TN Department of Commerce & Insurance

ANNUAL REPORT OF THE TENNESSEE EMERGENCY COMMUNICATIONS BOARD

Fiscal Year 2025

Pursuant to Tennessee Code Annotated ("Tenn. Code Ann.") §§ 7-86-128(b)(3)[1] and 7-86-315,[2] the Tennessee Emergency Communications Board ("Board" or "TECB") hereby submits its annual report to the Governor, Speakers of the General Assembly and the Senate and House Finance, Ways, and Means Committees. This annual report covers the Board's activities from July 1, 2024, through June 30, 2025.

[1] Tenn. Code Ann. § 7-86-128(b)(3) states in pertinent part:

> The board shall report annually to the finance, ways and means committees of the senate and house of representatives on the financial status and solvency of emergency communications districts, status of the implementation of a uniform statewide 9-1-1 system and the status, level, and solvency of the 9-1-1 Emergency Communications Fund.

[2] Tenn. Code Ann. § 7-86-315 states:

> The board shall report annually to the governor and the speakers of the general assembly on the activities of the board for the preceding year. The board shall receive and consider from any source whatsoever, whether private or governmental, suggestions for amendments to this chapter.

Statement of the Chairman

On behalf of the members of the Tennessee Emergency Communications Board ("Board"), I am pleased to present the Board's annual report for fiscal year 2025.

In 2025, the Emergency Communications Board continued to enhance Tennessee's emergency communications system by upgrading local public safety answering points (PSAPs) to the Next-Generation 9-1-1 (NG9-1-1) network. This network improves the reliability and resilience of 9-1-1 services, advances caller location capabilities, and provides a platform for deploying new and emerging technologies. By the end of fiscal year 2025, 96% of PSAPs had two redundant physical connections and a fully wireless backup system supported by the FirstNet network. This transition ensures connections between PSAPs and telephone carriers even in worse-case scenarios.

The Board also continued expanding Text-to-9-1-1 deployments and, as a result, by the end of fiscal year 2025, 99% of Tennesseans could send and receive text messages to 9-1-1. Only one PSAP has yet to implement Text-to-9-1-1, and the Board continues working with it to reach its goal of providing Text-to-9-1-1 statewide.

While the Board made significant progress in its NG9-1-1 and Text-to-9-1-1 initiatives, it recognized that leveraging current technology could also result in financial and operational efficiencies. Consequently, the Board increased its incentives for consolidation and is pleased to announce that it approved PSAP consolidations in both Henry and Anderson Counties.

The Board also focused on 9-1-1 telecommunicator training in fiscal year 2025. It amended a contract with an online-training platform provider, Virtual Academy, to include access to the National Emergency Number Association's ("NENA") Telecommunicator Core Competencies certification course. This is a forty (40) hour, self-paced online course that provides the essential and foundational training needed for 9-1-1 telecommunicators to deliver effective and efficient 9-1-1 service to the public. NENA is the exclusive provider of this course.

The financial stability of emergency communications districts across Tennessee continues to be a top priority for the Board. Throughout the year, the Board and its staff worked diligently to support districts facing financial challenges. As of the end of fiscal year 2025, none of the State's one hundred emergency communications districts were deemed financially distressed, in accordance with Tenn. Code Ann. § 7-86-304(d).

The Board sincerely appreciates the dedication of the thousands of public safety telecommunicators who respond to calls daily. We also value the support of hundreds of other professionals through advances in technology, training, and administrative efforts. We are proud of our strong partnerships with industry leaders who help us maintain our reputation as a national leader in shaping public safety communications.

Respectfully,

Brad Anders

TABLE OF CONTENTS

Introduction……………………………………………………………………….. 1
Tennessee Emergency Communications Board Members ………………… 2
Tennessee Emergency Communications Board Staff............................... 3
Tennessee Emergency Communications Advisory Committees ………….. 3
Technical Advisory Committee.……………………………………….. 3
Geographic Information Systems ("GIS") Committee………………….. 3
Operations Advisory Committee……………………………………… 4
Long-Term Planning Committee……………………………………… 4
Policy Advisory Committee…………………………………………….. 4
Training Advisory Committee…………………………………………….. 4
The 9-1-1 Emergency Communications Fund 5
Status of the Next Generation 9-1-1 Modernization Project.…………………. 6
9-1-1 Telecommunicator Training.. 7
TECB Funding of Emergency Communications Districts…………………... 7
Financial Status of Emergency Communications Districts.….................... 8
Emergency Communications Districts Audits………………………………. 9

EXHIBITS

Revenue & Expenditures From 7/1/2000 Through 6/30/2025 (Graph)........ A
FY2025 Financial Report ……………………………….............................. B
FY2025 TECB Expenditures (Graph).………………………..……..…......... C
Total TECB Payments to ECDs in FY2025 ……………………….….…….. D
Total TECB Payments to ECDs from 7/1/1999 Through 6/30/2025.....……. E
Fiscal Year 2024 ECD Audit Findings by Description.………………….…… F
FY2025 Base Amount Funding for Districts.………………………………… G

Introduction

The Tennessee Emergency Communications Board ("TECB"), an agency administratively attached to the Department of Commerce and Insurance, was created "for the purpose of assisting emergency communications district boards of directors in management, operations, and accountability, and establishing emergency communications for all citizens of the State."[3] The TECB is funded through a monthly 9-1-1 surcharge on communications services capable of connecting to 9-1-1.[4]

The TECB exercises financial and operational oversight over the State's one hundred emergency communications districts ("ECDs"), which are statutorily created municipalities responsible for administering and facilitating local 9-1-1 call taking and dispatching services.[5] The TECB is also charged with establishing technical, operational, and dispatcher training standards as well as establishing operating standards concerning acceptable uses of revenue.[6]

[3] *See* Tenn. Code Ann. § 7-86-302(a).
[4] *See* Tenn. Code Ann. §§ 7-86-128(a)(2) & 7-86-303(d).
[5] *See* Tenn. Code Ann. §§ 7-86-106, 7-86-302(a), & 7-86-306(a)(11).
[6] *See* Tenn. Code Ann. §§ 7-86-205, 7-86-306(a)(10) & (11).

Tennessee Emergency Communications Board Members

The TECB is comprised of nine (9) members. The Governor appoints three (3) members, who must be current ECD directors or currently serve on an ECD board of directors at the time of their appointment.[7] Each member represents a grand division within the state. The Governor also appoints one (1) member who has no connection to an ECD and does not fulfill any other requirements for appointment to the board.[8]

Both the Speaker of the Senate and the Speaker of the House appoint one (1) member at-large, who must be the current ECD director or currently serve on an ECD board of directors at the time of their appointment.[9]

The Speaker of the Senate designates one representative from county government,[10] while the Speaker of the House designates one representative from city government.[11] One board member is designated by the Comptroller of the Treasury.[12]

Members of the Board for Fiscal Year 2025 were:

Chairman Brad Anders, Director, Knox County ECD, East Tennessee ECDs

Vice Chairman Eric Ritzman, Director, Cumberland County ECD, ECDs At-Large

Greg Cothron, Comptroller Designee, Comptroller of the Treasury

Gary Davis, Mayor, Bradley County, County Government

Blake Lay, Mayor, City of Lawrenceburg, City Government

Kristy Meggs, Director, Carrol County ECD, West Tennessee ECDs

Phillip Noel, Director, Bedford County ECD, Middle Tennessee ECDs

Jennifer White, Loudon County ECD, ECDs At-Large

Crystal Yokley, Citizens Representative, Public At-Large

---

[7] *See* Tenn. Code Ann. §§ 7-86-302(b)(1)(E).
[8] *See* Tenn. Code Ann. §§ 7-86-302(b)(1)(B).
[9] *See* Tenn. Code Ann. §§ 7-86-302(b)(1)(F) & (G).
[10] *See* Tenn. Code Ann. §§ 7-86-302(b)(1)(C).
[11] *See* Tenn. Code Ann. §§ 7-86-302(b)(1)(D).
[12] *See* Tenn. Code Ann. §§ 7-86-302(b)(1)(A).

