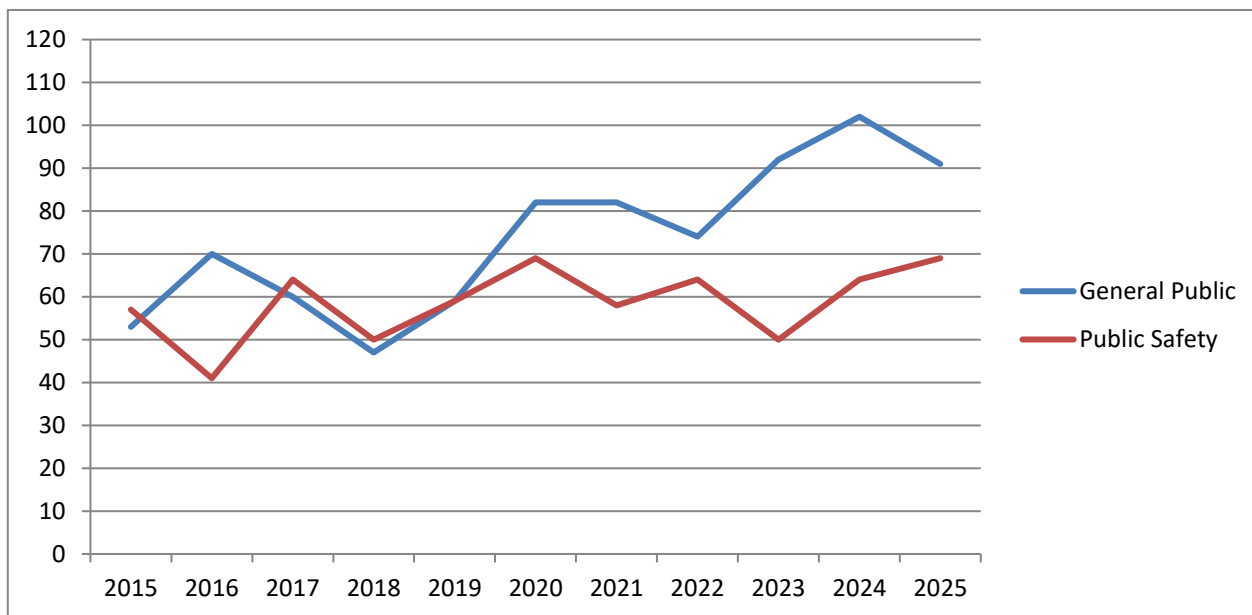
The implementation of well-documented policies, rules, regulations, and procedures that are aligned with national standards is critical to both the management and performance of an effective, efficient, and professional agency. Staff have developed, and the Board has adopted, policies which provide a framework for quality service as well as a means of identifying and reducing potential liability exposure. Administrative, operational, and personnel related policies have all been standardized into one Policy Manual. Any employee has the ability to initiate a formal policy review by submitting a written recommendation. Upon receipt of such, administration evaluates the suggestion based upon its merits and takes into consideration what impact, if any, the change may have on standards or accreditation compliance, other policies, new programs, or legal restrictions. Each month, administration circulates two to three (2-3) policies to all employees for review; a process instituted to ensure that knowledge of, and compliance with, current guidelines is as up to date as possible.

Public Records Requests

Tennessee is a public record state; therefore, most records are available without question to any resident of the State of Tennessee, with exceptions noted in Tennessee law. Any release or copying of ECD records and/or reports shall be governed by Tennessee law and any fees associated with the release and/or copying of records shall be in accordance with the schedule of reasonable charges as established by the Tennessee Office of Open Records Counsel. In Hamblen County, computer automated dispatch (CAD) reports are retained in perpetuity; however, audio recordings of 9-1-1 calls and radio transmissions are only retained for a period of fourteen (14) months.

In addition to citizen requests that fall under the Tennessee Public Records Act, the ECD’s client agencies often request additional documents and audio recordings to supplement the daily and monthly reports they receive. These requests may be due to an investigation, quality assurance concern, an Internal Affairs review, the need to document compliance with a policy or standard, or other in-depth analysis being conducted by the requesting agency. Likewise, the ECD is annually served with multiple subpoenas from various courts for the production of records needed for civil and criminal judicial proceedings.

TPRA and Public Safety Records Requests



	TOTAL	General Public	Public Safety
2020	151	82	69
2021	140	82	58
2022	138	74	64
2023	142	92	50
2024	166	102	64
2025	160	91	69

NOTICE: Public Safety requests include records submitted to the Office of the District Attorney and records that are released under subpoena.

Training Division

Hamblen County ECD's training goals are to increase the level of professionalism by improving the knowledge, skills, and abilities of all personnel, better prepare our employees to act decisively and correctly in a wide range of situations, provide consistency of service at all times, and enable staff to more efficiently and effectively serve the public, carry out our duties, and increase productivity. The training unit ensures that all training meets or exceeds the requirements set forth by the Tennessee Emergency Communications Board (TECB) and that all deadlines for required certifications and annual recertifications are met.

New employees are immediately immersed in our training program. Following employee orientation, probationary telecommunicators enter a two (2) week 'academy' at our fully operational back-up facility, S.C.O.T.T. This allows them the opportunity to ease into dispatch operations by gaining familiarity with our various systems in a lower stress environment, gaining confidence and removing some of the 'overwhelmed' feeling of being behind the console the first time. Once this overview of our systems, processes, and procedures is complete, they are assigned to their CTOs for live training in Operations. During this time, they are also enrolled in a forty (40) hour public safety telecommunicator course, emergency medical and fire service dispatch training, CPR, query and basic certification classes for NCIC operations, and other online training courses related to our telephony and dispatch protocols. They remain under the guidance and mentorship of their CTO for a period of six (6) months.

Continuing education is critical to the success of our mission. In addition to the recurring re-certification requirements for EMD, FSD, CPR, and NCIC operations, the ECD strives to see that all staff is enrolled in a minimum of twelve (12) hours of in-service training annually. This is accomplished through various means including online training platforms, in-house training designed specifically for our unique operation, regionally offered classes which are sponsored by local ECDs or 9-1-1 associations, and attendance at state and national conferences, such as NENA's Annual Conference & Expo, 9-1-1 Goes to Washington, Standards and Best Practices Conference, and Critical Issues Forum. APCO's Annual Conference, TENA's Educational Conference and Industry Partner Show, and the 9-1-1 Winter Workshop are also excellent venues that have been utilized regularly. In 2025, ECD staff completed 1,479 hours of training.

Additionally, more enhanced professional development programs and offerings are made available to those staff members who desire to advance their career by becoming a Communications Training Officer (CTO) or Supervisor, or by achieving advanced certifications such as NENA's Center Manager Certification Program (CMCP) or the Emergency Number Professional (ENP) designation and APCO's Certified Public Safety Executive (CPE) designation. The ECD has three (3) telecommunicators who have obtained NENA's Excellence in Dispatch (EID) certification and we are proud to have four (4) team members who have passed the ENP exam, six (6) who have completed the CMCP program, and one (1) graduate of the CPE program.



ENP 9-1-1



Cynthia A. Samples

S. Eric Carpenter
Stacey L. Johnson
Cynthia A. Samples
Shawwna Y. Smith-Pigg

S. Eric Carpenter
Stacey L. Johnson
Brian C. Fugate
Cynthia A. Samples
W. Peyton Jarnagin
Shawwna Y. Smith-Pigg

Deborah T. Russell
Heather M. Bishop
Britney N. Turner

At NENA 2024 in Orlando, Florida, Hamblen County ECD was awarded the Partner in Education Recognition (P.I.E.R.) award; the first 9-1-1 center in Tennessee to achieve this designation... and only the tenth in the nation. An agency earns the P.I.E.R. designation by meeting eligibility requirements that not only address educational benchmarks at all levels of the agency – from entry-level through executive leadership – but also stipulates policies meet or exceed NENA and APCO national standards as they relate to 9-1-1 call processing and quality assurance.



Our staff is always willing to share their knowledge and experiences with our community and with our colleagues, including serving as an instructor for breakout sessions at workshops and NENA chapter conferences.



Quality Assurance / Quality Improvement

The quality assurance (QA) program is administered by the Training Division in compliance with all applicable laws, rules, standards, and guidelines. The aim of the ECD's QA program is to continue to improve the quality of service the ECD offers client agencies and the public at large. In light of that objective, the QA program is designed to promote and ensure adherence to all ECD goals, policies, procedures, and guidelines, facilitate the training program, and to provide a framework for continuous improvement of all telecommunicators. Further, the QA program is designed to assist in improving performance and should therefore not be viewed as a tool for disciplinary action. However, if matters requiring corrective action are discovered during a QA review, the review may be included in any disciplinary action deemed necessary.

A quality assurance review is any documented comparative review of either a specific incident or telecommunicator for the purpose of evaluating performance against a pre-defined set of standards. These reviews include both the call-taking and dispatching performance of each telecommunicator utilizing a statistical sample of time/life critical events. These events are randomly selected by the QA Manager and applicable to all Operations personnel. All communications within the ECD may be subject to quality assurance reviews, including telephone conversations, text-to-911 sessions, radio dispatch, email correspondence, and any other recorded communication. Medical reviews will generally focus on calls for service that represent time/life critical events, such as airway obstruction, cardiac arrest / heart attack / chest pain, gunshot wound, obstetric calls for service (labor / delivery / hemorrhage), stabbing, stroke, structure fire, and unconscious or semi-conscious persons. Fire Service reviews focus on reports of structure fires, hazardous material events, and railroad or aviation emergencies. The assessment is graded on a scale that provides corrective action through a review with a Supervisor, counseling with the QA manager, or the establishment of a formal Plan of Action based upon the score received. Because QA assessments may be used to provide documentation on individual performance, staff may challenge or provide feedback on any QA assessment to the QA Manager.

Standards & Best Practices

Hamblen County ECD regularly meets with the compliance staff of our client agencies to ensure that communications related items which are a part of their accreditation or discipline-specific standards (i.e. – NFPA standards, CALEA requirements, etc.) are addressed and are being documented in the most applicable manner. Additionally, the National Emergency Number Association (NENA) is an ANSI-accredited Standards Developer and produces several classes of documents as an information source for the 9-1-1 industry. These documents are revised periodically in order to maintain conformity with criteria or standards promulgated by various regulatory agencies as well as utilization of advances in the state of operational techniques, procedures, processes, and/or products. Federal, state, or local regulations may also restrict or require modification of the recommendations. Therefore, while the ECD does consider these documents, it does not limit itself to them as the only source of information. Nevertheless, NENA provides ECDs best practice resources in various categories, including accessibility, equipment and systems, data structures and management, telephony and core services, security, next generation 9-1-1 (NG-911), contingency planning, human resources, standard operating procedures, training, and wellness.

Community Outreach

The ECD considers community involvement and public education key to enhancing emergency awareness, preparing the community for crisis, and linking citizens to their emergency responders. Our participation in community functions, job fairs, educational presentations, and other engagement activities helps to educate individuals as to how 9-1-1 operates and the important role it serves in the safety and security of citizens. This involvement can serve as an effective means of eliciting public support, identifying problems in the making, and fostering cooperative efforts in resolving community issues. Our staff loves to engage with the public – no matter the occasion... and we always welcome the opportunity to conduct tours of our center or to speak to companies, civic clubs, fraternal organizations, youth groups, senior gatherings, or ANYONE!



State and National Involvement & Advocacy

Hamblen County ECD is a member of the National Emergency Number Association (NENA), the Tennessee Emergency Number Association (TENA), and the Association of Public Safety Communications Officers (APCO). The ECD is proud to have staff that have served our profession on the State level. Currently, Executive Director Eric Carpenter serves as Chairman of the Policy Advisory Committee for the Tennessee Emergency Communications Board (TECB). Deputy Director Stacey Johnson serves on the TIES User Group's Vendor Committee and Supervisor Cynthia Samples serves on the Training Advisory Committee for the TECB. Additionally, Director Carpenter was the 2021-22 President of the Tennessee Emergency Number Association (TENA) and currently serves as its 2nd Vice President. The ECD annually participates in "911 Day on the Hill" activities with the Tennessee General Assembly and maintains a positive working relationship with our elected representatives on the state and federal levels.



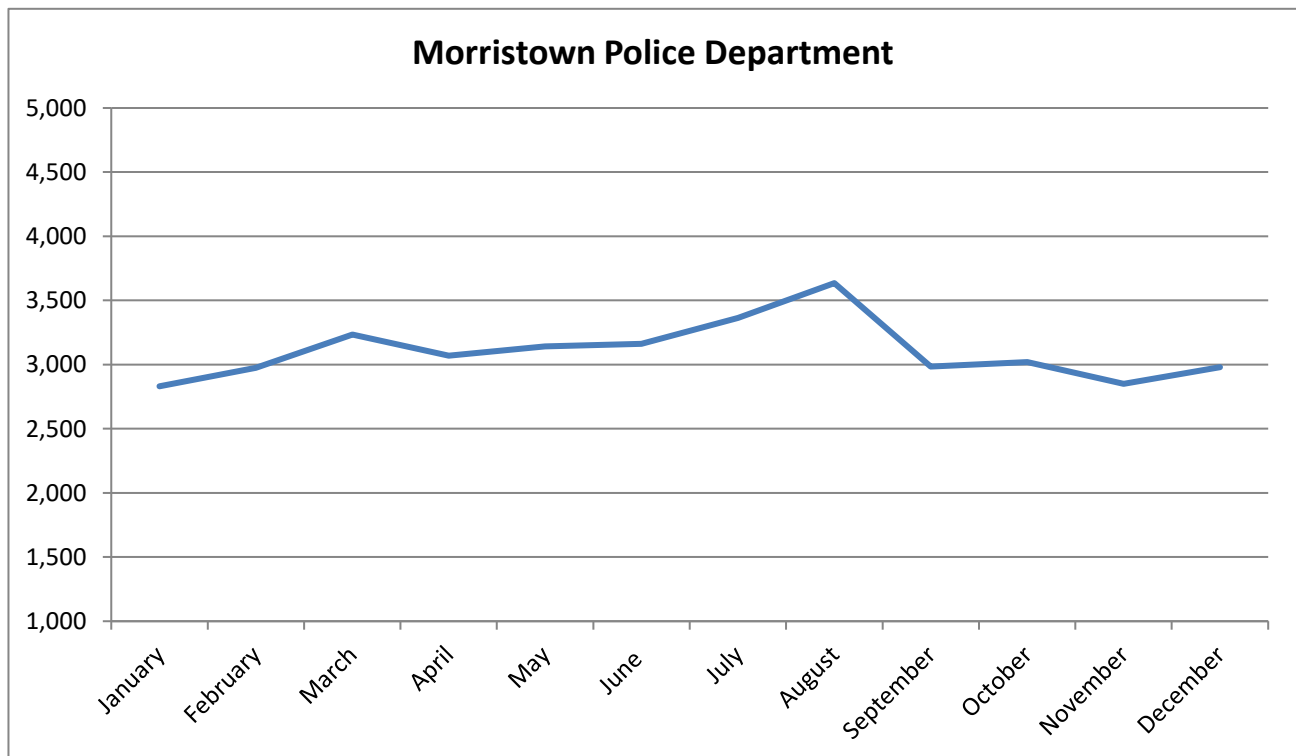
Operations Division

The Operations Division oversees all call handling – both emergency and non-emergency – and all emergency service dispatching for Hamblen County and the City of Morristown; as well as providing the conduit for all National Crime Information Center (NCIC) activities for our law enforcement partners. In addition to the public and our client agencies, staff deals directly with local utility companies, the Public Works and Highway Department, juvenile services, regional aeromedical services, the medical examiner and investigators, state and local park rangers, railroad representatives, local towing companies, and others. In many ways, the delivery of critical services to our community is both tied to and dependent upon our Operations center. Supervisors and communications training officers (CTOs) provide direction and help to ensure professional and efficient service under the guidelines of our policies and procedures.

2025 Calls for Service by Agency

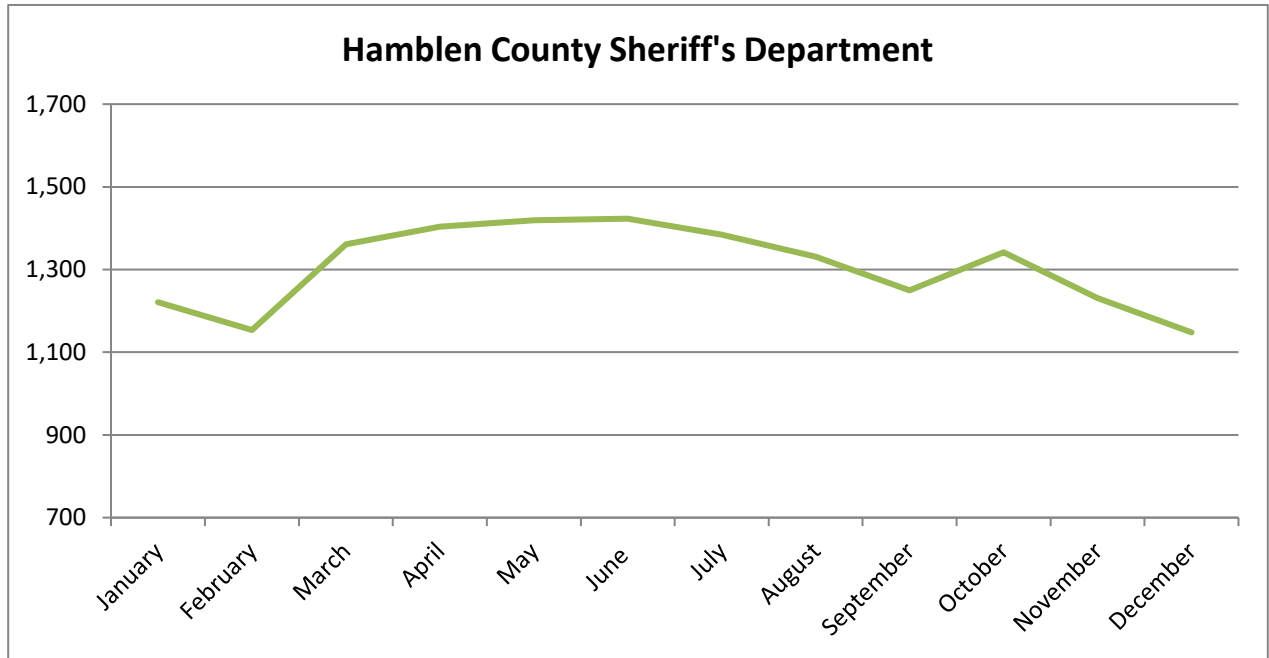
Morristown Police Department

The Morristown Police Department is the ECD's largest client agency in terms of calls for service handled; accounting for just over fifty-two percent (52.08%) of dispatches and averaging 3,104 calls for service per month.



