



BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING AGENDA

Tuesday, January 21, 2025 at 7:00 PM

City Hall, 415 Broad Street, Montgomery-Watterson Boardroom

Board of Mayor and Aldermen

Mayor Paul W. Montgomery, Presiding
Vice Mayor Darrell Duncan
Alderman Morris Baker
Alderman Betsy Cooper

Alderman Colette George
Alderman Gary Mayes
Alderman James Phillips

Leadership Team

Chris McCartt, City Manager
Michael Borders, Assistant City Manager
Bart Rowlett, City Attorney
Lisa Winkle, City Recorder/Treasurer
John Morris, Budget Director
Scott Boyd, Fire Chief

Ryan McReynolds, Deputy City Manager
Jessica Harmon, Assistant City Manager
Tyra Copas, Human Resources Director
Dale Phipps, Police Chief
Adrienne Batara, Public Relations Director
Floyd Bailey, Chief Information Officer

I. CALL TO ORDER

II. PLEDGE OF ALLEGIANCE TO THE FLAG

III. INVOCATION

IV. ROLL CALL

V. RECOGNITIONS AND PRESENTATIONS

VI. COMMENT

Citizens may speak on agenda items and issue-oriented items. When you come to the podium, please state your name and address, and sign the register that is provided. You are encouraged to keep your comments non-personal in nature, and they should be limited to five minutes. A total of thirty minutes is allocated for public comment.

VII. APPOINTMENTS

VIII. APPROVAL OF MINUTES

- [1.](#) December 16, 2024 - Called Business Meeting
- [2.](#) December 16, 2024 - Work Session
- [3.](#) December 17, 2024 - Business Meeting

IX. BUSINESS MATTERS REQUIRING FIRST READING AND/ OR PUBLIC HEARINGS

For items requiring a public hearing: When you come to the podium, please state your name and address, and sign the register that is provided. Comments of speaker must pertain to the item which is the subject of the public hearing. You are encouraged to keep your comments non-personal in nature, and they should be limited to five minutes.

- [1.](#) Conduct a Public Hearing and Consideration of an Ordinance to Amend Zoning of Tax Map 047, Parcel 002.20 Located along Brookside Drive from the M-1, Light Manufacturing District to B-3, Highway Oriented Business District (AF-09-2025) (Jessica McMurray)
- [2.](#) Consideration of a Budget Ordinance to Appropriate \$25,181.00 from the Department of Justice, Office of Justice Program's FY '24 Edward Byrne Memorial Justice Assistance Grant Program (AF-05-2025) (Dale Phipps)
- [3.](#) Consideration of a Budget Adjustment Ordinance for Various Funds in FY2025 (AF-26-2025) (Chris McCartt)

X. BUSINESS MATTERS REQUIRING FINAL ADOPTION

- [1.](#) Consideration of an Ordinance to Amend Zoning of Tax Map 105, Parcels 193.00 and 194.00, Located along Summerville Road and Kendrick Creek Road from A-1, Agricultural District, to R-1C, Residential District (AF-337-2024) (Jessica McMurray)
- [2.](#) Consideration of an Ordinance to Amend the FY 2025 General Purpose School Fund and General Projects Fund Budgets (AF-338-2024) (David Frye)
- [3.](#) Consideration of a Budget Ordinance for Various Funds FY25 (AF-354-2024) (Chris McCartt)

XI. OTHER BUSINESS

- [1.](#) Consideration of a Resolution to Approve a TDOT Right-of-Way Acquisition and Associated Construction Easement from a Portion of Tax Map 060, Parcel 6 for Rockslide Mitigation Purposes (AF-18-2025) (Ken Weems)

- [2.](#) Consideration of a Resolution Awarding an Agreement for Architectural and Engineering Services for the New Elementary School and Associated Work at the Lynn View Community Center Site to Thompson & Litton, Inc. (AF-08-2025) (David Frye)
- [3.](#) Consideration of a Resolution for Amendment Number 1 to TDOT Agreement for Island Road Improvements and Authorizing the Mayor to Sign all Applicable Documents (AF-10-2025) (Ryan McReynolds)
- [4.](#) Consideration of a Resolution Authorizing the Mayor to Apply for and Receive a State Water Infrastructure Grant Application for Lead Service Line Inventory Grant (AF-16-2025) (Ryan McReynolds)
- [5.](#) Consideration of a Resolution Authorizing an Irrevocable License Agreement with LMK Communications, LLC d/b/a SEGRA (AF-03-2025) (Ryan McReynolds)
- [6.](#) Consideration of a Resolution to Amend a Lease with Big Brothers Big Sisters for Space at V.O. Dobbins (AF-19-2025) (Michael T. Borders)
- [7.](#) Consideration of a Resolution to Enter into an Agreement with Phillips and Jordan for Material Disposal at Kingsport's Construction and Demolition Landfill and Authorizing the Mayor to Sign all Applicable Documents (AF-20-2025) (Ryan McReynolds)
- [8.](#) Consideration of a Resolution to Issue a Purchase Order for Dozer Rental Utilizing Sourcewell Contracts (AF-17-2025) (Ryan McReynolds)
- [9.](#) Consideration of a Resolution Authorizing the Transfer of Funding to the Kingsport Economic Development Board for the Purchase and Development of Property (AF-22-2025) (Chris McCartt)
- [10.](#) Consideration of a Resolution Ratifying the Mayor's Signature on an Intent to Apply Application and Authorizing the Mayor to Sign all Documents Necessary to Submit a Pre-Application for an Outdoor Recreation Grant (AF-23-2025) (Michael T. Borders)
- [11.](#) Consideration of a Resolution to Ratify the Mayors Signature to Receive Reimbursement Funds for Mission 484 (Hurricane Helene Disaster Response) as Part of the TN Statewide Mutual Aid Agreement (AF-24-2025) (Terry Arnold)
- [12.](#) Consideration of a Resolution Ratifying the Submission of an Application for a Tennessee State Museum Capital Maintenance and Improvements Grant, Accepting Grant Funds if

Awarded, and Authorizing the Mayor to Execute All Necessary and Proper Documents (AF-14-2025) (Michael Borders)

XII. CONSENT AGENDA

All matters listed under the Consent Agenda are considered in the ordinary course of business by the Board of Mayor and Aldermen and will be enacted on by one motion by a roll call vote. However, if discussion of an item is desired by any member of the board, the item will be removed from the Consent Agenda and considered separately.

- [1.](#) Consideration of a Resolution Ratifying an Application for a Tennessee Arts Commission Arts Education Community Learning Grant for FY26 (AF-06-2025) (Michael Borders)
- [2.](#) Consideration of a Resolution Ratifying an Application for a Tennessee Arts Commission Partnership Grant for FY26 (AF-04-2025) (Michael Borders)
- [3.](#) Consideration of a Resolution to Accept a Private Monetary Donation from Lavell Kish for the Kingsport Police Department and Appropriate the Funds (AF-02-2025) (Chief Phipps)
- [4.](#) Consideration of Approval of Offers for Right-of-Ways and Easements for Fieldcrest Annexation Sanitary Sewer Project (AF-15-2025) (Ryan McReynolds)
- [5.](#) Consideration of a Resolution to Enter into an Agreement with the Tennessee Main Street Program (AF-07-2025) (Chris McCartt)
- [6.](#) Acceptance of the June 30, 2024 Annual Comprehensive Financial Report filed with the State of Tennessee December 31, 2024 (AF-25-2025) (Lisa Winkle)
- [7.](#) Consideration of a Resolution Ratifying the Mayor's Signature on the Certification of Local Official Determining that KHRA's Agency Plan is Consistent with the Consolidated Plan (AF-01-2025) (Michael Price)
- [8.](#) Consideration of a Resolution Authorizing the Mayor to Sign Agreements and Addendum with the American Red Cross for the Kingsport Aquatic Center (AF-12-2025) (Michael T. Borders)

XIII. COMMUNICATIONS

1. City Manager
2. Mayor and Board Members

XIV. ADJOURN



BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Monday, December 16, 2024 at 4:30 PM

City Hall, 415 Broad Street, Montgomery-Watterson Boardroom

Board of Mayor and Aldermen

Mayor Paul W. Montgomery, Presiding

Vice Mayor Darrell Duncan

Alderman Morris Baker

Alderman Betsy Cooper

Alderman Colette George

Alderman Gary Mayes

Alderman James Phillips

City Administration

Chris McCartt, City Manager

Bart Rowlett, City Attorney

Lisa Winkle, City Recorder/Treasurer

Angie Marshall, City Clerk/Deputy City Recorder

I. CALL TO ORDER 4:30 pm by Mayor Montgomery.

II. PLEDGE OF ALLEGIANCE TO THE FLAG led by Alderman George.

III. INVOCATION led by Alderman Baker.

IV. ROLL CALL by City Recorder/Treasurer Lisa Winkle.

V. COMMENT

Mayor Montgomery invited citizens in attendance to speak. There being no one coming forward, the mayor closed the public comment section.

V. BUSINESS MATTERS REQUIRING FIRST READING AND/ OR PUBLIC HEARINGS

- 1. Consideration of a Budget Ordinance for Various Funds FY24 (AF-353-2024) (Chris McCartt)**

Motion made by Vice Mayor Duncan, Seconded by Alderman Cooper.

AN ORDINANCE TO AMEND VARIOUS FUND BUDGETS FOR THE YEAR ENDING JUNE 30, 2024; AND, TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

Passed: All present voting "aye."

BOARD OF MAYOR AND ALDERMEN CALLED BUSINESS MEETING MINUTES

Monday, December 16, 2024 at 4:30 PM

Kingsport City Hall, 415 Broad Street, Boardroom

VI. ADJOURN

Seeing no other business for consideration, Mayor Montgomery adjourned the meeting at 4:37 p.m.

ANGELA MARSHALL

Deputy City Recorder

PAUL W. MONTGOMERY

Mayor



BOARD OF MAYOR AND ALDERMEN WORK SESSION MINUTES

Monday, December 16, 2024 at 4:30 PM

City Hall, 415 Broad Street, Montgomery - Watterson Boardroom

Board of Mayor and Aldermen

Mayor Paul W. Montgomery, Presiding

Vice Mayor Darrell Duncan

Alderman Morris Baker

Alderman Betsy Cooper

Alderman Colette George

Alderman Gary Mayes

Alderman James Phillips

I. **CALL TO ORDER** 4:37 pm by Mayor Montgomery (*upon the immediate adjournment of the previous called business meeting.*).

II. **ROLL CALL** by City Recorder/Treasurer Lisa Winkle.

III. **DISCUSSION ITEMS**

1. **Kingsport Chamber Programs Update** - Frank Lett, Vanessa Bennett, Aundrea Salyer

Frank Lett began the presentation by highlighting the events Visit Kingsport brought to town during 2024 that resulted in a 52 million dollar impact to the City of Kingsport. He highlighted statistics for Visit Kingsport as well as the Downtown Kingsport Association and Move to Kingsport.

Vanessa Bennett talked about Healthy Kingsport and how their mission has evolved over the last ten years. She mentioned the many ways they are involved in the schools as well as throughout the community. They also provide health and wellness resources for many citizens and students. Next she discussed Keep Kingsport Beautiful and the projects they have completed during the last year, including the revamp of Church Circle and the community involvement with the neighborhood trash pickups throughout the year.

Aundrea Salyer presented information on KOSBE, Tennessee Small Business Development Center and the Appalachian Highlands Business Women's Center. She gave details on the many services these organizations provided to citizens in the community. She pointed out that her office serves clients not only in Kingsport but in many cities in surrounding counties, noting it is mainly one on one counseling but also training events online and other in person events.

BOARD OF MAYOR AND ALDERMEN WORK SESSION MINUTES

Monday, December 16, 2024, at 4:30 PM

Kingsport City Hall, 415 Broad Street, Boardroom

There was some discussion throughout the entire Chamber presentation as questions were addressed by each speaker.

IV. REVIEW OF BUSINESS MEETING AGENDA

City staff gave a summary for each item on the December 3, 2024 proposed agenda. The following items were discussed at greater length or received specific questions of concerns.

XI.3 Consideration of a Resolution to Purchase One (1) Hydro Excavator Truck Utilizing Sourcewell Cooperative Purchasing Agreement (AF-344-2024) Deputy City Manager Ryan McReynolds provided information on the purchase of this excavator truck. He stated it is replacing equipment that is safer, more modern and will minimize damage.

XI.7 Consideration of a Resolution to Renew Stop Loss Contract with VOYA (AF-292-2024) Human Resources Manager Tyra Copas provided details stating 2024 was unusually high in claims which will result in an increase of the aggregate deductible. She talked about the best ways to absorb those costs.

XI.9 Consideration of a Resolution Rescinding Resolution Number 2025-105 and Amending an Economic Development Contribution Agreement to the Industrial Development Board of Kingsport and Authorizing One or More Agreements Pertaining to the Same (AF-347-2024) Mr. McCartt stated this was a change to reflect a new loan and not a renewal.

XI.10 Consideration of a Resolution Approving the Renewal of Property Insurance for City Owned Buildings with Travelers Indemnity Company (AF-214-2024) City Attorney Rowlett presented information on this item and the factors that went into the decision. He pointed out even with the increase it's still the best rate that was reviewed.

XI.14 Consideration of a Resolution to Approve Supplemental Design Services for the Kingsport Public Library Renovation Project (AF-287-2024) Mr. McCartt talked about this item and the improvements being proposed, noting Michael Borders has a presentation with more information but he was unable to present tonight. Alderman Baker asked for him to come back at a later date.

V. ITEMS OF INTEREST

- 1. Sales Tax Report**
- 2. Projects Status Report**

BOARD OF MAYOR AND ALDERMEN WORK SESSION MINUTES

Monday, December 16, 2024, at 4:30 PM

Kingsport City Hall, 415 Broad Street, Boardroom

VI. ADJOURN

Seeing no other business for consideration, Mayor Montgomery adjourned the meeting at 5:50 p.m.

ANGELA MARSHALL
Deputy City Recorder

PAUL W. MONTGOMERY
Mayor



BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

City Hall, 415 Broad Street, Montgomery-Watterson Boardroom

Board of Mayor and Aldermen

Mayor Paul W. Montgomery, Presiding

Vice Mayor Darrell Duncan

Alderman Morris Baker

Alderman Betsy Cooper

Alderman Colette George

Alderman Gary Mayes

Alderman James Phillips

City Administration

Chris McCartt, City Manager

Bart Rowlett, City Attorney

Lisa Winkle, City Recorder/Treasurer

Angie Marshall, City Clerk/Deputy City Recorder

- I. **CALL TO ORDER** 7:00 pm by Mayor Montgomery.
- II. **PLEDGE OF ALLEGIANCE TO THE FLAG** led by Ken Weems.
- III. **INVOCATION** led by Rev. Kim Isley-Selby, Vermont United Methodist Church
- IV. **ROLL CALL** by City Recorder/Treasurer Lisa Winkle.
- V. **RECOGNITIONS AND PRESENTATIONS** None.

VI .COMMENT

Mayor Montgomery invited citizens in attendance to speak. There being no one coming forward, the mayor closed the public comment section.

VII. APPOINTMENTS

1. **Consideration of Appointments to the Emergency Communications District / E-911 Board** (AF-352-2024) (Mayor Montgomery)

Motion made by Alderman George, Seconded by Vice Mayor Duncan.

REAPPOINT MARGARET DENTON AND JIM EVERHART TO THE EMERGENCY COMMUNICATIONS DISTRICT/E-911 BOARD EFFECTIVE IMMEDIATELY AND EXPIRING DECEMBER 31, 2028

Passed: All present voting "aye."

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

VIII. APPROVAL OF MINUTES *(These items are made under one motion).*

Motion made by Alderman Baker, Seconded by Alderman Phillips.

Passed: All present voting "aye."

- 1. December 2, 2024 - Work Session**
- 2. December 3, 2024 - Business Meeting**

IX. BUSINESS MATTERS REQUIRING FIRST READING AND/ OR PUBLIC HEARINGS

- 1. Conduct a Public Hearing and Consideration of an Ordinance to Amend Zoning of Tax Map 105, Parcels 193.00 and 194.00 Located along Summerville Road and Kendrick Creek Road from the A-1, Agricultural District to R-1C, Residential District (AF-337-2024)**
(Jessica McMurray)

Motion made by Vice Mayor Duncan, Seconded by Alderman Mayes.

AN ORDINANCE TO FURTHER AMEND THE ZONING CODE, TEXT AND MAP, TO REZONE PROPERTY LOCATED ALONG SUMMERVILLE ROAD AND KENDRICK CREEK ROAD FROM THE A-1, AGRICULTURAL DISTRICT TO R-1C, RESIDENTIAL DISTRICT IN THE 14TH CIVIL DISTRICT OF SULLIVAN COUNTY; TO FIX A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; AND TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

Passed: All present voting "aye" except Alderman George who abstained.

- 2. Conduct Public Hearing for the Annual Plan of Services Update on the Fieldcrest and Cherry Knoll Annexations (AF-325-2024) (Ken Weems) Update only – no public comments.**
- 3. Consideration of an Ordinance to Amend the FY 2025 the General Purpose School Fund and General Projects Fund Budgets (AF-338-2024) (David Frye)**

Motion made by Alderman George, Seconded by Alderman Mayes.

AN ORDINANCE TO AMEND THE GENERAL PURPOSE SCHOOL FUND BUDGET AND THE GENERAL PROJECTS FUND BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2025; AND TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

Passed: All present voting "aye."

- 4. Consideration of a Budget Ordinance for Various Funds FY25 (AF-354-2024) (Chris McCartt)**

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

Motion made by Vice Mayor Duncan, Seconded by Alderman George.

AN ORDINANCE TO AMEND VARIOUS FUND BUDGETS FOR THE YEAR ENDING JUNE 30, 2025; AND, TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

Passed: All present voting "aye."

X. BUSINESS MATTERS REQUIRING FINAL ADOPTION

- 1. Consideration of a Budget Ordinance for Various Funds FY25 (AF-322-2024) (Chris McCartt)**

Motion made by Alderman George, Seconded by Alderman Phillips.

ORDINANCE NO. 7185 AN ORDINANCE TO AMEND VARIOUS FUND BUDGETS FOR THE YEAR ENDING JUNE 30, 2025; AND, TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

Passed on second reading with a roll call vote: Alderman Baker, Alderman Cooper, Vice Mayor Duncan, Alderman George, Alderman Mayes, Alderman Phillips, Mayor Montgomery

- 2. Consideration of a Budget Ordinance for Various Funds FY24 (AF-353-2024) (Chris McCartt)**

Motion made by Alderman George, Seconded by Alderman Baker.

ORDINANCE NO. 7186 AN ORDINANCE TO AMEND VARIOUS FUND BUDGETS FOR THE YEAR ENDING JUNE 30, 2024; AND, TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

Passed on second reading with a roll call vote: Alderman Baker, Alderman Cooper, Vice Mayor Duncan, Alderman George, Alderman Mayes, Alderman Phillips, Mayor Montgomery

XI. OTHER BUSINESS

- 1. Consideration of a Resolution Awarding the Bid for Athletic Uniforms and Sports Equipment to BSN Sports and Authorizing the Mayor to Sign All Applicable Documents (AF-336-2024) (David Frye)**

Motion made by Alderman Baker, Seconded by Vice Mayor Duncan.

RESOLUTION NO. 2025-112 A RESOLUTION AWARDING THE PROPOSAL FOR THE CONTRACT FOR ATHLETIC UNIFORMS AND SPORTS EQUIPMENT TO BSN SPORTS AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT FOR THE SAME AND ANY AND ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

Passed: All present voting "aye."

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

- 2. Consideration of a Resolution Renewing the Award for Generator Services (AF-342-2024)**
(Ryan McReynolds)

Motion made by Vice Mayor Duncan, Seconded by Alderman Mayes.

RESOLUTION NO. 2025-113 A RESOLUTION RENEWING THE AWARD OF BID FOR GENERATOR SERVICES TO NIXON POWER SERVICES AND AUTHORIZING THE MAYOR TO SIGN ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE RENEWAL

Passed: All present voting "aye."

- 3. Consideration of a Resolution to Purchase One (1) Hydro Excavator Truck Utilizing Sourcewell Cooperative Purchasing Agreement (AF-344-2024)** (Ryan McReynolds)

Motion made by Alderman Phillips, Seconded by Alderman Mayes.

RESOLUTION NO. 2025-114 A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A PURCHASE ORDER TO JET-VAC EQUIPMENT COMPANY UTILIZING SOURCEWELL COOPERATIVE PURCHASING AGREEMENT NO. 101221-SCA FOR ONE HYDRO EXCAVATOR TRUCK FOR USE BY PUBLIC WORKS

Passed: All present voting "aye."

- 4. Consideration of Approval of Offer for Right-of-Way Acquisition for the Pendragon Lift Station Replacement Project (AF-341-2024)** (Ryan McReynolds)

Motion made by Alderman Phillips, Seconded by Alderman George.

APPROVE OFFER FOR RIGHT OF WAY AQUISITION

Passed: All present voting "aye."

- 5. Consideration of a Resolution to Approve the Purchase of Property Located at 263 Bays Mountain Park Road (AF-349-2024)** (Michael T. Borders)

Motion made by Alderman George, Seconded by Alderman Cooper.

RESOLUTION NO. 2025-115 A RESOLUTION APPROVING AN OFFER FOR THE PURCHASE OF REAL PROPERTY FOR EXPANSION OF BAYS MOUNTAIN PARK; AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

Passed: All present voting "aye."

- 6. Consideration of a Resolution for Bays Mountain Park to Apply for the Tennessee Heritage Conservation Trust Fund Grant (AF-350-2024)** (Michael T. Borders)

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

Motion made by Vice Mayor Duncan, Seconded by Alderman Baker.

RESOLUTION NO. 2025-116 A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY AND PROPER TO APPLY FOR AND RECEIVE A TENNESSEE HERITAGE CONSERVATION TRUST FUND GRANT FOR BAYS MOUNTAIN PARK

Passed: All present voting "aye."

- 7. Consideration of a Resolution to Renew Stop Loss Contract with VOYA (AF-292-2024)**
(Tyra Copas)

Motion made by Alderman George, Seconded by Alderman Phillips.

RESOLUTION NO. 2025-117 A RESOLUTION AUTHORIZING THE RENEWAL OF A POLICY FOR STOP LOSS INSURANCE COVERAGE WITH VOYA RELIASTAR LIFE INSURANCE COMPANY AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

Passed: All present voting "aye."

- 8. Consideration of a Resolution Authorizing the Industrial Development Board of the City of Kingsport, Tennessee to Execute a Payment in Lieu of Tax (PILOT) Agreement with LHP Capital (AF-346-2024)** (Steven Bower)

Motion made by Alderman Cooper, Seconded by Vice Mayor Duncan.

RESOLUTION NO. 2025-118 A RESOLUTION AUTHORIZING THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF KINGSFORT, TENNESSEE TO NEGOTIATE AND ACCEPT FROM LHP CAPITAL PAYMENTS IN LIEU OF AD VALOREM TAX WITH RESPECT TO A LOW AND MODERATE-INCOME MULTIFAMILY HOUSING PROJECT IN THE CITY OF KINGSFORT, TENNESSEE, AND FINDING THAT SUCH PAYMENTS ARE DEEMED TO BE IN FURTHERANCE OF THE PUBLIC PURPOSES OF THE BOARD AS DEFINED IN TENNESSEE CODE ANNOTATED SECTION 7-53-305

Passed: All present voting "aye."

- 9. Consideration of a Resolution Rescinding Resolution Number 2025-105 and Amending an Economic Development Contribution Agreement to the Industrial Development Board of Kingsport and Authorizing One or More Agreements Pertaining to the Same (AF-347-2024)** (Chris McCartt)

Motion made by Alderman Cooper, Seconded by Vice Mayor Duncan.