Tennessee Emergency Communications Board Staff

The TECB employs a dedicated staff of seven (7) individuals who are committed to supporting ECDs and facilitating statewide emergency communications. The staff is comprised of:

Curtis S. Sutton, Executive Director

Benjamin Glover, Assistant Director & General Counsel

James Barnes, Fiscal Director

Eddie Burchell, Chief, E9-1-1 Technical Service

Jennifer Schwendimann, Training Coordinator

Barbara Shank, Administrative Services Assistant 3

Vanessa Williams, Executive Assistant

Tennessee Emergency Communications Board Advisory Committees

To fulfill its statutory responsibilities and ensure informed governance of the state's emergency communications system, the TECB establishes and appoints advisory committees. These committees provide expert guidance, facilitate the exchange of information, and support the TECB in addressing operational, technical, policy, training, and long-term planning needs across Tennessee's 9-1-1 infrastructure.

1. Technical Advisory Committee

The Technical Advisory Committee established pursuant to Tenn. Code Ann. § 7-86-308 consists of representatives from 9-1-1 service suppliers and non-wireline service providers. Its purpose is to provide and receive technical and operational information relating to all aspects of wireless enhanced 9-1-1 service.

Through its specialized expertise, the committee assists the TECB in monitoring technological developments, evaluating infrastructure needs, and ensuring that Tennessee's wireless 9-1-1 capabilities remain robust and aligned with industry best practices.

2. Geographic Information Systems (GIS) Committee

The Geographic Information Systems (GIS) Committee, comprised of nine GIS professionals and emergency communications district directors, evaluates GIS-related challenges and provides recommendations to strengthen the accuracy and reliability of GIS data used in emergency communications. This committee supports the TECB in improving mapping accuracy, routing efficiency, and location-based services-critical elements of modern 9-1-1 operations.

3. Operations Advisory Committee

The Operations Advisory Committee provides the TECB with technical and operational recommendations related to emergency communications systems. This nine-member committee is comprised of district directors, 9-1-1 administrators, and operations personnel. The committee supports the enhancement of statewide operational standards designed to promote consistency, reliability, and efficiency in 9-1-1 service delivery.

4. Long-Term Planning Committee

The Long-Term Planning Committee is responsible for offering long-range and strategic recommendations to the TECB. The committee evaluates future needs, emerging trends, and potential system improvements to ensure Tennessee's emergency communications infrastructure remains forward-looking and sustainable.

The committee consists of five members, all of whom are directors of emergency communications districts. Their operational knowledge and strategic insights help guide the TECB in planning for the future of 9-1-1 services across the state.

5. Policy Advisory Committee

The Policy Advisory Committee advises the TECB on policy-related matters, with particular focus on issues that affect both 9-1-1 operations and other governmental entities.

This nine-member committee is composed of representatives from emergency communications districts, county governments, and municipal governments. The committee's work supports the TECB in developing sound and effective policies that advance emergency communications throughout the state of Tennessee.

6. Training Advisory Committee

The Training Advisory Committee reviews and evaluates training requirements for Tennessee's telecommunicators and dispatchers. The committee provides recommendations to the TECB to ensure that state training standards support the highest level of public safety service.

Committee membership includes ECD directors, training coordinators, and representatives from fire services, emergency medical services (EMS), and law enforcement. Together, they ensure that training guidelines reflect current operational demands and evolving best practices.

The 9-1-1 Emergency Communications Fund

The 9-1-1 Emergency Communications Fund operates as a distinct fund within the state treasury, consisting of deposits primarily derived from 9-1-1 surcharges, along with the interest accrued on these deposits.[13] Notably, the 9-1-1 surcharge serves as the exclusive recurring revenue source for the TECB.

This surcharge is imposed on communication services capable of connecting individuals to a public safety answering point (PSAP) by dialing or entering the digits "9-1-1".[14] The revenue generated from these surcharges contributes to the funding of essential operations and initiatives aimed at maintaining and enhancing the state's emergency communication systems, ensuring prompt and effective responses to emergency calls placed via the 9-1-1 service.

Disbursements from the 9-1-1 Emergency Communications Fund are strictly limited to the operational and administrative expenses of the TECB, ensuring the efficient functioning and advancement of emergency communication services in the state of Tennessee.[15] The authorized expenses primarily include:

1. Distributing a statutorily determined base funding amount to each ECD. This base funding is essential for supporting the operational needs and functionalities of the emergency communications districts.

2. Implementation and maintenance costs associated with the development of an Internet Protocol (IP)-based Next Generation 9-1-1 (NG9-1-1) network. This initiative aims to modernize and enhance the state's emergency communication systems, adapting them to evolving technologies and improving emergency response capabilities.

3. Funding directed to the Tennessee Public Utilities Commission for the Tennessee Relay Services/Telecommunications Devices Access Program (TRS/TDAP). This program is designed to assist individuals in Tennessee who have disabilities that hinder their use of communication services and technologies. It aims to facilitate accessibility and ease of communication for individuals facing such challenges.

The Emergency Communications Fund decreased from the July 1, 2024, beginning balance of $44,837,131.76 to a June 30, 2025, ending balance of $37,272,164.98. During fiscal year 2025, a total income of $154,641,492.37 was received. $153,738,700.82 was collected from the 9-1-1 surcharge. This was comprised of $28,422,909.66 from prepaid cell phone service sales and $125,315,791.16 from standard 9-1-1 service surcharges. The TECB had total expenditures of $162,206,459.15 for the fiscal year. Payments to or on behalf of ECDs totaled nearly $144 million, accounting for 88.8% of the total TECB expenditures. Payments to ECDs included statutory base and excess revenue

---

[13] *See* Tenn. Code Ann. § 7-86-303(d).
[14] *See* Tenn. Code Ann. § 7-86-103(7) and § 7-86-128(a)(1).
[15] *See* Tenn. Code Ann. § 7-86-102(d).

distributions as well as TECB discretionary recurring and non-recurring subsidies and reimbursements. Payments to individual districts are identified in Exhibit D.

In addition to payments to ECDs, the TECB invested $14.3 million to advance NG9-1-1 across the state. Approximately $2.9 million was expended for administration, accounting for almost two percent of total expenditures. The 9-1-1 Funding Modernization and IP Transition Act of 2014 requires the TECB to reimburse the Tennessee Public Utilities Commission for TRS/TDAP. The TECB reimbursed the Commission over $1 million for the cost of providing these services and programs.