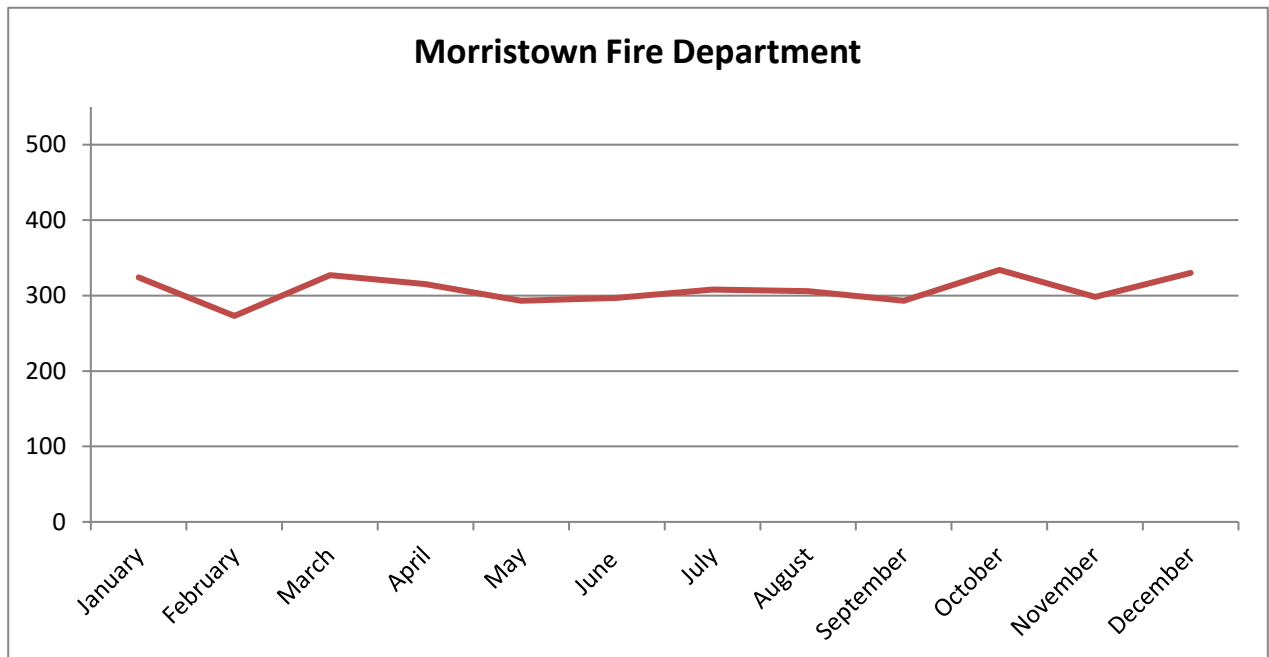
Hamblen County Sheriff's Department

The Hamblen County Sheriff's Department accounts for over twenty-one percent (21.91%) of dispatches and averaged 1,306 calls for service per month.



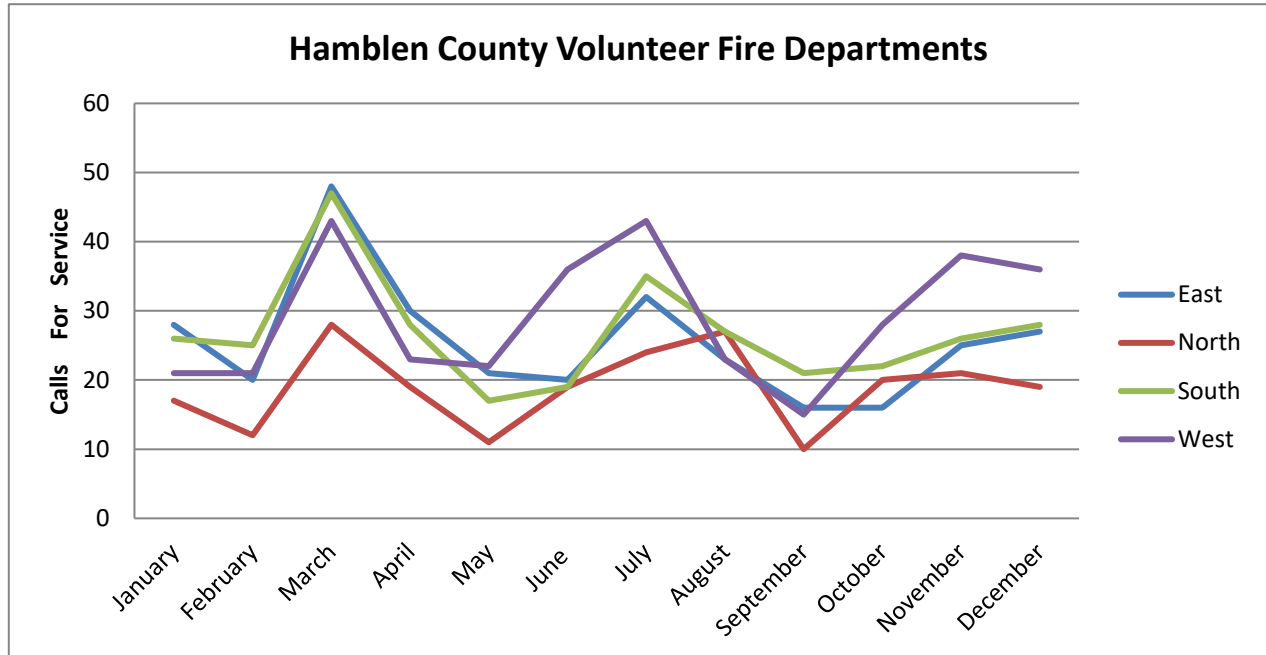
Morristown Fire Department

The Morristown Fire Department accounts for over five percent (5.17%) of dispatches and averaged 308 calls for service per month.



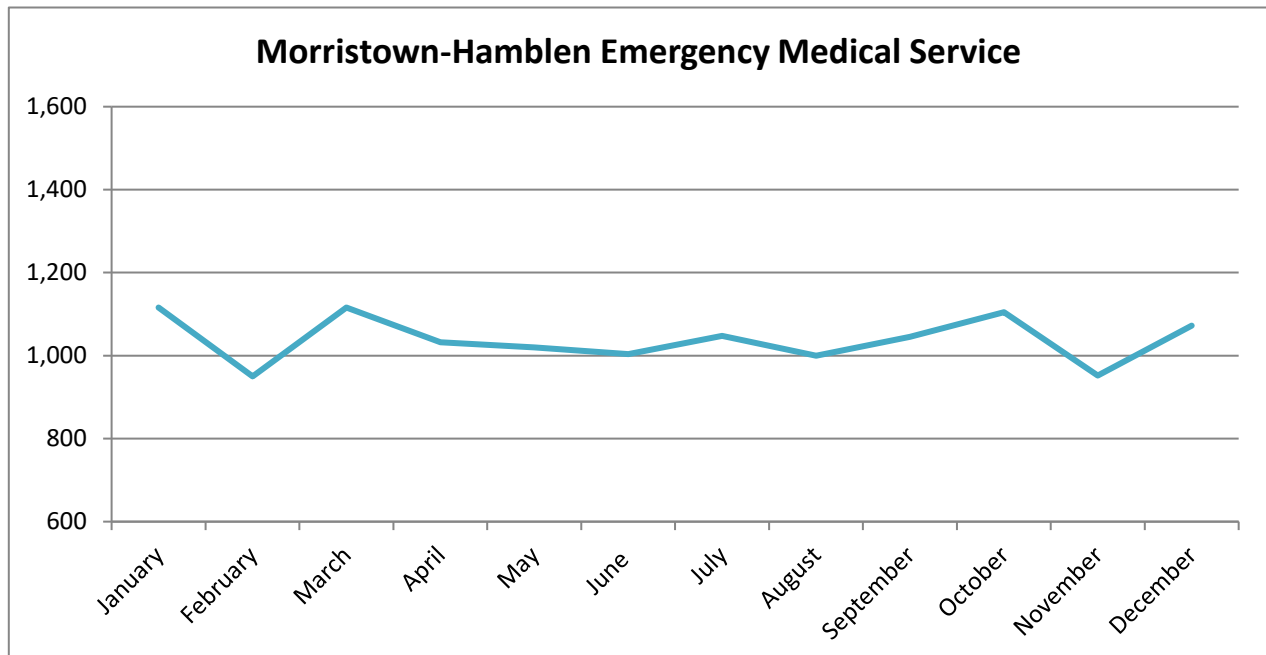
Hamblen County Volunteer Fire Departments

Hamblen County's fire service is comprised of four (4) autonomous, volunteer departments; North, South, East, and West. Combined, they account for over one and a half percent (1.69%) of dispatches and averaged 100 calls for service per month.

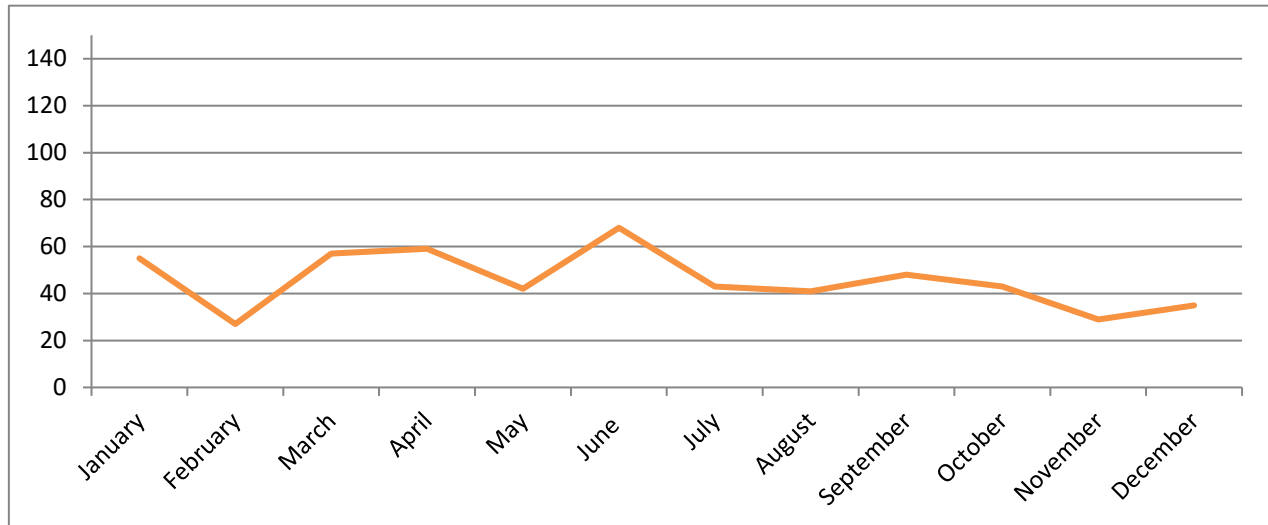


Morristown-Hamblen Emergency Medical Service

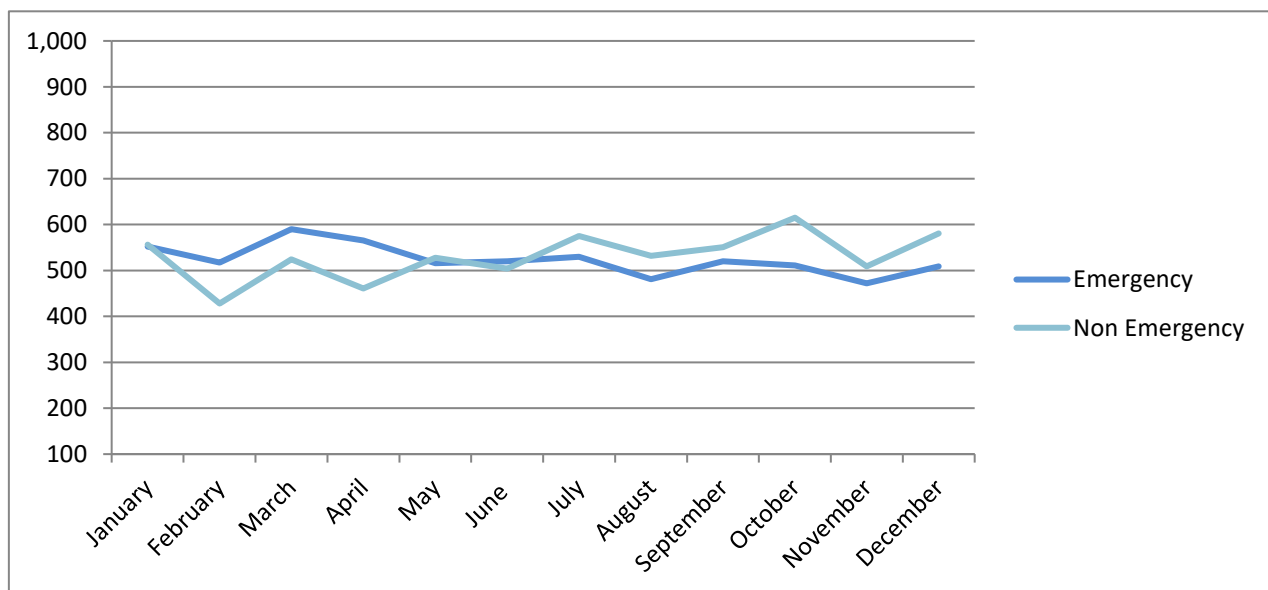
As the jurisdiction's sole EMS provider, Morristown-Hamblen Emergency Medical Service accounts for over seventeen (17.42%) of dispatches and averaged 1,038 calls for service per month.



Our telecommunicators, based upon the information provided by the caller and our emergency medical dispatch protocols, determine the best possible code for each medical situation. However, in some instances, our staff is unable to ascertain what the medical emergency is – resulting in the call being labeled as an ‘Unknown Problem’. This is a priority call type and does not delay medical response. In 2025, only 4.37% of medical calls for service were coded as ‘Unknown Problem’.



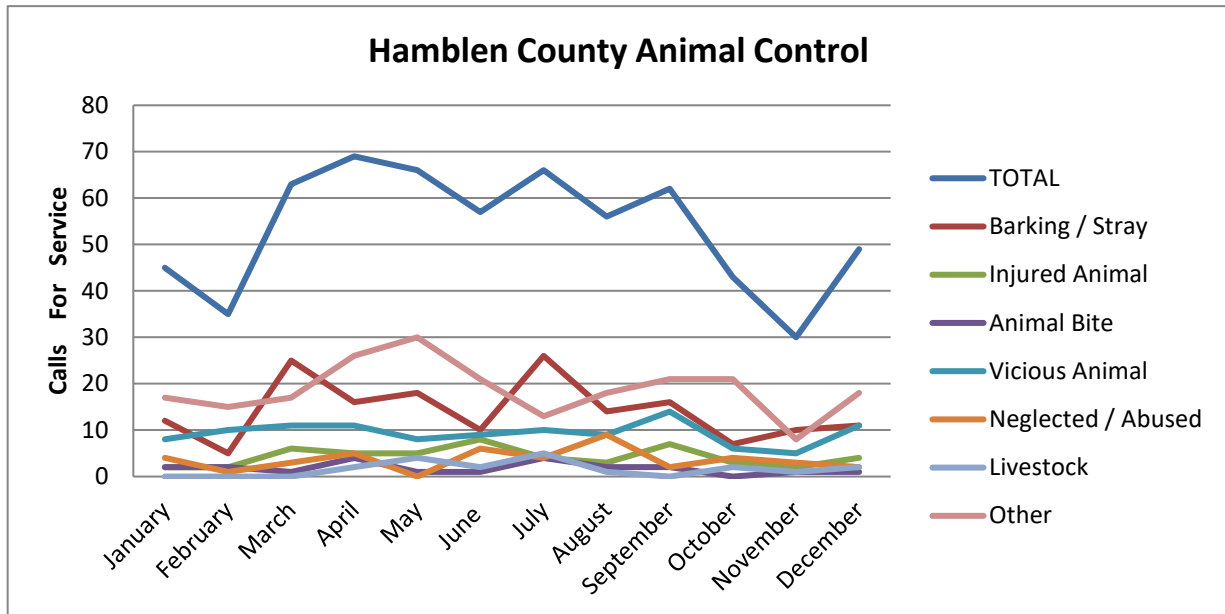
For addresses located inside the City of Morristown, a medical response unit from the Morristown Fire Department is dispatched to assist Morristown-Hamblen EMS providers on all Priority 1 (the highest, emergency priority) medical calls.



	Priority 1	Priority 2	Priority 3	Priority 4
January	405	147	475	81
February	379	138	361	67
March	438	152	436	88
April	416	149	381	80
May	383	133	459	69
June	374	146	436	68

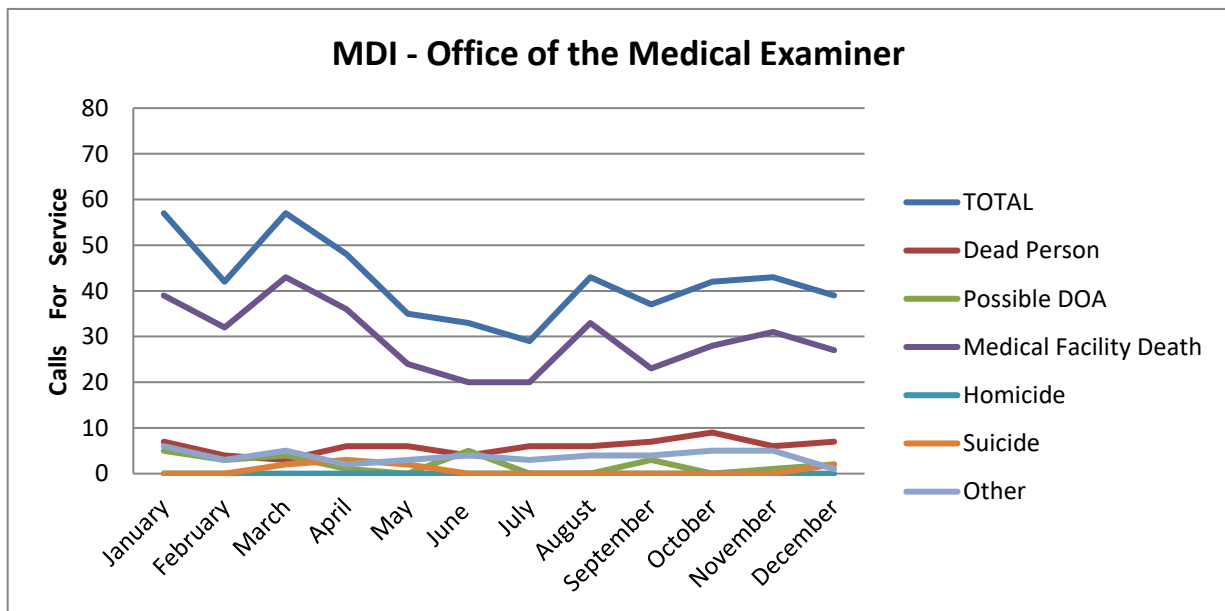
	Priority 1	Priority 2	Priority 3	Priority 4
July	388	142	481	94
August	351	130	461	71
September	350	170	477	74
October	374	137	530	85
November	364	108	445	64
December	388	121	496	83

Responding to a wide array of animal related calls, including injured, neglected, and vicious animals, as well as incidents regarding animal bites, nuisance issues, and livestock related calls, Hamblen County Animal Control accounted for less than one percent (0.90%) of dispatches and averaged 54 calls for service per month.



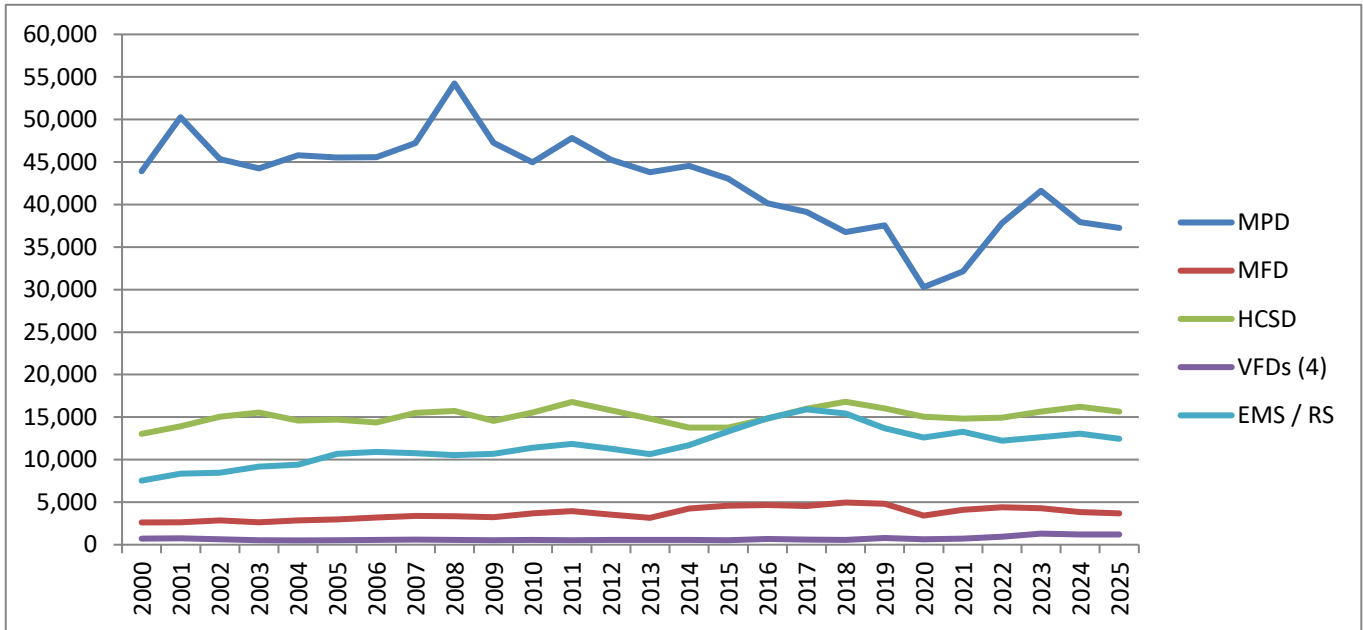
Office of the Medical Examiner

When a death occurs outside of a medical facility, or occurs when an individual has been in the facility less than a specific amount of time, notification is made to the Office of the Medical Examiner. Hamblen County’s Medical Death Investigators accounted for less than one percent (0.71%) of dispatches and averaged 43 calls for service per month.