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

RESOLUTION NO. 2025-119 A RESOLUTION RESCINDING RESOLUTION NO. 2025-105 AND APPROVING THE THIRD AMENDMENT TO THE ECONOMIC DEVELOPMENT CONTRIBUTION AGREEMENT WITH THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF KINGSFORT, TENNESSEE; AUTHORIZING THE MAYOR TO EXECUTE THE AMENDMENT; AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AMENDMENT AND THIS RESOLUTION

Passed: All present voting "aye."

10. Consideration of a Resolution Approving the Renewal of Property Insurance for City Owned Buildings with Travelers Indemnity Company (AF-214-2024) (Bart Rowlett)

Motion made by Alderman George, Seconded by Alderman Baker.

RESOLUTION NO. 2025-120 A RESOLUTION AUTHORIZING THE RENEWAL OF THE AGREEMENT WITH TRAVELERS INDEMNITY COMPANY FOR CITY OF KINGSFORT PROPERTY INSURANCE AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AGREEMENT

Passed: All present voting "aye."

11. Consideration of a Resolution to Authorize the Mayor to Sign all Documents Necessary to Enter into a Materials Agreement with Integrity Building Group, LLC Related to the Fieldcrest Phase 1 (AF-332-2024) (Ryan McReynolds)

Motion made by Vice Mayor Duncan, Seconded by Alderman Phillips.

RESOLUTION NO. 2025-121 A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO A MATERIALS AGREEMENT WITH INTEGRITY BUILDING GROUP, LLC RELATED TO THE FIELDCREST PHASE 1 DEVELOPMENT AND AUTHORIZING THE MAYOR TO SIGN ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AGREEMENT

Passed: All present voting "aye."

12. Consideration of a Resolution to Approve a Mural in the B-2, Central Business District Zone (AF-327-2024) (Ken Weems)

Motion made by Alderman Baker, Seconded by Alderman Cooper.

RESOLUTION NO. 2025-122 A RESOLUTION APPROVING A MURAL FOR 331 E SULLIVAN STREET SITUATED IN THE B-2 CENTRAL BUSINESS DISTRICT

Passed: All present voting "aye."

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

13. Consideration of a Resolution to Extend Agreement between the City of Kingsport and First Horizon Bank for an Additional Three Year Period (AF-351-2024) (Lisa Winkle)

Motion made by Alderman Phillips, Seconded by Alderman Cooper.

RESOLUTION NO. 2025-123 A RESOLUTION APPROVING A THIRD AMENDMENT TO THE AGREEMENT WITH FIRST HORIZON BANK TO EXTEND THE TERM OF THE AGREEMENT; AUTHORIZING THE MAYOR TO EXECUTE THE AMENDMENT; AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AMENDMENT

Passed: All present voting "aye."

14. Consideration of a Resolution to Approve Supplemental Design Services for the Kingsport Public Library Renovation Project (AF-287-2024) (Michael T. Borders)

Motion made by Alderman Phillips, Seconded by Alderman George.

RESOLUTION NO. 2025-124 A RESOLUTION APPROVING AN AMENDMENT TO THE AGREEMENT WITH CAIN RASH WEST FOR THE KINGSFORT PUBLIC LIBRARY RENOVATION PROJECT AND AUTHORIZING THE MAYOR TO EXECUTE THE AMENDMENT AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AMENDMENT

Passed: All present voting "aye."

15. Consideration of a Resolution to Authorize the Mayor to Renew a Lease Agreement with Congresswoman Diana Harshbarger for Office Space at the Kingsport Center for Higher Education (AF-331-2024) (Jessica Harmon)

Motion made by Alderman Baker, Seconded by Alderman Phillips.

RESOLUTION NO. 2025-125 A RESOLUTION APPROVING A DISTRICT OFFICE LEASE AGREEMENT WITH CONGRESSWOMAN DIANA HARSHBARGER FOR DISTRICT OFFICE SPACE AT THE KINGSFORT CENTER FOR HIGHER EDUCATION; AUTHORIZING AND DIRECTING THE MAYOR TO EXECUTE THE AGREEMENT; AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AGREEMENT

Passed: All present voting "aye."

XII. CONSENT AGENDA *(These items are considered under one motion.)*

Motion made by Vice Mayor Duncan, Seconded by Alderman Cooper.

Passed as presented with a roll call vote: Alderman Baker, Alderman Cooper, Vice Mayor Duncan, Alderman George, Alderman Mayes, Alderman Phillips, Mayor Montgomery

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

- 1. Consideration of a Resolution Ratifying an Application for the Public Entity Partners 2024-2025 Cyber Security Matching Grant Program (AF-335-2024) (Bart Rowlett)**

RESOLUTION NO. 2025-126 A RESOLUTION TO RATIFY AN APPLICATION FOR A 2024-2025 CYBER SECURITY GRANT THROUGH PUBLIC ENTITY PARTNERS, APPROVING RECEIPT OF THE GRANT FUNDS IF AWARDED AND AUTHORIZING THE MAYOR TO SIGN ALL DOCUMENTS NECESSARY AND PROPER TO RECEIVE THE GRAN

- 2. Consideration of a Resolution of Formal Acceptance of Deeds and Deeds of Easement (AF-340-2024) (Bart Rowlett)**

RESOLUTION NO. 2025-127 A RESOLUTION TO ACCEPT DEEDS, DEEDS OF EASEMENT, AND OTHER MUNIMENT OF TITLE FROM THE VARIOUS PROPERTY OWNERS AND OTHERS HAVING AN INTEREST IN PROPERTY AS HEREINAFTER SET OUT, CONVEYING TO THE CITY OF KINGSPORT, A MUNICIPAL CORPORATION OF THE STATE OF TENNESSEE, TITLE TO THE PROPERTY DESCRIBED IN SUCH DEEDS, DEEDS OF EASEMENT, AND OTHER MUNIMENT OF TITLE, LOCATED IN THE 11TH AND 12TH CIVIL DISTRICTS OF SULLIVAN COUNTY, TENNESSEE

- 3. Consideration of a Resolution to Accept a Private Monetary Donation from the Encounter for the Kingsport Police Department (AF-343-2024) (Chief Phipps)**

RESOLUTION NO. 2025-128 A RESOLUTION ACCEPTING A DONATION FROM THE ENCOUNTER TO THE KINGSPORT POLICE DEPARTMENT

XIII. COMMUNICATIONS

- 1. City Manager**

Mr. McCartt wished everyone a Merry Christmas and Happy New Year. He stated it has been a good year for City of Kingsport commending city staff and their efforts. He mentioned the Vice-Mayor will continue the tradition of highlighting the many accomplishments that have been made. Mr. McCartt also recognized the finance department as they wrap up the year for the audit. He pointed out City offices will be closed on Christmas Eve, Christmas Day and New Year's Day, noting city services will also be adjusted. He encouraged citizens to check the website and social media for these changes.

- 2. Mayor and Board Members**

Vice-Mayor Duncan listed the many projects and achievements made during 2024. He wished everyone a Merry Christmas, noting he looked forward to next year. Alderman Phillips talked about the remaining Christmas events at the Carousel and other downtown areas as well as

BOARD OF MAYOR AND ALDERMEN BUSINESS MEETING MINUTES

Tuesday, December 17, 2024 at 7:00 PM

Kingsport City Hall, 415 Broad Street, Boardroom

Bays Mountain. He also provided statistics on how much effort and investment the city has put into repaving in comparison to other local cities. Alderman Baker wished everyone Merry Christmas, Happy New Year and offered congratulations to the mayor for a new family member. Alderman Mayes thanked City Manager McCartt and Vice-Mayor Duncan for recognizing former Vice Mayor McIntire and continuing the tradition of presenting year end highlights. He also commended the schools for promoting student safety and wished everyone a Merry Christmas and a Happy New Year. Alderman Cooper echoed the remarks regarding Christmas in Kingsport. She also mentioned that other nearby areas are still struggling with needs after the flood and to keep them in mind. Alderman George congratulated the mayor on the grandbaby and wished everyone Merry Christmas. She commented it has been a great year and 2025 will be better. Mayor Montgomery thanked the board for their patience during the last couple of months, noting city staff has been great to work with. He talked about the birth of his granddaughter, noting his day started at 4:30 this morning. Lastly, he wished everyone a Merry Christmas, Happy New Year and remarked to be safe in the holiday season.

XIII. ADJOURN

Seeing no other business for consideration, Mayor Montgomery adjourned the meeting at 8:06 p.m.

ANGELA MARSHALL

Deputy City Recorder

PAUL W. MONTGOMERY

Mayor



AGENDA ACTION FORM

Consideration of an Ordinance to Amend Zoning of Tax Map 047, Parcel 002.20 Located along Brookside Drive from the M-1, Light Manufacturing District to B-3, Highway Oriented Business District.

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-09-2025
Work Session: January 21, 2025
First Reading: January 21, 2025
Final Adoption: February 4, 2025
Staff Work By: J. McMurray
Presentation By: J. McMurray

Recommendation:

- Hold public hearing
- Approve ordinance amending the zoning ordinance to rezone Tax Map 047, Parcel 002.20 located along Brookside Drive from the M-1, Light Manufacturing District to B-3, Highway Oriented Business District.

Executive Summary:

This is an owner-requested rezoning of approximately 11.18 acres located along Brookside Drive from the M-1 zone to the B-3 zone. The purpose of the rezoning is to facilitate construction of a new church. The parcel is surrounded by lower-intensity county zoning, and the proposed change creates a buffer, transitioning smoothly between industrial and nearby commercial and residential zones. The B-3 zone supports retail, offices, services, and religious assembly, benefiting nearby businesses and the community.

No comment was received at the Planning Commission meeting. During their December 2024 regular meeting, the Kingsport Regional Planning Commission voted to send a positive recommendation to the Board of Mayor and Aldermen in support of approving the rezoning request by a vote of 6-0. The notice of public hearing was published on December 30, 2024.

Attachments:

1. Notice of Public Hearing
2. Zoning Ordinance
3. Staff Report

Item IX1.

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN to all citizens of the City of Kingsport, Tennessee, to all persons interested, and the public at large that the City of Kingsport Board of Mayor and Aldermen will conduct a Public Hearing during its regular business meeting on January 21, 2025 to consider the rezoning of Tax Map 047, Parcel 002.20 located along Brookside Drive from the M-1, Light Manufacturing District to B-3, Highway Oriented Business District. The regular business meeting will begin at 7:00 p.m. in the Montgomery-Watterson Boardroom located on the third floor of City Hall, 415 Broad Street, Kingsport, Tennessee.

The property proposed for rezoning is generally described as follows:

LOCATED IN THE CITY OF KINGSPORT, 11TH CIVIL DISTRICT OF SULLIVAN COUNTY, TENNESSEE, TO WIT:

BEGINNING AT AN IRON PIN IN THE WESTERLY SIDELINE OF BROOKSIDE ROAD, CORNER TO DONIHE PROPERTY; THENCE ALONG THE WESTERLY SIDELINE OF THE SAID BROOKSIDE ROAD THE FOLLOWING TWO CALLS: S. 16°26'05" W., 206.32 FEET TO A POINT; THENCE S. 19°51'34" W., 514.88 FEET TO AN IRON PIN IN THE WESTERLY SIDELINE OF BROOKSIDE ROAD, CORNER FOR SLAUGHTER-PIERCE PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE WITH A NEW DIVISIONAL LINE OF THE SLAUGHTER-PIERCE PROPERTY THE FOLLOWING TWO CALLS: N. 75°41' W., 278.39 FEET TO A POINT; THENCE N. 44°48'27" W., 639.22 FEET TO AN IRON PIN, CORNER FOR THE GENERAL SHALE CORPORATION PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE WITH THE DIVISIONAL LINE OF THE GENERAL SHALE CORPORATION PROPERTY, N. 18°24' E., 320.96 FEET TO AN IRON PIN, CORNER FOR GENERAL SHALE CORPORATION, KINGSPORT POWER COMPANY PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE ALONG THE DIVISIONAL LINE OF THE KINGSPORT POWER COMPANY PROPERTY THE FOLLOWING TWO CALLS: S. 74°06' E., 161.42 FEET TO A POINT; THENCE N. 15°54' E., 5.89 FEET TO AN IRON PIN, CORNER FOR KINGSPORT POWER COMPANY PROPERTY, DONIHE PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE WITH THE DIVISIONAL LINE OF THE DONIHE PROPERTY S. 81°18'57" E., 703.38 FEET TO AN IRON PIN IN THE WESTERLY SIDELINE OF BROOKSIDE ROAD, THE POINT OF BEGINNING, CONTAINING 11.18 ACRES, MORE OR LESS

All interested persons are invited to attend this meeting and public hearing. Additional information concerning this proposal may be obtained by contacting the Kingsport Planning Division, telephone 423-229-9485.

All City of Kingsport public meetings are conducted in accessible locations. If you require accommodations to participate in this meeting, these may be requested by calling (423) 229-9401, ext. 5 or by emailing ADAContact@KingsportTN.gov at least 72 hours in advance. Copies of any documents used are available in accessible formats upon request.



CITY OF KINGSPORT
Angie Marshall, City Clerk
PIT: 12/30/2024

ORDINANCE NO. _____

AN ORDINANCE TO FURTHER AMEND THE ZONING CODE, TEXT AND MAP, TO REZONE PROPERTY LOCATED ALONG BROOKSIDE DRIVE FROM THE M-1, LIGHT MANUFACTURING DISTRICT TO B-3, HIGHWAY ORIENTED BUSINESS DISTRICT IN THE 11TH CIVIL DISTRICT OF SULLIVAN COUNTY; TO FIX A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; AND TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY OF KINGSPORT, AS FOLLOWS:

SECTION I. That the zoning code, text, and map, be and the same is hereby further amended to rezone property located along Brookside Drive from the M-1, Light Manufacturing District to B-3, Highway Oriented Business District in the 11th Civil District of Sullivan County; said area to be rezoned being further and more particularly described as follows:

BEGINNING AT AN IRON PIN IN THE WESTERLY SIDELINE OF BROOKSIDE ROAD, CORNER TO DONIHE PROPERTY; THENCE ALONG THE WESTERLY SIDELINE OF THE SAID BROOKSIDE ROAD THE FOLLOWING TWO CALLS: S. 16°26'05" W., 206.32 FEET TO A POINT; THENCE S. 19°51'34" W., 514.88 FEET TO AN IRON PIN IN THE WESTERLY SIDELINE OF BROOKSIDE ROAD, CORNER FOR SLAUGHTER-PIERCE PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE WITH A NEW DIVISIONAL LINE OF THE SLAUGHTER-PIERCE PROPERTY THE FOLLOWING TWO CALLS: N. 75°41' W., 278.39 FEET TO A POINT; THENCE N. 44°48'27" W., 639.22 FEET TO AN IRON PIN, CORNER FOR THE GENERAL SHALE CORPORATION PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE WITH THE DIVISIONAL LINE OF THE GENERAL SHALE CORPORATION PROPERTY , N. 18°24' E., 320.96 FEET TO AN IRON PIN, CORNER FOR GENERAL SHALE CORPORATION, KINGSPORT POWER COMPANY PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE ALONG THE DIVISIONAL LINE OF THE KINGSPORT POWER COMPANY PROPERTY THE FOLLOWING TWO CALLS: S. 74°06' E., 161.42 FEET TO A POINT; THENCE N. 15°54' E., 5.89 FEET TO AN IRON PIN, CORNER FOR KINGSPORT POWER COMPANY PROPERTY, DONIHE PROPERTY AND THE PROPERTY HEREIN CONVEYED; THENCE WITH THE DIVISIONAL LINE OF THE DONIHE PROPERTY S. 81°18'57" E., 703.38 FEET TO AN IRON PIN IN THE WESTERLY SIDELINE OF BROOKSIDE ROAD, THE POINT OF BEGINNING, CONTAINING 11.18 ACRES, MORE OR LESS

SECTION II. That this ordinance shall take effect from and after the date of its passage and publication, as the law directs, the public welfare of the City of Kingsport, Tennessee requiring it.

PAUL W. MONTGOMERY
Mayor

ATTEST:

ANGELA MARSHALL
Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III
City Attorney

PASSED ON 1ST READING _____
PASSED ON 2ND READING _____

Rezoning Report

Kingsport Regional Planning Commission

File Number REZONE24-0260

Brookside Drive Rezoning

Property Information			
Address	Brookside Drive		
Tax Map, Group, Parcel	Tax Map 047, Parcel 002.20		
Civil District	11		
Overlay District	n/a		
Land Use Designation	Industrial		
Acres	Rezone Site 11.18 acres +/-		
Existing Use	Vacant land	Existing Zoning	M-1
Proposed Use	Church	Proposed Zoning	B-3
Owner /Applicant Information			
Name: Jesse Frady Address: 573 Lenoir Road City: Kingsport State: TN Zip Code: 37660 Email: jessyfrady@gmail.com Phone Number: (423)817-2543		Intent: <i>To rezone from M-1 (Light Manufacturing District) to B-3 (Highway Oriented Business District) to accommodate construction of a new church.</i>	
Planning Department Recommendation			
<p>The Kingsport Planning Division recommends sending a POSITIVE recommendation to the Kingsport Board of Mayor and Alderman for the following reasons:</p> <ul style="list-style-type: none"> <i>The zoning change aligns with the proposed use.</i> <i>The zoning change creates a buffer and provides a smooth transition between industrial and nearby commercial and residential zones, reducing the impact of industrial activities on more sensitive land uses.</i> <i>The B-3 zone supports businesses like retail, offices, services and religious assembly that benefit nearby businesses and communities.</i> <p>Staff Field Notes and General Comments:</p> <ul style="list-style-type: none"> <i>The rezoning site is currently vacant.</i> <i>Water and sewer are available.</i> <i>The development review staff are supportive of the request.</i> 			
Planner:	Jessica McMurray	Date:	December 4, 2024
Planning Commission Action		Meeting Date:	December 19, 2024
Approval:			
Denial:		Reason for Denial:	
Deferred:		Reason for Deferral:	

PROPERTY INFORMATION

ADDRESS	Tax Map 047, Parcel 002.20
DISTRICT	11
OVERLAY DISTRICT	n/a
EXISTING ZONING	M-1 (Light Manufacturing District)
PROPOSED ZONING	B-3(Highway Oriented Business District)
ACRES	rezone site 11.18 acres +/-
EXISTING USE	vacant land
PROPOSED USE	church

PETITIONER

ADDRESS 573 Lenoir Road, Kingsport, TN 37660

REPRESENTATIVE

PHONE (423)817-2543

INTENT

To rezone from M-1 (Light Manufacturing District) to B-3 (Highway Oriented Business District) to accommodate construction of a new church.

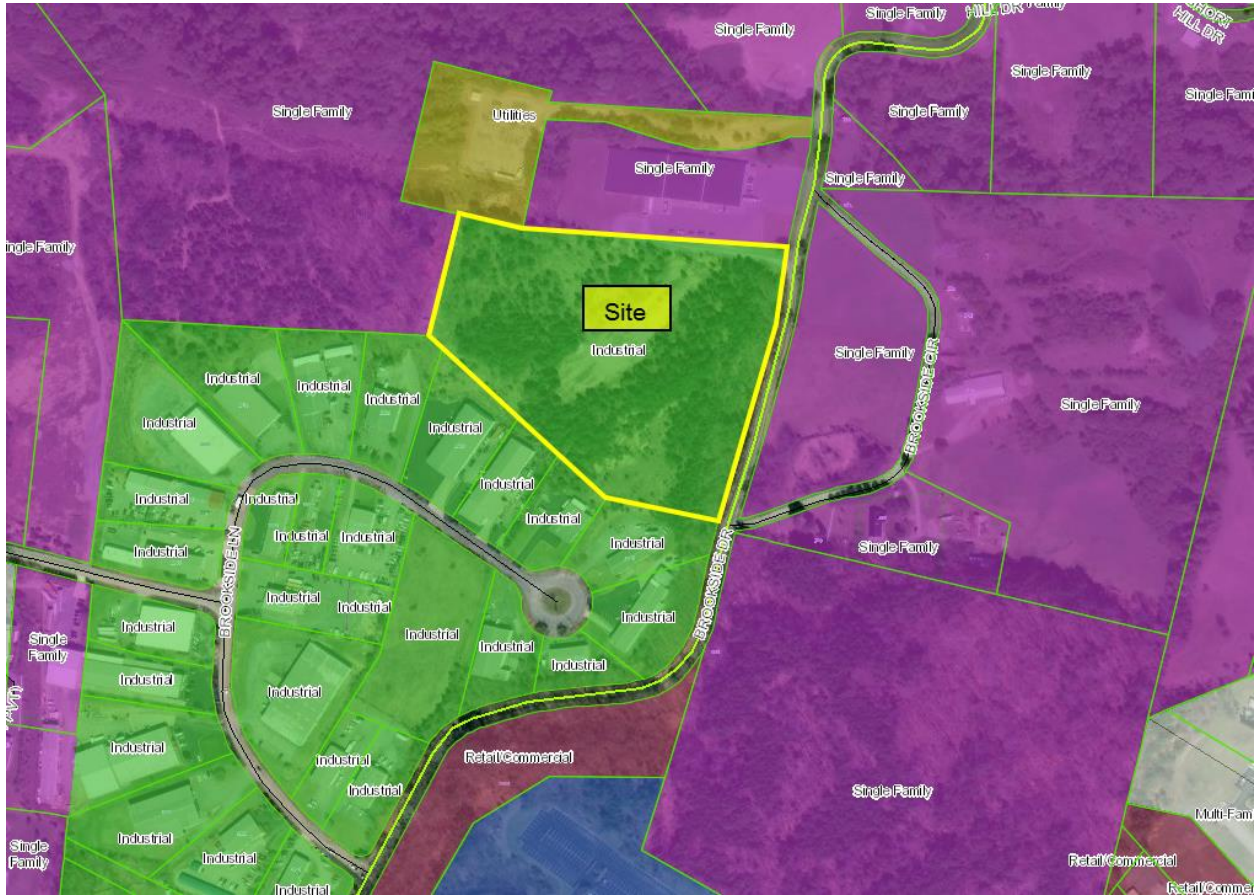
Vicinity Map



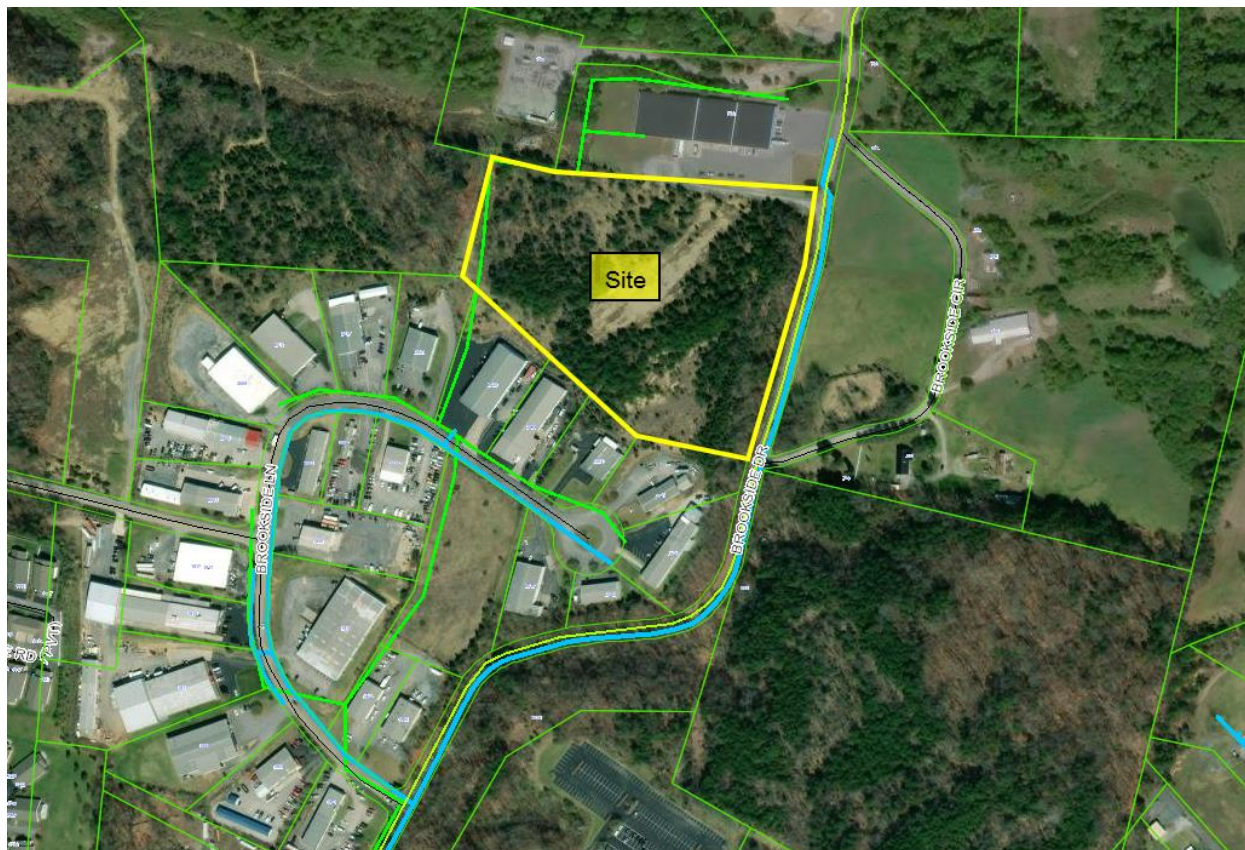
Surrounding Zoning Map



Future Land Use Plan 2030



Aerial



View from East Side of Site



View from Brookside Drive of Site (gravel driveway on parcel)