The 9-1-1 Funding Modernization and IP Transition Act of 2014, as amended in 2024, also requires the TECB to annually distribute to each ECD a base amount equal to the average total recurring annual revenue the ECD received for fiscal years 2021 through 2023.[16] The Act guarantees that no ECD will receive less than the total amount it received in fiscal year 2023. The adjusted base amounts for each ECD are identified in Exhibit G.

Status of Next Generation 9-1-1 Modernization Project

Ensuring a robust and dependable 9-1-1 service remains a top priority for the Tennessee Emergency Communications Board. Tennessee continues to lead the way in Next Generation 9-1-1 with its nationally recognized Emergency Services Internet Protocol Network (ESInet), hosted Call Handling as a Service (CHaaS) solution, and the statewide implementation of Text-to-9-1-1 services.

Under the TECB's contract with AT&T for NG9-1-1 services, each 9-1-1 call center will benefit from two redundant physical connections to the NG9-1-1 network, in addition to a wireless backup connection through AT&T’s FirstNet wireless network. This innovative NG9-1-1 system will sustain Tennessee's national leadership in NG9-1-1 and empower the TECB to offer advanced technology services, including the deployment of Text-to-9-1-1.

By the end of fiscal year 2025, Tennessee made significant strides in adopting Text-to-9-1-1 services. Specifically, 99% of PSAPs in the state were actively accepting Text-to-9-1-1 service requests. The remaining PSAP submitted a request to implement Text-to-9-1-1 and is actively working to make the service available.

During fiscal year 2025, the TECB allocated a total of $18,728,285 towards the implementation and maintenance of the NG9-1-1 project. This expenditure encompassed several key initiatives:

1. Integration and adaptation of the NetTN system for NG9-1-1 purposes.

2. Financing the start-up costs associated with the statewide hosted controller, also known as the Call Handling as a Service program “CHaaS”.

---

[16] *See* Tenn. Code Ann. § 7-86-303(e).

3. Maintenance of a twenty-four-hour network operations center dedicated to assisting PSAPs with technical issues.

4. Procurement of Esri GIS software licenses, essential for the functionality of the NG9-1-1 project.

These investments were aimed at bolstering the NG9-1-1 infrastructure, ensuring its effectiveness, and providing necessary tools and support for PSAPs to enhance emergency communication services across Tennessee.

The TECB projects annual recurring operational costs of approximately $16.5 million to maintain the NG9-1-1 program.

9-1-1 Telecommunicator Training

The TECB is committed to ensuring that 9-1-1 telecommunicators in Tennessee deliver the highest standard of 9-1-1 service. To fulfill this commitment, the TECB offers a range of educational and training opportunities designed explicitly for 9-1-1 districts and telecommunicators.

In fiscal year 2025, the TECB continued to provide a no-cost online training service for Tennessee's 9-1-1 telecommunicators through a contract with Virtual Academy ("V-Academy"). This platform directly enhances the frontline operations of 9-1-1 services in Tennessee, resulting in significant time and cost savings for local jurisdictions. It empowers local 9-1-1 personnel to fulfill Tennessee's training requirements while concurrently reducing expenses related to travel, staffing, and tuition costs within ECDs.

At the end of fiscal year 2025, over 2,900 telecommunicators were using the platform. Through this platform, the TECB successfully delivered over 19,000 hours of content to Tennessee's 9-1-1 telecommunicators, including over 2,100 hours dedicated to Telecommunicator-Cardiopulmonary Resuscitation (T-CPR) training. This comprehensive and accessible training exemplifies the TECB's unwavering dedication to enhancing the skills and proficiency of 9-1-1 telecommunicators across the state.

TECB Funding of Emergency Communications Districts

Exhibit D presents a comprehensive record of payments made by the Tennessee Emergency Communications Board to various districts for diverse funding programs, each serving specific purposes within the state's 9-1-1 system. The payments consist of:

1. **Base Funding for Districts**: The base funding for districts is determined by calculating the average total recurring annual revenue received by the district from TECB distributions and direct remittances of 9-1-1 surcharges for fiscal years 2021, 2022, and 2023. The TECB is prohibited from reducing the base amount unless there's a corresponding reduction in local government funding for the

emergency communications district. ECDs that join the statewide hosted controller system or Call Handling as a Service (CHaaS) agree to a reduction in base funding to offset their share of the CHaaS cost.

2. **Additional Distribution of Surcharge Revenue**: Tenn. Code Ann. § 7-86-130 mandates that any 9-1-1 surcharge revenue collected beyond the TECB's fiscal requirements and mandatory bi-monthly payments to emergency communications districts must not revert to the general fund. At least fifty percent (50%) of excess revenue collected must be distributed to emergency communications districts, per the statute. However, the TECB adopted a policy to distribute one hundred percent (100%) of the determined amount to the districts.

3. **Payment of ANI/ALI Circuits and Trunking**: In 2000, the TECB launched this program to assist with the costs of ANI/ALI circuits and trunking connections necessary for handling wireless Phase I 9-1-1 calls. Payments are made directly to telecommunications carriers Frontier and Brightspeed (formerly Centurylink). However, for 10 ECDs served by local cooperatives or independent telephone companies, the ECDs are billed for the monthly service and later reimbursed by the TECB.

4. **Cybersecurity Cost Reimbursement Program**: At the May 3, 2023, meeting, the TECB created a program to provide a designated amount per emergency communications district for reimbursements of seventy-five percent (75%) of ECD expenditures for obtaining cybersecurity items or services. This program is designed to protect critical 9-1-1 systems and networks from malicious attacks.

Financial Status of Emergency Communications Districts

The TECB actively monitors the financial status of all one hundred ECDs in the state. Those districts meeting the statutory criteria for being "financially distressed" fall under the supervision and evaluation of the TECB as outlined in Tenn. Code Ann. § 7-86-304(d) and TECB Policy No. 6.

As of September 8, 2025, there were 98 fiscal year 2024 audits on file with the Comptroller of the Treasury. Nine of them reported negative changes in net position. Two had a third year of negative change, and the other seven had their first year of negative change. The two districts with three consecutive years of negative change had depreciation expense greater than the negative change in all three years.

After removing depreciation costs from consideration as an ongoing expense per Tenn. Code Ann. § 7-86-305(c) and § 7-86-304(d)(2)(B), the TECB conducted a thorough evaluation of the fiscal year 2024 district's audits in accordance with TECB Policy 6 and no ECDs were determined to be financially distressed as of June 30, 2025.