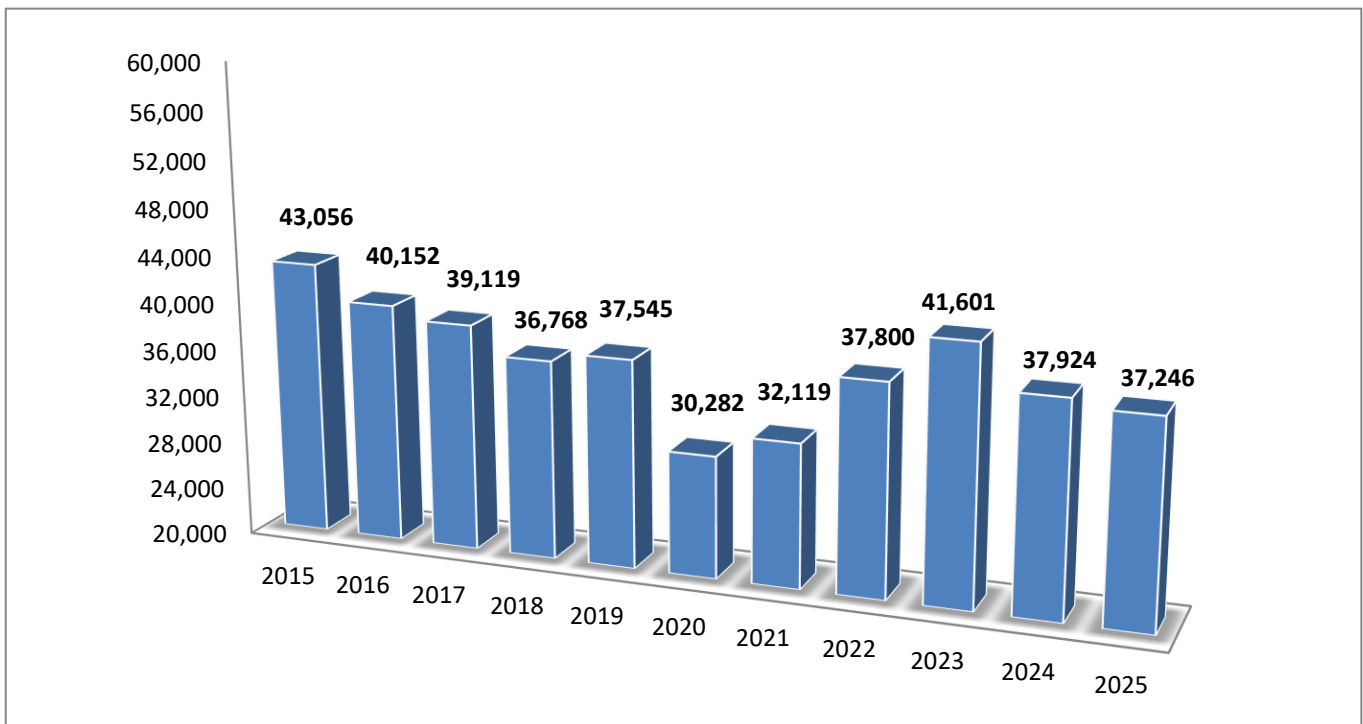


Historical Comparison by Agency

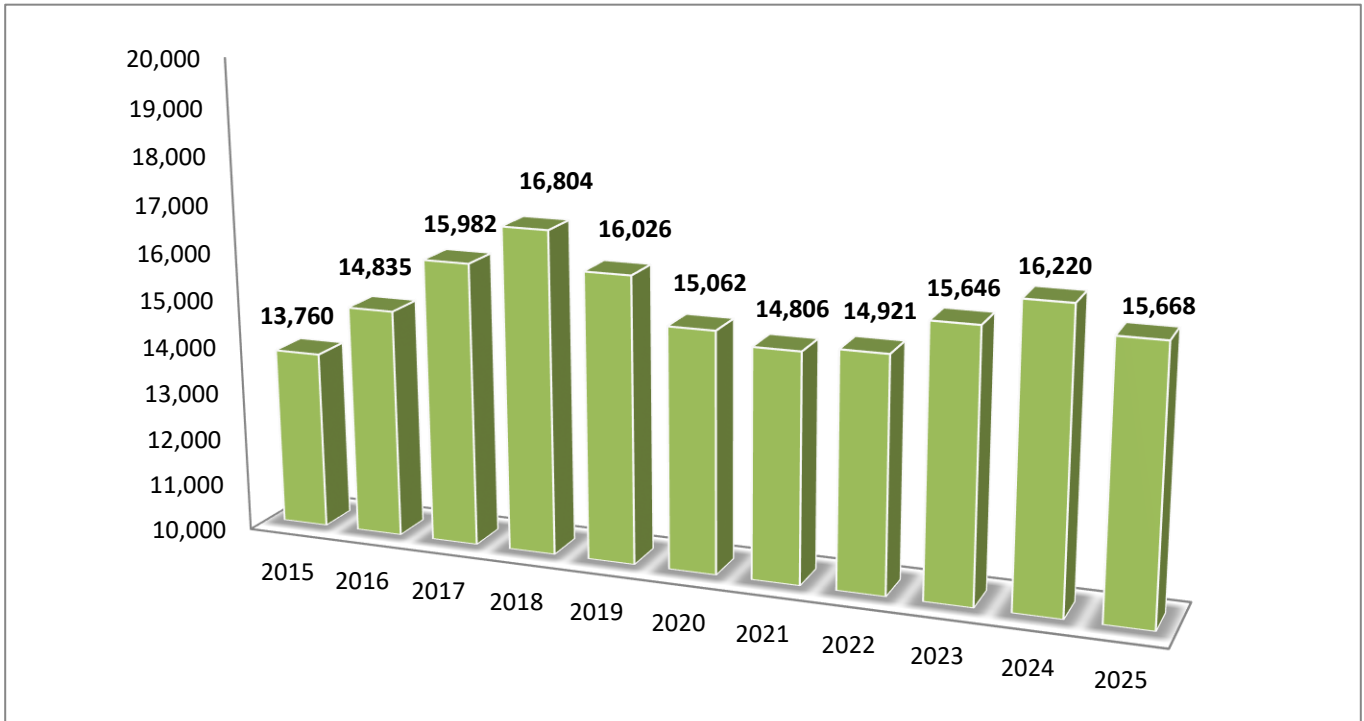
Annual Calls for Service



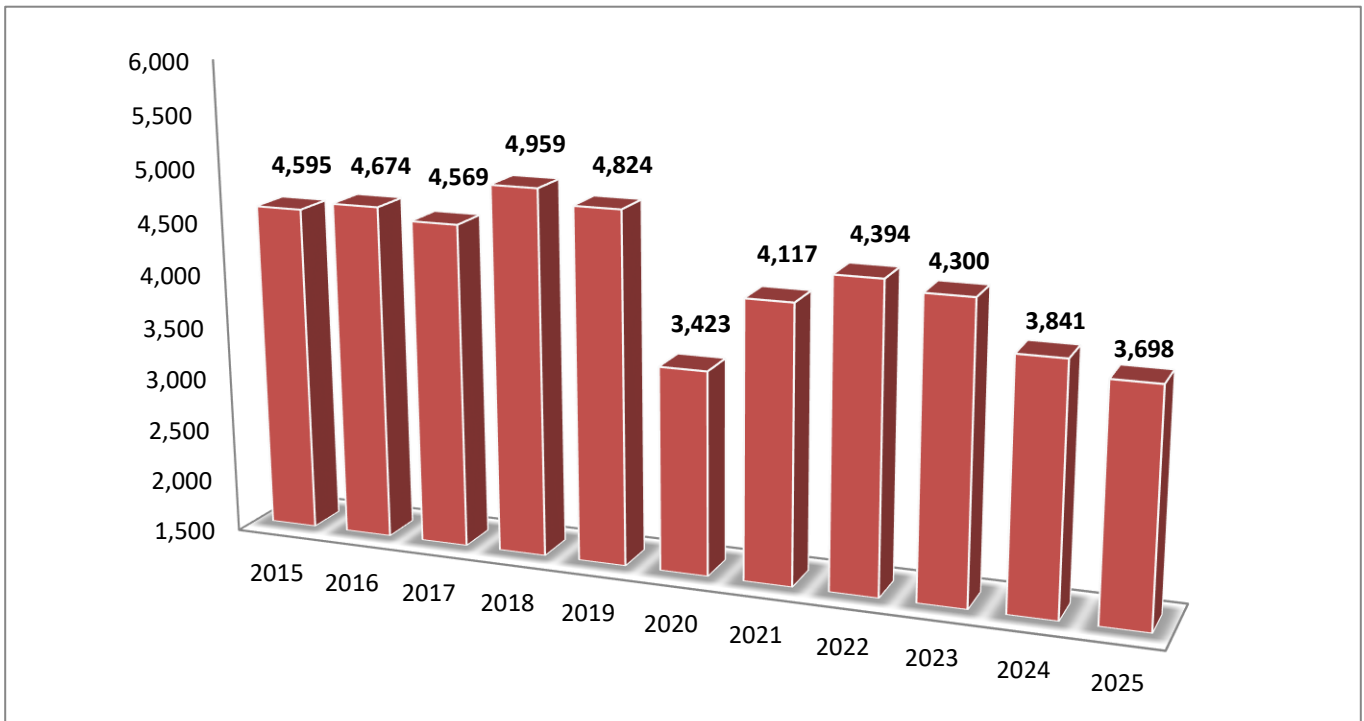
Morristown Police Department



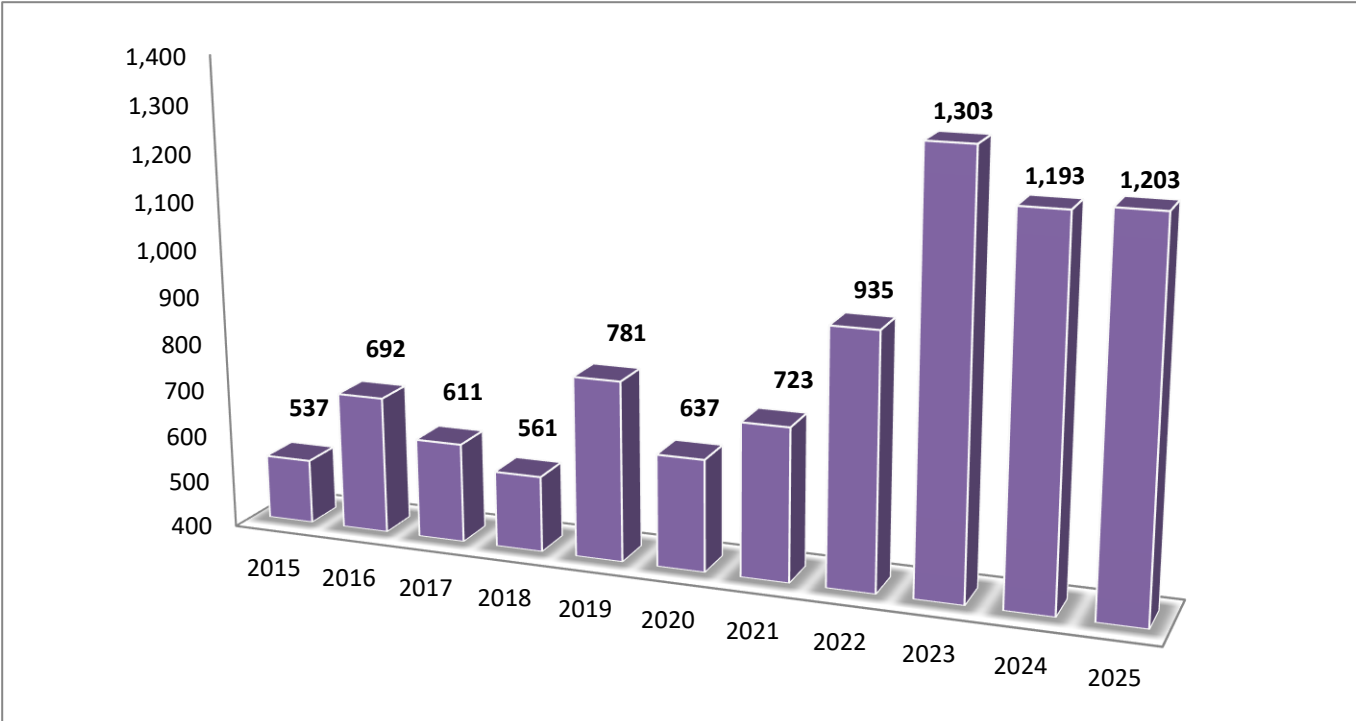
Hamblen County Sheriff's Department



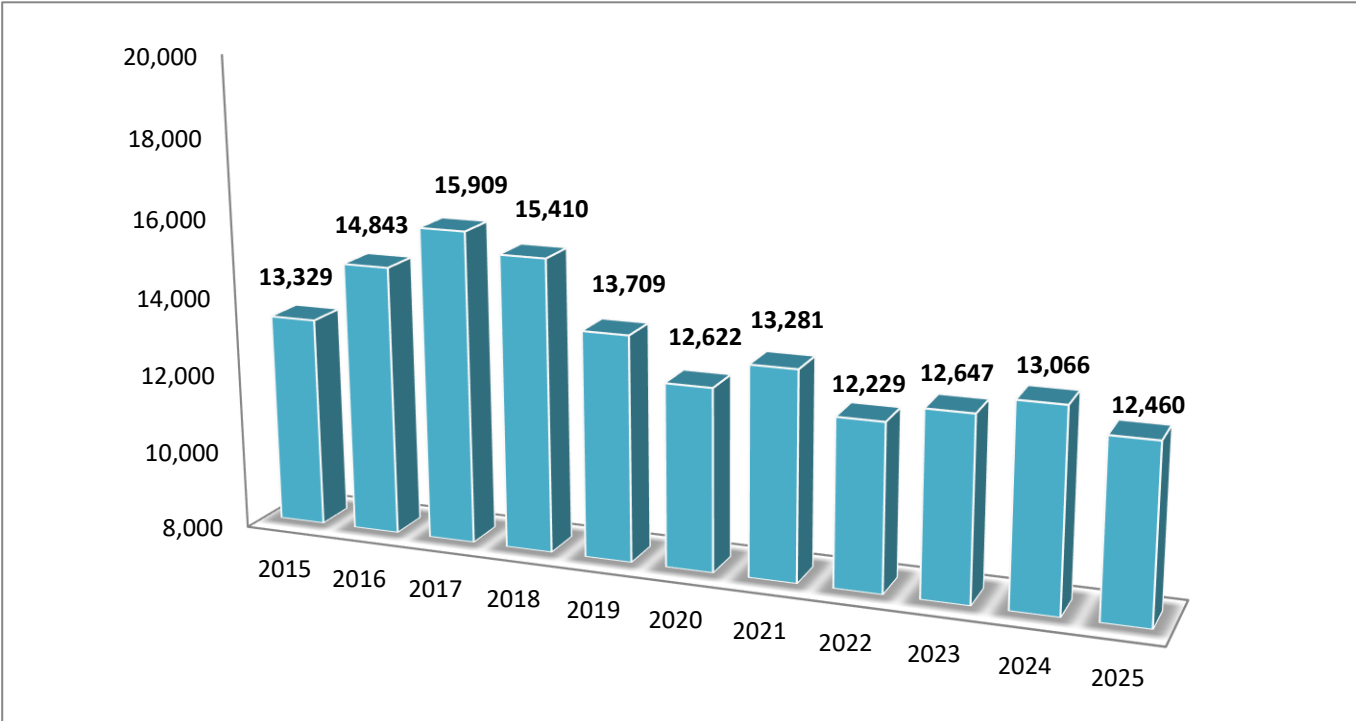
Morristown Fire Department



Hamblen County Volunteer Fire Departments



Morristown-Hamblen Emergency Medical Service



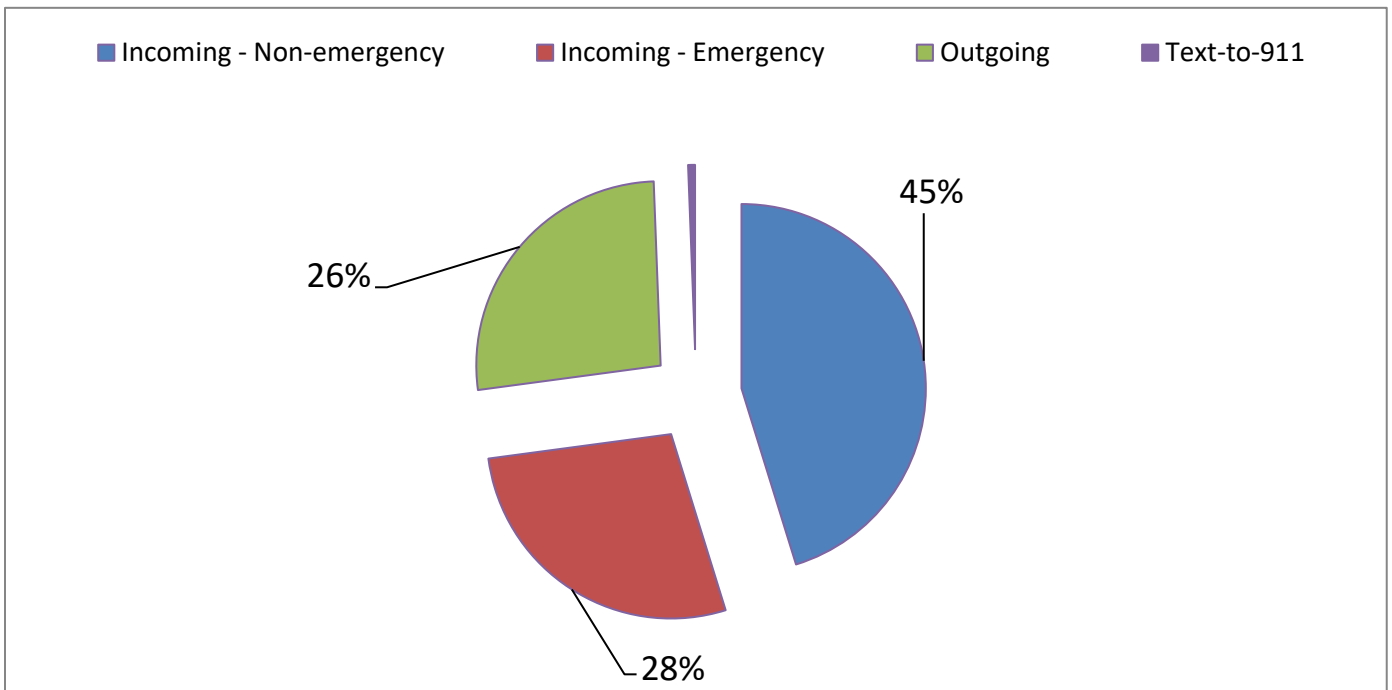
Telephony Statistics

How long are you on the phone?