View from Brookside Dr of Site Facing South



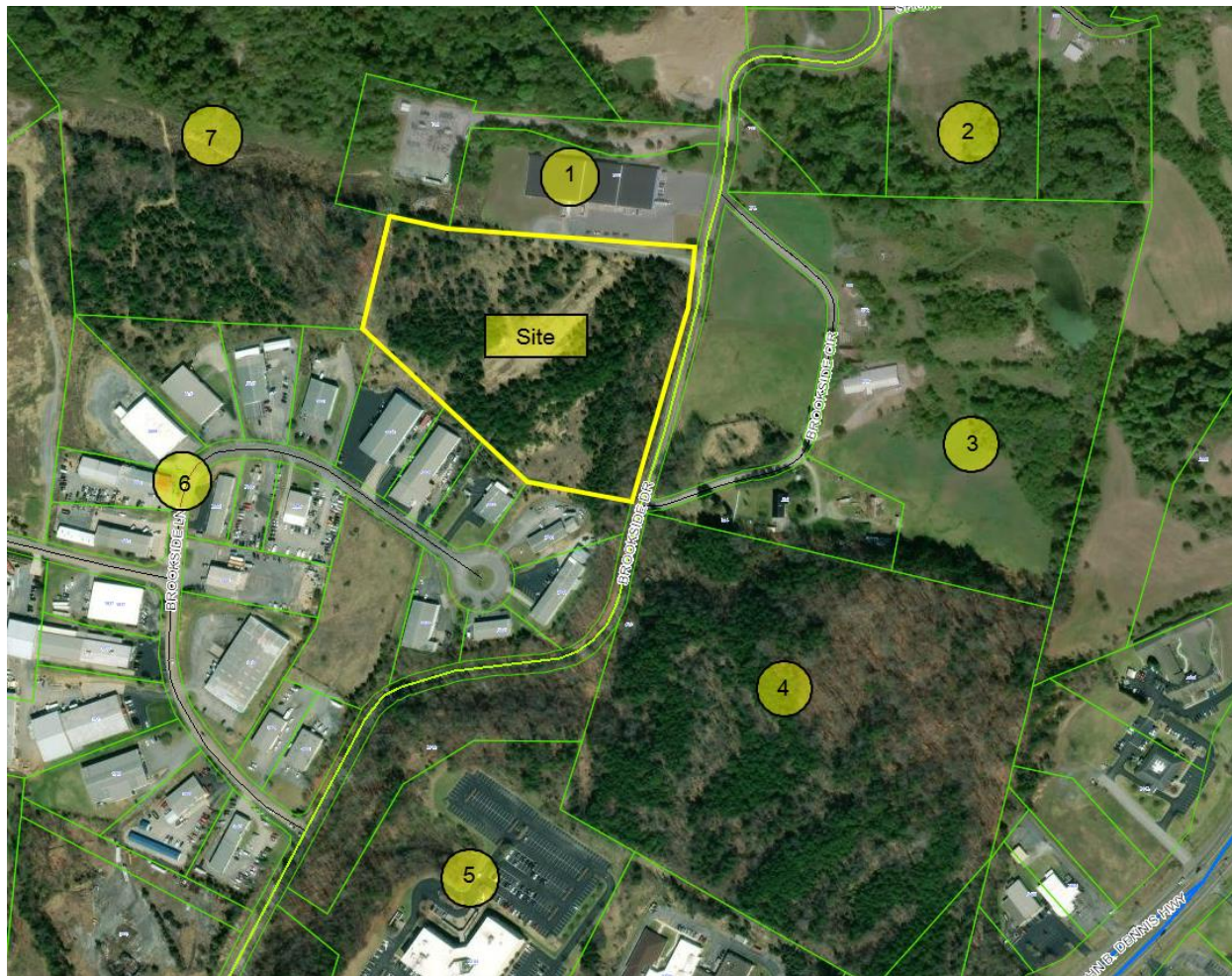
View from Breckenridge Trace Facing West



View from Breckenridge Trace Facing West



EXISTING USES LOCATION MAP



Kingsport Regional Planning Commission

Rezoning Report

File Number REZONE24-0260

Existing Zoning/ Land Use Table

Location	Parcel / Zoning Petition	Zoning / Name	History Zoning Action Variance Action
North	1	<u>Zone: County B-3</u> Use: medical/professional office	
Northeast	2	<u>Zone: County R-1</u> Use: single family	
East	3	<u>Zone: County B-3</u> Use: single family	
Southeast	4	<u>Zone: County B-4</u> Use: vacant	
South	5	<u>Zone: City P-1</u> Use: medical/professional office	
West	6	<u>Zone: City M-1</u> Use: manufacturing/industry	
Northwest	7	<u>Zone: County R-1</u> Use: vacant	

Standards of Review

Planning Staff shall, with respect to each zoning application, investigate and make a recommendation with respect to factors 1 through 6, below, as well as any other factors it may find relevant.

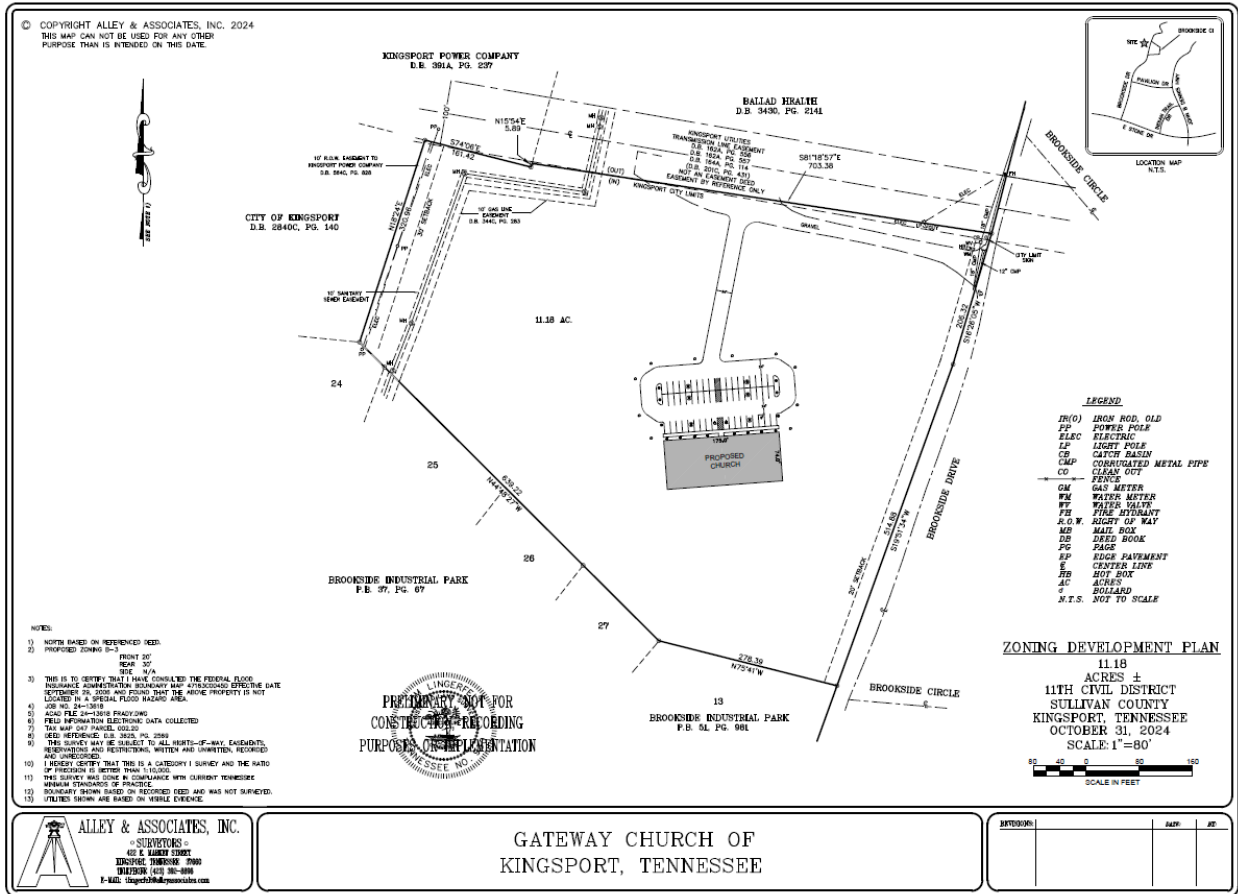
1. **Whether or not the proposal will permit a use that is suitable in view of the use and development of adjacent and nearby Property?** The proposal permits a use that is consistent with the surrounding commercial zoning district. B-3 zoning provides a buffer between industrial operations and residential or light commercial areas, reducing the impact of industrial activities on more sensitive land uses.
2. **Whether or not the proposal will adversely affect the existing use or usability of adjacent or nearby property?** The adjacent and nearby properties will not be negatively impacted by the proposal. Rezoning to B-3 will benefit neighboring properties, especially if the church use ceases. A commercial zone is the most compatible option for the surrounding parcels. The B-3 zone supports businesses like retail, offices, services and religious assembly.
3. **Whether the property to be affected by the proposal has a reasonable economic use as currently zoned?** The property has a viable economic use under its current zoning, and it would also have a reasonable economic use under the proposed zoning.
4. **Whether the proposal is in conformity with the policies and intent of the land use plan?** Although the B-3 rezoning proposal does not align with the 2030 Land Use Plan, it is well-suited for this specific site. In the future, if the church use ceases, the B-3 zoning will benefit the area, as the adjacent and surrounding parcels are already zoned for commercial use. The B-3 zone supports businesses like retail, offices, services and religious assembly that benefit nearby businesses and communities.

Proposed use: church

The Future Land Use Plan Map recommends industry.

5. **Whether there are other existing or changed conditions affecting the use and development of the property which gives supporting grounds for either approval or disapproval of the proposal?** The current conditions strongly support the proposed rezoning, as the parcel's location offers compatibility with adjacent commercial districts and provides a smooth transition between the industrial area and nearby commercial and residential zones. The site is suitably sized for new development that will comply with B-3 zoning requirements.

Zoning Development Plan (A Full Size Copy Available For Meeting)



CONCLUSION

Staff recommends sending a positive recommendation to rezone from M-1 to B-3, citing the site's compatibility with neighboring commercial districts and its role as a smooth transition between the existing industrial district and nearby commercial and residential areas.



AGENDA ACTION FORM

Consideration of a Budget Ordinance to Appropriate \$25,181.00 from the Department of Justice, Office of Justice Program’s FY ’24 Edward Byrne Memorial Justice Assistance Grant Program

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-05-2025
Work Session: January 21, 2025
First Reading: January 21, 2025
Final Adoption: February 4, 2025
Staff Work By: Capt. Chris Tincher
Presentation By: Chief Dale Phipps

Recommendation:
Approve the Budget Ordinance.

Executive Summary:
On July 18, 2023, via AF-260-2024, the Board of Mayor and Aldermen approved the Mayor executing all documents necessary to apply for and receive a grant from the Department of Justice FY '24 Edward Byrne Memorial Justice Assistance Grant (JAG) Program. We have been notified that we were approved for \$25,181.00 in grant funds for the upcoming fiscal year. The grant will be utilized to purchase equipment and/or technological improvements.

There are no matching fund requirements.

Attachments:
1. Budget Ordinance

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

ORDINANCE NO.

AN ORDINANCE TO AMEND THE JUSTICE ASSISTANT GRANT FUND BUDGET BY APPROPRIATING GRANT FUNDS RECEIVED FROM THE U.S. DEPARTMENT OF JUSTICE FOR THE YEAR ENDING JUNE 30, 2025; AND, TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY OF KINGSPORT, as follows:

SECTION I. That the Justice Assistant Grant Fund budget be amended by appropriating grant funds received from the Department of Justice Edward Byrne Memorial Justice Assistance Program (JAG) in the amount of \$25,181 to the Justice Assist/Technology project (JG2500) to purchase equipment and/or technology improvements. No matching funds are required.

Fund 134: Justice Assist Grant Fund
Justice Assist/Technology (JG2500)

<u>Revenues:</u>	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$	\$	\$
134-0000-331.45-37 BUREAU OF JUSTICE / JAG	0	25,181	25,181
<i>Totals:</i>	0	25,181	25,181
<u>Expenditures:</u>	\$	\$	\$
134-3030-443.90-06 PURCHASES \$5,000 & OVER	0	25,181	25,181
<i>Totals:</i>	0	25,181	25,181

SECTION II. That this Ordinance shall take effect from and after its date of passage, as the law directs, the welfare of the City of Kingsport, Tennessee requiring it.

PAUL W. MONTGOMERY, Mayor

ATTEST:

ANGELA MARSHALL, Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT III, City Attorney

PASSED ON 1ST READING:
PASSED ON 2ND READING:



AGENDA ACTION FORM

Consideration of a Budget Ordinance for Various Funds FY25

To: Board of Mayor and Aldermen
 From: Chris McCartt, City Manager *CM*

Action Form No.: AF-26-2025
 Work Session: January 21, 2025
 First Reading: January 21, 2025
 Final Adoption: February 4, 2025
 Staff Work By: Morris
 Presentation By: McCartt

Recommendation:
 Approve the Budget Ordinance.

Executive Summary:
 The General Fund is being amended by increasing Commercial Property Tax by \$189,531, KEDB PILOTs by \$942,000, and by accepting a donation from Lavell Kish in the amount of \$300 for a total of \$1,131,831. Allocated to KEDB Façade Grants in the amount of \$100,000, Economic Development in the amount of \$37,500 for market analysis, the Police Department in the amount of \$300, Urban Mass Transit in the amount of \$66,031 for grant matching, State Street Aid Fund in the amount of \$125,000 for the purchase of salt, and MPO Fund in the amount of \$803,000 to provide matching funds for a State STBG Grant.

The General Projects-Special Revenue Fund is being amended by appropriating \$954,858 in Border Regions Sales Tax Collected to the Border Regions District Sales Tax project (NC2013), accepting a technology grant from the Tennessee State Library and Archives in the amount of \$5,131 and accepting a matching donation from the Friends of the Library in the amount of \$5,131 to the LSTA Tech Grant project (NC2512), and by accepting a grant from the Tennessee Historical Records Advisory Board in the amount of \$5,000 to the Library Archives project (NC2513).

The State Street Aid Fund is being amended by appropriating \$125,000 from the General Fund for the purchase of road salt.

The MPO Project Fund is being amended by accepting \$3,212,000 from TDOT and \$803,000 matching funds from the General Fund to the Street Resurfacing project (MP025A).

The Urban Mass Transit Assistance Project Fund is being amended by appropriating \$24,556 from the General Fund to the FY19 Operating Grant (FTA023) and by appropriating \$350,450 from the General Fund and \$1,761,150 State/Federal Funding for a total of \$2,111,600 to the 5307 Operations/Capital project (FTA038)

The General Project Fund is being amended by appropriating \$2,000,000 received from the Tennessee Department of Economic & Community Development to the Library Renovations project (GP2300).

The Solid Waste Fund is being amended by increasing Landfill Tipping Fees by \$100,000 to be used to rent equipment to accept debris from Erwin caused by Hurricane Helene.

Attachments:
 1. Budget Ordinance

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

ORDINANCE NO.

AN ORDINANCE TO AMEND VARIOUS FUND BUDGETS FOR
THE YEAR ENDING JUNE 30, 2025; AND, TO FIX THE
EFFECTIVE DATE OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY OF KINGSPORT, as follows:

SECTION I. That the General Fund be amended by increasing the Commercial line (110-0000-311.20-10) by \$189,531, the Thru IDBK line (110-0000-312.60-00) by \$942,000, and the From Individuals line (110-0000-364.10-00) in the amount of \$300 for a total of \$1,131,831 to be allocated to the Façade Grant line (110-1005-405.80-78) in the amount of \$100,000, to the Professional Consultant line (110-2506-436.20-20) in the amount of \$37,500, to the Operating Supplies & Tool line (110-3001-441.30-20) in the amount of \$300, to the To UMTA Fund line (110-4804-481.70-13) in the amount of \$66,031, to the To State Street Aid Fund line (110-4804-481.70-23) in the amount of \$125,000, and to the To MPO Fund line (110-4804-481.70-52) in the amount of \$803,000.

SECTION II. That the General Projects-Special Revenue Fund be amended by appropriating \$954,858 in Border Regions Sales Tax received to the Border Regions District Sales Tax project (NC2013), by accepting a technology grant from the Tennessee State Library and Archives in the amount of \$5,131 and accepting a matching donation from the Friends of the Library in the amount of \$5,131 to the LSTA Tech Grant project (NC2512), and by accepting a grant from the Tennessee Historical Records Advisory Board in the amount of \$5,000 to the Library Archives project (NC2513).

SECTION III That the State Street Aid Fund be amended by appropriating \$125,000 from the General Fund to the Snow Removal Supplies line (121-4024-461.30-38) for the purchase of road salt.

SECTION IV That the MPO Project Fund be amended by accepting \$3,212,000 from TDOT and \$803,000 matching funds from the General Fund to the Street Resurfacing project (MP025A).

SECTION V. That the Urban Mass Transit Assistance Project Fund be amended by appropriating \$24,556 from the General Fund to the FY19 Operating Grant (FTA023) and by appropriating \$350,450 from the General Fund and \$1,761,150 State/Federal Funding for a total of \$2,111,600 to the 5307 Operations/Capital project (FTA038).

SECTION VI. That the General Project Fund be amended by appropriating \$2,000,000 received from the Tennessee Department of Economic & Community Development to the Library Renovations project (GP2300).

SECTION VII. That the Solid Waste Fund be amended by increasing the Landfill Tipping Fee line (415-0000-343.60-00) by \$100,000 and the Machinery/Equip Rental line (415-4023-462.20-54) by \$100,000.

Fund 110: General Fund

Account Number/Description:

Revenues:

	Budget	Incr/(Decr)	New Budget
	\$	\$	\$
110-0000-311.20-10 Commercial	7,357,200	189,531	7,546,731
110-0000-312.60-00 Thru IDBK	1,991,600	942,000	2,933,600
110-0000-364.10-00 From Individuals	0	300	300
Total:	9,348,800	1,131,831	10,480,631

Expenditures:

	\$	\$	\$
110-1005-405.80-78 Façade Grant	100,000	100,000	200,000
110-2506-436.20-20 Professional/Consultant	48,600	37,500	86,100
110-3001-441.30-20 Operating Supplies & Tool	7,200	300	7,500
110-4804-481.70-13 To UMTA	380,000	66,031	446,031
110-4804-481.70-23 To State Street Aid Fund	1,146,250	125,000	1,271,250
110-4804-481.70-52 To MPO	68,000	803,000	871,000
Total:	1,750,050	1,131,831	2,881,881

Gen Proj-Special Rev Fund: 111

Border Reg Dist Sales Tax (NC2013)

Account Number/Description:

Revenues:

	Budget	Incr/(Decr)	New Budget
	\$	\$	\$
111-0000-332.10-15 Border Regions Allocation	831,570	954,858	1,786,428
Total:	831,570	954,858	1,786,428

Expenditures:

	\$	\$	\$
111-0000-681.75-10 Meade Tractor	831,570	954,858	1,786,428
Total:	831,570	954,858	1,786,428

LSTA Tech Grant (NC2512)

Revenues:

	Budget	Incr/(Decr)	New Budget
	\$	\$	\$
111-0000-337.41-01 Technology Grants	0	5,131	5,131
111-0000-364.30-00 From Non-Profit Groups	0	5,131	5,131
Total:	0	10,262	10,262

Expenditures:

	\$	\$	\$
111-0000-601.30-20 Operating Supplies & Tools	0	10,262	10,262
Total:	0	10,262	10,262

Library Archives (NC2513)

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-332.69-00 Miscellaneous Other State	\$ 0	\$ 5,000	\$ 5,000
Total:	0	5,000	5,000

Expenditures:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-601.30-39 Library Program Supplies	\$ 0	\$ 5,000	\$ 5,000
Total:	0	5,000	5,000

State Street Aid Fund: 121

Account Number/Description:

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
121-0000-391.01-00 From General Fund	\$ 1,126,250	\$ 125,000	\$ 1,251,250
Total:	1,126,250	125,000	1,251,250

Expenditures:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
121-4024-461.30-38 Snow Removal Supplies	\$ 200,000	\$ 125,000	\$ 325,000
Total:	200,000	125,000	325,000

MPO Project Fund: 122

Street Resurfacing (MP025A)

Account Number/Description:

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
122-0000-337.90-10 FTA/TN Section 5303 80%	\$ 0	\$ 3,212,000	\$ 3,212,000
122-0000-391-01.00 From General Fund	0	803,000	803,000
Total:	0	4,015,000	4,015,000

Expenditures:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
122-0000-609.20-22 Construction Contracts	\$ 0	\$ 3,615,000	\$ 3,615,000
122-0000-609.20-23 Arch/Eng/Landscaping Serv	0	400,000	400,000
Total:	0	4,015,000	4,015,000

Urban Mass Transit Assist Fund: 123
FY19 Operating Grant (FTA023)

Account Number/Description:

	Budget	Incr/(Decr)	New Budget
Revenues:	\$	\$	\$
123-0000-331.20-00 UMTA Section 9	902,463	0	902,463
123-0000-332.90-00 Department of Transportation	723,415	0	723,415
123-0000-365.20-09 Bus Fares TN-90-X150	82,000	0	82,000
123-0000-365.21-00 ADA Paratransit	26,727	0	26,727
123-0000-368.15-00 Rental of Land & Building	65,333	0	65,333
123-0000-391.01-00 From General Fund	491,438	24,556	515,994
Total:	2,291,376	24,556	2,315,932

Expenditures:

	\$	\$	\$
123-5901-602.10-10 Salaries & Wages	1,068,127	24,556	1,092,683
123-5901-602.10-11 Overtime	56,385	0	56,385
123-5901-602.10-20 Social Security	75,186	0	75,186
123-5901-602.10-30 Group Health Insurance	186,670	0	186,670
123-5901-602.10-41 TCRS Retirement	91,337	0	91,337
123-5901-602.10-42 TCRS Hybrid Retirement	3,391	0	3,391
123-5901-602.10-43 ICMA Retirement	36,748	0	36,748
123-5901-602.10-50 Life Insurance	1,856	0	1,856
123-5901-602.10-52 Long Term Disability Ins	1,595	0	1,595
123-5901-602.10-60 Workmen's Compensation	1,111	0	1,111
123-5901-602.10-61 Unemployment Insurance	2,242	0	2,242
123-5901-602.20-10 Advertising & Publication	1,023	0	1,023
123-5901-602.20-11 Printing & Binding	6,480	0	6,480
123-5901-602.20-20 Professional/Consultant	581	0	581
123-5901-602.20-30 Electric Service	22,695	0	22,695
123-5901-602.20-33 Water & Sewer	5,572	0	5,572
123-5901-602.20-34 Telephone	3,465	0	3,465
123-5901-602.20-36 Natural Gas	4,191	0	4,191
123-5901-602.20-40 Travel Expense	19,510	0	19,510
123-5901-602.20-41 Registration Fees/Tuition	5,310	0	5,310
123-5901-602.20-43 Dues & Memberships	7,047	0	7,047
123-5901-602.20-44 Literature/Subscriptions	1,106	0	1,106
123-5901-602.20-45 Training	3,070	0	3,070
123-5901-602.20-52 Medical Services	864	0	864
123-5901-602.20-54 Equipment Rental	6,188	0	6,188
123-5901-602.20-55 Repairs & Maintenance	7,630	0	7,630
123-5901-602.20-56 Repairs & Maint-Vehicles	420,681	0	420,681
123-5901-602.20-57 Computer Repairs/Mainten	2,015	0	2,015
123-5901-602.20-68 Covid-19	20,862	0	20,862
123-5901-602.20-69 Stormwater Fee Expense	1,627	0	1,627
123-5901-602.20-75 Temporary Employees	9,323	0	9,323
123-5901-602.20-99 Miscellaneous	156,101	0	156,101
123-5901-602.30-10 Office Supplies	6,187	0	6,187
123-5901-602.30-11 Postage	517	0	517
123-5901-602.30-12 Food	3,175	0	3,175
123-5901-602.30-20 Operating Supplies & Tool	8,546	0	8,546
123-5901-602.30-22 Maintenance Supplies	20,289	0	20,289

123-5901-602.30-26 Sign Parts & Supplies	381	0	381
123-5901-602.30-29 Clothing & Uniforms	5,605	0	5,605
123-5901-602.30-68 Covid-19	9,630	0	9,630
123-5901-602.50-26 Vehicle Ins Chgd by FLM	7,057	0	7,057
Total:	2,291,376	24,556	2,315,932

5307 Operations/Capital (FTA038)

Account Number/Description:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
<u>Revenues:</u>	\$	\$	\$
123-0000-331.20-00 UMTA Section 9	0	1,140,700	1,140,700
123-0000-332.90-00 Department of Transportation	0	620,450	620,450
123-0000-391.01-00 From General Fund	0	350,450	350,450
Total:	0	2,111,600	2,111,600

Expenditures:

	\$	\$	\$
123-5901-602.10-10 Salaries & Wages	0	1,100,000	1,100,000
123-5901-602.10-11 Overtime	0	55,000	55,000
123-5901-602.10-20 Social Security	0	75,000	75,000
123-5901-602.10-30 Group Health Insurance	0	180,000	180,000
123-5901-602.10-41 TCRS Retirement	0	90,000	90,000
123-5901-602.10-42 TCRS Hybrid Retirement	0	3,300	3,300
123-5901-602.10-43 ICMA Retirement	0	37,000	37,000
123-5901-602.10-50 Life Insurance	0	1,800	1,800
123-5901-602.10-52 Long Term Disability Ins	0	1,600	1,600
123-5901-602.10-60 Workmen's Compensation	0	1,100	1,100
123-5901-602.10-61 Unemployment Insurance	0	2,200	2,200
123-5901-602.20-10 Advertising & Publication	0	1,000	1,000
123-5901-602.20-11 Printing & Binding	0	6,400	6,400
123-5901-602.20-20 Professional/Consultant	0	500	500
123-5901-602.20-30 Electric Service	0	22,600	22,600
123-5901-602.20-33 Water & Sewer	0	5,500	5,500
123-5901-602.20-34 Telephone	0	3,400	3,400
123-5901-602.20-36 Natural Gas	0	4,100	4,100
123-5901-602.20-40 Travel Expense	0	19,500	19,500
123-5901-602.20-41 Registration Fees/Tuition	0	5,300	5,300
123-5901-602.20-43 Dues & Memberships	0	7,000	7,000
123-5901-602.20-44 Literature/Subscriptions	0	1,000	1,000
123-5901-602.20-45 Training	0	3,000	3,000
123-5901-602.20-52 Medical Services	0	800	800
123-5901-602.20-54 Equipment Rental	0	6,000	6,000
123-5901-602.20-55 Repairs & Maintenance	0	7,000	7,000
123-5901-602.20-56 Repairs & Maint-Vehicles	0	400,000	400,000
123-5901-602.20-57 Computer Repairs/Mainten	0	2,000	2,000
123-5901-602.20-69 Stormwater Fee Expense	0	1,600	1,600
123-5901-602.20-75 Temporary Employees	0	9,300	9,300
123-5901-602.20-99 Miscellaneous	0	7,300	7,300
123-5901-602.30-10 Office Supplies	0	6,100	6,100
123-5901-602.30-11 Postage	0	500	500
123-5901-602.30-12 Food	0	3,100	3,100

123-5901-602.30-20 Operating Supplies & Tool	0	8,500	8,500
123-5901-602.30-22 Maintenance Supplies	0	20,200	20,200
123-5901-602.30-26 Sign Parts & Supplies	0	300	300
123-5901-602.30-29 Clothing & Uniforms	0	5,600	5,600
123-5901-602.50-26 Vehicle Ins Chgd by FLM	0	7,000	7,000
Total:	0	2,111,600	2,111,600

General Project Fund: 311
Library Renovations (GP2300)

Account Number/Description:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
<u>Revenues:</u>	\$	\$	\$
311-0000-331.95-00 American Rescue Plan Act	72,000	0	72,000
311-0000-332.73-00 TN State Library Grant	0	2,000,000	2,000,000
311-0000-368.10-55 Series 2017 A GO Bonds	64,000	0	64,000
311-0000-368.10-56 GO Bonds Series 2018 A	236,000	0	236,000
311-0000-368.10-72 GO Bonds Series 2023	4,334,062	0	4,334,062
311-0000-368.21-01 Premium From Bond Sale	112,632	0	112,632
311-0000-368.99-00 Miscellaneous	11,509	0	11,509
311-0000-391-01.00 From General Fund	2,476,303	0	2,476,303
Total:	7,306,506	2,000,000	9,306,506

Expenditures:

	\$	\$	\$
311-0000-601.20-22 Construction Contracts	7,014,569	2,000,000	9,014,569
311-0000-601.20-23 Arch/Eng/Landscaping Fee	246,400	0	246,400
311-0000-601.40-41 Bond Sale Expense	45,537	0	45,537
Total:	7,306,506	2,000,000	9,306,506

Solid Waste Fund: 415

Account Number/Description:

Revenues

	\$	\$	\$
415-0000-343.60-00 Landfill Tipping Fee	806,600	100,000	906,600
Total:	806,600	100,000	906,600

Expenditures:

	\$	\$	\$
415-4023-462.20-54 Machinery/Equip Rental	34,000	100,000	134,000
Total:	34,000	100,000	134,000

SECTION VIII. That this Ordinance shall take effect from and after its date of passage, as the law directs, the welfare of the City of Kingsport, Tennessee requiring it.

PAUL W. MONTGOMERY, Mayor

ATTEST:

ANGELA MARSHALL, Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT III, City Attorney

PASSED ON 1ST READING:

PASSED ON 2ND READING:



AGENDA ACTION FORM

Consideration of an Ordinance to Amend Zoning of Tax Map 105, Parcels 193.00 and 194.00 Located along Summerville Road and Kendrick Creek Road from the A-1, Agricultural District to R-1C, Residential District

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-337-2024
Work Session: December 16, 2024
First Reading: December 17, 2024
Final Adoption: **January 21, 2025**
Staff Work By: J. McMurray
Presentation By: J. McMurray

Recommendation:

Approve ordinance amending the zoning ordinance to rezone Tax Map 105, Parcels 193.00 and 194.00 located along Summerville Road and Kendrick Creek Road from the A-1, Agricultural District to R-1C, Residential District.

Executive Summary:

This is an owner-requested rezoning of approximately 106.2 acres located along Summerville Road and Kendrick Creek Road from the A-1 zone to the R-1C zone. The purpose of the rezoning is to facilitate construction of a new single family housing development (166 units). No comment was received at the Planning Commission meeting. During their November 2024 regular meeting, the Kingsport Regional Planning Commission voted to send a positive recommendation to the Board of Mayor and Aldermen in support of approving the rezoning request by a vote of 7-0. The notice of public hearing was published on November 25, 2024.

Attachments:

- 1. Zoning Ordinance

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

ORDINANCE NO. _____

AN ORDINANCE TO FURTHER AMEND THE ZONING CODE, TEXT AND MAP, TO REZONE PROPERTY LOCATED ALONG SUMMERVILLE ROAD AND KENDRICK CREEK ROAD FROM THE A-1, AGRICULTURAL DISTRICT TO R-1C, RESIDENTIAL DISTRICT IN THE 14TH CIVIL DISTRICT OF SULLIVAN COUNTY; TO FIX A PENALTY FOR THE VIOLATION OF THIS ORDINANCE; AND TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY OF KINGSPORT, AS FOLLOWS:

SECTION I. That the zoning code, text, and map, be and the same is hereby further amended to rezone property located along Summerville Road and Kendrick Creek Road from the A-1, Agricultural District to R-1C, Residential District in the 14th Civil District of Sullivan County; said area to be rezoned being further and more particularly described as follows:

Tract 1- Parcel 193.00

BEGINNING AT A HIGHWAY MONUMENT (TYPE C), SAID HIGHWAY MONUMENT BEING LOCATED AT THE INTERSECTION OF THE WESTERLY SIDELINE OF KENDRICKS CREEK ROAD AND THE SOUTHERLY SIDELINE OF SUMMERVILLE ROAD. THENCE WITH THE WESTERLY SIDELINE OF KENDRICKS CREEK ROAD SOUTH 29°06'13" WEST, A DISTANCE OF 143.20 FEET TO A HIGHWAY MONUMENT (TYPE A), SAID HIGHWAY MONUMENT BEING LOCATED IN THE NORTHELY SIDELINE OF INTERSTATE 26. THENCE WITH THE CONTROLLED ACCESS SIDELINE OF INTERSTATE 26 A CURVE TO THE LEFT HAVING A RADIUS OF 4252.56 FEET, AN ARC LENGTH OF 399.79 FEET, AND A CHORD OF NORTH 57°54'46" WEST, A DISTANCE OF 399.65 FEET TO A HIGHWAY MONUMENT (TYPE C). THENCE LEAVING THE SIDELINE OF INTERSTATE 26 AND ALONG THE SOUTHERLY SIDELINE OF SUMMERVILLE ROAD THE FOLLOWING THREE CALLS: NORTH 60°06'49" EAST, A DISTANCE OF 109.36 FEET TO A HIGHWAY MONUMENT (TYPE B) LEANING; THENCE SOUTH 74°20'04" EAST, A DISTANCE OF 199.07 FEET TO A HIGHWAY MONUMENT (TYPE A); THENCE SOUTH 54°10'05" EAST, A DISTANCE OF 150.18 FEET TO THE POINT OF BEGINNING, SAID PARCEL CONTAINS 1.096 ACRES, MORE OR LESS.

Tract 2 - Parcel 194.00

BEGINNING AT A HIGHWAY MONUMENT (TYPE C), SAID HIGHWAY MONUMENT BEING LOCATED AT THE INTERSECTION OF THE WESTERLY SIDELINE OF KENDRICKS CREEK ROAD AND THE NORTHERLY SIDELINE OF SUMMERVILLE ROAD. THENCE WITH THE NORTHERLY SIDELINE OF SUMMERVILLE ROAD THE FOLLOWING SEVEN CALLS: NORTH 85°48'49" WEST, A DISTANCE OF 202.05 FEET TO A HIGHWAY MONUMENT (TYPE A); THENCE NORTH 74°16'44" WEST, A DISTANCE OF 214.81 FEET TO A HIGHWAY MONUMENT (TYPE A); THENCE NORTH 63°02'14" WEST, A DISTANCE OF 408.98 FEET TO A HIGHWAY MONUMENT (TYPE A); THENCE NORTH 77°15'37" WEST, A DISTANCE OF 200.58 FEET TO A HIGHWAY MONUMENT (TYPE C); THENCE NORTH 44°02'05" WEST, A DISTANCE OF 177.25 FEET TO A HIGHWAY MONUMENT (TYPE B); THENCE NORTH 88°08'09" WEST, A DISTANCE OF 283.74 FEET TO A HIGHWAY MONUMENT (TYPE C); THENCE WITH A CURVE TO THE RIGHT HAVING A RADIUS OF 1160.92 FEET, AN ARC LENGTH OF 105.00 FEET, AND A CHORD OF NORTH 26°38'25" WEST, A DISTANCE OF 104.96 FEET TO A POINT, SAID POINT BEING A CORNER FOR GIVENS (D.B. 2257C, PG. 742). THENCE LEAVING THE SAID SIDELINE AND WITH GIVENS NORTH 00°29'10" WEST, A DISTANCE OF 161.92 FEET, PASSING A 1/2" IRON ROD OLD ON LINE AT 4.05 FEET, TO A 1/2" IRON ROD NEW. THENCE WITH GIVENS, GILLENWATER (D.B. 2377C, PG. 125) AND MILLER & GALLOW (D.B. 3580, PG. 108) NORTH 12°18'32" EAST, A DISTANCE OF 436.00 FEET TO A 1" IRON PIPE OLD, SAID PIPE BEING A CORNER TO GILDEA (D.B. 608C, PG. 811). THENCE WITH GILDEA, FLOWERS (D.B. 983C, PG. 766), BUTLER (D.B. 2641C, PG. 491) AND LOT 2, EARNEST R. STRONG PROPERTY (P.B. 52, PG. 426) NORTH 07°34'04" EAST, A DISTANCE OF 509.91 FEET TO A 3/8" IRON ROD OLD, SAID IRON ROD BEING A CORNER TO LOT 2 AND STRONG (D.B. 1084C, PG. 776). THENCE WITH STRONG THE FOLLOWING NINE CALLS: SOUTH 76°01'09" EAST, A DISTANCE OF 412.16 FEET TO A 1/2" IRON ROD OLD (TALL); THENCE NORTH 07°11'09" WEST, A DISTANCE OF 22.40 FEET TO A 1/2" IRON ROD NEW; THENCE NORTH 01°20'51" EAST, A DISTANCE OF 96.75 FEET TO A 1/2" IRON ROD NEW; THENCE NORTH 07°18'51" EAST, A DISTANCE OF 72.17 FEET TO A 1/2" IRON ROD NEW; THENCE NORTH 19°14'51" EAST, A DISTANCE OF 292.44 FEET TO A 1/2" IRON ROD NEW; THENCE NORTH 15°58'51" EAST, A DISTANCE OF 37.14 FFET TO A 1/2" IRON ROD NEW; THENCE NORTH 10°55'51" EAST, A DISTANCE OF 86.39 FEET TO A 1/2" IRON ROD NEW; THENCE NORTH 12°48'28" EAST, A DISTANCE OF 81.20 FEET TO A 1/2" IRON ROD OLD; THENCE NORTH 21°41'47" EAST, A DISTANCE OF

197.27 FEET TO A 5/8" IRON ROD OLD, SAID IRON ROD BEING A CORNER TO FICKEY (D.B. 862C, PG. 188). THENCE WITH FICKEY NORTH 29°27'15" EAST, A DISTANCE OF 172.14 FEET TO A 3"X12" SET STONE IN THE LINE OF JONES (D.B. 1647C, PG. 551). THENCE WITH JONES SOUTH 55°47'44" EAST, A DISTANCE OF 622.82 FEET TO A 1/2" IRON ROD NEW. THENCE WITH JONES AND JONES (W.B. 48, PG. 44) SOUTH 54°48'51" EAST, PASSING A 1/2" IRON ROD NEW ON LINE AT 952.97 FEET, A DISTANCE OF 960.97 FEET TO A POINT IN KENDRICKS CREEK AND A CORNER TO LOT 1, DIVISION OF JONES PROPERTY (P.B. 47, PG. 58), THENCE WITH LOT 1, SOUTH 24°13'53" EAST, A DISTANCE OF 298.24 FEET TO A IRON ROD WITH ALLEY & ASSOCIATES CAP ON THE WESTERLY SIDELINE OF KENDRICKS CREEK ROAD. THENCE WITH THE WESTERLY SIDELINE OF KENDRICKS CREEK ROAD THE FOLLOWING FOURTEEN CALLS: SOUTH 55°26'53" WEST, A DISTANCE OF 10.58 FEET TO A 1/2" IRON ROD NEW; THENCE SOUTH 31°50'47" WEST, A DISTANCE OF 23.80 FEET TO A 1/2" IRON ROD NEW; THENCE SOUTH 51°29'22" WEST, A DISTANCE OF 20.11 FEET TO A 1/2" IRON ROD NEW; THENCE WITH A CURVE TO THE LEFT HAVING A RADIUS OF 1470.65 FEET, AN ARC LENGTH OF 244.43 FEET, AND A CHORD OF SOUTH 46°43'41" WEST, A DISTANCE OF 244.15 FEET TO A 1/2" IRON ROD NEW; THENCE SOUTH 41°58'00" WEST, A DISTANCE OF 53.17 FEET TO A 1/2" IRON ROD NEW; THENCE SOUTH 35°19'50" WEST, A DISTANCE OF 43.29 FEET TO A 1/2" IRON ROD NEW; THENCE WITH A CURVE TO THE LEFT HAVING A RADIUS OF 413.32 FEET, AND ARC LENGTH OF 134.19 FEET, AND A CHORD OF SOUTH 26°09'16" WEST, A DISTANCE OF 133.60 FEET; THENCE SOUTH 16°51'56" WEST, A DISTANCE OF 61.39 FEET TO A 1/2" IRON ROD NEW; THENCE WITH A CURVE TO THE RIGHT HAVING A RADIUS OF 489.62 FEET, AN ARC LENGTH OF 106.28 FEET, AND A CHORD OF SOUTH 23°04'20" WEST, A DISTANCE OF 106.07 FEET TO A 1/2" IRON ROD NEW; THENCE SOUTH 29°17'26" WEST, A DISTANCE OF 113.82 FEET TO A 1/2" IRON ROD NEW; THENCE SOUTH 27°16'44" WEST, A DISTANCE OF 235.84 FEET TO A 1/2" IRON ROD NEW; THENCE WITH A CURVE TO THE RIGHT HAVING A RADIUS OF 1270.77 FEET, AN ARC LENGTH OF 75.13 FEET, AND A CHORD OF SOUTH 28°58'22" WEST, A DISTANCE OF 75.12 FEET TO A 1/2" IRON ROD NEW; THENCE NORTH 57°19'10" WEST, A DISTANCE OF 7.68 FEET TO A HIGHWAY MONUMENT (TYPE B) DAMAGED; THENCE SOUTH 32°11'34" WEST, A DISTANCE OF 499.76 FEET TO THE POINT OF BEGINNING. SAID PARCEL CONTAINS 78.238 ACRES, MORE OR LESS.

SECTION II. That this ordinance shall take effect from and after the date of its passage and publication, as the law directs, the public welfare of the City of Kingsport, Tennessee requiring it.

PAUL W. MONTGOMERY
Mayor

ATTEST:

ANGELA MARSHALL
Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III
City Attorney

PASSED ON 1ST READING _____
PASSED ON 2ND READING _____



AGENDA ACTION FORM

Consideration of an Ordinance to Amend the FY 2025 General Purpose School Fund and General Projects Fund Budgets

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-338-2024
Work Session: December 16, 2024
First Reading: December 17, 2024
Final Adoption: **January 21, 2025**
Staff Work By: David Frye
Presentation By: David Frye

Recommendation:

Approve the Ordinance.

Executive Summary:

The Board of Education approved fiscal year 2025 budget amendment number three at their meeting on December 10, 2024. This amendment increases the General Purpose School Fund budget by \$685,900. The estimated revenue for Other Local Revenue will be increased by \$35,900 for funds received from the Robinson activity accounts, \$7,967 will be transferred from the Superintendents Other Contracted Services account, and the appropriation for Robinson Capital Outlay will be increased by \$43,867 to providing funding for locker room renovations. Curriculum & Instruction funds will be transferred from Instructional Supplies and Materials (\$30,000) to Staff Development (\$25,000) and Other Supplies (\$5,000). \$650,000 will be appropriated from the General Purpose School Fund, Unreserved Fund Balance and be transferred to the General Project Fund to fund phase one for the architectural services for the construction of a new elementary school to be located in the Lynn Garden community.

Attachments:

- 1. Ordinance

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

Item X2.

ORDINANCE NO. _____

AN ORDINANCE TO AMEND THE GENERAL PURPOSE SCHOOL FUND BUDGET AND THE GENERAL PROJECTS FUND BUDGET FOR THE FISCAL YEAR ENDING JUNE 30, 2025; AND TO FIX THE EFFECTIVE DATE OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY OF KINGSPORT, as follows:

SECTION I. The General Purpose School Fund will be amended by increasing the estimated revenue for Other Local Revenue by \$35,900 and the estimated revenue for Unreserved Fund Balance Appropriations by \$650,000. The expenditure budget will be amended by increasing the appropriations Curriculum & Instruction, Staff Development by \$25,000; by increasing the appropriation for Curriculum & Instruction Other Supplies by \$5,000; by increasing the appropriation for Robinson Capital Outlay by \$43,867; and by increasing the appropriation for Fund Transfers by \$650,000. The expenditure budget will be amended by decreasing the appropriation for Curriculum and Instruction, Instructional Supplies and Materials by \$30,000. The General Project Fund budget will be amended by establishing a new project for the Lynn Garden Elementary School and by increasing the estimated revenue for Transfers from the School Fund by \$650,000 and by increasing the appropriation for Architect Fees by \$650,000.

Fund 141: General Purpose School Fund

<u>Revenues:</u>	\$	\$	\$
141-0000-369-4990 Other Local Revenue	1,013,976	35,900	1,049,876
141-0000-392-0100 Fund Balance Appropriations	3,818,539	650,000	4,468,539
<i>Totals</i>	4,832,515	685,900	5,518,415

<u>Expenditures:</u>	\$	\$	\$
141-7154-711-0429 C & I-Inst Supplies	359,821	(30,000)	329,821
141-7252-781-0457 C & I-Staff Development	45,000	25,000	70,000
141-7254-781-0499 C & I-Other Supplies	11,200	5,000	16,200
141-7250-792-0399 Superintendent-Contracts	106,000	(7,967)	98,033
141-7605-871-0790 RNR-Non-Inst Equip	23,087	43,867	66,954
141-7650-871-0590 Fund Transfers	130,000	650,000	780,000
<i>Totals</i>	675,108	685,900	1,361,008

Lynn Garden Elementary Sch Project (GP2507)

<u>Revenues:</u>	\$	\$	\$
311-0000-391-2100 Transfer from School Fund	0	650,000	650,000
<i>Total:</i>	0	650,000	650,000

<u>Expenditures:</u>	\$	\$	\$
311-0000-601-2023 Architect/Engineering Serv	0	650,000	650,000
<i>Total:</i>	0	650,000	650,000

SECTION II. That this Ordinance shall take effect from and after its date of passage, as the law direct, the welfare of the City of Kingsport, Tennessee requiring it.

PAUL W. MONTGOMERY, Mayor

ATTEST:

ANGELA MARSHAL, Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, City Attorney

PASSED ON 1ST READING: _____

PASSED ON 2ND READING: _____



AGENDA ACTION FORM

Consideration of a Budget Ordinance for Various Funds FY25

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-354-2024
Work Session: December 16, 2024
First Reading: December 17, 2024
Final Adoption: **January 21, 2025**
Staff Work By: Morris
Presentation By: McCartt

Recommendation:
Approve the Budget Ordinance.