Emergency Communications Districts' Audits

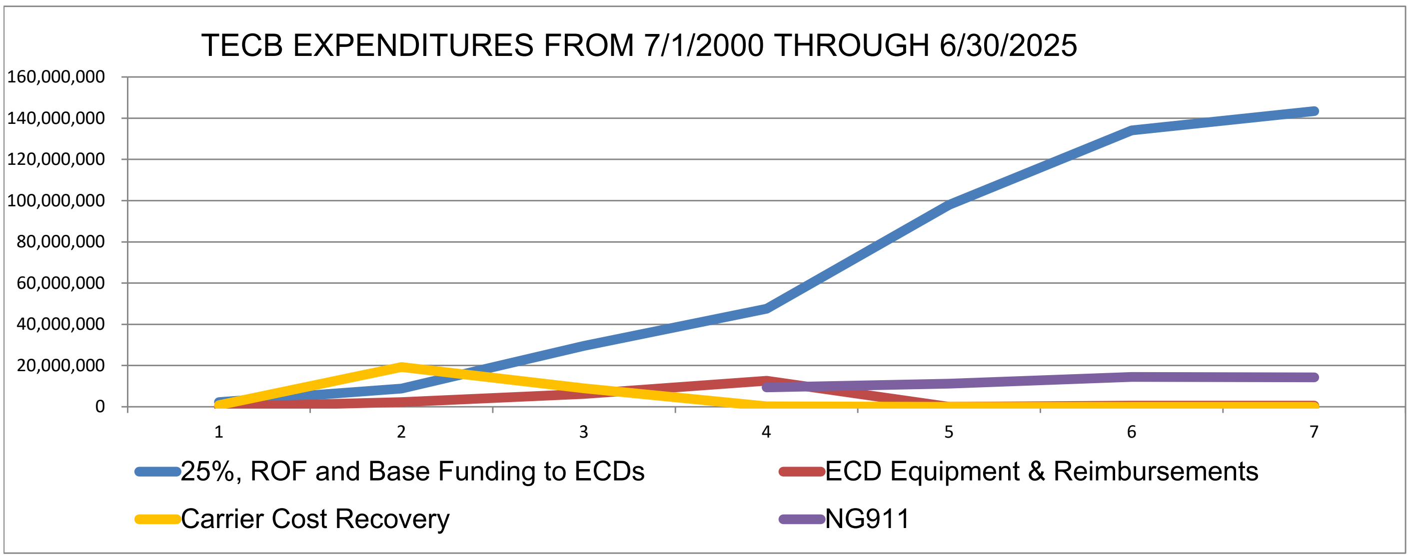
In accordance with Tenn. Code Ann. § 7-86-304, the TECB may act upon any adverse findings noted in ECD audits and order such action as may be necessary to remedy the adverse findings. Below is a comparative breakdown of reported findings in Emergency Communications District audit reports over the last three (3) years. The total number of reported issues increased by one finding from 2023 to 2024. Fiscal year 2025 audits are not due to the Comptroller of the Treasury until December 31, 2025. Fiscal year 2024 findings for each ECD are found in Attachment F.

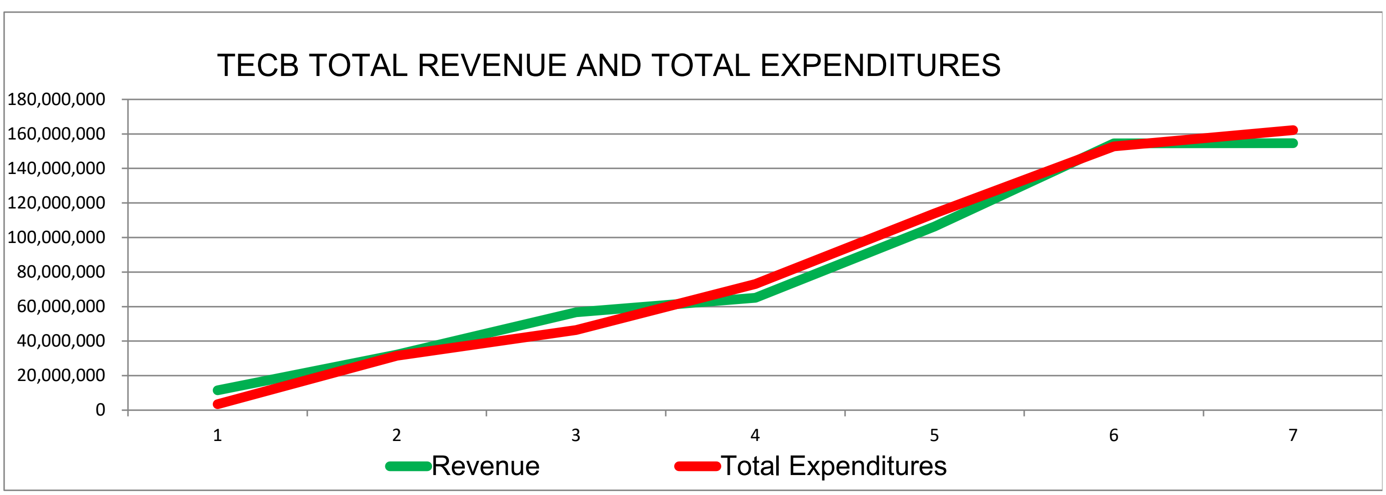
Material Weaknesses, Significant Deficiencies, or Compliance Issues reported:

Weakness, Deficiency, or Compliance issue	2022	2023	2024
Inappropriate use of funds	2	1	0
Management lacks GAAP skills & knowledge	1	1	0
Expenses exceeded budget	15	21	22
Segregation of duties	13	13	14
Policy & procedure requirements	5	1	2
Non-compliance with policies or laws	1	3	3
Banking Issues	2	3	4
Inadequate supporting documents	0	1	0
Retirement Plan not reconciled	2	1	0
Deficiencies recording transactions	5	4	5
Surety Bond coverage	1	0	0
Total	47	49	50

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
REVENUE & EXPENDITURES FROM 7/1/2000 THROUGH 6/30/2025

	Year 1	Year 5	Year 10	Year 15	Year 20	Year 25	Year 26
FY	2000	2004	2009	2014	2019	2024	2025
Administration and TRA/TDAP	372,812	1,172,783	1,651,951	3,102,333	4,743,830	3,794,812	3,925,305
25%, ROF and Base Funding to ECDs	2,258,345	8,828,899	29,600,211	47,601,821	97,909,411	134,042,761	143,434,310
ECD Equipment & Reimbursements	42,631	2,298,578	6,259,937	12,620,900	0	531,496	523,244
Carrier Cost Recovery	773,582	19,278,285	8,921,061	272,577	47,161	0	0
NG911				9,407,352	11,224,726	14,476,928	14,323,599
Revenue	11,496,053	32,232,922	56,624,840	65,032,815	106,367,063	154,561,638	154,641,492
Total Expenditures	3,447,370	31,578,545	46,433,160	73,004,983	113,925,128	152,845,997	162,206,459