Hamblen County ECD processed 112,394 telephone calls and text messages in 2025. Based upon the average call durations for emergency calls, non-emergency calls, text-to-911 sessions, and calls placed by the telecommunicator, our Operations staff was on the phone for thirty-six percent (36%) of the year... the equivalent of 24 hours a day for almost four and a half (4.5) months.

131.42 days... or 3,154 hours... or 189,197 minutes... or 11,351,794 seconds

Average Call Duration = 1 minute 41 seconds



Busiest Hours	# Calls
6/6/2025 18:00	80
8/13/2025 10:00	56
5/14/2025 15:00	56
7/28/2025 13:00	55
9/10/2025 15:00	55
10/3/2025 09:00	55
10/1/2025 15:00	52
9/16/2025 16:00	51
7/31/2025 12:00	49
7/3/2025 10:00	49

Call Transfers	From	To
Bartlett Police	1	0
Carter Co 911	1	0
City of Clinton E-911	1	74
Hamilton Co 911	1	1
Hawkins Co 911	1	2
Houston Co 911	0	1
Jefferson Co 911	41	60
Knox Co ECD	64	54
Madison Co Sheriff's Dept	1	1
Memphis PD – Site B	2	1
Monroe Co 911	0	9
Sevier Co Dispatch	30	9
Sullivan Co 911	2	1
Union Co 911	0	42
Washington Co E911	4	12
Weakley Co Sheriff's Dept	1	0
Wilson Co ECD	0	1
TN Highway Patrol	0	18

Class	%
BUSN	0.63%
CNTX	0.00%
PBX	0.31%
RESD	0.39%
VOIP	11.16%
WPH1	22.99%
WPH2	64.34%
Unknown	0.19%

Interpretation Services

The ECD contracts with a language company to provide interpreters when needed so that we may best serve our non-English speaking callers. In 2025, a total of 272 calls were connected to an interpreter; an decrease of 28.4% over the previous year. The average time a caller is on the line with an interpreter is just over five and a half (5.60) minutes, with Spanish being needed 99.6% of the time.



Abandoned Calls

An abandoned call is an emergency call in which the caller disconnects before the call can be answered by the public safety answering point (PSAP). In the event a call is abandoned, the ECD's Operations staff is responsible for making call backs in a timely manner so as to determine if emergency services are needed.

Last year, 2,304 calls were classified as abandoned. Of these calls:

- 501 times ... the call was from a '9-1-1 only' phone that cannot be called back
- 1 time ... the call had a PANI (pseudo-ANI) prefix
- 240 times ... the caller called back
- 1,447 times ... Operations staff placed a call back

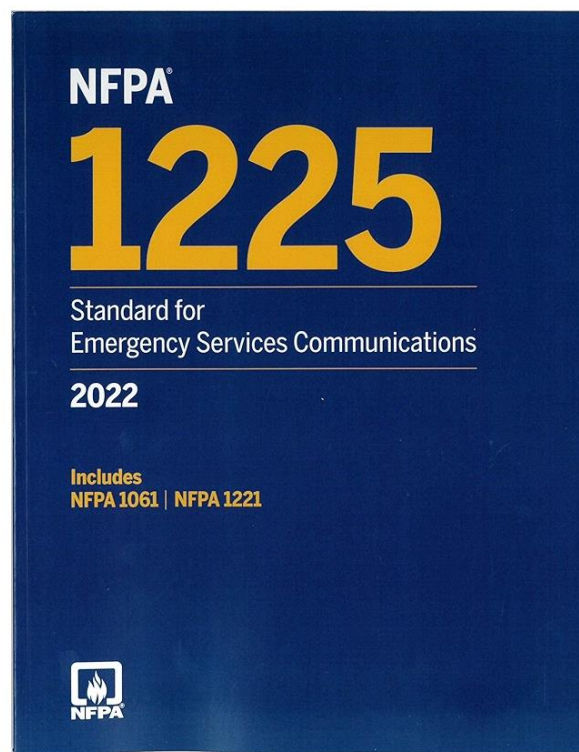
Speaking with every caller who attempts to reach emergency services is critical to our function as a PSAP. These statistics indicate a net percentage rate of 0.37% of abandoned callers that the ECD was unable to reach / speak with.

National Fire Protection Association (NFPA) 1225 Compliance

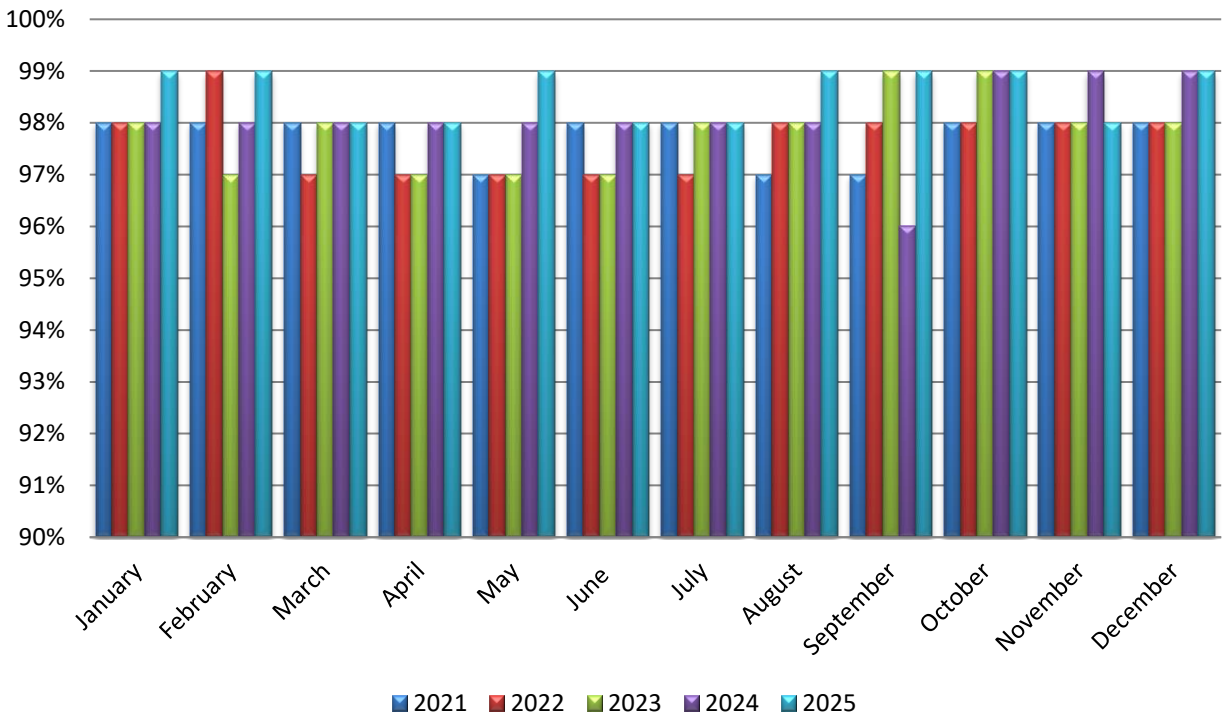
The ECD's compliance with NFPA standards, specifically the Standard for Emergency Services Communications, is examined when the fire service agencies we serve undergo an Insurance Service Office (ISO) review. This is important because the ISO ratings of fire departments are critical in the setting of insurance premiums for homeowners and businesses in our community.

Chapter 15 of NFPA 1225 deals specifically with the operations and operating procedures of communications systems. This standard requires that ninety percent (90%) of events received on emergency lines be answered within fifteen (15) seconds. The guidelines also require the processing of emergency events that have the highest level of prioritization be completed within sixty (60) seconds, ninety percent (90%) of the time. These types of calls, where there is an imminent threat to life, include structure fires, explosions, trauma, neurological emergencies (such as stroke or seizure), cardiac-related events, unconscious / unresponsive individuals, allergic reactions, individuals not breathing, choking, and any other calls that may be determined by the agency having jurisdiction.

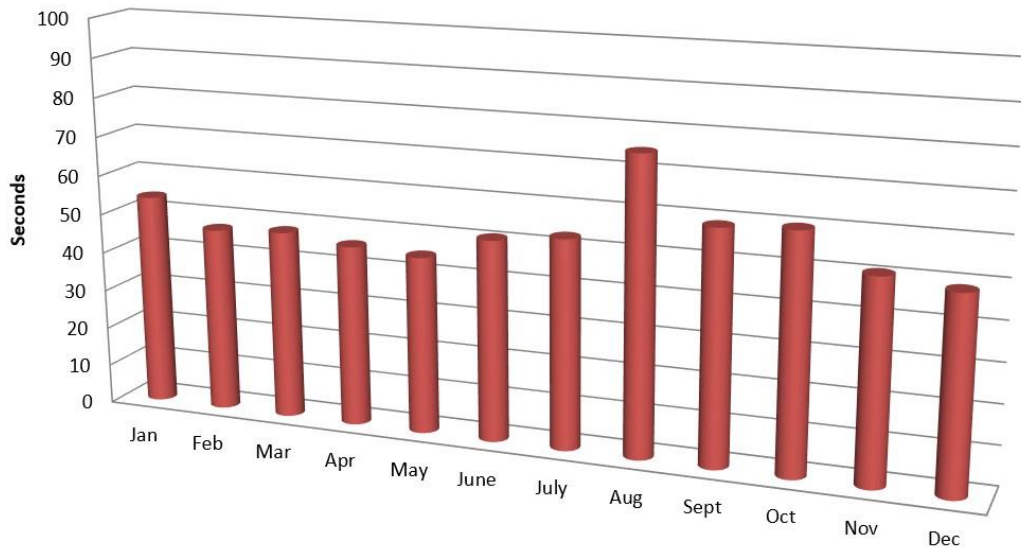
We continue to be pleased with our level of compliance under these benchmarks. Since 2013, Hamblen County ECD's monthly averages have never fallen below ninety percent (90%) for a 15-second or less answer rate. And when it comes to processing and dispatching priority calls for service, our Operations staff are extremely efficient. In fact, when all call types – both emergency and non-emergency – are combined, the ECD's processing time for the Morristown Fire Department stands at just over fifty-three (53.2) seconds.



Answering < 15 Seconds



MFD CAD DATA Received to Dispatch < 60 Seconds



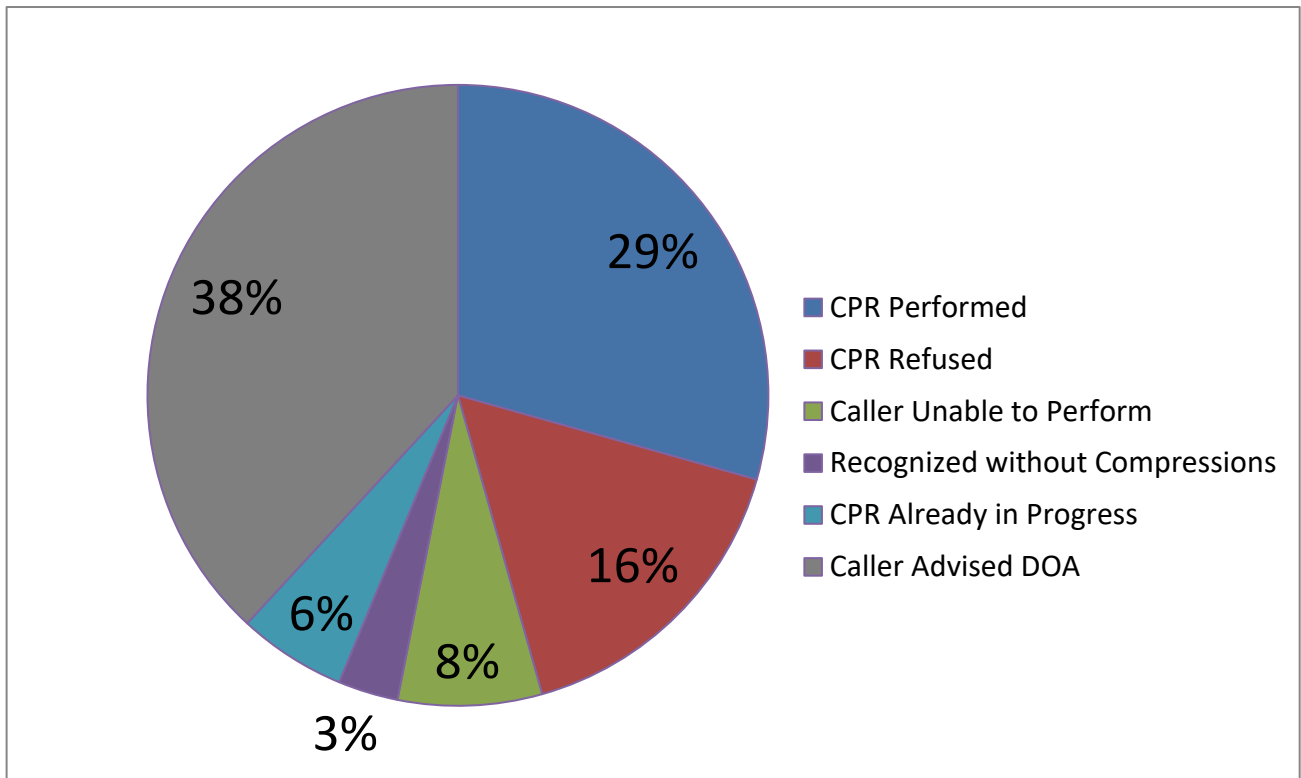
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
■ 2025	54	47	48	46	45	51	53	75	59	60	51	49

Emergency Medical Dispatching (EMD)

Immediate care during a medical emergency can make the difference between life and death. Hamblen County ECD has adopted EMD protocols in an effort to enhance the assessment of risk and to provide lifesaving interventions to the citizens and visitors of Hamblen County. All telecommunicators are certified to provide EMD; a process maintained to the standards of the State of Tennessee and the ECD's training policies. The system utilizes protocols to enhance call handling by providing reliability, accuracy, efficiency, and timeliness on medical calls for service. It allows for processing and performance that is consistent across EMS requests by using scripted prompts and questions that are situation-specific, eliminating freelancing and aiding in all EMS calls being dealt with in the same manner. All protocols, including the policies, training materials, guidelines, and scripted information, are approved by the Director of the Emergency Medical Service and their Medical Director prior to use by the ECD.

One facet of EMD is the ECD's compliance with the Tennessee Emergency Communications Board Rule 0780-06-02-07 regarding Telecommunicator Cardiopulmonary Resuscitation (T-CPR). All Operations staff are CPR certified and are responsible for submitting T-CPR occurrences at the end of each shift. Instances of out-of-hospital cardiac arrest (OHCA) are documented to include the time the call was received, the time OHCA was determined, the time compressions began, the median time interval between receipt of call and OHCA recognition, and the median time interval between OHCA recognition and compressions.

2025 T-CPR Events = 160



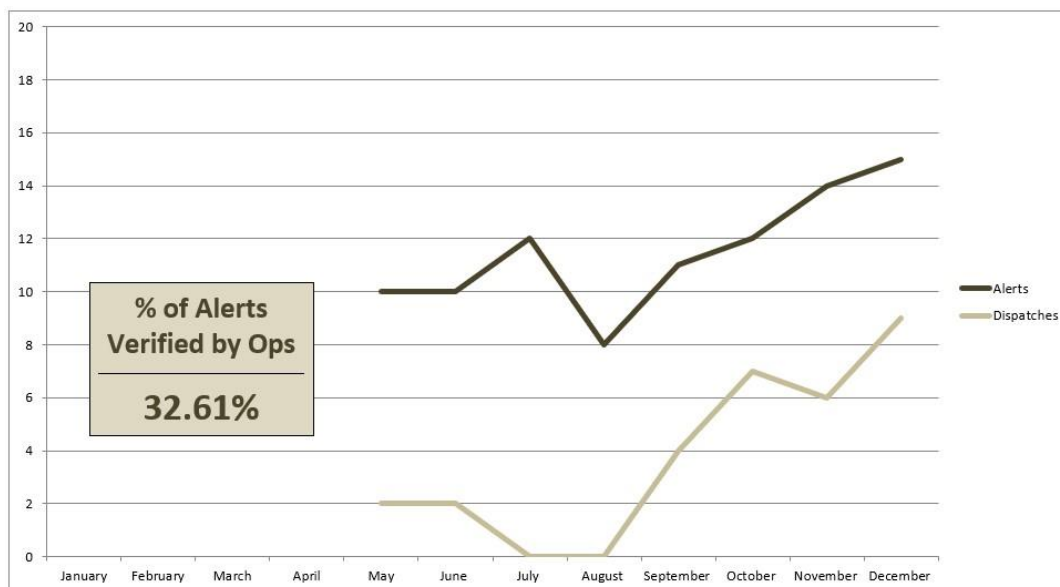
Fire Service Dispatching (FSD)

Like our EMD program, Hamblen County ECD also utilizes fire service dispatch (FSD) protocols that are specific to fire department operations and hazardous material incidents. The goals of our FSD protocols are the same as well; gathering the best information possible from the caller so we can give potentially life-saving instructions and provide responding units with the most reliable assessment of the issues. Regardless of whether someone is reporting a structure fire, a grass or woodland fire, a chemical spill or leak, or some type of gas odor, all our telecommunicators are trained to gather the right information that will aid in faster response times, safer operations, and better situational awareness for first responders and the public. And once again... this is done under nationally recognized professional standards that aid in achieving ISO benchmarks.

License Plate Recognition (LPR) Technologies

Across the nation, many communities use license plate recognition (LPR) technology to identify and alert responders to the presence of vehicles that are registered by law enforcement agencies as having been stolen or associated with an individual who is determined to be missing or a known suspect in a police matter. Hamblen County and the City of Morristown have contracted with Flock Safety to provide approximately sixteen (16) LPR cameras throughout our jurisdiction. In an effort to aid in improved police response, the ECD monitors alerts that are activated by this technology, compares the information gathered with the law enforcement entry in the National Crime Information Center (NCIC) database, and – when the information is determined to be accurate / matching – dispatches law enforcement to the area. The ECD only receives alerts on three (3) classification types: stolen vehicles, stolen license plates, and missing persons.

Since beginning in May 2025, the ECD received ninety-two (92) alerts this year. Of these, our telecommunicators determined that thirty (30) were accurate and dispatched law enforcement accordingly.