Executive Summary:
The General Fund is being amended by accepting and appropriating a donation from The Encounter to the Police Department in the amount of \$1,800.

The General Project-Special Revenue Fund is being amended by accepting a grant from the Tennessee Department of Disability and Aging to the Minor Senior Center Grant project (NC2510) in the amount of \$10,000 and by creating the Library Donations project (NC2510) in the amount of \$10,000 and the Library Restricted Donations project (NC2511) in the amount of \$60,000, and by transferring \$210,000 from the Misc Projects project (NC2325) back to the General Fund for use in the BMP Prop Purchase project (GP2508).

The General Project Fund be amended by accepting \$14,000 in donations to the Library Improvements project (GP1908), accepting \$11,509 to the Library Renovations project (GP2300), and by transferring \$69,859 from Library Improvements project (GP1908) to the Library Renovations project (GP2300), and by allocating \$210,000 from the General Fund to the BMP Prop Purchase project (GP2508).

The Water Project Fund are being amended to set up the Fieldcrest Phase 1 project (WA2551) in the amount of \$117,111.

The Sewer Fund and the Sewer Project Fund are being amended to set up the Fieldcrest Phase 1 project (SW2551) in the amount of \$83,326.

Attachments:
1. Budget Ordinance

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

ORDINANCE NO.

AN ORDINANCE TO AMEND VARIOUS FUND BUDGETS FOR
THE YEAR ENDING JUNE 30, 2025; AND, TO FIX THE
EFFECTIVE DATE OF THIS ORDINANCE

BE IT ORDAINED BY THE CITY OF KINGSPORT, as follows:

SECTION I. That the General Fund be amended by accepting a donation from the Encounter and appropriating it to the Operating Supplies and Tool line (110-3001-441.30-20).

SECTION II That the General Project-Special Revenue Fund be amended by accepting a grant from the Tennessee Department of Disability and Aging to the Minor Senior Center Grant project (NC2510) in the amount of \$10,000 and by creating the Library Donations project (NC2510) in the amount of \$10,000 and the Library Donations-Restricted project (NC2511) in the amount of \$60,000, and by transferring \$210,000 from the Misc Projects project (NC2325) back to the General Fund for use in the BMP Prop Purchase project (GP2508).

SECTION II. That the General Project be amended by accepting \$4,000 in donations to the From Individuals line (311-0000-364.10-00) and \$10,000 in donations to the From Non-Profit Groups line (311-0000-364.30-10) of the Library Improvements project (GP1908), by accepting \$11,509 to the Miscellaneous line (311-0000-368.99-00) of the Library Renovations project (GP2300), and by transferring \$69,859 from Library Improvements project (GP1908) to the Library Renovations project (GP2300), and by allocating \$210,000 from the General Fund to the BMP Prop Purchase project (GP2508).

SECTION IV. That the Sewer Fund be amended by transferring \$200,000 from the Depreciation line (412-5006-501.40-20) to the Developer Materials Sewer Project Fund line (412-6996-696.83-02).

SECTION V. That the Water Project Fund be amended by appropriating \$117,111 from the Water Fund to the Fieldcrest Phase 1 project (WA2551).

SECTION VI. That the Sewer Project Fund be amended by appropriating \$81,326 from the Sewer Fund to the Fieldcrest Phase 1 project (SW2551).

Fund 110: General Fund

Account Number/Description:

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$	\$	\$
110-0000-364.20-00 From Corporations	1,800	1,800	3,600
Total:	1,800	1,800	3,600

Expenditures:

	\$	\$	\$
110-3001-441.30-20 Operating Supplies & Tool	5,400	1,800	7,200
110-4804-481.70-35 To Gen Proj-Special Rev	2,452,902	(210,000)	2,242,902
110-4804-481.70-36 General Project Fund	6,963,324	210,000	7,173,324
Total:	9,421,626	1,800	9,423,426

Gen Proj-Special Rev Fund: 111

Minor Sr Ctr Grant (NC2510)

Account Number/Description:

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-332.69-00 From General Fund	\$ 0	\$ 10,000	\$ 10,000
Total:	0	10,000	10,000

Expenditures:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-601.30-20 Operating Supplies & Tools	\$ 0	\$ 10,000	\$ 10,000
Total:	0	10,000	10,000

Library Donations (NC2510)

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-364.10-00 From Individuals	\$ 0	\$ 8,000	\$ 8,000
111-0000-364.20-00 From Corporations	0	1,000	1,000
111-0000-364.30-00 From Non-Profit Groups	0	1,000	1,000
Total:	0	10,000	10,000

Expenditures:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-601.30-10 Office Supplies	\$ 0	\$ 1,000	\$ 1,000
111-0000-601.30-14 Computer Supplies	0	1,000	1,000
111-0000-601.30-20 Operating Supplies & Tools	0	8,000	8,000
Total:	0	10,000	10,000

Library Donations-Restricted (NC2511)

Revenues:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-364.10-00 From Individuals	\$ 0	\$ 5,000	\$ 5,000
111-0000-364.20-00 From Corporations	0	5,000	5,000
111-0000-364.30-00 From Non-Profit Groups	0	50,000	50,000
Total:	0	60,000	60,000

Expenditures:

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
111-0000-601.30-10 Office Supplies	\$ 0	\$ 5,000	\$ 5,000
111-0000-601.30-14 Computer Supplies	0	5,000	5,000
111-0000-601.30-20 Operating Supplies & Tools	0	50,000	50,000
Total:	0	60,000	60,000

Misc Projects (NC2325)

Account Number/Description:

Revenues:

111-0000-391.01-00 From General Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 1,000,000	\$ (210,000)	\$ 790,000
Total:	1,000,000	(210,000)	790,000

Expenditures:

111-0000-601.90-04 Equipment

	\$ 1,000,000	\$ (210,000)	\$ 790,000
Total:	1,000,000	(210,000)	790,000

General Project Fund: 311

Library Improvements (GP1908)

Account Number/Description:

Revenues:

311-0000-364.10-00 Individuals

311-0000-364.30-00 From Non-Profit Groups

311-0000-368.10-54 Series 2016 GO (Nov 4)

311-0000-368.10-56 GO Bonds Series 2018 A

311-0000-368.21-01 Premium From Bond Sale

311-0000-391-01.00 From General Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 40,201	\$ 4,000	\$ 44,201
	1,535	10,000	11,535
	17,106	0	17,106
	90,992	0	90,992
	3,378	0	3,378
	69,859	(69,859)	0
Total:	223,071	(55,859)	167,212

Expenditures:

311-0000-601.40-41 Premium from Bond Sale

311-0000-601.90-03 Improvements

	\$ 3,153	\$ 0	\$ 3,153
	219,918	(55,859)	164,059
Total:	223,071	(55,859)	167,212

Library Renovations (GP2300)

Revenues:

311-0000-331.95-00 American Rescue Plan Act

311-0000-368.10-55 Series 2017 A GO Bonds

311-0000-368.10-56 GO Bonds Series 2018 A

311-0000-368.10-72 GO Bonds Series 2023

311-0000-368.21-01 Premium From Bond Sale

311-0000-368.99-00 Miscellaneous

311-0000-391-01.00 From General Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 72,000	\$ 0	\$ 72,000
	64,000	0	64,000
	236,000	0	236,000
	4,334,062	0	4,334,062
	112,632	0	112,632
	0	11,509	11,509
	2,406,444	69,859	2,476,303
Total:	7,225,138	81,368	7,306,506

Expenditures:

311-0000-601.20-22 Construction Contracts

311-0000-601.20-23 Arch/Eng/Landscaping Fee

311-0000-601.40-41 Bond Sale Expense

	\$ 6,933,201	\$ 81,368	\$ 7,014,569
	246,400	0	246,400
	45,537	0	45,537
Total:	7,225,138	81,368	7,306,506

BMP Prop Purchase (GP2508)

Account Number/Description:

Revenues:

311-0000-391.01-00 From General Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 0	\$ 210,000	\$ 210,000
Total:	0	210,000	210,000

Expenditures:

311-0000-601.90-01 Land

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 0	\$ 210,000	\$ 210,000
Total:	0	210,000	210,000

Sewer Fund: 412

Account Number/Description:

Expenditures:

412-5006-501.40-20 Depreciation

412-6996-696.83-02 Sewer Project Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 2,000,000	\$ (200,000)	\$ 1,800,000
	0	200,000	200,000
Total:	2,000,000	0	2,000,000

Water Project Fund:451

Fieldcrest Phase 1 (WA2551)

Account Number/Description:

Revenues

451-0000-391.45-00 From the Water Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 0	\$ 117,111	\$ 117,111
Total:	0	117,111	117,111

Expenditures:

451-0000-605.90-03 Improvements

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 0	\$ 117,111	\$ 117,111
Total:	0	117,111	117,111

Sewer Project Fund:452

Fieldcrest Phase 1 (SW2551)

Account Number/Description:

Revenues

452-0000-391.42-00 From the Sewer Fund

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 0	\$ 81,326	\$ 81,326
Total:	0	81,326	81,326

Expenditures:

452-0000-606.90-03 Improvements

	<u>Budget</u>	<u>Incr/(Decr)</u>	<u>New Budget</u>
	\$ 0	\$ 81,326	\$ 81,326
Total:	0	81,326	81,326

SECTION VII. That this Ordinance shall take effect from and after its date of passage, as the law directs, the welfare of the City of Kingsport, Tennessee requiring it.

PAUL W. MONTGOMERY, Mayor

ATTEST:

ANGELA MARSHALL, Deputy City Recorder

APPROVED AS TO FORM:

RODNEY B. ROWLETT III, City Attorney

PASSED ON 1ST READING:

PASSED ON 2ND READING:



AGENDA ACTION FORM

Consideration of a Resolution to Approve a TDOT Right-of-Way Acquisition and Associated Construction Easement from a Portion of Tax Map 060, Parcel 6 for Rockslide Mitigation Purposes.

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-18-2025
Work Session: January 21, 2025
First Reading: January 21, 2025
Final Adoption: January 21, 2025
Staff Work By: Ken Weems
Presentation By: K. Weems

Recommendation:
Approve the Resolution

Executive Summary:
TDOT representatives approached the City in late 2024 to prepare for a rockslide mitigation effort along a small portion of I-26. Part of the rockslide mitigation process is the acquisition of approximately 1.116 acres from Tax Map 060, Parcel 6, as well as an associated construction easement consisting of 1.639 acres. This site is owned by the City and is part of Bays Mountain Park.

The State has submitted an offer of compensation of \$4,050.00 based off of an appraisal performed. The Bays Mountain Park Commission voted to approve the proposal during their November 14, 2024 meeting. The Kingsport Regional Planning Commission voted to send a favorable recommendation in support of approving the proposal to the Board during their December 19, 2024 regular meeting. If approved, TDOT anticipates taking bids on the project starting August 15, 2025, with an anticipated start date of November 15, 2025.

- Attachments:**
- 1. Resolution
 - 2. Report
 - 3. Appraisal
 - 4. Offer to Acquire Real Property
 - 5. Offer Compensation

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING THE CONVEYANCE OF REAL PROEPRTY TO THE TENNESSEE DEPARTMENT OF TRANSPORTATION FOR ROCK SLIDE MITIGATION AND AUTHORIZING THE MAYOR TO EXECUTE AN APPROPRIATE DEED AND ANY OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the Tennessee Department of Transportation (TDOT) contacted city staff in late 2024 concerning TDOT's acquisition of a portion of city owned property for a rock slide mitigation project along the east bound lanes of Interstate 26 between exits one and three; and

WHEREAS, more specifically TDOT seeks to acquire 1.116 acres in fee and 1.639 acres for temporary construction easement which are encompassed within Tax Parcel 060 006.00; and

WHEREAS, based upon an intendent appraisal, TDOT has offered as compensation for the property to be acquired the total sum of \$4,050 of which \$2,790 is compensation for the 1.116 acres acquired in fee and \$1,230 is compensation for the temporary construction easement; and

WHEREAS, the temporary construction easement will revert to City three year from and after the commencement of construction; and

WHEREAS, at its December 19th, 2024 the Kingsport Regional Planning Commission voted to send a favorable recommendation to the board in support of the conveyance; and

WHEREAS, this conveyance and the project itself will benefit the health, safety, and welfare of the citizens of Kingsport by mitigating the risk of rock slides along this area of Interstate 26 which has previously been impacted by such events.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the offer of \$4,050.00 by TDOT for the acquisition of real property along Interstate 26 for rock slide mitigation purposes is accepted and the conveyance of 1.116 acres in fee and 1.639 acres for construction easement being a portion of Tax Parcel 060 006.00 is approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized to execute, in a form approved by the city attorney, and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, all necessary agreements and an appropriate deed to convey the aforementioned property to TDOT for rock slide mitigation purposes and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by this resolution.

SECTION III. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY

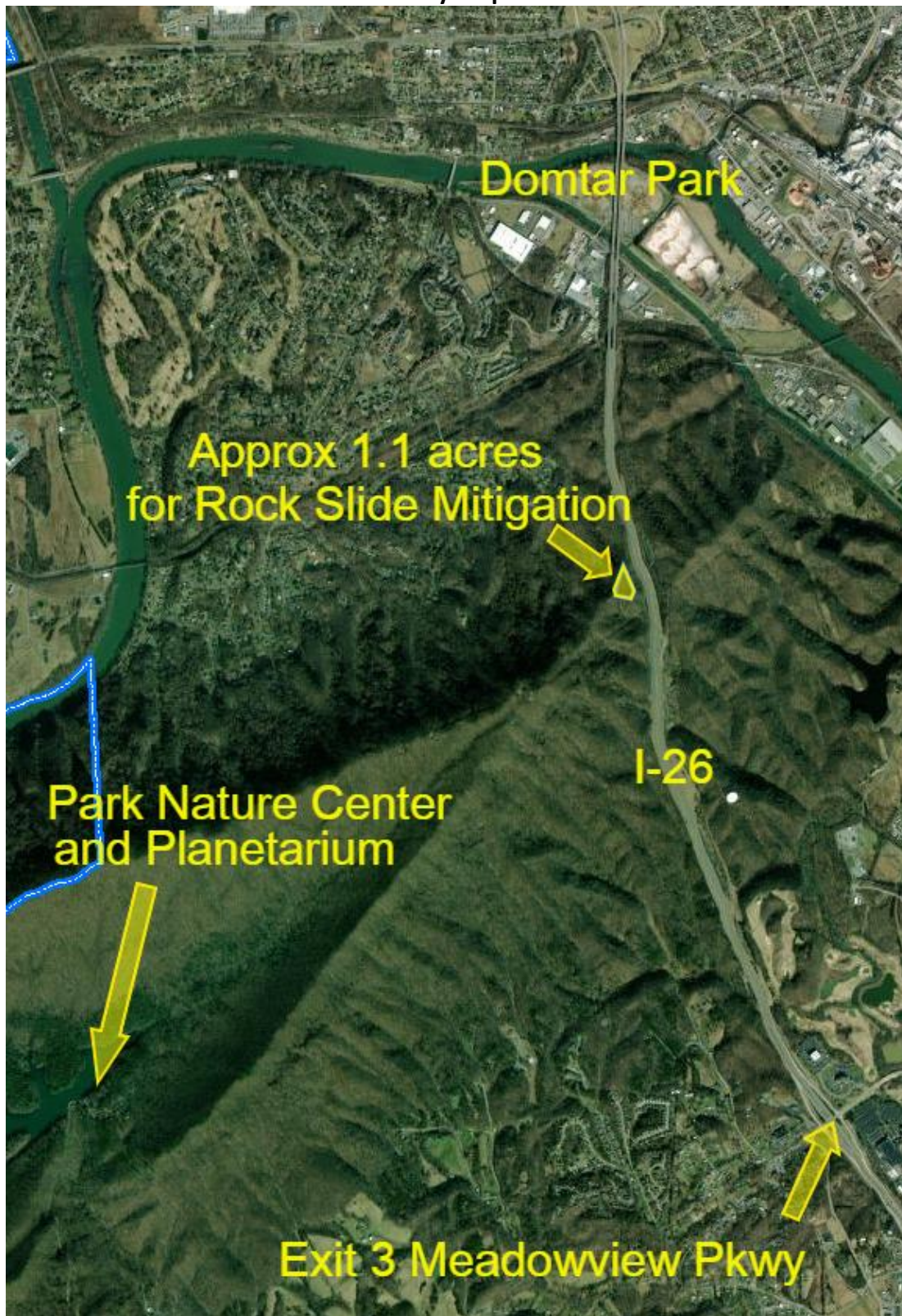
PROPERTY INFORMATION

ADDRESS	Area along I-26
DISTRICT, LAND LOT	Sullivan County 12th Civil District, TM 060, a portion of parcel 006.00
OVERLAY DISTRICT	N/A
ACRES +/-	1.1
EXISTING USE	Vacant
PROPOSED USE	State right-of-way

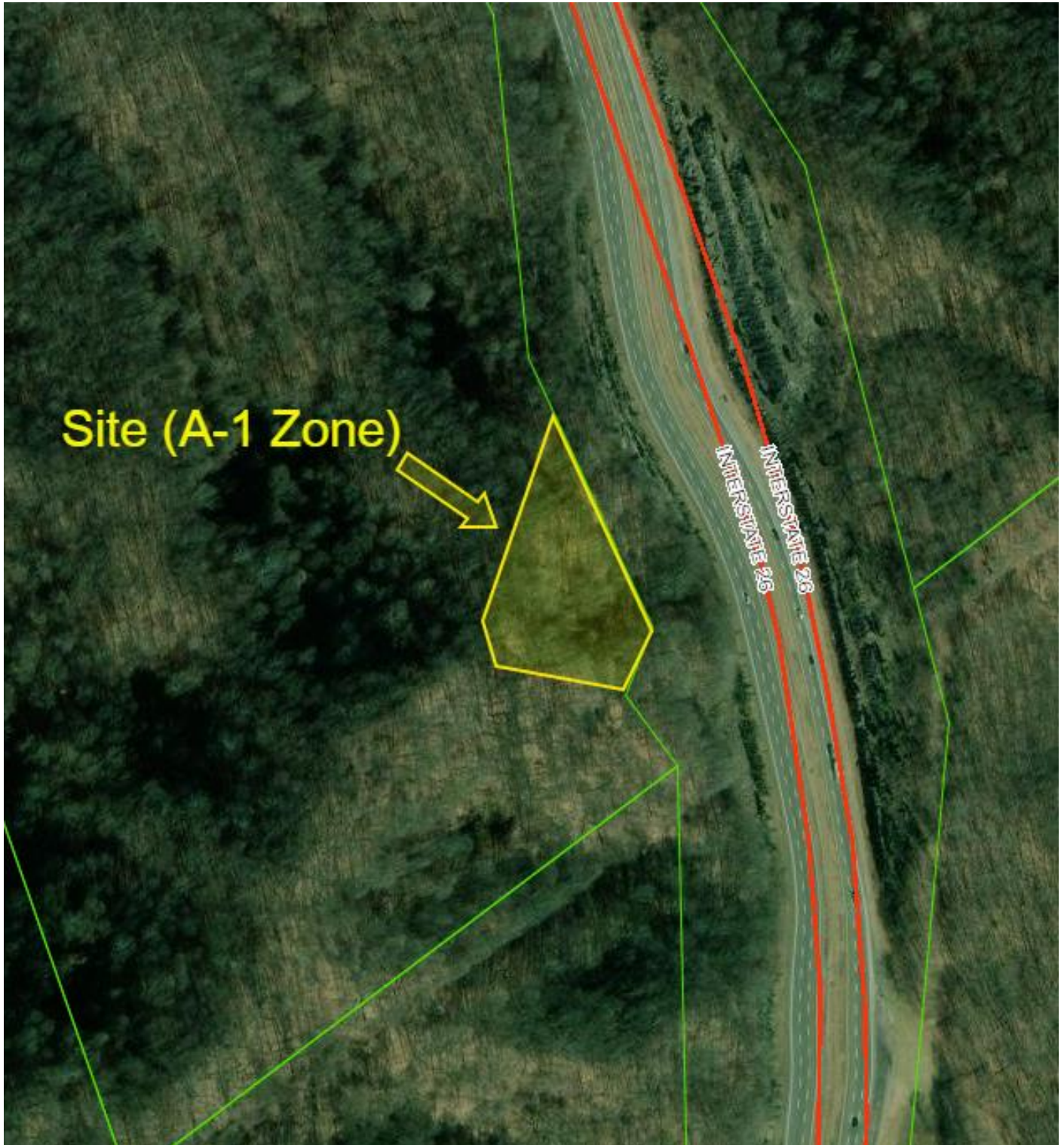
INTENT

To approve TDOT right-of-way acquisition for rock slide mitigation purposes.