Every fifth year shown on graphs

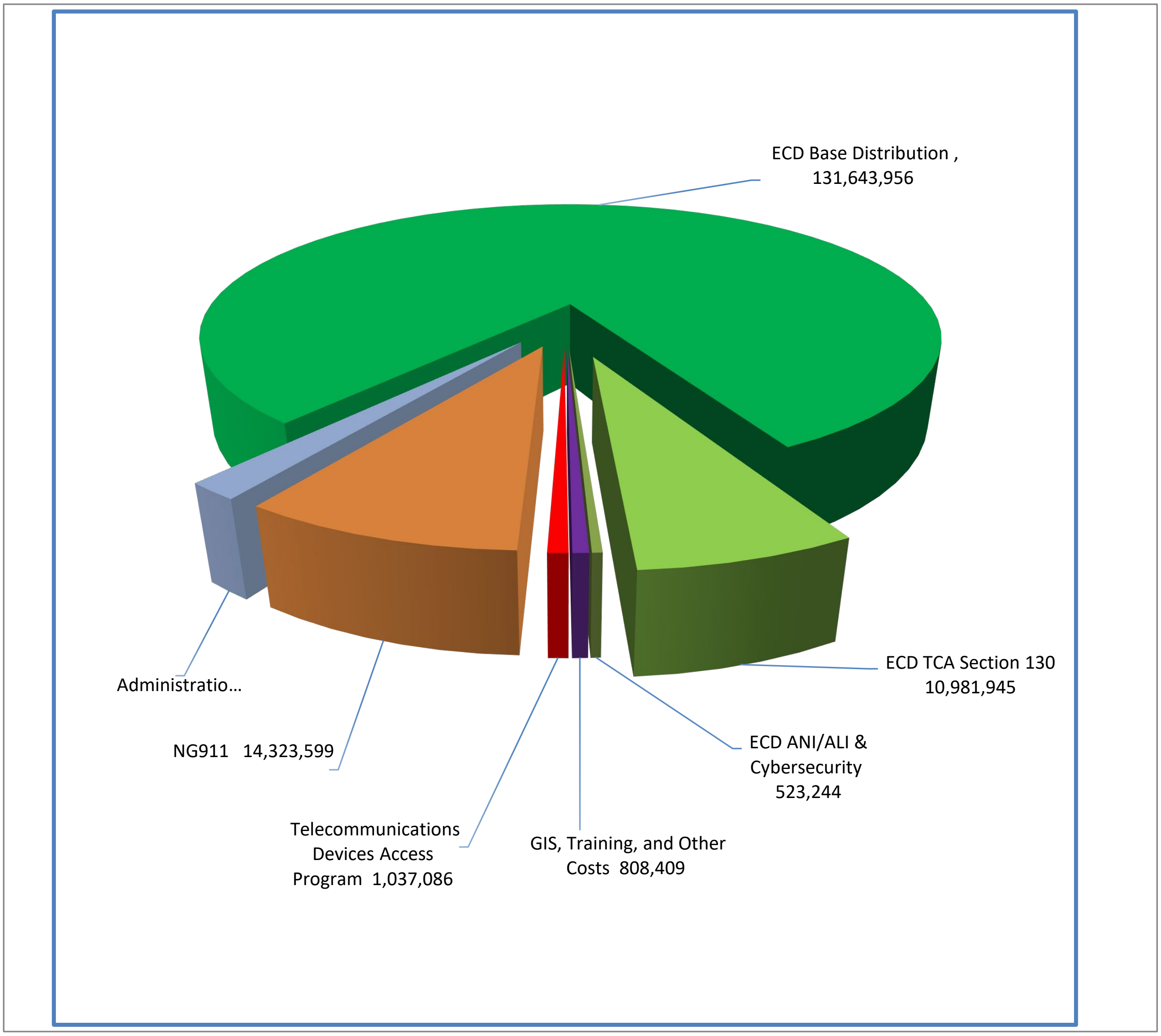
EXHIBIT A

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FY2025 FINANCIAL REPORT

	Adjusted Work Plan	Year-to-Date Total
Regular Salaries and Wages (70100)	897,100.00	780,733.45
Longevity (70102)	32,100.00	29,486.54
Overtime (70104)	0.00	0.00
Employee Benefits (702)	342,500.00	324,674.39
Payroll Expenditures	**1,271,700.00**	**1,134,894.38**
Travel (703)	34,900.00	28,352.42
Printing, Duplicating & Film Proc. (704)	1,700.00	0.00
Utilities and Fuel (705)	2,900.00	0.00
Communications & Shipping (706)	1,500.00	591.14
Maint., Repairs and Svcs by Others (707)	2,000.00	0.00
Third Party Prof. & Admin. Svcs (708)	2,970,600.00	1,329,769.81
Supplies and Office Furniture (709)	19,300.00	1,437.27
Rentals and Insurance (710)	2,300.00	2,268.00
Motor Vehicle Operation (711)	3,000.00	0.00
Awards and Indemnities (712)	1,200.00	0.00
Grants and Subsidies (713)	141,345,400.00	143,317,383.66
Unclassified Expenses (714)	1,800.00	926.23
Inventory (715)	0.00	0.00
Equipment (716)	10,000.00	0.00
Land (717)	0.00	0.00
Buildings (718)	0.00	0.00
Lost Discounts (719)	0.00	0.00
Highway Construction (720)	0.00	0.00
Training of State Employees (721)	16,000.00	4,582.87
Computer Related Items (722)	16,004,000.00	13,392,757.88
State Prof. Svcs. (725)	3,208,400.00	2,993,495.49
Other Expenditures	**163,625,000.00**	**161,071,564.77**
TOTAL EXPENDITURES	**164,896,700.00**	**162,206,459.15**

REVENUES	Adjusted Work Plan	Year-to-Date Total
E-911	122,200,000.00	125,315,791.16
Prepaid Wireless Telephone Charge	29,400,000.00	28,422,909.66
Refund of Prior Year Expenditures	0.00	0.00
Federal Revenue	0.00	0.00
Departmental Interest	597,800.00	900,784.10
Interdepartmental Revenue	0.00	2,007.45
TOTAL REVENUES	**152,197,800.00**	**154,641,492.37**

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FY2025 TECB EXPENDITURES



Description	Expenditures	Percentage	
ECD Base Distribution	131,643,956	88.8%	ECD total
ECD TCA Section 130	10,981,945		
ECD ANI/ALI & Cybersecurity Reimbursements	523,244		
GIS, Training, and Other Costs	808,409		
Telecommunications Devices Access Program	1,037,086	0.6%	TDAP total
NG911	14,323,599	8.8%	NG total
Administration	2,888,220	1.8%	Admin total
Total Expenditures	$ 162,206,459	100.0%	

Note: Cash basis may differ from accrual basis.

EXHIBIT C

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
TOTAL TECB PAYMENTS TO ECDs IN FY2025