NCIC / Terminal Agency Coordination



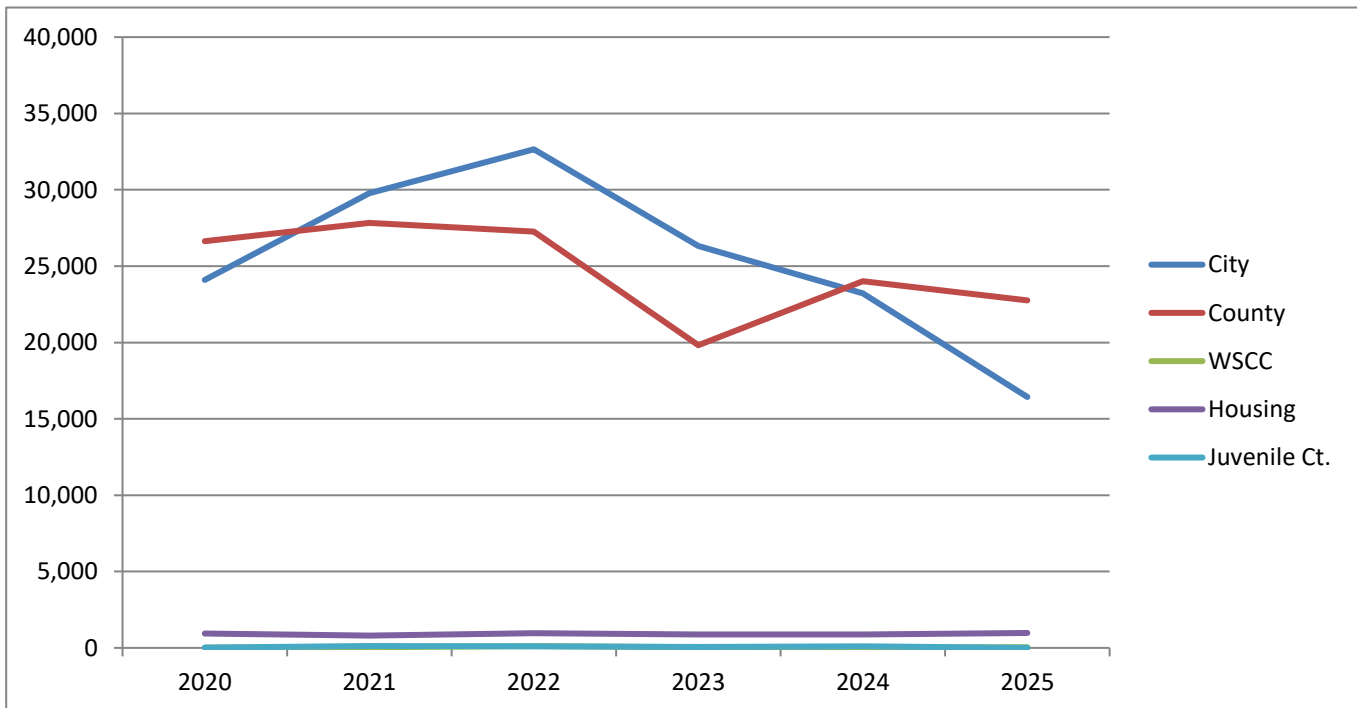
The National Crime Information Center (NCIC) is a nationwide, computerized information system established as a service to law enforcement agencies - local, state, and federal. NCIC serves criminal justice agencies in all fifty (50) states, the District of Columbia, Puerto Rico, and Canada with a goal to help the criminal justice community perform its duties by providing and



Dep. Dir. Stacey L. Johnson

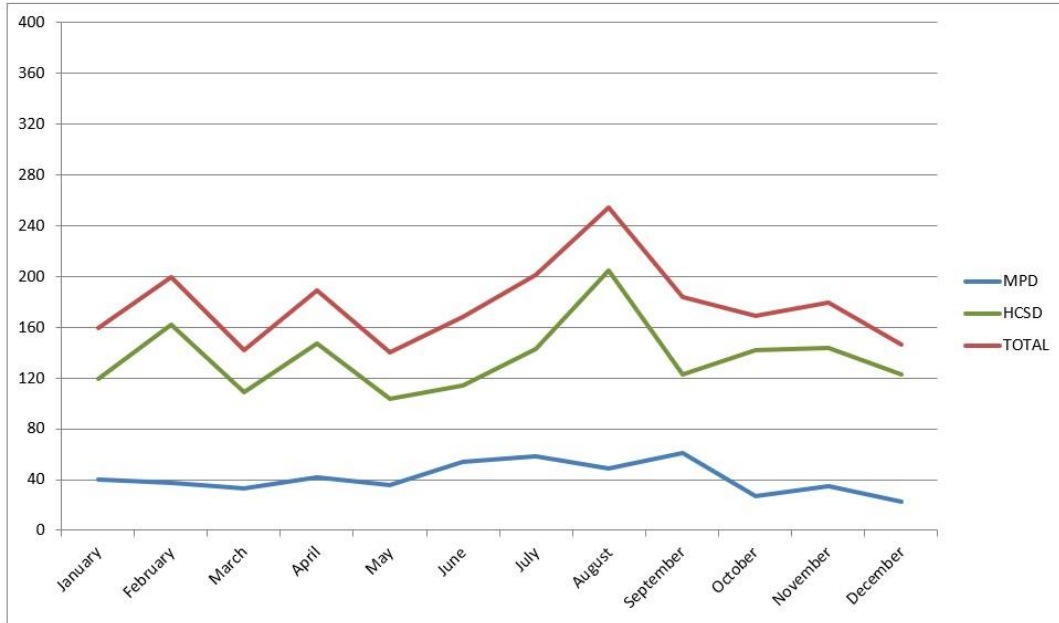
maintaining a computerized filing system of accurate and timely documented criminal justice information. The ECD serves as the Terminal Agency for NCIC activity for Hamblen County through user agreements with our client agencies and the Tennessee Bureau of Investigation. In addition to call-taking and dispatch duties, Operations staff are responsible for the entry and modifications of all wanted persons, missing persons, orders of protection, vehicles, boats, firearms, securities, and all other articles / items placed into the system by our law enforcement agencies. Monthly validations are conducted to ensure the information in the system is accurate and the Tennessee Bureau of Investigation (TBI) conducts an on-site audit of our operation every three (3) years. Deputy Director of Operations Stacey Johnson serves as the ECD's Terminal Agency Coordinator (TAC).

Message Key Statistics by ORI

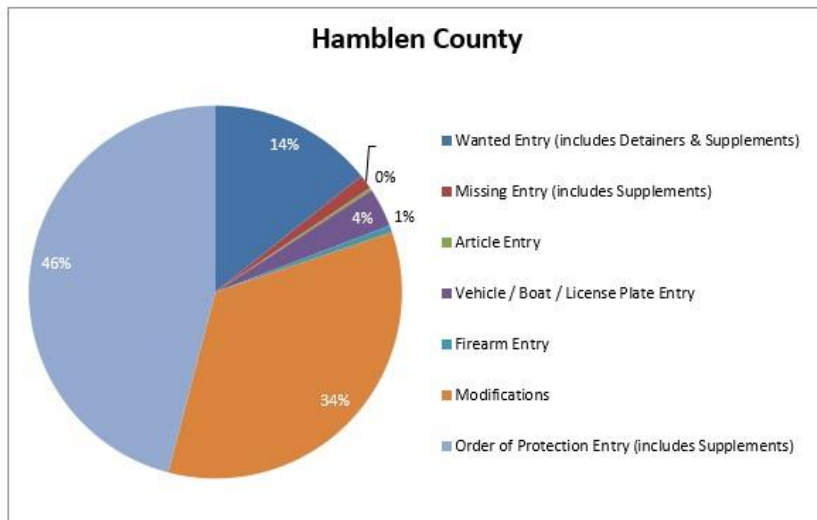
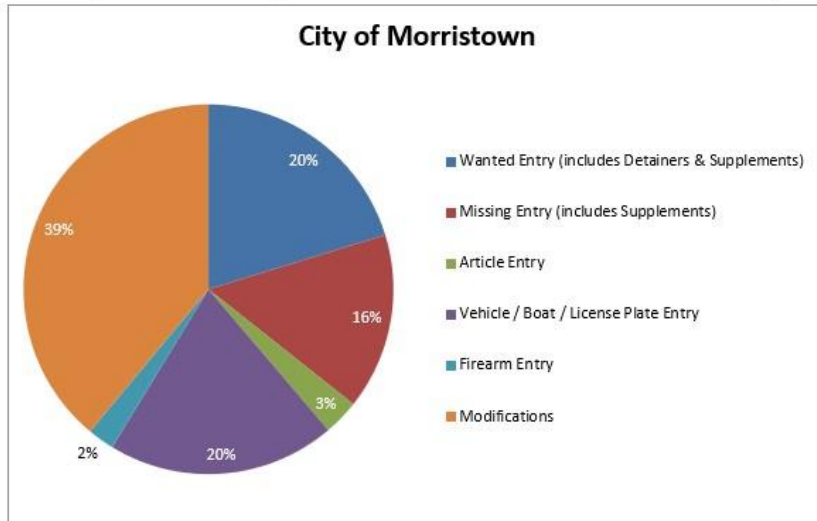


	CITY	COUNTY	WSCC	Juv. Ct.	Housing	PCSP	911	TOTALS
2025	16,433	22,762	37	3	976	275	12	40,498

NCIC Entries by Agency



2025 Comparison of Critical Activities



Tactical Dispatching & TN-TERT

Tennessee has developed regional Telecommunications Emergency Response Teams (TERT) that have the ability to respond throughout the State when 9-1-1 operations are effected by a critical incident, disaster, or some other emergency that limits either their technical, operational, or staffing needs. The ability to have a pool of certified tactical telecommunicators / dispatchers to draw from gives the State the ability to form teams when a crisis arises without taxing one ECD too heavily.



Hamblen County ECD participates in this effort and is benefited by being provided advanced, technical training which allows personnel to become familiar with the processes and procedures necessary should our community incur a critical incident. Telecommunicator Shawn W. Lindsay oversees the Hamblen TERT Unit. He has successfully completed the Incident Tactical Dispatch (InTD) course offered by the Cybersecurity & Infrastructure Security Agency (CISA), a requirement for regional TERT team leadership, and is certified to operate in tactical dispatch settings that may be utilized under state and federal disaster declarations; including the use of NIMS-related documentations for the purpose of FEMA reimbursement requests. He has also completed the National Incident Management System's Communications Unit Leader (COM-L) course. Should an incident occur, TC Lindsay and his Unit (presently made up of seven telecommunicators) would play a significant role in command and control functions, particularly during the first 24 to 72 hours. In fact, in September 2022, TC Lindsay deployed to Collier County, Florida to serve with Tennessee's TERT Team in response to Hurricane Ian.



TC Shawn W. Lindsay

S.C.O.T.T.

Hamblen County ECD maintains a fully operational backup facility; our Secondary Center for Operations, Training, and Technology or **S.C.O.T.T.**

Through our partnership with the Morristown Fire Department, S.C.O.T.T. is always online and provides the ECD with a call taking and dispatch area for times when additional 9-1-1 services are necessary, for instances requiring an enhanced communications presence (such as large-scale events), and for emergency / disaster operations that would cause the ECD to have to vacate its primary location.



Additionally, S.C.O.T.T. serves as the location for our new employee 'academy', providing a less stressful environment for new telecommunicators to better acquaint themselves with our systems, processes, procedures, and techniques. The network at S.C.O.T.T. can be placed in a 'test mode' which allows for real-time, hands-on familiarity before moving into live call taking and dispatching.

Technical Services Division

Systems Infrastructure, IT, and Networking

The Technical Services Division is responsible for the efficient and effective operation of the ECD's technical components, including all computer networks and information services as well as the installation, configuration, maintenance, and repair of ECD equipment and software. The management of 9-1-1 data and information systems, integration with the State of Tennessee Next Generation 9-1-1 network, geographic information systems (GIS), IP based radio consoles, computer aided dispatch (CAD) systems, digital voice logging recorders, the records management systems of our client agencies, and other operational components of the PSAP is critical. Technical Services also manages our network of personal computers, laptops, printers, terminals, servers, scanners, application software, local/wide area networks, wireless systems, and related components.



Radio Communications



In October 2022, the City of Morristown and Hamblen County joined the Tennessee Advanced Communications Network (TACN), a statewide radio system that provides communication connectivity infrastructure for local, state, and federal first responders. With TACN, first responders, including law enforcement, fire, EMS, and other emergency service providers, have reliable communications capabilities for daily operations and the ability to talk to each other to coordinate at the local, regional, and statewide level to respond in the event of an emergency or disaster. TACN is made up of mobile and fixed radio transmission sites across Tennessee, including Morristown's own '**Steve Peoples Pinebrook Signal Site**', so that responders will have consistent communication coverage. In 2025, Deputy Director of Technology Jacob M. Peoples became a certified APCO Radio Technician and completed the National Incident Management System's Communications Unit Technician (COM-T) course.

Geographic Information Systems (GIS)

Additionally, the ECD serves as a critical piece of the Morristown-Hamblen GIS alliance, along with the City of Morristown, Hamblen County Government, and Morristown Utilities. MH-GIS provides crucial addressing and mapping coordination for the four organizations. They also provide oversight and guidance with regard to framing GIS policies, development and maintenance of the countywide GIS database, and providing analysis and support to all departments on integrating GIS within their present workflows. The Technical Services Division, utilizing our partnership with Environmental Systems Research Institute, or ESRI (through our CAD vendor, Pulsiam), works together with MH-GIS to carry out our missions in the most practical, cost-effective, and efficient manners possible.

2025 Emergency Communications Staff



Stacey L. Johnson, ENP
Deputy Director of Operations



S. Eric Carpenter, ENP
Executive Director



Jacob M. Peoples, COMT
Deputy Director of Technology



Brian C. Fugate, CMCP
Communications Supervisor –
Night Shift



Cynthia A. Samples, CPE, ENP
Communications Supervisor –
Day Shift



W. Peyton Jarnagin, CMCP
Communications Supervisor –
Evening Shift

Communications Training Officers (CTO)

Shawna Y. Smith, ENP
Deborah T. Russell*

Administrative Assistant

Jennifer L. Warner

Telecommunicators

Shawn W. Lindsay, COML
Serving Since 2010

Chad R. Saylor
Serving Since 2023

Alyssa M. Cummings
Serving Since 2024

Breana D. Toth
Serving Since 2025

Heather M. Bishop*
Serving Since 2020

Kirsten R. Roubion
Serving Since 2023

Kendra D. Morie
Serving Since 2024

Megan L. Reid
Serving Since 2022

Britney N. Turner*
Serving Since 2022

Whitney R. Baxley
Serving Since 2024

Marissa D. Purkey
Serving Since 2025

Kenzie B. Mullins
Serving Since 2023

* = Telecommunicators who have obtained NENA's *'Excellence In Dispatch'* Certification



530 North Jackson Street
Morristown, Tennessee 37814
423-585-2700
www.hamblen911.org

HAMBLLEN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

AUDIT REPORT

JUNE 30, 2025 AND 2024

**Hamblen County Emergency Communications District
June 30, 2025**

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Hamblen County Emergency Communications District
S. Eric Carpenter, ENP
530 North Jackson Street
Morristown, Tennessee 37814
(423) 585-2700
www.hamblen911.org

MANAGEMENTS'S DISCUSSION AND ANALYSIS

As management of the Hamblen County Emergency Communications District, we offer readers of the District's financial statements this narrative overview and analysis of the District's performance during the fiscal year ending June 30, 2025 and June 30, 2024. Please read it in conjunction with the District's financial statements, which follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report includes this management's discussion and analysis report, the independent auditor's report and the basic financial statements of the District. The financial statements also include notes that explain in more detail some of the information in the financial statement.

REQUIRED FINANCIAL STATEMENTS

The financial statements of the District report information of the District using accounting methods similar to those used by private sector companies. These statements offer both short-term and long-term financial information about its activities. The statement of the net position includes all the District's assets and liabilities and provides information about where the District has invested its resources (assets) and the obligation to the District's creditors (liabilities).

All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine whether the District has successfully recovered all its costs through surcharges and fees.

The final required financial statement is the Statement of Cash Flows. The statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing and financing activities and provides answers to such questions as where did cash come from, what was cash used for and what was the change in the cash balance during the reporting period.

FINANCIAL ANALYSIS OF THE DISTRICT

One of the most important questions asked about the District's finances is "Is the District better off or worse off as result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position reports information about the net position of the District and the changes in it. One can think of the District's net position – the difference between assets and liabilities – as one way to measure financial health or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. A summary of the district's net position and changes in it is presented on page 6.

ANALYSIS OF FINANCIAL POSITION AND RESULTS OF OPERATIONS

As can be seen from page 6, (Summarized financial information), the District's net position has increased \$55,182 during the year ended June 30, 2025. Revenues (Emergency Telephone Surcharge) increased by 40%. Total expenses increased approximately 7%. The administrative staff and employees continue to remain diligent and cost conscious.

For the year ended June 30, 2024, The District's net position increased \$72,145. Revenues (Emergency Telephone Surcharge) increased by 2%. Total expenses increased approximately 12%.

THE DISTRICT'S NET POSITION

The District completed the year ended June 30, 2025, with a net position of \$4,371,613, which is \$55,182 more than the prior year's ending net position of \$4,316,431.

The District completed the year ended June 30, 2024, with a net position of \$4,316,431, which is \$72,145 more than the prior year's ending net position of \$4,244,286.

BUDGETARY HIGHLIGHTS

The District adopts an annual operating budget, which includes proposed expenses and the means for paying these expenses. As conditions change during the year the budget may be amended to prevent budget overruns.

All telephone surcharge revenue is now remitted by the dial tone providers directly to the State. A Base Funding amount was established by the TECB for each of Tennessee's one hundred (100) ECDs and is based upon residential and business line-counts in 2012. Hamblen County's Base Funding was set at \$1,401,306 for June 30, 2025, and \$876,360 for June 30, 2024.

Interest income deposits were above expectations by \$11,947 for the year ended June 30, 2025 and above expectations by \$15,242 for the year ended June 30, 2024.

Total expenditures were \$229,812 less than budgeted with budget categories remaining in line for the year ended June 30, 2025.

Total expenditures were \$408,491 less than budgeted with budget categories remaining in line for the year ended June 30, 2024.

CAPITAL ASSETS

The District's investment in capital assets amounted to \$3,005,733 with accumulated depreciation of \$1,187,680 for year ended June 30, 2025. The District's investment in capital assets amounted to \$2,940,134 with accumulated depreciation of \$1,075,622 for year ended June 30, 2024.

Capital assets include the building, communications equipment, a vehicle, office furniture and equipment, and construction in progress of a building.

ECONOMIC FACTORS AND FUTURE NEEDS

The '911 Funding Modernization and IP Transition Act of 2014' became law on January 1, 2015, and set a state-wide surcharge of \$1.16 for all services (landline, cellular, VoIP, and pre-paid); a surcharge based upon revenue received by ECDs in 2012. This legislation eliminated the State ECB's use of depreciation costs in determining whether or not an ECD is 'financially distressed' and also eliminated five (5) State ECB funding streams for operational, equipment purchase, and training programs. The General Assembly passed a Joint Resolution after the State ECB exercised its option to seek a restoration of the state-wide surcharge to \$1.50 for all services and the restored rate went into effect on January 1, 2021. Outside of this funding, the ECD's only other revenue source continues to be the contributions from the local governments and emergency service agencies for which we provide dispatching services; an arrangement governed by our Interlocal Cooperation Agreement.

Continued upgrades and enhancements to the ECD's telephony, dispatching, radio, mapping, and other areas have moved the ECD to the realization of being a next-generation (NG-911) center. While procurement of this infrastructure was completed without taking on any debt and maintaining a healthy General Fund, staff and the Board realize that significant increases in annual maintenance costs, especially as they relate to our dispatching systems, have occurred as a direct result. Likewise, with changes forthcoming to the enterprise agreement that our local GIS office has with Environmental Systems Research Institute (ESRI), FY 2025-26 will undoubtedly see the need to update and improve the District's mapping software and capabilities. While this benefits both call handling and dispatching operations as well as our client agency's field responders, this too will raise the level of maintenance funding.

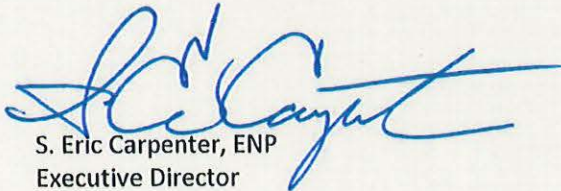
Yet another year has passed while the District awaits the completion of the Hamblen County Health Department project. The County's new public health facility must be completed in order to begin transitioning into our new space, which was purchased in 2023. Following an excruciatingly slow start, the County has now taken steps to expedite the project, and current estimates indicate that the ECD's new facility will be ready to begin renovations with the 2026-27 fiscal year. The selection of an architect, the acquisition of the building's original schematics, and initial reviews by structural and electrical engineers have already occurred. Renovations, upgrades, and enhancements to our future home will be the biggest focus for the next couple budget cycles; and staff and the Board – as well as our local governing bodies – must accept that this move will have major impacts to the ECD's annual budget, assets, and depreciation going forward.