Vicinity Map



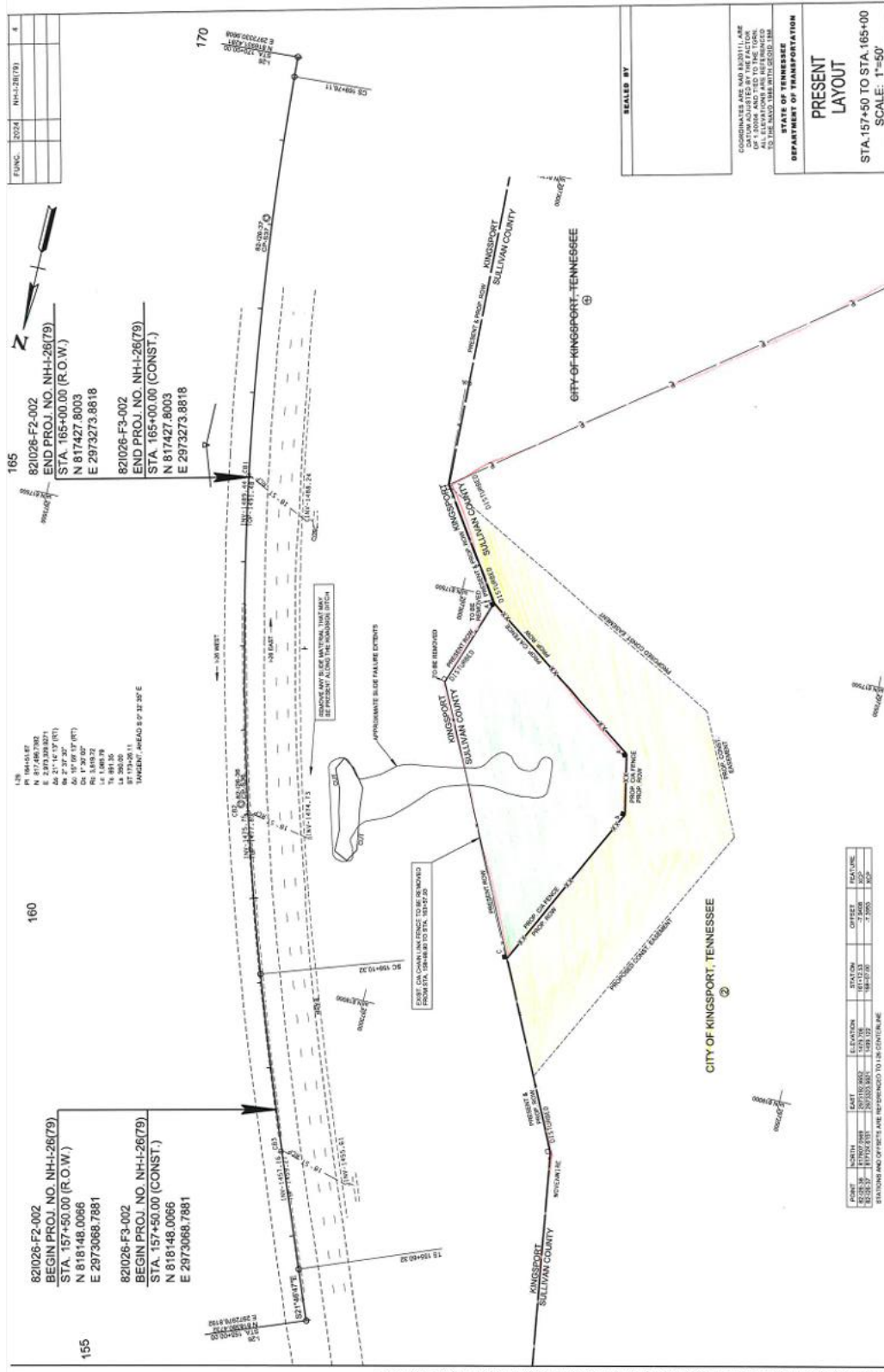
Close View



Street View from I-26



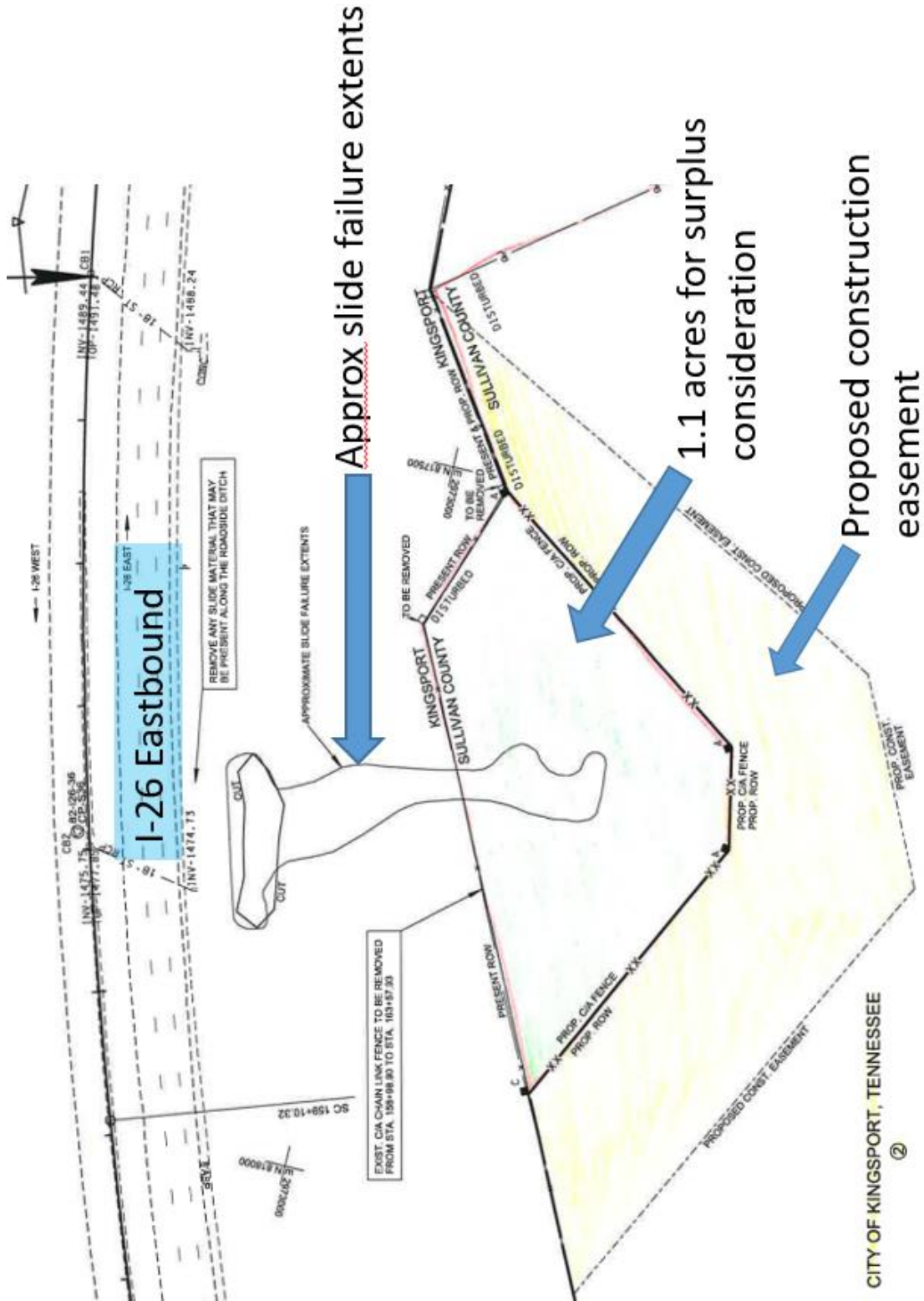
TDOT Provided Present Layout



Prepared by Kingsport Planning Department for the
Kingsport Regional Planning Commission Meeting on December 19, 2024

Item X11.

TDOT Present Layout Close View



Prepared by Kingsport Planning Department for the
Kingsport Regional Planning Commission Meeting on December 19, 2024

Item X11.

RECOMMENDATION:

Staff recommends that the Planning Commission send a positive recommendation to the Board in support of the TDOT request.

**APPRAISAL REPORT
TENNESSEE DEPARTMENT OF TRANSPORTATION**

THE PURPOSE OF THIS APPRAISAL IS TO ESTIMATE THE FAIR MARKET VALUE.

1. Name, Address & Telephone Numbers:

(A) Owner: City of Kingsport TN

(B) Tenant: N/A

(C) Address and/or location of subject:

The subject property is located at 0 Burgh Heath Dr., Kingsport, TN.

TN Dept. of Transportation
RECEIVED

OCT 22 2024

RIGHT-OF-WAY
Knoxville

2. Detailed description of entire tract:

The subject property is a somewhat rectangularly shaped tract containing 66.495 acres according to the TDOT plans acquisition table. The parcel is located on the east bound side of I-26, near MM 1.7. The tract has approximately 2,198 feet of frontage on I-26, with a depth of approximately 1,200 feet from I-26. The north property line is irregular, adjoining the Huntington Hills Subdivision. The tract is wooded, with mountainous steep terrain, which would make construction of any kind of improvements very difficult. It is assumed that there are at least some potential sites for small cabins or homes. The height of the rock face on I-26 is indicated to be 160+ feet per cross sections in the plans.

While the property does not appear to have direct access to Burgh Heath Drive, it is reasonable to assume that access could be granted near the terminus of Burgh Heath Drive. There is a narrow strip of land (owned by Huntington Hills subdivision) that would need to have an access easement across it. This extraordinary assumption that this property can have access will be used in estimating value in this report.

3. (A) Tax Map and Parcel No. 060 006.00 (B) Is Subject in a FEMA Flood Hazard Area? Yes No If yes, Show FEMA Map/Zone No. _____

4. Interest Acq.: Fee Drainage Esm't. Construction Esm't. Slope Esm't. Other: _____

5. Acquisition: Total Partial

6. Type of Appraisal: Formal Formal Part-Affected 1. Appraisal Report 2. Self-Contained Report

7. Detail Description of land acquired:

(see additional comments page)

The area acquired consists of an irregularly shaped fee acquisition of 1.116 Acres located at the eastern property line, with an irregularly shaped temporary construction easement behind the fee acquisition consisting of 1.639 Acres. The area affected begins at station 157+50 and ends at station 165+00. This area is on the rock face and directly behind the rock face. The work is being performed to mitigate and prevent rockslides falling onto the highway.

8. Sales of Subject: (Show all recorded sales of subject in past 5 years; show last sale of subject if no sale in past 5 years.)

Sale Date	Grantor	Grantee	Book Page	Verified Consideration	How Sale Amount Verified
12/19/2018	Hunting Hills Dev. Co % William Greene	City of Kingsport	3316/ 2033	Gift	Tax records/ Deed
Existing Use	Zoning	Utilities Available	Off Site Improvements	Area Lot or Acreage	
Woodland Vacant	A-1	Electricity	Paved Road	66.495 Ac.	

9. Highest and Best Use: (Before Acquisition)(If different from existing make explanation supporting same.)

Appraising the subject property requires determining the "larger parcel" that is associated with the subject tract. It is important to point out that the word "larger" as used in this instance is not synonymous with "bigger". Larger Parcels can be smaller, the same size as or larger than the entire subject property. Rather, it refers to "scope of consideration". In this instance and as described as follows, the larger parcel is the entire tract.

It should be noted that the deed indicates that the subject was given to the City of Kingsport, indicating the subdivision developer most likely did not have an economic incentive to develop the property.

State Project No. 821026-F2-002 County Sullivan Tract No. 2
Federal Project No. NH-1-26(79) Name of Appraiser Christopher B. Ruberg

Item X11.

ADDITIONAL COMMENTS

6. Type of Appraisal:

Continued from preceding page.....

Intended Use of Report – This “Formal” appraisal of a 100% ownership position is intended for the sole purpose of assisting the Tennessee Department of Transportation in the acquisition of land for right-of-way purposes. This assignment is of the entire subject property and will include the valuation of all subject improvements.

This is an appraisal report, which is intended to comply with Standard Rule 2-2(a). As such, it presents only summary discussions of the data, reasoning and analysis that were used in the appraisal process. Supporting documentation that is not provided within the report is retained in the appraiser’s work file. The depth of discussion contained in this report is specific to the needs of the client.

9. Highest and Best Use: Continued from preceding page...

The market value of the appraisal is dependent upon the consideration and conclusion of highest and best use. The highest and best use of a property is shaped by the competitive forces within the market. The interpretation of highest and best use considers the economic and market forces and how these influence the subject “as if vacant” and as already “improved.”

Four tests are applied to the subject to identify the highest and best use of the subject. The existing use must meet all four of the following requirements:

- 1. Legally Permissible
- 2. Physically Possible
- 3. Financially Feasible
- 4. Maximally Productive/Profitable

As If Vacant

The subject tract is unimproved. Therefore, the highest and best use as if vacant is all that is applicable. The four tests will be applied in order:

- 1. Legally Permissible- Sullivan County zoning map indicates A-1 zoning, which primarily allows single family residential development.
- 2. Physically Possible- The subject is 66.495 acres of steep wooded terrain. It is not unreasonable to assume that there would be some sites suitable for a cabin of some kind. Access is poor. The property would most likely have access off Burgh Heath Drive but would need legal access across a privately owned property. It is reasonable to assume that this could be granted. The most likely use would be for a cabin or residential home of some sort.
- 3. Financially Feasible- With the high demand of real estate in East Tennessee, it would most likely be feasible to have some kind of primitive access road cut into the subject tract for an unimproved use.
- 4. Maximally Productive/Profitable. Given the terrain and access issues, probably a cabin camping area would be the most productive use of the property.

The subject parcel has many issues that limit potential uses of the property. With that being said, there is still demand for large acreage tracts that people use for camp sites and hunting cabins. This would most likely be the Highest and Best Use for this tract.

This Appraisal Is Based On Original Plans	X	Or Plan Revision		Dated:5/31/2024
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Comments:

SALES COMPARISON APPROACH

14. LAND VALUE ANALYSIS

ADJUST SALES TO SUBJECT USING (Plus +, Subject Better)(Minus -, Subject Poorer) Using Dollar Adjustments Only. If the land is broken down and assigned more than one unit value, additional sales must be shown supporting each value.

(A) ANALYSIS OF COMPARABILITY (Insert Comp. Sale No's. from Brochure or Attachments)

Inspection Date 08/30/2024		Sale No. <u>1</u>		Sale No. <u>2</u>		Sale No. <u>3</u>	
CASH EQUIVALENT Sales Price		\$139,000		\$180,000		\$160,000	
Date of Sale	# of Periods	02/24/2023	18.6	08/18/2022	24	05/10/2024	3
% Per Period	Time Adj.	0.004	7.44%	0.004	9.60%	0.004	1.20%
Sales Price Adj. for Time		\$149,342		\$197,280		\$161,920	
Proximity to Subject		3.45 miles northeast		5 miles northeast		3.8 miles northwest	
Unit Value Land		\$3,419		\$3,072		\$2,309	
SF <input type="checkbox"/> FF <input type="checkbox"/> Acre <input checked="" type="checkbox"/> Lot <input type="checkbox"/>							
Elements	Subject	Description	(+)(-) Adj.	Description	(+)(-) Adj.	Description	(+)(-) Adj.
Location (A)	Kingsport	Kingsport		Kingsport		Hawkins Co. +10%	\$230
Size (B)	66.495 Ac.	43.67 acres		64.22 acres		70.12 acres	
Shape (C)	Rectangular	Rectangular		Irregular		Irregular	
Site/View (D)	Mountains	Mountains		Mountains		Mountains	
Topography (E)	Steep	Steep		Rolling -10%	-\$307	Rolling to steep -10%	-\$230
Access (F)	Below Avg.	Average -10%	-\$342	Average -10%	-\$307	Average -10%	-\$230
Zoning (G)	A-1	R-1		None		None	
Utilities Available (H)	Electricity	Electricity		Electricity		Electricity	
Encumbrances Easements, etc. (I)	None Noted	Cell Tower Access		None Noted		None Noted	
Off-Site Improvements (J)	Paved Road nearby	Paved Road		Paved Road		Paved Road	
On-Site Improvements (K)	N/A			N/A		N/A	
Other Adj. (Specify) (L)							
(M)							
(N)							
NET ADJUSTMENTS		(+)(-)5	(\$ 342.00)	(+)(-)	(\$ 614.00)	(+)(-)	(-\$ 230.00)
ADJUSTED INDICATED UNIT VALUE			\$3,077.00		\$2,458.00		\$2,079.00
(B) TOTAL INDICATED VALUE OF SUBJECT LAND				$\left(\frac{\$66.495 \times \$2,500 \text{ ac}}{\text{Correlated Unit Value X Units}} \right)$		$\frac{\$166,238}{\$166,250} \text{ (R)}$	

COMMENTS:

Sales in the subject area were thoroughly researched through MLS services and tax records the three most similar sales in terms of location, utility, topography and size were selected. Sale # 1 is most similar in terms of tree coverage and terrain and is superior in terms of access. A negative 10% adjustment is made to reflect this.

Sale 2 is similar in terms of size and location and is superior in terms of topography and access. A negative 10 % adjustment is made for each.

Sale 3 is inferior in terms of location, superior in terms of topography and access. A positive 10% for location is considered appropriate, as well as negative 10% adjustments for topography and access.

All three sales reflect the subject's limited utility.

Due to the small number of sales of properties similar to the subject, there was insufficient data to make paired sales adjustments. 10% nominal adjustments are used to reflect differences in the properties. This is thought to be reasonable based on the appraiser's experience and knowledge of the east Tennessee markets.

In estimating the subject's market value, all sales are given equal weight. The middle portion of the value range is considered to be most indicative of unit value.

Therefore, a unit value of \$2,500/acre for 66.495 acres = \$166,250 @ is estimated to be the market value of the subject property.

Sales are adjusted at 5% per year based on market trends in the area and discussions with market participants (realtors). There is very limited data in the subject area. It was difficult to find any cohesive data for vacant land in the rural areas of Sullivan Co. According to NETNAR, KAARMLS, Realtor.com, residential appreciation rates range from 11% to 5%, with farmland appreciation at approximately 4% per year in Sullivan County.

Sales have slowed down, and prices have stabilized after a peak year in 2022. The lower end of the range was chosen due to the rural location of the subject area.

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17. EXPLANATION and/or BREAKDOWN OF LAND VALUES:

(A) VALUATION OF LAND

LAND	<u>66.495</u>	S.F.	<input type="checkbox"/>	F.F.	<input type="checkbox"/>	ACRE	<input checked="" type="checkbox"/>	LOT	<input type="checkbox"/>	@	\$	<u>2,500</u>	(Average) Per Unit	\$	<u>166,250</u>
LAND	_____	S.F.	<input type="checkbox"/>	F.F.	<input type="checkbox"/>	ACRE	<input type="checkbox"/>	LOT	<input type="checkbox"/>	@	\$	_____	(Average) Per Unit	\$	_____
LAND	_____	S.F.	<input type="checkbox"/>	F.F.	<input type="checkbox"/>	ACRE	<input type="checkbox"/>	LOT	<input type="checkbox"/>	@	\$	_____	(Average) Per Unit	\$	_____
LAND	_____	S.F.	<input type="checkbox"/>	F.F.	<input type="checkbox"/>	ACRE	<input type="checkbox"/>	LOT	<input type="checkbox"/>	@	\$	_____	(Average) Per Unit	\$	_____
LAND	_____	S.F.	<input type="checkbox"/>	F.F.	<input type="checkbox"/>	ACRE	<input type="checkbox"/>	LOT	<input type="checkbox"/>	@	\$	_____	(Average) Per Unit	\$	_____

REMARKS

The subject property is estimated to be \$2,500/per acre as outlined in the previous pages.

18. APPROACHES TO VALUE CONSIDERED

- (A) Indicated Value of Entire Tract Larger Parcel from SALES COMPARISON APPROACH _____ \$ 166,250
- (B) Indicated Value of Entire Tract Part Affected from COST APPROACH _____ \$ _____
- (C) Indicated Value of Entire Tract Part Affected from INCOME APPROACH _____ \$ _____

(D) RECONCILIATION: (Which approaches were given most consideration) (Single-Point Conclusion Should be Reasonably Rounded)
The sales comparison approach was used to estimate the market value of the subject. The income and cost approaches are not applicable for vacant land.

19. FAIR MARKET VALUE of	<input checked="" type="checkbox"/> Entire Tract	<input type="checkbox"/> Larger Parcel.....	\$	<u>166,250</u>
(A) TOTAL AMOUNT DUE OWNER if	<input type="checkbox"/> Entire Tract	<input type="checkbox"/> Part Affected Acquired.....	\$	_____
(B) AMOUNT ATTRIBUTABLE TO:	Land	\$ <u>166,250</u>	Improvements	\$ _____

REMARKS

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PARTIAL ACQUISITION

20.

VALUE OF ENTIRE TRACT..... \$166,250

AMOUNT DUE OWNER IF ONLY PART ACQUIRED (Detail breakdown)

- A. _____ Land Acquired (Fee) 1.116 S.F. Ac. @ \$2,500 \$2,790
 _____ Land Acquired (Fee) _____ S.F. Ac. @ _____
 Drainage Esmt. _____ S.F. Ac. @ _____
 Slope Esmt. _____ S.F. Ac. @ _____
 Const. Esmt. 1.639 S.F. Ac. @ \$750 \$1,230(R)
- B. Improvements Acquired (Indicate which improvements by showing structure numbers)

- C. Value of Part Acquired Land & Improvements (Sub-Total)..... \$4,020
- D. Total Damages (See Explanation, Breakdown and Support on Sheet 2A-9). _____
- E. Sum of A, B and D: \$4,020
- F. Benefits: (Explain and deduct from D. Amount must not exceed incidental damages).... _____
- G. TOTAL AMOUNT DUE OWNER; if only part is Acquired..... \$4,050

21. VALUE OF REMAINDER (See 2A-9 for Documentation of Remainder Value)

A. LAND REMAINDER

- Left 65.379 S.F. Ac. @ _____
 _____ S.F. Ac. @ _____
 _____ S.F. Ac. @ _____
- Right _____ S.F. Ac. @ _____
 _____ S.F. Ac. @ _____
 _____ S.F. Ac. @ _____

AMOUNT PER UNIT		DAMAGES		REMAINING VALUE
BEFORE	AFTER	%	\$	
\$2,500	\$2,500	0	0	\$163,447

REMAINDER VALUE OF LAND..... \$163,447
 LESS AMOUNT PAID FOR EASEMENTS IN ITEM 20A..... \$1,230
 LESS COST TO CURE (Line 20-D)..... _____
 TOTAL REMAINDER VALUE OF LAND..... \$162,217

B. IMPROVEMENTS REMAINDER

- Improvement No. _____
 Improvement No. _____
 Improvement No. _____
 Improvement No. _____
 Improvement No. _____

BEFORE VALUE	DAMAGES		REMAINING VALUE
	%	\$	

REMAINDER VALUE OF IMPROVEMENTS..... _____
 LESS COST TO CURE ITEMS..... _____
 TOTAL REMAINDER VALUE OF LAND & IMPROVEMENTS..... \$162,200

REMARKS:

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SUMMARY OF REMAINDER

APPRAISERS DESCRIPTION OF REMAINDER AND EXPLANATION OF DAMAGES OR BENEFITS

(Supplement to Items 20 and 21, Pages 2A-8)

A full narrative description of the remainder (s) must be given on all partial acquisitions. The after value estimates, both land and improvements shall be documented and supported by one or more of the applicable approaches to value.

23. HIGHEST AND BEST USE AFTER ACQUISITION:

The Highest and Best Use remains the same as in the before situation, a large acreage tract, with potential for camping, hunting cabin or some recreational use.

24. DESCRIBE REMAINDER (S):

In the after situation, the subject essentially remains unchanged. The acquisition area is on the I-26 road frontage, beginning at Station 157+60 to Station 165+00. This area is a multi-tiered steep slide area (160+ feet tall), that TDOT is planning on cutting back and putting up anchored mesh to prevent the rock wall from falling onto the roadway.

This will have no effect on the subject property's utility or use.

There are no damages or benefits noted.

The temporary construction easement is for a three-year period of time during the time of construction. The value of the easement is based on the rental value of the land considering an annual return on the fee value of the land. At the present time, secure interest rates are about 4% to 5% annually. The addition of a 5% risk factor yields an annual return of 10%, which is considered reasonable for the property. A 10% annual return for three years yields 30% of fee value for the temporary construction easement.

25. Amount of DAMAGE This Page To--2A-8, Item 20-D

(A) Amount of BENEFITS This Page To--2A-8, Item 20-F

25. Amount of DAMAGE This Page To--2A-8, Item 20-D

(A) Amount of BENEFITS This Page To--2A-8, Item 20-F

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PHOTOGRAPHS – ALL SUBJECT PHOTOS TAKEN 08/30/2024

26.

An adequate number of photographs of all improvements acquired or damaged or of land showing and unusual features shall be included in each appraisal. **(Even though there are no unusual features that would affect the land value, a minimum of one photograph is required of vacant land.)** Each photograph shall be properly identified on the front or back with unalterable identification showing the following: PROJECT NUMBER, TRACT NUMBER, SUBJECT, and DATE PICTURE TAKEN.



Acquisition Area



Acquisition Area on left looking westbound on I-26



Acquisition Area/ Rock Face

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PHOTOGRAPHS

26.

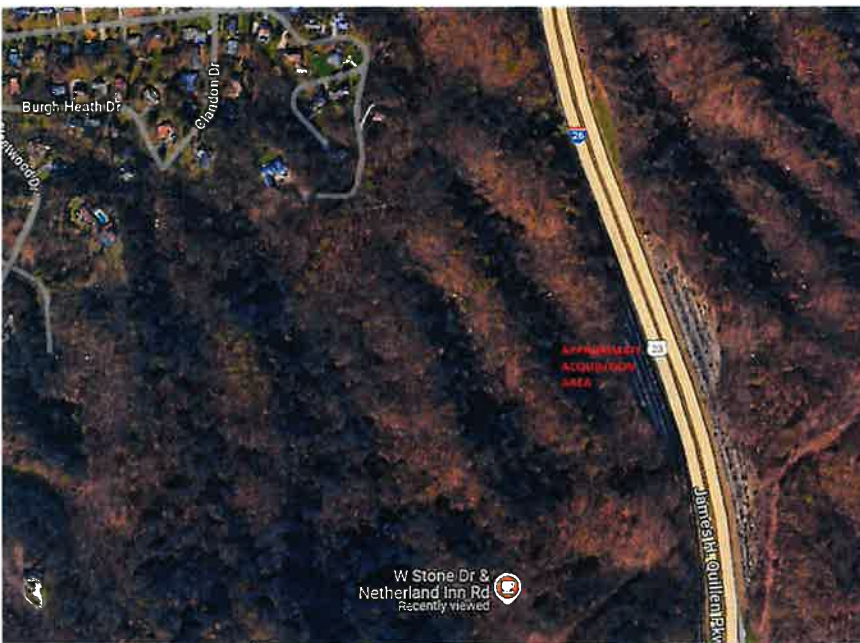
An adequate number of photographs of all improvements acquired or damaged or of land showing and unusual features shall be included in each appraisal. **(Even though there are no unusual features that would affect the land value, a minimum of one photograph is required of vacant land.)** Each photograph shall be properly identified on the front or back with unalterable identification showing the following: PROJECT NUMBER, TRACT NUMBER, SUBJECT, and DATE PICTURE TAKEN.