ECD	Adjusted Base	Section 7-86-130	ANI/ALI & CAMA	Cybersecurity Reimbursement	Total
Anderson	606,384	55,255	0	0	661,639
Bedford	950,670	81,085	0	0	1,031,755
Benton	440,490	38,314	0	0	478,804
Bledsoe	470,532	38,848	0	0	509,380
Blount	2,273,352	187,691	0	0	2,461,043
Bradley	2,081,646	171,864	0	0	2,253,510
Brentwood	1,408,776	116,311	0	0	1,525,087
Bristol	809,856	66,863	0	0	876,719
Campbell	769,812	63,557	4,884	0	838,253
Cannon	464,791	39,018	2,226	0	506,035
Carroll	672,156	55,494	5,040	0	732,690
Carter	1,204,860	102,720	0	0	1,307,580
Cheatham	793,110	65,480	0	12,667	871,257
Chester	461,892	40,081	0	0	501,973
Claiborne	836,610	71,019	0	0	907,629
Clay	414,624	34,232	0	0	448,856
Clinton	369,624	30,517	0	0	400,141
Cocke	861,318	71,112	0	0	932,430
Coffee	1,027,428	84,826	0	0	1,112,254
Crockett	413,130	34,109	0	11,448	458,687
Cumberland	1,410,336	116,440	0	0	1,526,776
Davidson	10,752,860	887,773	0	36,000	11,676,633
Decatur	418,068	34,516	0	0	452,584
DeKalb	662,856	54,726	2,041	2,614	722,237
Dickson	798,186	68,495	0	0	866,681
Dyer	965,160	82,281	0	0	1,047,441
Fayette	821,094	71,035	0	0	892,129
Fentress	542,670	44,804	3,968	5,513	596,956
Franklin	801,108	66,141	0	0	867,249
Gibson	1,245,618	102,840	0	24,007	1,372,465
Giles	842,724	72,172	0	0	914,896
Grainger	625,680	51,657	0	0	677,337
Greene	1,194,102	98,587	0	0	1,292,689
Grundy	505,764	41,757	0	0	547,521
Hamblen	1,401,306	120,237	0	0	1,521,543
Hamilton	8,339,874	688,553	0	0	9,028,427
Hancock	364,782	30,117	0	3,600	398,499
Hardeman	589,500	50,617	0	0	640,117
Hardin	700,392	57,825	0	4,148	762,365
Hawkins	1,144,734	97,107	0	12,105	1,253,946
Haywood	488,184	42,901	0	0	531,085
Henderson	652,830	53,899	0	0	706,729
Henry	758,802	62,648	0	0	821,450
Hickman	541,050	44,670	0	0	585,720
Houston	434,130	35,842	0	0	469,972
Humphreys	614,034	50,696	0	0	664,730
Jackson	438,318	37,486	0	0	475,804
Jefferson	1,133,964	93,622	0	24,879	1,252,465
Johnson	578,724	49,727	0	0	628,451
Kingsport	1,180,164	103,277	0	0	1,283,441

Cash basis may differ from accrual basis.

TENNESSEE EMERGENCY COMMUNICATIONS BOARD					
TOTAL TECB PAYMENTS TO ECDs IN FY2025					
ECD	Adjusted Base	Section 7-86-130	ANI/ALI & CAMA	Cybersecurity Reimbursement	Total
Knox	9,426,642	778,278	0	28,826	10,233,746
Lafollette	402,744	33,251	0	0	435,995
Lake	310,386	26,924	0	0	337,310
Lauderdale	616,632	52,208	0	0	668,840
Lawrence	930,684	80,083	0	0	1,010,767
Lewis	418,626	34,562	0	0	453,188
Lincoln	715,314	59,057	0	0	774,371
Loudon	978,114	80,755	0	14,175	1,073,044
Macon	683,094	56,397	2,725	0	742,216
Madison	1,837,026	160,104	0	0	1,997,130
Marion	602,634	49,754	0	0	652,388
Marshall	807,570	71,217	0	14,224	893,011
Maury	1,776,744	150,892	0	0	1,927,636
McMinn	998,898	82,471	0	16,590	1,097,959
McNairy	656,832	54,229	0	9,920	720,981
Meigs	380,850	33,390	0	0	414,240
Monroe	773,994	66,498	0	0	840,492
Montgomery	3,082,422	259,681	0	0	3,342,103
Moore	323,286	26,691	0	0	349,977
Morgan	585,294	48,323	0	41,182	674,799
Oak Ridge	845,256	69,786	0	0	915,042
Obion	863,700	73,255	0	0	936,955
Overton-Pickett	1,041,936	86,024	1,728	0	1,129,688
Perry	428,262	35,358	5,753	0	469,373
Polk	456,792	37,713	0	0	494,505
Putnam	1,300,524	107,373	0	0	1,407,897
Rhea	800,670	66,105	0	0	866,775
Roane	1,026,360	88,631	0	0	1,114,991
Robertson	1,250,445	107,781	0	0	1,358,226
Rutherford	2,905,878	239,914	0	0	3,145,792
Scott	537,450	44,373	0	0	581,823
Sequatchie	499,266	41,220	1,068	0	541,554
Sevier	1,819,494	150,220	0	23,179	1,992,893
Shelby	15,139,104	1,249,908	0	0	16,389,012
Smith	495,960	40,947	0	5,841	542,748
Stewart	437,568	36,126	0	40,579	514,273
Sullivan	1,634,052	134,910	0	0	1,768,962
Sumner	2,316,596	191,262	0	7,840	2,515,698
Tipton	1,172,376	96,793	0	50,000	1,319,169
Trousdale	341,988	28,235	0	0	370,223
Unicoi	564,444	48,548	0	0	612,992
Union	483,864	41,246	0	14,936	540,046
Van Buren	373,896	30,869	0	0	404,765
Warren	1,087,158	89,757	0	14,698	1,191,613
Washington	2,854,986	244,148	0	19,476	3,118,610
Wayne	505,254	41,715	2,853	0	549,822
Weakley	733,620	60,569	0	14,248	808,437
White	777,300	64,175	0	3,017	844,492
Williamson	2,585,616	213,472	0	0	2,799,088
Wilson	1,778,280	155,903	0	35,247	1,969,430
Total	**131,643,956**	**10,981,945**	**32,287**	**490,958**	**143,149,145**

Cash basis may differ from accrual basis.

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
TOTAL TECB PAYMENTS TO ECDs FROM 7/1/1999 THROUGH 6/30/2025