This past budget process saw a decision on the part of the Board not to seek any additional local funding above what was required by our Interlocal Cooperation Agreement. One reason for this was the introduction in January 2025 of a resolution before the Tennessee General Assembly. This legislation, Senate Joint Resolution 48, sought to ratify an increase to the statewide 9-1-1 surcharge rate, moving it from \$1.50 to \$1.86. This is a move deemed necessary by the Tennessee Emergency Communications Board (TECB) and based upon the consumer price index. Had this resolution passed, Hamblen County ECD would have seen a \$400,000 increase in our surcharge revenue. While the Senate did pass this resolution, the House regrettably postponed it to the 2026 session. We are hopeful that, with the support of the state's 9-1-1 association and the Association of County Mayors, this rate increase will gain the traction necessary to obtain this critical funding. It is noteworthy, however, that even with success, this resolution will provide revenue that will only serve to bring the District up to where it should have already been. This funding, if passed, does not provide for future technological advancements and long-range planning goals for fully consolidated dispatch operations. Surcharge funding is relevant to 9-1-1 call taking functions

only, and local governments will still have to address the need for additional revenue to support the dispatch operations for their client agencies.

In the meantime, our focus remains on providing the most effective, efficient, and professional emergency communication services; something the public has come to expect. As new regulations continue to be enacted and Hamblen County's newly constructed jail opens for business in 2026, law enforcement and criminal justice needs will continue to add additional workload to the ECD. Increases in quality assurance (QA) assessments will also be coming, given the addition of call handling protocols for the City and County fire departments that were enacted this year. The workload in the Training Division has also seen an increase as we meet national standards for in-service training and maintain the District's national P.I.E.R. (Partner In Education Recognition) designation. Moving forward, the demands that these elements and other next-generation 9-1-1 components will have on our District – and our industry as a whole – will require additional administrative staff in order to maintain effectiveness. This was, after all, the reasoning for beginning the process of acquiring a new facility in the first place – we were completely out of administrative space. Nevertheless, until the facility and staffing needs arrive, we will continue to strive to provide a unified approach to our client agencies on a daily basis in order to assist them in maintaining their excellent ratings.

Respectfully submitted,



S. Eric Carpenter, ENP
Executive Director

SUMMARIZED FINANCIAL INFORMATION

NET POSITION

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Current Assets	\$ 2,225,292	\$ 2,067,925	\$ 2,008,022
Capital Assets	1,818,053	1,864,512	1,852,172
Other Assets	<u>-</u>	<u>77,327</u>	<u>168,872</u>
Total Assets	<u>4,043,345</u>	<u>4,009,764</u>	<u>4,029,066</u>
Deferred Outflow of Resources	640,518	464,083	391,144
Current Liabilities	33,963	19,303	32,367
Noncurrent Liabilities	<u>194,202</u>	<u>71,864</u>	<u>60,736</u>
Total Liabilities	<u>228,165</u>	<u>91,167</u>	<u>93,103</u>
Deferred Inflow of Resources	84,085	66,249	82,821
Restricted	-	77,327	168,872
Unrestricted Net Position	2,553,560	2,374,592	2,223,242
Investment In Capital Assets	<u>1,818,053</u>	<u>1,864,512</u>	<u>1,852,172</u>
Net Position	<u>\$ 4,371,613</u>	<u>\$ 4,316,431</u>	<u>\$ 4,244,286</u>

CHANGES IN NET POSITION

Revenues (Em.Tel. Surchg.)	\$ 1,521,543	\$ 1,080,964	\$ 1,059,925
Operating Expenses	<u>2,065,711</u>	<u>1,936,466</u>	<u>1,731,630</u>
Operating Income	<u>(544,168)</u>	<u>(855,502)</u>	<u>(671,705)</u>
Non-operating revenues (expenses)			
Interest Income	13,947	17,252	21,524
Contributions from primary government	584,742	516,119	461,119
State ECB, Grants & Reimbursements	-	393,287	340,398
Miscellaneous revenue	<u>661</u>	<u>989</u>	<u>730</u>
Total	<u>599,350</u>	<u>927,647</u>	<u>823,771</u>
Increase In Net Position	55,182	72,145	152,066
Net Position, beginning of year	<u>4,316,431</u>	<u>4,244,286</u>	<u>4,092,220</u>
Net Position, end of year	<u>\$ 4,371,613</u>	<u>\$ 4,316,431</u>	<u>\$ 4,244,286</u>

INTRODUCTORY SECTION

Board of Directors:

Robert Laney, Chairman

Danny Houseright, Vice Chairman

Chris Bell, Treasurer

Clark Taylor

Josh Ringley

Chris Wisecarver

Mark Hickman

Kay Senter

Peggy Howell

Executive Director:

Eric Carpenter

FINANCIAL SECTION

CRAINE, THOMPSON & JONES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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MORRISTOWN, TENNESSEE 37816-1779
PHONE: (423) 586-7650

248 BRUCE STREET
SUITE 8
SEVIERVILLE, TENNESSEE 37862
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FAX: (423) 586-0705

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Hamblen County Emergency Communications District
Morristown, Tennessee 37814

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of the Hamblen County Emergency Communications District (the District), a component unit of Hamblen County, Tennessee, as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the District's financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District, as of June 30, 2025 and 2024, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are condition or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension data and other post-employment obligation data on pages 1-5 and pages 27-30 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying statement of revenue, expenses and changes in net position – actual and budget on pages 31-32 and schedule of detailed expenses on pages 33-34 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The statement of revenue, expenses and changes in net position – actual and budget on pages 31-32 and schedule of detailed expenses on pages 33-34 information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the statement of revenue, expenses and changes in net position – actual and budget and the schedule of detailed expenses are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2025, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Craine, Thompson & Jones, P.C.

Morristown, Tennessee
November 18, 2025

Hamblen County Emergency Communications District
Statement of Net Position
June 30, 2025 and 2024

	June 30,	
	2025	2024
Assets		
Current assets:		
Cash and cash equivalents	\$ 2,190,387	\$ 2,058,604
Prepaid expenses	34,905	9,321
Total current assets	<u>2,225,292</u>	<u>2,067,925</u>
Capital assets (being depreciated):		
Building & improvements	370,531	370,531
Communications equipment	1,411,001	1,345,402
Office equipment	8,390	8,390
Furniture and fixtures	29,920	29,920
Vehicles	47,753	47,753
Sub-total	<u>1,867,595</u>	<u>1,801,996</u>
Less - allowance for depreciation	<u>(1,187,680)</u>	<u>(1,075,622)</u>
Capital assets (being depreciated) - net	<u>679,915</u>	<u>726,374</u>
Capital assets (not being depreciated):		
Construction in progress	<u>1,138,138</u>	<u>1,138,138</u>
Total capital assets	<u>1,818,053</u>	<u>1,864,512</u>
Other assets:		
Net pension asset	-	77,327
Total assets	<u>4,043,345</u>	<u>4,009,764</u>
Deferred Outflow of Resources		
Pension related	611,113	432,594
OPEB related	29,405	31,489
Total deferred outflows of resources	<u>640,518</u>	<u>464,083</u>
Liabilities		
Current liabilities:		
Accounts payable	14,226	5,188
Accrued payroll	17,297	-
Accrued liabilities	2,440	14,115
Total current liabilities	<u>33,963</u>	<u>19,303</u>
Noncurrent liabilities:		
Compensated absences payable	46,015	34,537
Net pension liability	100,673	-
Net OPEB liability	47,514	37,327
Total noncurrent liabilities	<u>194,202</u>	<u>71,864</u>
Total liabilities	<u>228,165</u>	<u>91,167</u>
Deferred Inflow of Resources		
Pension related	60,206	38,788
OPEB related	23,879	27,461
Total deferred inflow of resources	<u>84,085</u>	<u>66,249</u>
Net position		
Restricted	-	77,327
Investment in capital assets	1,818,053	1,864,512
Unrestricted	2,553,560	2,374,592
Total net position	<u>\$ 4,371,613</u>	<u>\$ 4,316,431</u>

The accompanying notes are an integral part of these financial statements.

Hamblen County Emergency Communications District
Statement of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2025 and 2024

	<u>June 30,</u>	
	<u>2025</u>	<u>2024</u>
Operating revenues:		
TCA section 7-86-303 receipts	\$ 1,401,306	\$ 876,933
TCA section 7-86-130 receipts	120,237	204,031
Total operating revenue	<u>1,521,543</u>	<u>1,080,964</u>
Operating expenses:		
Salaries and wages	1,143,538	1,070,643
Employee benefits	438,016	399,866
Administration	225,579	221,378
Buildings and facilities	33,286	33,461
Communications - operations	113,234	103,811
Depreciation	112,058	107,307
Total operating expenses	<u>2,065,711</u>	<u>1,936,466</u>
Net operating income (loss)	<u>(544,168)</u>	<u>(855,502)</u>
Non-operating revenues (expenses)		
Interest income	13,947	17,252
Primary government subsidies	571,292	502,669
Other local government subsidies	13,450	13,450
TECB subsidies	-	340,398
Federal government grant - ARPA	-	49,032
State grants	-	3,857
Other non-operating revenue	661	989
Total non-operating revenues (expenses)	<u>599,350</u>	<u>927,647</u>
Increase in net position	55,182	72,145
Net position, beginning of year	<u>4,316,431</u>	<u>4,244,286</u>
Net position, end of year	<u>\$ 4,371,613</u>	<u>\$ 4,316,431</u>

The accompanying notes are an integral part of these financial statements.

Hamblen County Emergency Communications District
Statement of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For the Years Ended June 30, 2025 and 2024

	<u>June 30,</u>	
	<u>2025</u>	<u>2024</u>
Cash flows from operating activities:		
Cash received from surcharges and other revenues	\$ 1,521,543	\$ 1,080,964
Cash payments to employees	(1,160,835)	(1,070,643)
Cash payments for employee benefits	(391,131)	(399,866)
Cash payments for administrative	(225,025)	(230,601)
Cash payments for buildings and facilities	(33,286)	(33,461)
Cash payments for communications - operations	(113,234)	(103,811)
Net cash provided (used) by operating activities	<u>(401,968)</u>	<u>(757,418)</u>
Cash flows from capital and related financing activities:		
Additions to fixed assets and construction in progress	<u>(65,599)</u>	<u>(119,647)</u>
Net cash provided (used) by capital and related financing activities	<u>(65,599)</u>	<u>(119,647)</u>
Cash flows from noncapital financing activities:		
Contributions from primary government	571,292	502,669
Contributions from other local governments	13,450	13,450
Reimbursements and/or grants - non-operating	-	393,287
Other non-operating revenue	661	989
Net cash provided (used) by noncapital financing activities	<u>585,403</u>	<u>910,395</u>
Cash from investing activities:		
Interest on investments	<u>13,947</u>	<u>17,252</u>
Net cash from investing activities	<u>13,947</u>	<u>17,252</u>
Net increase (decrease) in cash and cash equivalents	131,783	50,582
Cash and cash equivalents at beginning of year	<u>2,058,604</u>	<u>2,008,022</u>
Cash and cash equivalents at end of year	<u>\$ 2,190,387</u>	<u>\$ 2,058,604</u>

The accompanying notes are an integral part of these financial statements.

Hamblen County Emergency Communications District
Statement of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For the Years Ended June 30, 2025 and 2024

	<u>June 30,</u>	
	<u>2025</u>	<u>2024</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Net operating income (loss)	\$ (544,168)	\$ (855,502)
Depreciation	112,058	107,307
Changes in operating assets and liabilities:		
Increase/(decrease) in accounts payable	9,038	(9,026)
Increase/(decrease) in accrued liabilities	5,622	(293)
Increase/(decrease) in retirement contributions	-	(3,118)
Increase/(decrease) in deferred inflows - OPEB	(3,582)	(4,183)
Increase/(decrease) in deferred inflows - Pension	21,418	(12,389)
Increase/(decrease) in estimated compensated absences	11,478	(2,507)
Increase/(decrease) in OPEB liability	10,187	13,008
(Increase)/decrease in prepaid assets	(25,584)	(9,321)
(Increase)/decrease in net pension asset/liability	178,000	91,545
(Increase)/decrease in deferred outflows - OPEB	2,084	(2,767)
(Increase)/decrease in deferred outflows - Pension	(178,519)	(70,172)
Net cash provided (used) by operating activities	<u>\$ (401,968)</u>	<u>\$ (757,418)</u>

The accompanying notes are an integral part of these financial statements.

NOTE 1 - NATURE OF THE ORGANIZATION

The District was established by the County for the purpose of enhancing "911" and selective routing services under T.C.A. 7-86-101 through 7-86-117 "Emergency Communications District Law." The District is a component unit of Hamblen County, Tennessee. It is managed by a nine (9) member Board of Directors appointed by the Hamblen County Mayor for terms of four (4) years. The District is not fiscally dependent upon the County and has the ability to issue debt at the discretion of the Board. The District's annual base funding for 911 operations is set by a uniform statewide telephone surcharge established by Tennessee statute.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of accounting – accrual.
Revenue is recognized when earned and expenses are recorded when incurred.
- B. Fund type - proprietary.
- C. For purposes of the statement of cash flows, the District considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents.
- D. Capital assets and depreciation:
 - 1) All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, which range from 5 to 40 years. The District's capitalization threshold is set at \$1,000 per unit cost. Interest costs incurred on financing during the construction or installation period of capital assets are expensed as incurred.
 - 2) Capital assets consist of:

June 30, 2025	Beginning Balance	Additions	Disposals	Ending Balance	Accumulated Depreciation	Net Capital Assets
Capital Assets						
Building	\$ 370,531	\$ -	\$ -	\$ 370,531	\$ 231,377	\$ 139,154
Communications equip	1,345,401	65,599	-	1,411,000	875,866	535,134
Furniture and fixtures	29,920	-	-	29,920	25,956	3,964
Office equipment	8,391	-	-	8,391	7,025	1,366
Automobile	47,753	-	-	47,753	47,456	297
Construction in Progress	1,138,138	-	-	1,138,138	-	1,138,138
Total	<u>\$ 2,940,134</u>	<u>\$ 65,599</u>	<u>\$ -</u>	<u>\$ 3,005,733</u>	<u>\$ 1,187,680</u>	<u>\$ 1,818,053</u>

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Capital assets and depreciation (continued):

3) Capital assets consist of:

June 30, 2024	Beginning Balance	Additions	Disposals	Ending Balance	Accumulated Depreciation	Net Capital Assets
Capital Assets						
Building	\$ 370,531	\$ -	\$ -	\$ 370,531	\$ 221,973	\$ 148,558
Communications equip	1,422,828	119,647	(197,074)	1,345,401	778,277	567,124
Furniture and fixtures	61,589	-	-	61,589	24,796	36,793
Office equipment	8,391	-	(31,669)	(23,278)	6,684	(29,962)
Automobile	47,753	-	-	47,753	43,892	3,861
Construction in Progress	1,138,138	-	-	1,138,138	-	1,138,138
Total	<u>\$ 3,049,230</u>	<u>\$ 119,647</u>	<u>\$ (228,743)</u>	<u>\$ 2,940,134</u>	<u>\$ 1,075,622</u>	<u>\$ 1,864,512</u>

4) The straight-line method of depreciation is used, totaling \$112,058 for 2025 and \$107,307 for 2024. Accumulated depreciation was \$1,187,680 as of June 30, 2025, and \$1,075,622 as of June 30, 2024.

- E. The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates. The useful lives of the capital assets of the District are such estimates.
- F. Measurement focus is a term used to describe “which” transactions are recorded within the financial statements. The proprietary fund is accounted for using the “economic resources’ measurement focus. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the statement of net position. The statement of revenues, expenses and changes in net position presents increases (revenues) and decreases (expenses) in total net position.

Operating revenues in the proprietary fund are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied. Proprietary funds utilize the accrual basis of accounting, whereby revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (continued)

- G. Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Hamblen County Emergency Communications District's participation in the Public Employee Retirement Plan of the Tennessee Consolidated Retirement System (TCRS), and additions to/deductions from Hamblen County Emergency Communications District's fiduciary net position have been determined on the same basis as they are reported by the TCRS for the Public Employee Retirement Plan. For this purpose, benefits (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms of the Public Employee Retirement Plan of TCRS. Investments are reported at fair value.

NOTE 3 - DEPOSITS

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Custodial Credit Risk – Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2025, and June 30, 2024, the District had no exposure to custodial credit risk as its deposits were either insured by the FDIC or collateralized with securities held by the State of Tennessee Bank Collateral Pool as required by state statutes.

NOTE 4 – CONTRIBUTIONS FROM PRIMARY GOVERNMENT

When the District was formed in 1989, the City of Morristown and Hamblen County, Tennessee, each verbally agreed to fund the salaries and benefits of four (4) dispatchers as the District has absorbed these employees. The District invoiced the two entities monthly for these expenses.

With the changes brought about by the passage of the '911 Funding Modernization and IP Transition Act of 2014', the ECD, City of Morristown, and Hamblen County Government renegotiated this arrangement and arrived at a new funding model. The current division is based upon a funding model provided by the University of Tennessee's Municipal Technical Assistance Service (MTAS). Under this model, local funding for dispatch services is divided up based upon population and annual calls-for-service (CFS) data.

NOTE 5 - CONCENTRATION OF CREDIT RISK

Hamblen County Emergency Communications District was established for the purpose of enhancing "911" and selective routing services in Hamblen County. All fees are collected through either Bell South/AT&T who bills every telephone customer in Hamblen County or the State Department of Commerce and Insurance of Tennessee who remits ECB wireless revenue monthly.

NOTE 6 - COMPENSATED ABSENCES

A. Annual leave:

Annual leave cannot be accumulated over 28 days or 224 hours.

Upon termination, employees are reimbursed for their accumulated annual leave. The table below details the changes in the accrued compensated absences for the years ended June 30, 2025 and 2024.

NOTE 6 - COMPENSATED ABSENCES (continued)

<u>Fiscal Year Ending</u>	<u>Beginning Balance</u>	<u>Increase</u>	<u>(Decrease)</u>	<u>Ending Balance</u>
June 30, 2025	\$ 46,049	\$ -	\$ (34)	\$ 46,015
June 30, 2024	\$ 48,556	\$ -	\$ (2,507)	\$ 46,049

B. Sick leave:

Sick leave is accumulated at the rate of one day per month without limit. An employee is entitled to accrue sick leave days without limitation on the number of days. If an employee should leave prior to the vesting benefits no compensation will be paid for unused sick days. After an employee is eligible to receive vested benefits in the retirement plan, any sick leave that said employee has accrued will be credited for retirement service days.

NOTE 7 – PENSION PLAN INFORMATION

General Information about the Pension Plan

Plan Description - Employees of Hamblen County Emergency Communications District are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the TCRS. The TCRS was created by state statute under Tennessee Code Annotated Title 8, Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the TCRS. The Tennessee Treasury Department, an agency in the legislative branch of state government, administers the plans of the TCRS. The TCRS issues a publicly available financial report that can be obtained at <https://treasury.tn.gov/Retirement/Boards-and-Governance/Reporting-and-Investment-Policies>.

Benefits Provided - Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. The chief legislative body may adopt the benefit terms permitted by statute. Members are eligible to retire with an unreduced benefit at age 60 with 5 years of service credit or after 30 years of service credit regardless of age. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. Reduced benefits for early retirement are available at age 55 and vested. Members vest with five years of service credit. Service related disability benefits are provided regardless of length of service. Five years of service is required for non-service related disability eligibility. The service related and non-service related disability benefits are determined in the same manner as a service retirement benefit but are reduced 10 percent and include projected service credits. A variety of death benefits are available under various eligibility criteria.

Member and beneficiary annuitants are entitled to automatic cost of living adjustments (COLAs) after retirement. A COLA is granted each July for annuitants retired prior to the 2nd of July of the previous year. The COLA is based on the change in the consumer price index (CPI) during the prior calendar year, capped at 3 percent, and applied to the current benefit. No COLA is granted if the change in the CPI is less than one-half percent. A one percent COLA is granted if the CPI change is between one-half percent and one percent. A member who leaves employment may withdraw their employee contributions, plus any accumulated interest.