Dense foliage looking towards subject property from end of Burgh Heath Drive



Aerial Photo from CRS

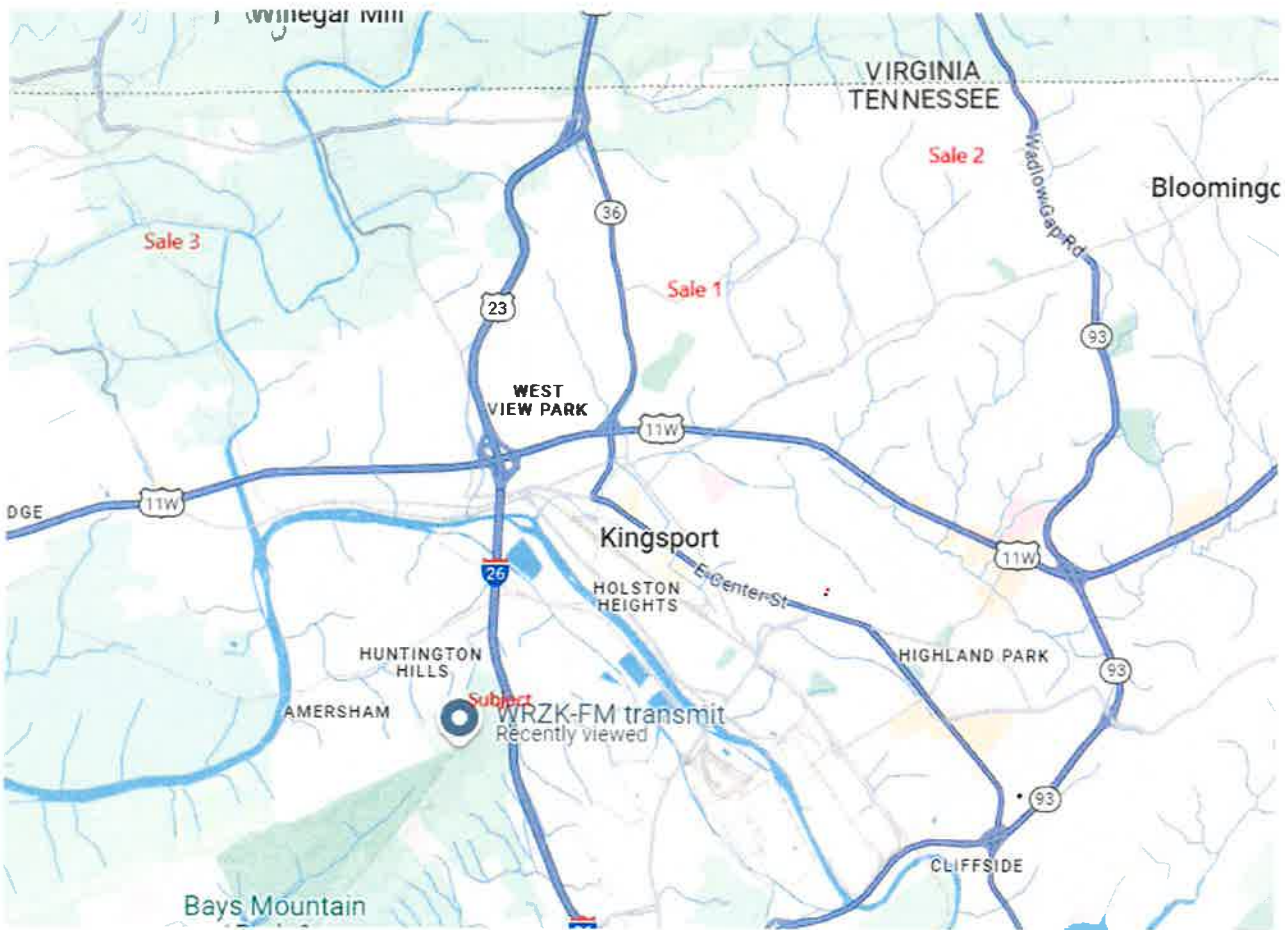


Aerial Photo Google maps

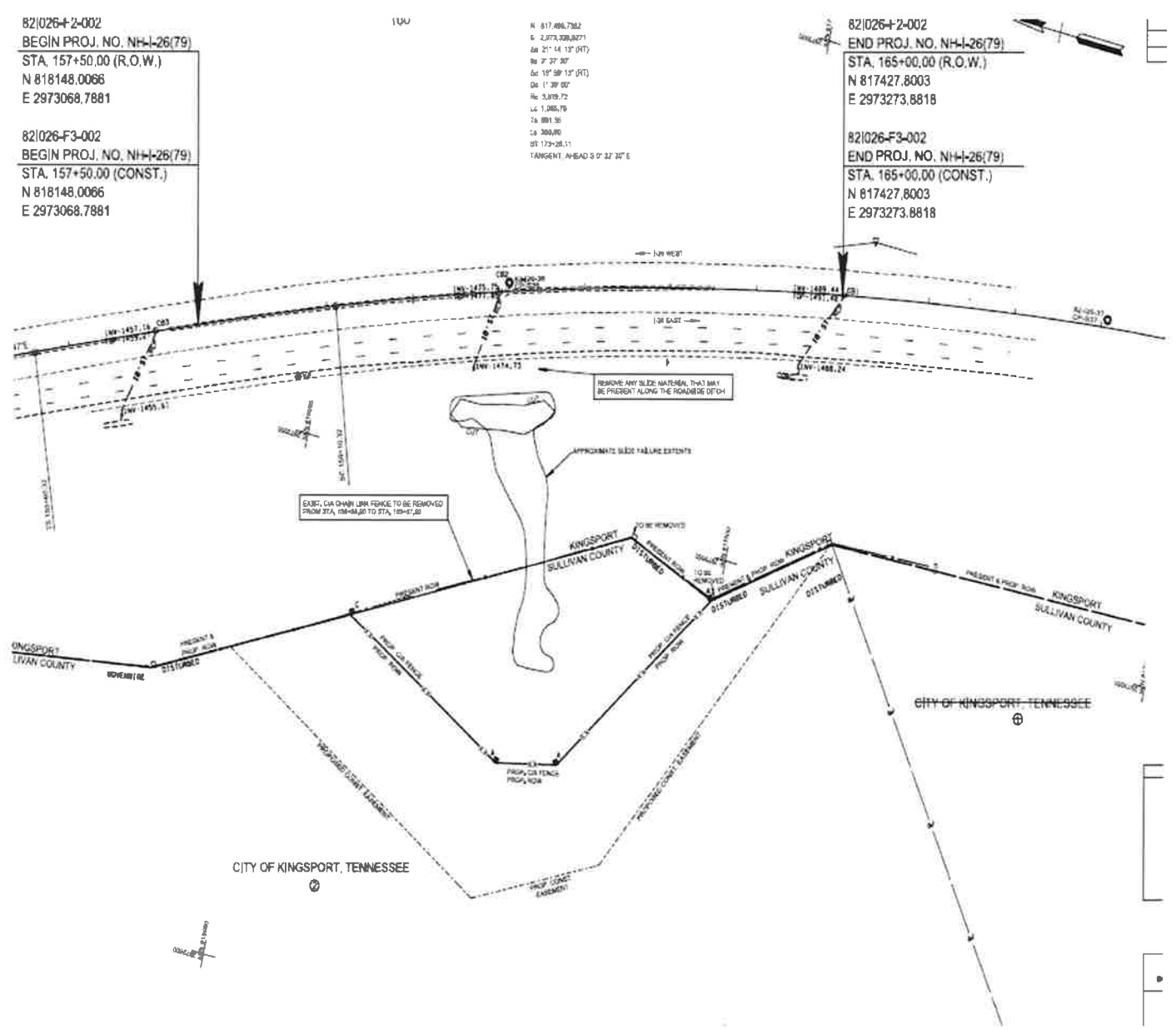
State Project No. 821026-F2-002 County Sullivan Tract No. 2
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Property Map / Location Map



RIGHT-OF-WAY MAP



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PURPOSE OF APPRAISAL

The purpose of the appraisal is to estimate the amount due to the property owner as a result of acquisition of all, or a portion of, the property for a proposed highway right-of-way project. The value estimate in this report is based on market value. See "Definition of Market Value" below.

DEFINITION OF MARKET VALUE

All estimates of value prepared for agency acquisitions shall be based on market value estimates –as Market Value is set forth in the Tennessee Pattern Jury Instructions to wit: "the amount of money which a purchaser, willing but under no compulsion to buy, would pay, and which a seller, willing but under no compulsion to sell, would accept, taking into consideration all the legitimate uses to which the property was adaptable and might in reason be applied".

PROPERTY RIGHTS APPRAISED

Basic underlying property rights considered herein are those of a 100% ownership position in Fee Simple, defined as: "absolute ownership, unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power and escheat." *The Appraisal of Real Estate, 12th ed. Chicago, IL.*

The proposed acquisition consists of a fee acquisition and/or easement rights for the proposed construction of a highway. The easement rights, if any, consist of the acquisition of less than fee simple title and in these cases the extent of the property rights conveyed have been considered in arriving at the estimate of value.

Any and all liens have been disregarded. The property is assumed to be free and clear of all encumbrances except easements or other restrictions as noted on the title report or during physical inspection of the property and mentioned in this report.

INTENDED USE

The intended use of this appraisal is to assist the Tennessee Department of Transportation in Right-of-Way acquisition or disposition.

INTENDED USER

The intended user of this report is the Tennessee Department of Transportation.

NOTE: If this appraisal is limited to the area affected by the acquisition for the proposed project and consists of only a part of the whole property, the value for the portion appraised cannot be used to estimate the value of the whole by mathematical extension.

Plans for the proposed construction, including cross sections of cuts and fills for the subject property, have been considered in arriving at the estimates of market value.

ATTACHMENTS

Sales information and/or other pertinent information, which is part of this appraisal report and referenced in the text of this appraisal, can be found:

 X attached at the end of this report.

 in a related market data brochure prepared for this project and which becomes a part of this report.

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SCOPE OF WORK

The Tennessee Department of Transportation has requested an appraisal to estimate the market value of the property described herein for the purpose of acquisition or disposition. In accordance with the client’s request, appropriate/required inspections and investigations have been conducted to gain familiarity with the subject of this report and the market in which it would compete if offered for sale.

Reliable data-subscription services have been utilized as the primary search tool for transfers of vacant land as well as improved properties. Deeds have been read and interviews with property owners and project-area real estate professionals conducted to the extent necessary to gain clarity and market perspective sufficient to develop credible opinions of use and value. Where construction costs are an integral part of the valuation pursuit, national cost services have been employed, but supplemented by local suppliers and contractors where necessary.

Applicable and customary approaches to value have been considered. Each of the traditional approaches to value have been processed or an explanation provided for the absence of one or more in the valuation of the subject property. For acquisition appraisals, furnished Right-of-Way plans have been utilized to visualize the property in an after-state where there is a remainder. Damages and/or special benefits have been considered for all remainders. As well, for acquisition appraisals, a “Formal” appraisal includes all real property aspects of the “Larger Parcel” as defined in this report or the tract as shown on the right-of-way plans, in the acquisition table, or extant on the ground at the time of inspection or date of possession. A “Formal Part-Affected” appraisal generally constitutes something less than a consideration of the entire tract, but in no way diminishes the amount due owner had a “Formal” appraisal been conducted.

Acquisition appraisals are conducted in accordance with Tennessee’s State Rule which asserts that the part acquired must be paid for and that special benefits can only offset damages. Further, the public improvement project or its anticipation cannot be considered in the “before” value estimate; however, when there is a “remainder”, the public improvement project must be considered as to its influence on said remainder.

GENERAL LIMITING CONDITIONS & ASSUMPTIONS

This appraisal report has been made with the following general limiting conditions and assumptions:

- (1) The distribution, if any, of the total valuation in this report between land and improvements applies only under the stated program of utilization. The separate allocations for land and buildings must not be used in conjunction with any other appraisal and are invalid if so used.
- (2) Possession of this report, or a copy thereof, does not carry with it the right of publication. It may not be used for any purposes by any person other than the party to whom it is addressed without the written consent of the appraiser and in any event, only with proper written qualification and only in its entirety.
- (3) The appraiser herein by reason of this appraisal is not required to give further consultation, testimony, or be in attendance in court with reference to the property in question unless arrangements have been previously made.
- (4) Neither all nor any part of the contents of this report (*especially any conclusions as to value, the identity of the appraiser, or the firm with which the appraiser is connected*) shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
- (5) The value estimate is based on building sizes calculated by the appraiser from exterior dimensions taken during the inspection of the subject property. Land areas are based on the Acquisition Table unless otherwise noted in this report.
- (6) No responsibility is assumed for the legal description or for matters including legal or title considerations. Title to the property is assumed to be good and marketable unless otherwise stated.
- (7) The property is appraised free and clear of any or all liens or encumbrances unless otherwise stated.
- (8) Responsible ownership and competent property managements are assumed.
- (9) The information furnished by others is believed to be reliable. However, no warranty is given for its accuracy.
- (10) All engineering is assumed to be correct. The plot plans and illustrative material in this report are included only to assist the reader in visualizing the property.
- (11) It is assumed that there are no hidden or unapparent conditions of the property, subsoil, or structures that render it more or less valuable. No responsibility is assumed for such conditions or for arranging for engineering studies that may be required to discover them.
- (12) It is assumed that there is full compliance with all-applicable federal, state and local environmental regulations and laws unless noncompliance is stated, defined, and considered in the appraisal report.
- (13) It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless nonconformity has been stated, defined, and considered in the appraisal report.

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State Project No. 821026-F2-002 County Sullivan Tract No. 2
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- (14) It is assumed that all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate contained in this report is based.
- (15) It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
- (16) Unless otherwise stated in this report, the appraiser did not observe the existence of hazardous material, which may or may not be present on the property. The appraiser, however, is not qualified to detect such substances. The presence of substances such as asbestos, area-formaldehyde foam insulation, or other potentially hazardous materials may affect the value of the property. The value estimate is predicated on the assumption that there is no additional materials on the property that would cause a loss in value. No responsibility is assumed for any such conditions, or for any expertise or engineering knowledge required to discover them or the costs involved to remove them. The appraiser reserves the right to revise the final value estimate if such substances are found on or in the property.
- (17) The Americans with Disabilities Act ("ADA") became effective January 26, 1992. We have not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the ADA. If so, this fact could affect the value of the property. Since we have no direct evidence relating to this issue, we did not consider possible non-compliance with the requirements of the ADA in estimating the value of the subject property.

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CERTIFICATE OF APPRAISER

I hereby certify that to the best of my knowledge and belief:

- (1) That I have personally inspected the property herein appraised and that I have also made a personal field inspection of the comparable sales relied upon in making said appraisal. The subject and the comparable sales relied upon in making said appraisal were represented by the photographs contained in said appraisal and/or market data brochure.
- (2) The statements of fact contained in this appraisal are true and correct.
- (3) The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, unbiased professional analyses, opinions, and conclusions.
- (4) That I understand that said appraisal is to be used in connection with the acquisition of right-of-way for a highway to be constructed by the State of Tennessee with without , the assistance of Federal-aid highway funds, or other Federal funds.
- (5) That such appraisal has been made in conformity with the appropriate State laws, regulations and policies and procedures applicable to appraisal of right-of-way for such purposes; and that to the best of my knowledge no portion of the value assigned to such property consists of items which are noncompensable under the established law of said State.
- (6) That any increase or decrease in the fair market value of real property prior to the date of valuation caused by the public improvement for which said property is acquired, or by the likelihood that the property would be acquired for such improvement, other than that due to physical deterioration within the reasonable control of the owner, will be disregarded in determining the compensation for the property.
- (7) That neither my employment nor my compensation is contingent upon the reporting of a predetermined value or direction in value that favors that cause of the client, the amount of the value estimate, the attainment of a stipulated result, or the occurrence of a subsequent event.
- (8) I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved.
- (9) That I have not revealed the findings and results of such appraisal to anyone other than the proper officials of the State Department of Transportation of said State or officials of the Federal Highway Administration and I will not do so until so authorized by State officials, or until I am released from this obligation by having publicly testified to such findings.
- (10) That no one, in the development of use and value conclusions, provided significant professional assistance to the person signing this report. (If there are exceptions, the name of each individual providing significant professional assistance is attached herewith.)
- (11) That my analyses, opinions and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice.

(12) THAT the OWNER (Name) City of Kingsport/ Michael Thomson /Meghan Krager was contacted on (Date) 09/01/2024
09/03/2024

In Person By Phone *By Email, and was given an opportunity for he or his designated representative

(Name) Michael Thompson/ Megan Krager to accompany the appraiser during his or her inspection of the subject property. The owner or his representative Declined Accepted to accompany appraiser on (Date) 09/03/2024

**If by mail attach copy to 2A-12*

Date(s) of inspection of subject 08/30/2024

Date(s) of inspection of comparable sales 08/30/2024

- (13) That the centerline and/or right-of-way limits were staked sufficiently for proper identification on this tract.
- (14) That the roadway cross sections were furnished to me and/or made available and have been used in the preparation of this appraisal.
- (15) That my (our) opinion of the fair market value of the acquisition as of the 30th day of August, 2024.

is \$4,050 Based upon my independent appraisal and the exercise of my professional judgment.

Appraiser's Signature Christopher B. Ruberg Date of Report 10/18/2024

State of Tennessee Certified Residential Real Estate Appraiser License Number 2708

State Project No. 821026-F2-002 County Sullivan Tract No. 2
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Item XI1.

VACANT LAND SALE # 1

MARKET DATA
(Sales & Rentals)

Address or General Location Off Mullins Street, Kingsport, TN 37665

Directions to Property I-26 to Hwy 36, right on Lynn Garden Dr., left on Mullins Drive. Access between 337 & 341 Mullins Dr.

Tax Map and Parcel No. 030 A C 025.00 Book 3456 Page 336 Property Rights Fee simple

Grantor Jessica & Seth Willis Grantee Chris Foran

Date of Sale 02/24/2023 Verified Consideration \$139,000 Verified MLS/Deed

Financing: Type Conventional Interest Rate UKN Terms Unknown

MOTIVATION OF SALE Future home site

PHYSICAL CHARACTERISTICS

Land Area: Sq.Ft. 1,902,265 Acres 43.67 Dimensions 1766 x 1227 Frontage N/A Depth 1766

Shape Irregular Site/View Average

Topography Mountain / Wooded Access Adequate

On-Site Improvements None Noted

Encumbrances: (Easements, etc.) Typical. Access Easement to cell tower

OFF SITE IMPROVEMENTS: Paved Street Gravel Road Sidewalk Curb Gutters

UTILITIES AVAILABLE: Water Electric Telephone Gas Sewer Septic System

Zoning R-2 Highest and Best Use Residential acreage site

COMMENTS:

Property is wooded mountain tract. Cell tower not included in the sale.

Currently listed for \$330,000, DOM - 94.

VERIFIED Sales Price..... \$ 139,000

(1) Adj. for Property Rights Conveyed.....\$

(2) Adj. for Financing Terms.....\$

(3) Adj. for Conditions of Sale.....\$

CASH EQUIVALENT Sales Price of Comparable Sale..... \$ 139,000

ADJUSTED UNIT OF COMPARISON

N/A Per Sq. Ft. \$3,182 Per Acre N/A Per F.F. \$139,000 Per Lot

State Project No. 82I026-F2-002 County Sullivan Tract No. 2

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Item X11.

VACANT LAND SALE # 1

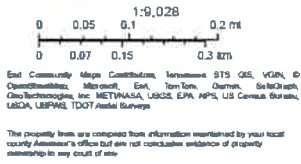
Picture taken 08/30/24

Sullivan County - Parcel: 030A C 025.00



Date: August 31, 2024

County: Sullivan
 Owner: FORAN CHRIS S ETAL
 Address: MULLINS ST OFF
 Parcel Number: 030A C 025.00
 Deeded Acreage: 43.87
 Calculated Acreage: 0
 Date of TDOT Imagery: 2019
 Date of Vexcel Imagery: 2023



State Project No. 82I026-F2-002 County Sullivan Tract No. 2
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VACANT LAND SALE # 2

MARKET DATA
(Sales & Rentals)

Address or General Location 0 Forest View Rd., Kingsport, TN 37660

Directions to Property Hwy 93 N, Left on Bloomingdale, Right on Forest View. Property at end of road on left.

Adjoins mobile home park.

Tax Map and Parcel No. 013LA008.20 Book 3522 Page 1804 Property Rights Fee simple
013 053.00

Grantor Misty Denman, Martin Price & Jason Price Grantee Andrew & Lisa Newlon

Date of Sale 08/18/2022 Verified Consideration \$180,000 Verified MLS/Deed

Financing: Type Conventional Interest Rate UKN Terms Unknown

MOTIVATION OF SALE Future home /cabin site

PHYSICAL CHARACTERISTICS

Land Area: Sq.Ft. 2,797,423 Acres 64.22 Dimensions Irregular Frontage Irr Depth Irr

Shape Irregular Site/View Average

Topography Rolling/ wooded/ Access Adequate

On-Site Improvements Old Barn & Cabin, no contributory value

Encumbrances: (Easements, etc.) Typical assumed.

OFF SITE IMPROVEMENTS: Paved Street Gravel Road Sidewalk Curb Gutters

UTILITIES AVAILABLE: Water Electric Telephone Gas Sewer Septic System

Zoning R-1 Highest and Best Use Residential acreage

COMMENTS:
This is a sale of 2 adjoining tracts with road access, with approximately 3 acres of somewhat cleared land, the rest is wooded.

VERIFIED Sales Price.....	\$	<u>180,000</u>
(1) Adj. for Property Rights Conveyed.....	\$	<u> </u>
(2) Adj. for Financing Terms.....	\$	<u> </u>
(3) Adj. for Conditions of Sale.....	\$	<u> </u>
CASH EQUIVALENT Sales Price of Comparable Sale.....	\$	<u>180,000</u>

ADJUSTED UNIT OF COMPARISON

<u> </u> Per Sq. Ft.	<u>\$2,802</u>	Per Acre	<u>N/A</u>	Per F.F.	<u>\$180,000</u>	Per Lot
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State Project No. 82I026-F2-002 County Sullivan Tract No. 2

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VACANT LAND SALE # 2

Picture taken 08/30/2024



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VACANT LAND SALE # 3

MARKET DATA
(Sales & Rentals)

Address or General Location Sensabaugh Hollow Road, Church Hill, TN 37642 Hawkins County
 Directions to Property I-26 to west on W. Stone Rd., to right on Big Elm Rd. to left on Sensabaugh Hollow Rd.
 Property ends at tunnel.
 Tax Map and Parcel No. 012 104.00 Book 1549 Page 459 Property Rights Fee simple
 Grantor Sensabaugh Hiers Grantee Michael & Ashley Anglin
 Date of Sale 05/10/2024 Verified Consideration \$160,000 Verified MLS/Deed
 Financing: Type Conventional Interest Rate UKN Terms Unknown
 MOTIVATION OF SALE Hunting camp/ home site

PHYSICAL CHARACTERISTICS

Land Area: Sq.Ft. 3,054,427 Acres 70.12 Dimensions Irregular Frontage Irr Depth Irr
 Shape Irregular Site/View Average
 Topography Rolling Mountain / partial cleared Access Adequate
 On-Site Improvements None noted
 Encumbrances: (Easements, etc.) Typical assumed.