Emergency Communications District	Prior to 1/1/15 25% and ROF* Combined	Base, Excess & Subsidies Since 1/1/15	Non-Recurring and Equipment Total Payments	Total	Emergency Communications District	Prior to 1/1/15 25% and ROF* Combined	Base, Excess & Subsidies Since 1/1/15	Non-Recurring and Equipment Total Payments	Total
Anderson	2,585,198	4,285,937	798,510	7,669,645	Knox	23,352,617	61,790,853	2,183,000	87,326,470
Bedford	2,771,725	6,346,050	852,262	9,970,037	Lafollette	1,434,179	2,631,636	734,276	4,800,091
Benton	1,759,169	2,898,982	756,336	5,414,487	Lake	1,450,228	2,124,603	809,935	4,384,766
Bledsoe	1,579,816	3,076,445	899,843	5,556,104	Lauderdale	2,147,448	4,050,031	668,991	6,866,470
Blount	6,396,609	14,842,628	1,317,310	22,556,547	Lawrence	2,793,951	6,197,878	954,094	9,945,922
Bradley	5,185,054	13,603,986	1,271,784	20,060,825	Lewis	1,537,764	2,724,282	742,020	5,004,067
Brentwood	2,363,232	9,183,830	778,622	12,325,683	Lincoln	2,547,302	4,643,392	839,057	8,029,751
Bristol	2,062,694	5,244,467	841,617	8,148,779	Loudon	2,848,718	6,328,097	1,012,202	10,189,017
Campbell	2,502,872	5,054,260	885,124	8,442,256	Macon	2,109,734	4,460,122	854,009	7,423,865
Cannon	1,619,148	3,084,421	800,082	5,503,651	Madison	5,256,685	12,113,896	1,025,957	18,396,538
Carroll	2,342,084	4,357,942	895,546	7,595,572	Marion	2,189,200	3,899,634	818,328	6,907,162
Carter	3,408,962	8,024,843	978,704	12,412,509	Marshall	2,233,121	5,346,759	863,606	8,443,486
Cheatham	2,662,339	5,170,777	855,135	8,688,250	Maury	4,568,945	11,712,009	1,118,424	17,399,378
Chester	1,830,387	3,042,912	764,186	5,637,485	McMinn	3,280,509	6,464,975	842,780	10,588,264
Claiborne	2,563,588	5,613,328	797,180	8,974,095	McNairy	2,188,577	4,284,157	820,880	7,293,613
Clay	1,462,833	2,704,037	904,686	5,071,556	Meigs	1,504,503	2,575,331	853,960	4,933,794
Clinton	1,382,443	2,406,092	744,945	4,533,480	Monroe	2,822,993	5,123,452	844,978	8,791,424
Cocke	2,528,825	5,622,186	826,801	8,977,813	Montgomery	7,547,834	20,409,114	1,515,690	29,472,639
Coffee	3,249,786	6,655,605	892,540	10,797,931	Moore	1,386,321	2,099,959	729,993	4,216,273
Crockett	1,605,322	2,683,544	765,318	5,054,183	Morgan	1,966,755	3,823,961	761,726	6,552,442
Cumberland	3,310,847	9,212,071	910,722	13,433,640	Oak Ridge	2,078,648	5,524,262	779,666	8,382,575
Davidson	29,306,750	69,782,512	2,868,356	101,957,617	Obion	2,536,656	5,664,755	869,936	9,071,348
Decatur	1,606,419	2,714,437	896,608	5,217,464	Overton-Pickett	3,367,188	6,803,721	1,478,377	11,649,286
DeKalb	1,952,013	4,332,934	806,379	7,091,326	Perry	1,484,824	2,784,193	935,204	5,204,221
Dickson	2,955,647	5,224,989	841,683	9,022,319	Polk	1,754,846	2,962,480	973,068	5,690,394
Dyer	2,836,033	6,387,476	811,809	10,035,318	Putnam	3,734,783	8,416,163	972,003	13,122,948
Fayette	2,559,195	5,497,587	803,683	8,860,466	Rhea	2,387,802	5,231,687	840,979	8,460,468
Fentress	1,940,116	3,519,585	842,228	6,301,928	Roane	3,297,766	6,783,169	862,318	10,943,254
Franklin	2,678,281	5,197,159	823,154	8,698,595	Robertson	3,456,883	8,385,216	857,697	12,699,796
Gibson	3,037,793	8,117,930	868,959	12,024,682	Rutherford	9,542,899	18,673,971	1,256,292	29,473,162
Giles	2,296,848	5,550,653	802,509	8,650,011	Scott	2,030,954	3,495,554	856,603	6,383,111
Grainger	2,060,049	4,088,982	1,127,740	7,276,770	Sequatchie	1,561,025	3,265,036	909,701	5,735,763
Greene	3,596,042	7,765,872	864,945	12,226,859	Sevier	4,779,201	11,696,894	1,069,366	17,545,462
Grundy	1,632,295	3,307,691	851,282	5,791,269	Shelby	39,392,065	98,029,142	3,439,329	140,860,536
Hamblen	3,541,249	9,316,503	977,771	13,835,524	Smith	1,898,073	3,233,794	758,257	5,890,124
Hamilton	21,167,831	54,318,956	2,199,184	77,685,970	Stewart	1,590,858	2,853,812	744,337	5,189,007
Hancock	1,426,271	2,382,529	731,695	4,540,495	Sullivan	4,939,158	10,697,849	1,042,996	16,680,003
Hardeman	2,248,055	3,888,737	780,625	6,917,417	Sumner	7,469,597	15,008,859	1,067,727	23,546,183
Hardin	2,132,166	4,549,564	815,523	7,497,253	Tipton	3,348,428	7,665,249	859,277	11,872,953
Hawkins	3,322,899	7,663,903	1,035,213	12,022,015	Trousdale	1,320,481	2,228,478	737,847	4,286,806
Haywood	1,976,466	3,222,063	762,483	5,961,011	Unicoi	1,921,112	3,784,058	767,999	6,473,169
Henderson	2,150,413	4,242,927	814,069	7,207,409	Union	1,904,654	3,235,646	777,954	5,918,254
Henry	2,541,484	4,919,188	882,829	8,343,501	Van Buren	1,384,225	2,442,347	832,092	4,658,664
Hickman	2,081,704	3,516,831	767,470	6,366,005	Warren	2,800,903	7,100,470	768,028	10,669,401
Houston	1,470,569	2,826,438	755,255	5,052,262	Washington	6,541,003	18,956,921	1,271,462	26,769,386
Humphreys	1,978,044	4,006,990	760,466	6,745,500	Wayne	1,772,973	3,297,547	812,002	5,882,522
Jackson	1,553,122	2,916,032	801,220	5,270,374	Weakley	2,713,507	4,762,680	946,682	8,422,869
Jefferson	3,019,859	7,391,213	945,209	11,356,281	White	2,121,316	5,072,768	939,858	8,133,943
Johnson	1,920,866	3,864,860	779,448	6,565,174	Williamson	6,718,592	16,731,510	1,058,720	24,508,822
Kingsport	2,982,399	7,856,800	1,007,931	11,847,130	Wilson	5,891,088	11,857,577	1,024,800	18,773,465
					Grand Total	**380,052,705**	**860,935,635**	**96,067,463**	**1,337,055,804**

Note: Cash basis shown here may differ from accrual basis.

* *ROF = Recurring Operational Funding*

EXHIBIT E

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FISCAL YEAR 2024 ECD AUDIT FINDINGS BY DESCRIPTION

ECD	Total Findings	Inappropriate use of funds	Management lacks skills & knowledge to apply GAAP	Expenses exceed Budget	Segregation of Duties not sufficient	Policy & Procedures not established and/or maintained	Non-compliance with Policy, Procedures, or Tenn. Code	Banking Issues	Inadequate Supporting Documentation	Retirement Plan not reconciled	Transactions Recording Deficiencies	Surety Bond Coverage		
Anderson	0													
Bedford	0													
Benton	1			1									Repeat findings	1
Bledsoe	2			1				1					Repeat findings	1
Blount	0													
Bradley	0													
Brentwood	0													
Bristol	0													
Campbell	0													
Cannon	1				1								Repeat findings	1
Carroll	0													
Carter	1			1										
Cheatham	0													
Chester	0													
Claiborne	0													
Clay	1				1								Repeat findings	1
Clinton	1			1										
Cocke	0													
Coffee	0													
Crockett	0													
Cumberland	0													
Davidson	0													
Decatur	0													
DeKalb	0													
Dickson	1				1								Repeat findings	1
Dyer	2				1						1			
Fayette	1			1									Repeat findings	1
Fentress	0													
Franklin	0													
Gibson	3			1			1				1			
Giles	3			1				1			1		Repeat findings	1
Grainger	1			1										
Greene	0													
Grundy	0													
	18	0	0	8	4	0	1	2	0	0	3	0	18	

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.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A compliance issue results from requirements of certain provisions of laws, regulations, contracts, and grant agreements. Noncompliance could have a direct and material effect on the determination of financial statement amounts. Material instances of noncompliance are required to be reported under Government Auditing Standards.