Employees Covered by Benefit Terms - At the measurement date of June 30, 2024, the following employees were covered by the benefit terms:

NOTE 7 - PENSION PLAN INFORMATION (continued)

Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to but not yet receiving benefits	12
Active employees	<u>20</u>
Total	<u><u>38</u></u>

Contributions - Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees contribute 5 percent of salary. Hamblen County Emergency Communications District makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. For the year ended June 30, 2024, the employer contributions for Hamblen County Emergency Communications District were \$73,612, based on a rate 6.68 percent of covered payroll. By law, employer contributions are required to be paid. The TCRS may intercept Hamblen County Emergency Communications District's state shared taxes if required employer contributions are not remitted. The employer's Actuarially Determined Contributions (ADC) and member contributions are expected to finance the costs of benefits earned by members during the year, the cost of administration, as well as an amortized portion of any unfunded liability. Employer contributions to separately finance specific liabilities were 0% for the year ended June 30, 2025. The contributions to separately finance specific liabilities were related to employees who have returned to work under a TCRS Return to Work program which requires employer contributions.

Net Pension Liability (Asset)

Hamblen County Emergency Communications District's net pension liability (asset) was measured as of June 30, 2024, and the total pension liability used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions - The total pension liability as of June 30, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25 percent
Salary increases	Graded salary range from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of pension plan investment expenses, including inflation
Cost of living adjustments	2.125 percent

Mortality rates were based on actual experience including an adjustment for some anticipated improvement.

The actuarial assumptions used in the June 30, 2024, actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016, through June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience.

NOTE 7 - PENSION PLAN INFORMATION (continued)

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees in conjunction with the June 30, 2020, actuarial experience study. A blend of future capital market projections and historical market returns was used in a building-block method in which a best estimate of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) is developed for each major asset class. These best-estimates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent. The best estimates of geometric real rates of return and the TCRS investment policy target asset allocation for each major asset class are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return	Target Allocations
U.S. equity	4.88%	31%
Developed market international equity	5.37%	14%
Emerging market international equity	6.09%	4%
Private equity and strategic lending	6.57%	20%
U.S. fixed income	1.20%	20%
Real estate	4.38%	10%
Short-term securities	0.00%	1%
		100%

The long-term expected rate of return on pension plan investments was established by the TCRS Board of Trustees as 6.75 percent based on a blending of the factors described above.

Discount rate - The discount rate used to measure the total pension liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current rate and that contributions from Hamblen County Emergency Communications District will be made at the actuarially determined contribution rate pursuant to an actuarial valuation in accordance with the funding policy of the TCRS Board of Trustees and as required to be paid by state statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make projected future benefit payments of current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTE 7 - PENSION PLAN INFORMATION (continued)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at June 30, 2023	\$ 2,889,573	\$ 2,966,900	\$ (77,327)
Service cost	68,715		68,715
Interest	195,605		195,605
Differences between expected and actual experience	325,161		325,161
Changes in Assumptions	-		-
Contributions-employer		70,694	(70,694)
Contributions-employee		52,915	(52,915)
Net investment income		289,684	(289,684)
Benefit payments, including refunds of employee contributions	(120,883)	(120,883)	-
Administrative expense		(1,812)	1,812
Net changes	<u>468,598</u>	<u>290,598</u>	<u>178,000</u>
Balance at June 30, 2024	<u>\$ 3,358,171</u>	<u>\$ 3,257,498</u>	<u>\$ 100,673</u>

Sensitivity of the net pension liability (asset) to changes in the discount rate - The following presents the net pension liability (asset) of Hamblen County Emergency Communications District calculated using the discount rate of 6.75 percent, as well as what the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75 percent) or 1-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease 5.75%	Current Rate 6.75%	1% Increase 7.75%
Net Pension Liability (Asset)	\$ 614,414	\$ 100,673	\$ (317,065)

Pension Expense (Negative Pension Expense) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

Pension expense (negative pension expense) - For the year ended June 30, 2025, Hamblen County Emergency Communications District recognized pension expense (negative pension expense) of \$93,786.

NOTE 7 - PENSION PLAN INFORMATION (continued)

Deferred outflows of resources and deferred inflows of resources - For the year ended June 30, 2024, Hamblen County Emergency Communications District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 455,217	\$ 26,403
Net difference between projected and actual earnings on pension plan investments	-	33,803
Changes in assumptions	82,085	-
Contributions subsequent to the measurement date	<u>73,811</u>	<u>(not applicable)</u>
Total	<u>\$ 611,113</u>	<u>\$ 60,206</u>

The amount shown above for “Contributions subsequent to the measurement date of June 30, 2024,” will be recognized as a reduction (increase) to net pension liability (asset) in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30:</u>	
2026	\$ 65,785
2027	125,814
2028	72,644
2029	65,991
2030	65,581
Thereafter	81,290

In the table shown above, positive amounts will increase pension expense while negative amounts will decrease pension expense.

Payable to the Pension Plan

At June 30, 2025, Hamblen County Emergency Communications District reported a payable of \$-0- for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2025.

NOTE 8 – Other Postemployment Benefits (OPEB) for Retiree Health Insurance

General information about the OPEB plan

Plan description - Employees of Hamblen County Emergency Communications District are provided with pre-65 retiree health insurance benefits through the Local Government OPEB Plan (LGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a multiple-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB). However, for accounting purposes, this plan will be treated as a single-employer plan. All eligible pre-65 retired employees and disability participants of local governments, who choose coverage, participate in the LGOP.

Benefits provided – Hamblen County Emergency Communications District offers the LGOP to provide health insurance coverage to eligible pre-65 retirees and disabled participants of local governments. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-701 establishes and amends the benefit terms of the LGOP. All members have the option of choosing between the premier preferred provider organization (PPO), standard PPO, limited PPO or the wellness health savings consumer-driven health plan (CDHP) for healthcare benefits. Retired plan members of the LGOP receive the same plan benefits as active employees at a blended premium rate that considers the cost of all participants. This creates an implicit subsidy for retirees. Participating employers determine their own policy related to direct subsidies provided for the retiree premiums. Hamblen County Emergency Communications District does not directly subsidize and are only subject to the implicit. The LGOP is funded on a pay-as-you-go basis, and there are no assets accumulating in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75.

Employees covered by benefit terms – At July 1, 2024, the following employees of Hamblen County Emergency Communications District was covered by the benefit terms of the LGOP:

Inactive employees currently receiving benefit payments	-
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>19</u>
Total	<u><u>19</u></u>

An insurance committee, created in accordance with TCA 8-27-701, establishes the required payments to the LGOP by member employers and employees through the blended premiums established for active and retired employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. For the fiscal year ended June 30, 2025, Hamblen County Emergency Communications District paid \$55 to the LGOP for OPEB benefits as they came due.

NOTE 8 – Other Postemployment Benefits (OPEB) for Retiree Health Insurance (continued)

Total OPEB Liability

Actuarial assumptions - The total OPEB liability in the June 30, 2025, actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary increases	Graded salary ranges from 3.44 to 8.72 percent based on age, including inflation, averaging 4 percent
Healthcare cost trend rates	10.68% for pre-65 in 2024, decreasing annually over an 13 year period to an ultimate rate of 4.50%. 13.44% for post-65 in 2024, decreasing annually over an 12 year period to an ultimate rate of 4.50%
Retiree's share of benefit-related costs	Members are required to make monthly contributions in order to maintain their coverage. For the purpose of this Valuation a weighted average has been used with weights derived from the current distribution of members among plans offered.

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2024, valuations were the same as those employed in the July 1, 2022, Pension Actuarial Valuation of the Tennessee Consolidated Retirement System (TCRS). These assumptions were developed by TCRS based on the results of an actuarial experience study for the period July 1, 2016 - June 30, 2020. The demographic assumptions were adjusted to more closely reflect actual and expected future experience. Mortality tables are used to measure the probabilities of participants dying before and after retirement. The mortality rates employed in this valuation are taken from the PUB-2010 Headcount-Weighted Employee mortality table for General Employees for non-disabled post-retirement mortality, with mortality improvement projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-Weighted Below Median Healthy Annuitant and adjusted with a 6% load for males and a 14% load for females, projected generationally from 2010 with MP-2021. Mortality rates for impaired lives are the same as those used by TCRS and are taken from a gender distinct table published in the IRS Ruling 96-7 for disabled lives with a 10% load, projected generationally from 2018 with MP-2021.

Discount rate - The discount rate used to measure the total OPEB liability was 3.93 percent. This rate reflects the interest rate derived from yields on 20-year, tax-exempt general obligation municipal bonds, prevailing on the measurement date, with an average rating of AA/Aa as shown on the Bond Buyer 20-Year Municipal GO AA index.

NOTE 8 – Other Postemployment Benefits (OPEB) for Retiree Health Insurance (continued)

Changes in the Total OPEB Liability

	Total OPEB Liability (a)
Total OPEB liability - beginning balance	\$ 37,327
Changes for the year:	
Service cost	3,888
Interest	1,504
Changes of benefit terms	-
Differences between expected and actual experience	(983)
Change in assumptions	5,779
Benefit payments	(1)
Net changes	10,187
Total OPEB liability - ending balance	\$ 47,514

Changes in assumptions - The discount rate was changed from 3.65% as of the beginning of the measurement period to 3.93% as of June 30, 2024. This change in assumption increased the total OPEB liability. Other changes in assumptions include adjustments in initial per capita costs and health trend rates.

Sensitivity of total OPEB liability to changes in the discount rate - The following presents the total OPEB liability related to the LGOP, as well as what the total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate.

	1% Decrease (2.93%)	Discount Rate (3.93%)	1% Increase (4.93%)
Total OPEB liability	\$ 51,024	\$ 47,514	\$ 44,203

Sensitivity of total OPEB liability to changes in the healthcare cost trend rate - The following presents the total OPEB liability related to the LGOP, as well as what the total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate.

	1% Decrease (9.68%/12.44% decreasing to 3.50%)	Healthcare Cost Trend Rates (10.68%/13.44% decreasing to 4.50 %)	1% Increase (11.68%/14.44% decreasing to 5.50%)
Total OPEB liability	\$ 42,691	\$ 47,514	\$ 53,099

NOTE 8 – Other Postemployment Benefits (OPEB) for Retiree Health Insurance (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

OPEB expense - For the fiscal year ended June 30, 2025, Hamblen County Emergency Communications District recognized OPEB expense of \$8,744.

Deferred outflows of resources and deferred inflows of resources - For the fiscal year ended June 30, 2025, Hamblen County Emergency Communications District reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the LGOP from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between actual and expected experience	\$ 14,558	\$ 11,958
Changes of assumptions	14,792	11,921
Employer payments subsequent to the measurement date	55	-
Total	<u>\$ 29,405</u>	<u>\$ 23,879</u>

The amounts shown above for "Employer payments subsequent to the measurement date" will be recognized as a reduction to total OPEB liability in the following measurement period.

Amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in OPEB expense as follows:

For the year ended June 30:

2026	\$ 3,352
2027	3,350
2028	1,478
2029	(2,044)
230	(2,021)
Thereafter	1,356

In the table above, positive amounts will increase OPEB expense while negative amounts will decrease OPEB expense.

NOTE 9 - RISK MANAGEMENT AND LITIGATION

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees, and natural disasters. The District is insured through Strate Insurance Group as an ancillary to Hamblen County's insurance. There were no actual or potential claims against the District according to the County Attorney; therefore, no provision has been made. There have been no settlements in excess of insurance coverage in any of the prior three fiscal years.

NOTE 10 – BUDGETARY INFORMATION

The District must file a budget annually with Hamblen County. The budget is prepared on the accrual basis of accounting. The *Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts* has established the legal level of control, which is the level at which management loses the ability to reapply budgeted resources from one use to another without special approval, at the line-item level.

NOTE 11 – SUBSEQUENT EVENTS

Management has evaluated events and transactions subsequent to the Statement of Net Position date for potential recognition or disclosure through the independent auditors' report date, the date the financial statements were available to be issued. There were no events that required recognition or disclosure in the financial statements.

NOTE 12 – CONSTRUCTION IN PROGRESS

The District purchased land and building at 331 West Main Street, Morristown in June 2023. This property was purchased from Hamblen County and is expected to be the new primary office of the District in a future year after repairs and remodeling are completed. The balance of the construction in progress account as of June 30, 2025, was \$1,138,138.

REQUIRED SUPPLEMENTAL INFORMATION

Hamblen County Emergency Communications District
Pension Plan - Supplementary Information

**Schedule of Changes in Net Pension Liability (Asset) and Related Ratios Based
on Participation in the Public Employee Pension Plan of TCRS
Last Fiscal Year Ending June 30**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Pension Liability										
Service cost	\$ 68,715	\$ 75,571	\$ 70,569	\$ 51,494	\$ 52,674	\$ 51,101	\$ 41,493	\$ 37,620	\$ 40,558	\$ 41,308
Interest	195,605	178,846	167,159	159,506	148,478	149,615	130,372	123,629	112,152	106,532
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual exp	325,161	130,603	50,221	(17,875)	51,966	(69,862)	212,342	(11,372)	44,365	(43,821)
Changes of assumptions	-	-	-	164,169	-	-	-	49,922	-	-
Benefit pymts, including refunds of contrib	(120,883)	(138,903)	(100,718)	(99,327)	(100,306)	(195,916)	(60,877)	(46,770)	(35,447)	(21,225)
Net Change in Total Pension Liability (Asset)	468,598	246,117	187,231	257,967	152,812	(65,062)	323,330	153,029	161,628	82,794
Total Pension Liability (Asset) - beginning	2,889,573	2,643,456	2,456,225	2,198,258	2,045,446	2,110,508	1,787,178	1,634,149	1,472,521	1,389,727
Total Pension Liability (Asset) - ending (a)	\$3,358,171	\$2,889,573	\$2,643,456	\$2,456,225	\$2,198,258	\$2,045,446	\$2,110,508	\$1,787,178	\$1,634,149	\$1,472,521
Plan Fiduciary Net Position										
Contributions - employer	\$ 70,694	\$ 61,111	\$ 55,930	\$ 49,894	\$ 47,331	\$ 45,947	\$ 44,214	\$ 43,439	\$ 40,509	\$ 40,452
Contributions - employee	52,915	45,742	41,864	37,346	35,428	34,391	33,094	32,514	29,582	29,411
Net investment income	289,684	187,920	(111,964)	602,066	111,065	159,894	168,501	204,451	45,756	50,325
Benefit pymts, including refunds of contrib	(120,883)	(138,903)	(100,718)	(99,327)	(100,306)	(195,916)	(60,877)	(46,770)	(35,447)	(21,225)
Administrative expenses	(1,812)	(1,298)	(1,863)	(1,636)	(1,506)	(1,539)	(1,520)	(1,414)	(1,059)	(711)
Other	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	\$ 290,598	\$ 154,572	\$ (116,751)	\$ 588,343	\$ 92,012	\$ 42,777	\$ 183,412	\$ 232,220	\$ 79,341	\$ 98,252
Plan Fiduciary Net Position - beginning	2,966,900	2,812,328	2,929,079	2,340,736	2,248,724	2,205,947	2,022,535	1,790,315	1,710,974	1,612,722
Plan Fiduciary Net Position - ending (b)	\$3,257,498	\$2,966,900	\$2,812,328	\$2,929,079	\$2,340,736	\$2,248,724	\$2,205,947	\$2,022,535	\$1,790,315	\$1,710,974
Net Pension Liability (Asset) - ending (a)-(b)	\$ 100,673	\$ (77,327)	\$ (168,872)	\$ (472,854)	\$ (142,478)	\$ (203,278)	\$ (95,439)	\$ (235,357)	\$ (156,166)	\$ (238,453)
Plan Fiduciary Net Position as a % of the Total Pension Liability	97.00%	102.68%	106.39%	119.25%	106.48%	109.94%	104.52%	113.17%	109.56%	116.19%
Covered-employee payroll	\$1,058,300	\$914,831	\$837,274	\$746,919	\$708,550	\$687,825	\$661,878	\$650,282	\$600,095	\$605,575
Net Pension Liability (Asset) as a % of covered-employee payroll	9.51%	(8.45)%	(20.17)%	(63.31)%	(20.11)%	(29.55)%	(14.42)%	(36.19)%	(26.02)%	(39.38)%

Changes of assumptions . In 2021, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, an mortality improvements. In 2017, amounts reported as changes of assumptions resulted from changes to the inflation rate, investment rate of return, cost-of-living adjustment, salary growth and mortality improvements.

GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' date, if needed.

Hamblen County Emergency Communications District
Pension Plan - Supplementary Information

**Schedule of Contributions Based on Participation
in the Public Employee Pension Plan TCRS
Last Fiscal Year Ending June 30**

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarilly determined contribution	\$ 33,701	\$ 32,278	\$ 27,902	\$ 20,011	\$ 17,851	\$ 16,934	\$ 11,349	\$ 11,186	\$ 13,786	\$ 40,509
Contribution in relation to the actuarially determined contribution	73,811	70,694	61,111	55,930	49,894	47,331	45,947	44,214	43,439	40,509
Contribution deficiency (excess)	\$ (40,110)	\$ (38,416)	\$ (33,209)	\$ (35,919)	\$ (32,043)	\$ (30,397)	\$ (34,598)	\$ (33,028)	\$ (29,653)	\$ -
Covered-employee payroll	\$ 1,104,955	\$ 1,058,300	\$ 914,831	\$ 837,274	\$ 746,919	\$ 708,550	\$ 687,825	\$ 661,878	\$ 650,282	\$ 600,095
Contributions as a percentage of covered-employee payroll	6.68%	6.68%	6.68%	6.68%	6.68%	6.68%	6.68%	6.68%	6.68%	6.75%

GASB 68 requires a 10-year schedule for this data to be presented starting with the implementation of GASB 68. The information in this schedule is not required to be presented retroactively prior to the implementation date. Please refer to previously supplied data from TCRS GASB website for prior years' data, if needed.

Hamblen County Emergency Communications District
Pension Plan - Supplementary Information
June 30, 2025

Notes to Schedule

Valuation date - Actuarially determined contribution rates for the fiscal year 2025 were calculated based on the June 30, 2023, actuarial valuation.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation method	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary range from 8.72 to 3.44 percent based on age, including inflation, averaging 4.00 percent
Investment rate of return	6.75 percent, net of investment expense, including inflation
Retirement Age	Pattern of retirement determined by experience study
Mortality	Customized table based on actual experience including an adjustment for some anticipated improvement
Cost of living adjustments	2.125 percent

Changes of assumptions . In 2021, the following assumptions were changed: decreased inflation rate from 2.50 percent to 2.25 percent; decreased the investment rate of return from 7.25 percent to 6.75 percent; decreased the cost-of-living adjustment from 2.25 percent to 2.125 percent; and modified mortality assumptions. In 2017, the following assumptions were changed: decreased inflation rate from 3.00 percent to 2.50 percent; decreased the investment rate of return from 7.50 percent to 7.25 percent; decreased the cost-of-living adjustment from 2.50 percent to 2.25 percent; decreased salary growth graded ranges from an average of 4.25 percent to an average of 4.00 percent; and modified mortality assumptions.

Hamblen County Emergency Communications District
Other Post Employment Benefits - Supplementary Information

**Schedule of Changes in Total OPEB Liability and
 Related Ratios Year Ended June 30**

Measurement Year Ended June 30,	2025	2024	2023	2022	2021	2020	2019	2018
Total OPEB Liability								
Service Cost	\$ 3,888	\$ 2,312	\$ 3,985	\$ 4,150	\$ 3,895	\$ 3,225	\$ -	\$ -
Interest	1,504	942	1,175	1,312	1,148	1,013	-	-
Changes of benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(983)	(270)	(16,314)	1,898	20,402	(1,484)	23,330	-
Changes in assumptions	5,779	10,064	(12,394)	(7,301)	3,481	1,522	1,501	-
Benefits payments	(1)	(40)	(5,025)	(4,733)	(318)	(149)	-	-
Net change in total OPEB liability	\$ 10,187	\$ 13,008	\$ (28,573)	\$ (4,674)	\$ 28,608	\$ 4,127	\$ 24,831	\$ -
Total OPEB liability - beginning	37,327	24,319	52,892	57,566	28,958	24,831	-	-
Total OPEB liability - ending	\$ 47,514	\$ 37,327	\$ 24,319	\$ 52,892	\$ 57,566	\$ 28,958	\$ 24,831	\$ -
Covered-Employee Payroll	1,104,955	1,011,445	863,083	722,411	695,373	681,314	663,481	661,878
Total OPEB Liability as a Percentage of Covered-Employee Payroll	4.30%	3.69%	2.82%	7.32%	8.28%	4.25%	3.74%	0.00%

Notes to Schedule

There are no assets accumulating in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 related to this OPEB plan.