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FISCAL YEAR 2024 ECD AUDIT FINDINGS BY DESCRIPTION

ECD	Total Findings	Inappropriate use of funds	Management lacks skills & knowledge to apply GAAP	Expenses exceed Budget	Segregation of Duties not sufficient	Policy & Procedures not established and/or maintained	Non-compliance with Policy, Procedures, or Tenn. Code	Banking Issues	Inadequate Supporting Documentation	Retirement Plan not reconciled	Transactions Recording Deficiencies	Surety Bond Coverage		
Hamblen	0													
Hamilton	0													
Hancock	0													
Hardeman	3			1			1				1		Repeat findings	2
Hardin	0													
Hawkins	1			1										
Haywood	0													
Henderson	0													
Henry	0													
Hickman	1				1								Repeat findings	1
Houston	2			1	1								Repeat findings	1
Humphreys	0													
Jackson	1			1										
Jefferson	0													
Johnson	FY2024 AUDIT NOT FILED													
Kingsport	0													
Knox	0													
LaFollette	2			1				1					Repeat findings	2
Lake	1			1										
Lauderdale	2			1				1					Repeat findings	1
Lawrence	2			1	1								Repeat findings	2
Lewis	1				1								Repeat findings	1
Lincoln	0													
Loudon	0													
Macon	0													
Madison	0													
Marion	0													
Marshall	0													
Maury	0													
McMinn	0													
McNairy	1				1								Repeat findings	1
Meigs	0													
Monroe	1			1									Repeat findings	1
Montgomery	0													
	18	0	0	9	5	0	1	2	0	0	1	0	18	

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.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A compliance issue results from requirements of certain provisions of laws, regulations, contracts, and grant agreements. Noncompliance could have a direct and material effect on the determination of financial statement amounts. Material instances of noncompliance are required to be reported under Government Auditing Standards.

TENNESSEE EMERGENCY COMMUNICATIONS BOARD
FISCAL YEAR 2024 ECD AUDIT FINDINGS BY DESCRIPTION

ECD	Total Findings	Inappropriate use of funds	Management lacks skills & knowledge to apply GAAP	Expenses exceed Budget	Segregation of Duties not sufficient	Policy & Procedures not established and/or maintained	Non-compliance with Policy, Procedures, or Tenn. Code	Banking Issues	Inadequate Supporting Documentation	Retirement Plan not reconciled	Transactions Recording Deficiencies	Surety Bond Coverage		
Moore	0													
Morgan	0													
Oak Ridge	0													
Obion	0													
Overton-Pickett	0													
Perry	1				1								Repeat findings	1
Polk	2			1	1								Repeat findings	2
Putnam	0													
Rhea	0													
Roane	0													
Robertson	0													
Rutherford	0													
Scott	0													
Sequatchie	0													
Sevier	0													
Shelby	0													
Smith	1			1									Repeat findings	1
Stewart	1				1								Repeat findings	1
Sullivan	0													
Sumner	0													
Tipton	2			1							1		Repeat findings	2
Trousdale	1				1								Repeat findings	1
Unicoi	2					1	1						Repeat findings	2
Union	0													
Van Buren	0													
Warren	2			1		1							Repeat findings	1
Washington	0													
Wayne	1				1								Repeat findings	1
Weakley	0													
White	0													
Williamson	0													
Wilson	1			1									Repeat findings	1
this page	14	0	0	5	5	2	1	0	0	0	1	0		
page 1	18	0	0	8	4	0	1	2	0	0	3	0		
page 2	18	0	0	9	5	0	1	2	0	0	1	0		
Grand Total	50	0	0	22	14	2	3	4	0	0	5	0		

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.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

A compliance issue results from requirements of certain provisions of laws, regulations, contracts, and grant agreements. Noncompliance could have a direct and material effect on the determination of financial statement amounts. Material instances of noncompliance are required to be reported under Government Auditing Standards.

Tennessee Emergency Communications Board
FY2025 Base Funding for Districts
Effective July 1, 2024 - TECB approved 6/11/2024

District	Total Base Funding	District	Total Base Funding
Anderson	669,264	**Knox**	9,426,642
Bedford	982,110	**Lafollette**	402,744
Benton	464,070	**Lake**	326,106
Bledsoe	470,532	**Lauderdale**	632,352
Blount	2,273,352	**Lawrence**	969,984
Bradley	2,081,646	**Lewis**	418,626
Brentwood	1,408,776	**Lincoln**	715,314
Bristol	809,856	**Loudon**	978,114
Campbell	769,812	**Macon**	683,094
Cannon	472,596	**Madison**	1,939,206
Carroll	672,156	**Marion**	602,634
Carter	1,244,160	**Marshall**	862,590
Cheatham	793,110	**Maury**	1,827,630
Chester	485,472	**McMinn**	998,898
Claiborne	860,190	**McNairy**	656,832
Clay	414,624	**Meigs**	404,430
Clinton	369,624	**Monroe**	805,434
Cocke	861,318	**Montgomery**	3,145,302
Coffee	1,027,428	**Moore**	323,286
Crockett	413,130	**Morgan**	585,294
Cumberland	1,410,336	**Oak Ridge**	845,256
Davidson	10,752,858	**Obion**	887,280
Decatur	418,068	**Overton - Pickett**	1,041,936
DeKalb	662,856	**Perry**	428,262
Dickson	829,626	**Polk**	456,792
Dyer	996,600	**Putnam**	1,300,524
Fayette	860,394	**Rhea**	800,670
Fentress	542,670	**Roane**	1,073,520
Franklin	801,108	**Robertson**	1,305,462
Gibson	1,245,618	**Rutherford**	2,905,878
Giles	874,164	**Scott**	537,450
Grainger	625,680	**Sequatchie**	499,266
Greene	1,194,102	**Sevier**	1,819,494
Grundy	505,764	**Shelby**	15,139,104
Hamblen	1,456,326	**Smith**	495,960
Hamilton	8,339,874	**Stewart**	437,568
Hancock	364,782	**Sullivan**	1,634,052
Hardeman	613,080	**Sumner**	2,316,594
Hardin	700,392	**Tipton**	1,172,376
Hawkins	1,176,174	**Trousdale**	341,988
Haywood	519,624	**Unicoi**	588,024
Henderson	652,830	**Union**	499,584
Henry	758,802	**Van Buren**	373,896
Hickman	541,050	**Warren**	1,087,158
Houston	434,130	**Washington**	2,957,166
Humphreys	614,034	**Wayne**	505,254
Jackson	454,038	**Weakley**	733,620
Jefferson	1,133,964	**White**	777,300
Johnson	602,304	**Williamson**	2,585,616
Kingsport	1,250,904	**Wilson**	1,888,320
		Total	**133,015,260**

EXHIBIT G

Commerce and Insurance Tennessee Emergency Communications Board, Authorization No. N48MG3-1, January 5, 2026, copies 20. This public document was promulgated at a cost of $14.58 per copy.