The amounts reported for each fiscal year were determined as of the prior fiscal year-end.

This schedule is intended to display ten years of information. Additional years will be displayed as they become available.

SUPPLEMENTAL INFORMATION

Hamblen County Emergency Communications District
Statement of Revenue, Expenses, and Changes in Net Position - Actual and Budget
Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Fav. (Unfav.)</u>
Operating revenues:				
TCA Section 7-86-303 receipts	\$ 1,456,325	\$ 1,401,305	\$1,401,306	\$ 1
TCA Section 7-86-130 receipts	-	120,237	120,237	-
Total operating revenues	<u>1,456,325</u>	<u>1,521,542</u>	<u>1,521,543</u>	<u>1</u>
Operating expenses:				
Director	78,908	78,908	78,866	42
Administrative personnel	53,003	53,003	52,939	64
Assistant director(s)	143,446	145,446	145,095	351
Telecommunicators	798,782	881,219	801,494	79,725
Training personnel	9,000	9,000	8,900	100
Other payroll costs - education	2,520	3,020	2,963	57
Other payroll costs - holidays	38,251	38,251	35,392	2,859
Other payroll costs - bonuses	2,458	2,458	2,176	282
Other payroll costs - longevity	2,520	2,520	2,520	-
Other payroll costs - prof development stipends	5,987	6,587	6,500	87
Other payroll costs - perfect attend & comp	15,948	15,948	6,693	9,255
Social Security	69,538	69,538	67,540	1,998
Medicare	16,263	16,263	15,796	467
Medical insurance	289,946	289,946	231,702	58,244
Other insurance - life	5,321	5,721	5,620	101
Other insurance - dental	11,692	11,692	11,212	480
Other insurance - disability	3,435	3,635	3,616	19
Unemployment compensation	5,000	5,000	-	5,000
Pension expense	72,671	73,671	93,786	(20,115)
Other postemployment benefits	8,000	8,000	8,744	(744)
Other fringe benefits - tuition	1,000	1,000	-	1,000
Audit services	6,700	6,900	6,880	20
Legal services	1,000	1,000	-	1,000
Maintenance and warranty contracts	202,000	202,000	193,848	8,152
Awards to employees and others	1,000	1,400	1,248	152
Board meeting expense	200	200	80	120
Insurance - liability	5,204	5,204	3,713	1,491
Insurance - workers compensation	3,509	3,509	1,815	1,694
Premiums on surety bonds	1,815	3,815	2,890	925
Supplies and materials - administrative	11,000	11,000	10,810	190
Uniforms - administrative	1,000	2,000	1,945	55
Postage	700	700	569	131
Bank charges	1,500	1,500	1,361	139
Other admin service - postage and bank charges	2,250	2,250	420	1,830
Utilities - electric	15,000	15,000	12,736	2,264
Utilities - gas	1,700	1,700	1,223	477
Maintenance and repairs - building and facilities	5,500	5,500	83	5,417

Hamblen County Emergency Communications District
Statement of Revenue, Expenses, and Changes in Net Position - Actual and Budget
Year Ended June 30, 2025

	<u>Original Budget</u>	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Fav. (Unfav.)</u>
Maintenance - pest control	320	320	288	32
Maintenance - janitorial	14,500	14,500	13,070	1,430
Insurance - building & contents	4,406	4,406	3,013	1,393
Other building and facilities costs	5,000	5,000	2,873	2,127
Dues and memberships - operations	2,245	2,345	2,310	35
Employee testing and exams - operations	800	800	384	416
Training expense - communications operations	14,000	22,000	20,504	1,496
Travel expense - communications operations	23,000	41,000	40,396	604
Addressing/mapping/database consultants	25,000	25,000	16,893	8,107
Cable / internet charges	6,500	6,800	6,719	81
Language interpreting	600	1,200	1,103	97
Maintenance and repairs - communications	10,000	10,000	3,200	6,800
NCIC / TBI / TIES expense	5,500	5,500	2,680	2,820
Telephone costs (call center lines)	11,400	13,800	13,768	32
Vehicle expenses - operations	5,247	5,347	2,811	2,536
Vehicle fuel - operations	3,000	3,000	2,466	534
Depreciation	<u>150,000</u>	<u>150,000</u>	<u>112,058</u>	<u>37,942</u>
 Total operating expenses	 <u>2,175,285</u>	 <u>2,295,522</u>	 <u>2,065,711</u>	 <u>229,811</u>
 Net operating income	 <u>(718,960)</u>	 <u>(773,980)</u>	 <u>(544,168)</u>	 <u>229,812</u>
 Non-operating revenues (expenses):				
Interest income	2,000	2,000	13,947	11,947
Primary government subsidies	571,292	571,292	571,292	-
Other local governments subsidies	13,450	13,450	13,450	-
Other non-operating revenue	<u>1,000</u>	<u>1,000</u>	<u>661</u>	<u>(339)</u>
 Total non-operating revenues (expenses)	 <u>587,742</u>	 <u>587,742</u>	 <u>599,350</u>	 <u>11,608</u>
 Increase (decrease) in net position	 <u>\$ (131,218)</u>	 <u>\$ (186,238)</u>	 <u>\$ 55,182</u>	 <u>\$ 241,420</u>

Hamblen County Emergency Communications District
Schedule of Detailed Expenses
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Salaries and wages:		
Director	\$ 78,866	\$ 76,701
Administrative personnel	52,939	57,789
Assistant director	145,095	139,322
Telecommunicators	801,494	735,716
Training personnel	8,900	10,400
Other payroll costs - education	2,963	3,074
Other payroll costs - holidays	35,392	34,132
Other payroll costs - bonuses	2,176	2,301
Other payroll costs - longevity	2,520	2,880
Other payroll costs - professional development stipends	6,500	4,500
Other payroll costs- perfect attend & comp absences	6,693	3,828
Total salaries and wages	<u>\$ 1,143,538</u>	<u>\$ 1,070,643</u>
Employee benefits:		
Social security	\$ 67,540	\$ 63,708
Medicare	15,796	14,899
Medical insurance	231,702	212,790
Other insurance - life	5,620	5,575
Other insurance - dental	11,212	9,637
Other insurance - disability	3,616	3,139
Other postemployment benefits	8,744	6,059
Pension expense	93,786	84,059
Total employee benefits	<u>\$ 438,016</u>	<u>\$ 399,866</u>
Administration:		
Audit services	\$ 6,880	\$ 6,595
Legal services	-	388
Maintenance and warranty contracts	193,848	191,680
Awards to employees and others	1,248	1,566
Board meeting expenses	80	220
Insurance - liability	3,713	3,954
Insurance - workers compensation	1,815	2,141
Premiums on surety bonds	2,890	1,437
Supplies and materials	10,810	9,638
Uniforms	1,945	1,375
Postage	569	333
Bank charges	1,361	1,211
Other admin services and expenses	420	840
Total administration	<u>\$ 225,579</u>	<u>\$ 221,378</u>

Hamblen County Emergency Communications District
Schedule of Detailed Expenses
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Buildings and facilities:		
Utilities - electric	\$ 12,736	\$ 13,006
Utilities - gas	1,223	955
Maintenance and repairs - buildings and facilities	83	1,369
Maintenance - pest control	288	288
Maintenance - janitorial	13,070	13,252
Insurance - buildings and contents	3,013	2,186
Supplies and materials	2,873	2,405
Total buildings and facilities	<u>\$ 33,286</u>	<u>\$ 33,461</u>
Communications - operations:		
Dues and memberships	\$ 2,310	\$ 2,245
Employee testing and exams	384	348
Addressing/mapping/database consultants	16,893	21,168
Training expenses	20,504	14,000
Travel expenses	40,396	33,413
Cable / internet charges	6,719	6,646
Language interpreting	1,103	1,014
Maintenance and repairs	3,200	5,542
NCIC/TBI/TIES expenses	2,680	2,680
Telephone costs	13,768	10,843
Vehicle expenses	2,811	2,788
Vehicle fuel	2,466	3,124
Total communications - operations	<u>\$ 113,234</u>	<u>\$ 103,811</u>
Depreciation expense	<u>\$ 112,058</u>	<u>\$ 107,307</u>

INTERNAL CONTROL AND COMPLIANCE SECTION

CRANE, THOMPSON & JONES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Hamblen County Emergency Communications District
Morristown, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Hamblen County Emergency Communications District (the District), a component unit of Hamblen County, Tennessee, as of and for the years ended June 30, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents, and have issued our report thereon dated November 18, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Craine, Thompson & Jones, P.C.

Morristown, Tennessee
November 18, 2025

Hamblen County Emergency Communications District
Schedule of Current Year Audit Findings
June 30, 2025 and 2024

There are no current year audit findings.

Hamblen County Emergency Communications District
Summary Schedule of Prior Audit Findings
June 30, 2025 and 2024

There were no prior year audit findings.

**HAMBLEN COUNTY EMERGENCY COMMUNICATIONS DISTRICT
BUDGET**

FY 2025-2026 HC FUND AMEND

Acct #	Account Name	Prior Year FY 2023-24	Current Year FY 2024-2025	Proposed Year FY 2025-2026	Explanation of departures from the current pattern.
Operating Revenue		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
3010	TCA SECTION 7-86-303 Receipts	876,360	1,401,305	1,401,305	
3020	TCA SECTION 7-86-130 Receipts	204,031	120,237	50,805	
3090	Other Operating Revenues				
3060	Local Government Contracts				
3070	Contracted Services				
3080	Sales & Fees				
Total Operating Revenue		1,080,391	1,521,542	1,452,110	

Operating Expenses

Salaries/Wages and Benefits

Employees of the ECD must be included on a schedule of salaries by position and the numbers of positions. Do not include employees of other local government. See Schedule Below

4000	Salaries and Wages:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4001	Director	75,196	78,908	80,846	Director
4002	Administrative Personnel	51,667	53,003	54,323	Admin Assit.
4003	Assistant Directors	139,182	143,446	147,042	Dir. Tech. Sev. & Dep. Dir.
4004	Telecommunicators	1,011,221	919,019	867,569	Telecomm, Part-Time, Overtime
4005	Dispatch Supervisor Personnel				
4006	Mapping /Address Personnel				
4007	Other Salaries and Wages	76,202	67,684	70,597	Holiday, Bonuses, Education, PA, PD
4011	Training Personnel	9,000	9,000	9,000	CTO Diff
4012	IT Personnel				
4013	Compensated Absences				
4099	Other Payroll Costs				
Subtotal Salaries and Wages		1,362,468	1,271,060	1,229,377	
4100	Employee Benefits:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4101	Social Security	71,049	69,538	71,522	6.20%
4102	Medicare	16,616	16,263	16,727	1.45%
4104	Medical Insurance	223,693	289,946	306,000	
4106	Other Insurance	18,500	20,448	24,000	Disability, Life, Dental & Vision
4107	Unemployment Compensation	5,000	5,000	5,000	
4108	Pension Expense	73,409	72,671	78,443	Retirement Contributions -part time
4109	Other Postemployment Benefits	8,000	8,000	8,000	
4199	Other Fringe Benefits	1,000	1,000	1,000	Tuition
Subtotal Employee Benefits		417,267	482,866	510,692	
Total Salaries, Wages, and Employee Benefits		1,779,735	1,753,926	1,740,069	

Other Than Payroll Operating Expenses:

4200	Administration (Major Category)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4203	Audit Services	6,400	6,700	6,800	
4204	Accounting / Bookkeeping Services				
4208	Contracts with Vendors				
4209	Data Processing Services				
4217	Legal Services	1,000	1,000	1,000	
4218	Maintenance & Warranty Contracts	187,256	202,000	214,000	
4221	Consultants Services				
4229	Lease/Rental-Admin Equipment/Furniture/Fixtures				
4233	Awards to Employees and Others	1,000	1,000	1,000	
4234	Board Meeting Expenses	200	200	200	
4235	Claims and Judgments				
4237	Dues and Memberships - Administrative				
4238	Employee Testing and Exams - Administrative				
4240	Insurance - Liability	4,731	5,204	5,204	
4241	Insurance-Workers Compensation	3,190	3,509	3,509	
4242	Maintenance and Repairs - Administrative				
4243	Premiums on Surety/Fidelity Bonds (Insurance)	1,650	1,815	1,815	
4245	Software & Licensing - Administration				
4246	Supplies & Materials - Administration	13,200	13,200	15,000	
4247	Training Costs - Administrative				
4248	Travel - Administrative				
4249	Uniforms - Administrative	1,000	1,000	1,500	
4250	Telephone Costs - Administrative				
4251	Telecomm Cell Phones and Pagers - Administrative				
4252	Cable / Internet Charges - Administrative				
4253	Vehicle Expenses - Administrative				
4254	Vehicle Fuel - Administrative				
4299	Other Admin Services and Expenses	2,250	2,250	1,200	

HAMLEN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Acct #	Account Name	Prior Year FY 2023-24	Current Year FY 2024-2025	Proposed Year FY 2025-2026	Explanation of departures from the current pattern.
4300	Building And Facilities (Major Category)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4305	Equipment - Facilities (Not Capitalized)				
4307	Utilities	16,700	16,700	16,700	
4333	Maintenance and Repairs-Buildings and Facilities	20,320	20,320	20,320	Pest Control Janitorial Serv. & Supp
4337	Building And Facilities Costs				
4338	Insurance-Buildings and Contents	4,005	4,406	4,406	
4339	Maintenance & Warranty Contracts				
4340	Supplies and Materials - Buildings and Facilities				
4399	Other Building and Facilities Cost	5,000	5,000	5,000	
4400	Communicatins - Operations (Major Category)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
4405	Dues and Memberships - Operations	2,210	2,245	2,245	
4406	Employee Testing and Exams - Operations	800	800	800	Drug Testing
4410	Insurance-Equipment (non-Administrative)				
4413	Communications Licenses and Fees				
4418	Training Expenses - Communications Operations	14,000	14,000	20,000	
4419	Travel Expenses - Communications Operations	23,000	23,000	33,000	
4422	Addressing/Mapping/Database Consultants	25,000	25,000	25,000	
4423	Addressing/Mapping/Database Supplies				
4424	Cable / Internet Charges - Communications	6,500	6,500	6,500	
4426	Certification/Recertifications Fees				
4427	Equipment - Communications (not capitalized)				
4430	Language Interpreting	600	600	1,200	
4431	Maintenance and Warranty Contracts				
4432	Maintenance and Repairs Communications	10,000	10,000	10,450	
4433	NCIC/TBI/TIES Expenses	5,500	5,500	5,500	
4434	Software & Licensing - Communications				
4435	Supplies, Materials & Services - Communications				
4436	Uniforms - Communications				
4437	Telephone Costs (Call Center Lines)	11,400	11,400	16,000	
4439	Vehicle Expenses - Operations	5,100	5,247	5,247	Includes Vehicles Insurance
4440	Vehicle Fuel - Operations	3,000	3,000	3,000	
4499	Communications - Operations Other				
4500	Depreciation: Major Category)				
4501	Depreciation:	170,000	150,000	150,000	
4601	Amortization:				
	Total Other Than Payroll Operating Expenses	545,012	541,596	576,596	
	Total Operating Expenses	2,324,747	2,295,522	2,316,665	

5000	NON-Operating Revenues (Expenses):	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
5001	Investment Income				
5002	Interest Income	2,000	2,000	2,000	
5003	Net Increase (Decrease) in the Fair Value of Investments				
5004	Primary Government Subsidies	502,669	571,292	571,292	
5005	Other Governments / Agencies Subsidies	13,450	13,450	13,450	
5006	TECB Subsidies	340,398			
5007	Federal Government Grants				
5008	Gain (Loss) on Disposal of Property				
5010	Interest Expense				
5012	Rental Income				
5013	Insurance Proceeds				
5015	Impairment Loss				
5017	Local Government Grants				
5018	State Grants				
5099	Other Non-Operating Revenue	1,000	1,000	1,000	

HAMBLEN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Acct #	Account Name	Prior Year	Current Year	Proposed Year	Explanation of departures from the current pattern.
		FY 2023-24	FY 2024-2025	FY 2025-2026	
NON-Operating Revenues (Expenses): (continued)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
6000	Capital Contributions				
6001	Primary Government Capital Contributions				
6002	Other Local Governments Capital Contributions				
6003	TECB Capital Contributions				
	Total NON-Operating Revenues and Losses	859,517	587,742	587,742	
	Total Revenues and Losses	1,939,908	2,109,284	2,039,852	
	Total Operating Expenses	2,324,747	2,295,522	2,316,665	
	Change in Net Position	(384,839)	(186,238)	(276,813)	
Additional Funding Source:				XXXXXXXXXX	
	Reserves (Fund Balance)			276,813.00	
	Total Other Funding			276,813.00	
	Balanced Budget (Should be Zero or positive)			0.00	

Acct #	Account Name	Prior Year	Current Year	Proposed Year
		FY 20	FY 20	FY 20
Statement of Capital Projects:				
Capital Assets Not Being Depreciated (In Process)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1351	Land			
1352	Construction in Progress			
1353	Other Capital Assets			
Capital Assets Being Depreciated (In Process)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1302	Buildings and Improvements			
1304	Furniture and Fixtures			
1306	Office Equipment			
1308	Communications Equipment			
1310	Vehicles			
1312	Leasehold Improvements			
1320	Other Capital Assets			
	Capital Assets (In Process)	0	0	0
Capital Assets Not Being Depreciated (Planned)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1351	Land			
1352	Construction in Progress			
1353	Other Capital Assets			
Capital Assets Being Depreciated (Planned)		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1302	Buildings and Improvements			
1304	Furniture and Fixtures			
1306	Office Equipment			
1308	Communications Equipment			
1310	Vehicles			
1312	Leasehold Improvements			
1320	Other Capital Assets			
	Capital Assets (Planned)	0	0	0
	Total Capital Projects Budget	0	0	0

Statement of Bonded and Other Indebtedness:				
2203	Notes Payable--Long-term			
2210	Other Long-term Liabilities			
	Total Cost of Liabilities	0	0	0

Debt Type	Debt Owed To:	Amount
	Total Debt	0

HAMBLÉN COUNTY EMERGENCY COMMUNICATIONS DISTRICT

Employee Positions Schedule

Count vacant positions, as well as employed personnel, but only include personnel for which the ECD is the employer.

Number of Positions	Use column at right for detailed listing. Subtotal will automatically appear in column at left.	Number of Positions
	Director	
0	Administrative Personnel Subtotal	XXXXXXXXXX
XXXXXXXXXX	Administrative Assistant Staff	
XXXXXXXXXX	Office Staff	
XXXXXXXXXX	Accounting/Bookkeeping Staff	
XXXXXXXXXX	Mapping Staff	
XXXXXXXXXX	Technology Staff	
XXXXXXXXXX	Other	
0	Dispatchers	XXXXXXXXXX
XXXXXXXXXX	Shift/Lead Supervisors	
XXXXXXXXXX	Full-time	
XXXXXXXXXX	Part-time	
XXXXXXXXXX	Other	
0	Telecommunicators/Calltakers	XXXXXXXXXX
XXXXXXXXXX	Shift/Lead Supervisors	
XXXXXXXXXX	Full-time	
XXXXXXXXXX	Part-time	
XXXXXXXXXX	Other	
	Data Processing Personnel	XXXXXXXXXX
	Custodial Personnel	XXXXXXXXXX
	Maintenance Personnel	XXXXXXXXXX
0	Other Established Positions (listed here)	
XXXXXXXXXX		
XXXXXXXXXX		
XXXXXXXXXX		
0	Total	