OFF SITE IMPROVEMENTS: Paved Street Gravel Road Sidewalk Curb Gutters
 UTILITIES AVAILABLE: Water Electric Telephone Gas Sewer Septic System
 Zoning None Highest and Best Use Residential site

COMMENTS:
 This sale is three tracts with property on both sides of the road. It has some partially cleared areas, but it is mostly overgrown. Adjoins RR on west side. No improvements noted. Picture of tunnel is google map image. Was not able to take picture of the tunnel due to a number of people at the tunnel.

VERIFIED Sales Price.....	\$	<u>160,000</u>
(1) Adj. for Property Rights Conveyed.....\$		<u> </u>
(2) Adj. for Financing Terms.....\$		<u> </u>
(3) Adj. for Conditions of Sale.....\$		<u> </u>
CASH EQUIVALENT Sales Price of Comparable Sale.....	\$	<u>160,000</u>

ADJUSTED UNIT OF COMPARISON

<u> </u> Per Sq. Ft.	<u>2,281</u>	Per Acre	<u>N/A</u>	Per F.F.	<u>\$160,000</u>	Per Lot
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State Project No. 82I026-F2-002 County Sullivan Tract No. 2
 Federal Project No. NH-I-26(79) Name of Appraiser Christopher B. Ruberg

Item X11.

VACANT LAND SALE # 3

Picture taken 08/30/2024



State Project No. 82I026-F2-002 County Sullivan Tract No. 2
Federal Project No. NH-I-26(79) Name of Appraiser Christopher B. Ruberg

Item X11.

EXHIBIT 'A'

<u>PROJECT</u>	<u>COUNTY</u>	<u>TRACT</u>	<u>MAP/PARCEL</u>
82I026-F2-002	SULLIVAN	2	060/006.00

KNOW ALL MEN BY THESE PRESENTS, that the undersigned,

GRANTOR(S) NAME

("Grantor(s)") have bargained and sold, and by these presents do transfer and convey unto the State of Tennessee ("Grantee") the land and/or land rights, more particularly described as follows:

Located in SULLIVAN County, Tennessee:

BEGINNING at a proposed 6" by 6" concrete right of way monument at the intersection of the west proposed controlled access right of way line of Interstate 26 and west present controlled access right of way line of Interstate 26, being 289.27 feet right of Interstate 26 centerline station 159+00; thence along the present controlled access right of way line south 26 degrees 02 minutes 49 seconds east 334.29 feet to an existing 6" by 6" concrete right of way monument located 234.65 feet right of centerline station 162+54.20; thence along the said right of way line south 18 degrees 22 minutes 21 seconds west 109.82 feet to a proposed 6" by 6" concrete right of way monument located 292.23 feet right of centerline station 163+54.66 at the intersection of the said right of way line and west proposed controlled access right of way line of Interstate 26; thence along the west proposed controlled access right of way line north 54 degrees 14 minutes 31 seconds west 236.34 feet to a proposed 6" by 6" concrete right of way monument located 445.00 feet right of centerline station 161+55.00; thence along the said right of way line north 12 degrees 02 minutes 29 seconds west 70.91 feet to a proposed 6" by 6" concrete right of way monument located 440.00 feet right of centerline station 160+75.00; thence along the said right of way line north 25 degrees 35 minutes 34 seconds east 218.55 feet to a proposed 6" by 6" concrete right of way monument located 289.27 feet right of centerline station 159+00 at the intersection of the west proposed controlled access right of way line of Interstate 26 and west present controlled access right of way line of Interstate 26, being the **TRUE POINT OF BEGINNING**.

Containing 1.116 acres, more or less.

The above described tract of land is conveyed to the Grantee in fee simple.

PROPOSED CONSTRUCTION EASEMENT

Being a parcel of land lying outside and adjacent to the west present and proposed right of way line of Interstate 26 and the west proposed controlled access right of way line of Interstate 26 and extending from a point 289.27 feet, more or less, right of Interstate 26 centerline station 159+00, more or less, to a point 292.23 feet, more or less right of centerline station 163+54.66, more or less, varying in width from 0 to 130 feet, more or less.

Containing 1.639 acres, more or less.

By this instrument the Grantors hereby convey an easement for the construction of a work area and erosion controls outside of the right of way line. The title to the above described land remains vested in the Grantor and is to be used by the State of Tennessee, its contractors or its assigns for a period of 3 years from and after the commencement of construction.

State of Tennessee Department of Transportation
Offer to Acquire Real Property

ROW FORM-17B
Revision 11-26-2013

STATE PROJ. #:821026-F2-002
FED PROJ. #: NH-I-26(79)
PIN #: 131058.00
OWNER: City of Kingsport, TN

COUNTY/S Sullivan
TRACT #: 2
NEGOTIATOR: Benny Bethel
DATE PRINTED: OCTOBER 24, 2024

The following offer is not less than the approved appraisal of the fair market value of the property including, where applicable, damages to the remainder.
This offer does does not include payment for the purchase of one or more uneconomic remainders.

	A	B
	IMPROVEMENTS ACQUIRED	IMPROVEMENTS RETAINED
LAND (FEE SIMPLE)	\$2,820.00	SAME AS A
PDE	\$0.00	SAME AS A
AIR RIGHTS	\$0.00	SAME AS A
AVIGATION EASEMENT	\$0.00	SAME AS A
ACCESS CONTROL	\$0.00	SAME AS A
IMPROVEMENTS	\$0.00	\$0.00
DAMAGES	\$0.00	SAME AS A
SPECIAL BENEFITS	\$0.00	\$0.00
SLOPE EASEMENT	\$0.00	SAME AS A
TCE	\$1,230.00	SAME AS A
APPROVED COMPENSATION	\$4,050.00	\$0.00
UTILITY ADJUSTMENT	\$0.00	SAME AS A
OTHER	\$0.00	SAME AS A
GRAND TOTAL	\$4,050.00	\$0.00

RESIDENTIAL RELOCATION (See RA Form 109)
BUSINESS RELOCATION (See RA Form 116)

This offer includes payment for the following improvements: N/A

This offer does not include payment for the following improvements as they are owned by others:
N/A

The original of this form was delivered to MICHAEL THOMPSON on 10/28/2024.

who had or were furnished a copy of the Acquisition Brochure.

10/28/2024

Date



Negotiator TABLET Signature

STATE OF TENNESSEE
DEPARTMENT OF TRANSPORTATION
SELLER'S ACKNOWLEDGMENT OF SALE PRICE AND CONDITIONS

STATE PROJECT 821026-F2-002
FEDERAL PROJECT NH-I-26(79)
COUNTY/S Sullivan
TRACT # 2

OFFICE USE ONLY	
REC'D:	_____
INV #:	_____
RG #:	_____
DEPT:	_____
TX #:	_____
Approve:	_____

- A. The Seller hereby offers and agrees to convey to the Department the interest(s) in the lands identified as **TRACT 2** on the right-of-way plans for the above referenced project upon the Department tendering the price of **\$4,050.00**, said tract being further described on the attached legal description. In the event of subsequent plans revisions, this sale price may be adjusted and shall be evidenced by a new ROW Form 30A.
- B. The Department shall pay for the expenses of title examination, preparation of instrument of conveyance, and recording of deed. The Department will reimburse the Seller for reasonable and customary fees charged by lienholders to obtain necessary releases of any liens upon the property acquired by the Department. Real estate taxes will be prorated pursuant to TCA § 67-5-203.

The following terms and conditions will also apply unless otherwise indicated:

- C. Retention of Improvements Does Not Retain Improvements Not Applicable
If applicable, Seller agrees to retain improvements under the terms and conditions stated in ROW Form-32A attached to this document and made a part of this acknowledgment.

- D. Utility Adjustment Not Applicable
If applicable, Seller agrees to make at his expense the below listed repair, relocation or adjustment of utilities owned by him/her. The price offered includes _____ to reimburse the Seller for such expenses.

E. Other:

- F. The Seller states in the following space the name of any Lessee of any part of the property to be used and the name of any other parties having any interest of any kind in said property.

- G. The Seller agrees not to change the condition of the property being conveyed between the date of signature and the date the property is conveyed to the Department and understands that any costs incurred by the Department due to non-compliance are the responsibility of the Seller.

SELLER(S):

Date City of Kingsport, TN



TDOT
Department of
Transportation

APPROVED OFFER COMPENSATION

Consultant Prepared Form 2

State Project No:	821026-F2-002	County/s:	Sullivan
Federal Project No:	NH-I-26(79)	Field Office	Region 1
Property Owner:	City of Kingsport		
Tax Map/Parcel No:	060 006.00	Tract No:	2 PIN No. 131058.00

SUMMARY OF REPORTS

COMPLETED BY CONSULTANT	APPRAISER'S NAME	AMOUNT DUE OWNER	EFFECTIVE DATE	TYPE REPORT
Chris Graves	Christopher Ruberg	\$ 4,050	8/30/2024	FORMAL

APPROVED ACQUISITION AREAS/COMPENSATION

INTERESTS ACQUIRED	ORIGINAL ACQUISITION AREAS	ORIGINAL APPROVED COMP.	REVISED ACQUISITION AREAS	REVISED APPROVED COMPENSATION	ALTERNATE ACQUISITION AREAS	ALTERNATE APPROVED COMP.
LAND (FEE SIMPLE)	1.116 AC	\$ 2,790				
PDE	0 SF	\$ -				
SLOPE EASEMENT	0	\$ -				
TCE	1.639 AC	\$ 1,230				
AIR RIGHTS	0	\$ -				
(LAND OWNER) IMPROVEMENTS		\$ -				
(LAND OWNER) DAMAGES/BENEFIT		\$ -				
APPROVED OFFER AMOUNT		\$ 4,020		\$ -		\$ -
UTILITY ADJUSTMENT		\$ -				
(LAND OWNER) TOTAL		\$ 4,020		\$ -		\$ -
TENANT IMPROVEMENTS TOTAL		\$ -				
ROUNDING AMOUNT		\$ 30				
FORM 2 GRAND TOTAL		\$ 4,050		\$ -		\$ -

ORIGINAL AREA SUMMARY

ORIGINAL AREA BEFORE	ORIGINAL AREA ACQUIRED	ORIGINAL AREA AFTER
66.495	1.116	65.379

ALTERNATE AREA SUMMARY

ALTERNATE AREA ACQUIRED	ALTERNATE AREA AFTER ACQUISITION

COMMENTS TO NEGOTIATOR

The subject land is wooded and steep. Plans show the rock wall on at I-26 is at +/- 160 feet high, showing the severe terrain. The land was gifted to the City of Kingsport due to the developer finding little to no utility in it. The appraiser provided 3 sales in Sullivan and Hawkins Counties with very similar sizes, terrain, and utility. The value in the report is well supported.

Form 2 Date: 10/21/2024

Completed By:

Chris Graves, Signature

Agency Representative Approval:

Print Name & Signature



AGENDA ACTION FORM

Consideration of a Resolution Awarding an Agreement for Architectural and Engineering Services for the New Elementary School and Associated Work at the Lynn View Community Center Site to Thompson & Litton, Inc.

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-08-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Committee
Presentation By: David Frye

Recommendation:
Approve the Resolution.

Executive Summary:
Expressions of Interest/Requests for Qualifications were requested from Architectural and Engineering firms for a new elementary school. Sealed requests were opened on August 14, 2024. At that time, ten responses were received. An Evaluation Team made up of both Kingsport City Schools and City of Kingsport employees was formed to evaluate the responses and establish the top three responses. Once the top three were selected, the Team interviewed these firms.

At this time, the administration desires to enter into an agreement with Thompson & Litton for architectural and engineering services for the New Elementary School and Associated Work at the Lynn View Community Center Site. Thompson & Litton and their subconsultants will provide the following in the Phase 1 portion of the agreement: Programming, Schematic Design, Site Survey, Traffic Impact Study, Geotechnical, and Existing Building Environmental Review. The proposed fee for these services is not to exceed \$644,067.00.

It is recommended that Thompson & Litton Architects be identified as the Architect of Record for the design and construction administration for a new elementary school to be located on the site of the Lynn View Community Center. It is further recommended to enter into an agreement with Thompson & Litton Architects for phase I services to develop a Schematic Design, including supplemental services in the amount of \$644,067.00.

Funding is identified in the Lynn Garden Elementary School Project (GP2507).

Attachments:
Resolution
Bid Minutes

Item XI2.

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION AWARDING AN AGREEMENT FOR ARCHITECTURAL AND ENGINEERING SERVICES FOR THE NEW ELEMENTARY SCHOOL AND ASSOCIATED WORK AT THE LYNN VIEW COMMUNITY CENTER SITE TO THOMPSON & LITTON, INC., AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT FOR THE SAME AND ANY AND ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, Expressions of Interest/Request for Qualifications were requested from Architectural and Engineering firms for a new elementary school on June 1, 2024; and

WHEREAS, ten sealed responses from architectural and engineering firms interested in the new elementary school and associated work at the Lynn View Community Center site were received and opened on August 14, 2024; and

WHEREAS, an Evaluation Team made up of both Kingsport City Schools and City of Kingsport employees was formed to evaluate the responses; and

WHEREAS, upon review of the responses, the board finds Thompson & Litton, Inc.'s response to be compliant and meets the specifications for the particular work or service desired and is in the best interest and advantage to the city; and

WHEREAS, the city desires to enter into an agreement with Thompson & Litton, Inc., for architectural and engineering services for the New Elementary School and associated work at the Lynn View Community Center Site; and

WHEREAS, Thompson & Litton, Inc. and their subconsultants will provide Programming, Schematic Design, Site Survey, Traffic Impact Study, Geotechnical, and Existing Building Environmental Review during Phase 1 portion of the agreement; and

WHEREAS, the proposed fee for Phase 1 is in an amount not to exceed \$644,067.00; and

WHEREAS, the Board of Education approved this action on December 10, 2024; and

WHEREAS, funding is identified in the Lynn Garden Elementary School Project (GP2507).

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMAN AS FOLLOWS:

SECTION I. That an agreement for architectural and engineering services for Phase 1 of the New Elementary School and associated work at the Lynn View Community Center Site is awarded to Thompson & Litton, Inc.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, an agreement with Thompson & Litton, Inc., and to deliver the agreements and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the agreements and this resolution.

SECTION II. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION III. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



**THOMPSON
& LITTON** EST.
1956

ENGINEERS ARCHITECTS SURVEYORS

November 27, 2024

Mr. Andy True, Assistant Superintendent - Administration, Mr. David Frye, Chief Finance Officer,
Ms. Sandra Sloan, Assistant Procurement Manager
Kingsport City Schools
499 Clinchfield Street, Suite 200
Kingsport, TN 37660

RE: Kingsport City Schools – A/E Fee Proposal for a New Elementary School and Associated Work
At the Lynn View Community Center Site – Phase I (Programming and Schematic Design)
257 Walker Street, Kingsport, TN 37665

Thompson & Litton, Inc. (T&L) is pleased to offer this proposal for professional architectural and engineering services to provide the initial programming and Schematic Design for a new elementary school in the Lynn Garden Community of Kingsport. The Kingsport City Schools have chosen Thompson & Litton to provide the Architectural and Engineering services associated with the work on this project.

T&L has teamed with Moseley Architects to provide the services required in order to complete this project. Additionally, other subconsultants which will be involved are listed below:

Environmental Testing:	Environmental Solutions & Associates, Inc.
Structural Engineering:	Spoden and Wilson Consulting Engineers
Geotechnical and Subsurface Investigation:	Foundation Systems Engineering, P.C.
Interior Design:	Inspire Business Interiors
Food Services:	Food Service Consultants Studio
Cost Estimating:	Hummer Construction Resources
Furniture, Fixtures, and Equipment:	Moseley Architects and Inspire Business Interiors
Traffic Impact Study:	Barge Design Solutions, Inc.

Following the completion of the Phase I work identified in this document, a separate contract for the remainder of the project will be provided (Phase II).

I. BACKGROUND INFORMATION AND SCOPE OF THE OVERALL PROJECT: (PHASE I AND PHASE II)

The Kingsport City Schools have requested an architectural/engineering proposal to provide a new 750 student (at 85% capacity) Pre-K through 5th grade elementary school on the site of the current Lynn View Community Center in the Lynn Garden Community of Kingsport. This new elementary school will replace the existing Roosevelt Elementary School and Kennedy Elementary School which are also located in the Lynn Garden Community.

T&L www.T-L.com

115 E. Watauga Avenue Johnson City, Tennessee 37601 tel: 423.928.1175 fax: 423.268.2624
7 Worth Circle Johnson City, Tennessee 37601 tel: 423.282.2687 fax: 423.854.4563

Item XI2.



The new elementary school will include the following interior educational spaces:

- Corridors
- Classrooms
- Educational Interventions/Support Areas
- Gymnasium with space for school-wide gatherings
- Cafeteria
- Classrooms for instrumental music program (Band/Orchestra)
- Administrative spaces including administrative offices, counseling support areas, and school resource officer areas

The new elementary school will include the following non-educational interior spaces:

- Kitchen
- Toilets
- Stairs
- Elevator and Elevator Equipment Room
- Storage Rooms
- Mechanical Rooms
- Electrical Rooms
- IT Rooms

The new elementary school will include the following exterior educational/non-educational spaces:

- Outdoor play areas including but not limited to athletic fields (not including a playground replacement)



- Parking lots
- Parent/Guardian drop-off/pick-up area
- Bus drop-off/pick-up area

Existing Site and Surrounding Area:

As noted above, the site for new Pre-K through 5th grade elementary school is the current Lynn View Community Center Property. This site currently contains the existing building and associated parking lots, a newly built outdoor play area, and a baseball field.

The property is surrounded by Walker Street to the South, Mullins Street to the North, Frank Street to the East, and a single-family home and apartment building on the West. Across Walker Street to the South are existing football and baseball fields which are not included in the scope of this project. The property is approximately 6 acres and rises about 40' from Walker Street to Mullins Street.

II. SCOPE OF SERVICES FOR THE PHASE I PROPOSAL:

The scope of services to be provided will be in accordance with the responsibilities described in the AIA B101-2017 Agreement Between Owner and Architect. The following further defines the scope of services to be provided:

- Programming
- Schematic Design
- Site Survey - Project Site and Walker Street
- Traffic Impact Study
- Site Geotechnical
- Existing Lynn View Middle School Environmental Building Review

Planning and Design Meetings:

- 6 preliminary planning meetings with the Kingsport City Schools, the City of Kingsport, and community leaders are included in this proposal.
- 3 schematic design meetings with the Kingsport City Schools
- 2 meetings with the City of Kingsport Building and Planning Department
- 1 joint BMA/BOE meeting at the end of January

III. DESIGN ASSUMPTIONS AND EXCLUSIONS:

- No Design Development Drawings
- No Construction Documents Drawings
- No Bidding and Negotiation



- No Construction Contract Administration
- No submittals to the Tennessee Fire Marshals Office or the Kingsport Building and Planning Office

IV. DOCUMENTS TO BE PROVIDED FOR THE JOINT BMA/BOE MEETING:

- Programming Documents

V. DOCUMENTS TO BE PROVIDED IN THE PHASE I SCOPE OF WORK:

- Programming Documents
- Schematic Design Plans
- Schematic Design Elevations including Renderings
- Schematic Design Site Plans
- Schematic Design Walker Street Plans
- Schematic Design Structural Narrative
- Schematic Design Mechanical/Plumbing Narrative
- Schematic Design Electrical Narrative
- Schematic Design Civil Narrative
- Site survey - Project Site and Walker Street
- Traffic Impact Study
- Site Geotechnical
- Environmental Building Review Documents

Following the joint BMA/BOE meeting, two conceptual options for the building and site will be provided. Through meetings with the Kingsport City Schools and the City of Kingsport, the two conceptual options will be narrowed to one which will be further developed in the schematic design.

VI. SCHEDULE OF WORK:

It is envisioned that the identified Phase I work will take approximately six months with an initial review occurring at the end of January 2025.

City of Kingsport Approval - December 2024

Execution of Owner/AE Agreement - December 2024

Programming and Preliminary Planning - 1 Month (January 2025)



Joint BOE/BMA Meeting - Late January 2025

Completion of the Phase I Work - June 2025

Begin Phase II work - September 2025 (estimated)

Design Development - September 2025 - January 2026

Construction Documents - February 2026 - July 2026

Bidding and Contract Administration - August 2026 - September 2026

Construction - October 2026 - June 2028

VII. PROPOSED COMPENSATION FOR ARCHITECTURAL AND ENGINEERING SERVICES:

As detailed in the above information, the proposed lump sum fee, including normal expenses, for Phase I architectural/engineering services is \$644,067.00

Thank you for the opportunity to provide this proposal. We are eager to get started with this project for the City of Kingsport.

Brian C. Alderson, AIA, NCARB, LEED AP
Senior Architect

cc. Jack Murphy, Senior Vice President - Thompson & Litton



**THOMPSON
& LITTON** EST.
1956

ENGINEERS ARCHITECTS SURVEYORS

December 4, 2024

Mr. Andy True, Assistant Superintendent - Administration, Mr. David Frye, Chief Finance Officer,
Ms. Sandra Sloan, Assistant Procurement Manager
Kingsport City Schools
499 Clinchfield Street, Suite 200
Kingsport, TN 37660

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- Electrical Rooms
- IT Rooms



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- Playground
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VI. ANTICIPATED SCHEDULE OF WORK:

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City of Kingsport Approval - December 2024



Execution of Owner/AE Agreement - January 2025

Programming and Preliminary Planning - 1 Month (January 2025)

Joint BOE/BMA Meeting - Late January 2025

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VII. PROPOSED COMPENSATION FOR ARCHITECTURAL AND ENGINEERING SERVICES:

As detailed in the above information, the proposed lump sum fee, including normal expenses, for Phase I architectural/engineering services is \$644,067.00

Thank you for the opportunity to provide this proposal. We are eager to get started with this project for the City of Kingsport.

Brian C. Alderson, AIA, NCARB, LEED AP
Senior Architect

cc. Jack Murphy, Senior Vice President - Thompson & Litton



AGENDA ACTION FORM

Consideration of a Resolution for Amendment Number 1 to TDOT Agreement for Island Road Improvements and Authorizing the Mayor to Sign all Applicable Documents

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-10-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Staff
Presentation By: Ryan McReynolds

Recommendation:

Approve the Resolution

Executive Summary:

On May 21, 2019 the Kingsport Board of Mayor and Alderman entered into a contract with the Tennessee Department of Transportation for Island Road Improvements inside Kingsport City Limits using Metropolitan Transportation Planning Organization funds (AF-97-2019). This allows Kingsport to spend eighty percent federal dollars on eligible/classified roadways with a twenty percent match by the City. While this project is still under design, the original contract expired on April 30, 2024. In order to be eligible for reimbursement of funds spent, the contract date must be extended to cover the remaining work associated with this project. Therefore, amendment number one to the contract is being brought forth to extend the completion date until December 31, 2026.

Staff requests approval of Amendment Number 1; Agreement No. 190070; Federal Project No. STP-M-9108(49); State Project No. 82LPLM-F3-088; PIN 128742.00.

Attachments:

- 1. Resolution
- 2. TDOT Contract Amendment
- 3. Project Location Map

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING AN AMENDMENT TO AGREEMENT NUMBER 190070 WITH THE TENNESSEE DEPARTMENT OF TRANSPORTATION FOR THE ISLAND ROAD IMPROVEMENTS AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AGREEMENT

WHEREAS, in May, 2019, the board approved Resolution No. 2019-186 which approved entering into Agreement No. 190070 with the State of Tennessee Department of Transportation ("TDOT") for the Island Road Improvements inside Kingsport City limits (the "Island Road Improvement Project"); and

WHEREAS, while the Island Road Improvement Project is still under design, the Agreement with TDOT expired on April 30, 2024 and to maintain eligibility for reimbursement of funds, the expiration date of the project must be extended to cover the remaining work associated with this project;

WHEREAS, this amendment will to extend the expiration date to December 31, 2026.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That Amendment 1 to Agreement Number 190070 with the agreement with State of Tennessee Department of Transportation for the Island Road Improvement Project, is approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, Amendment 1 to Agreement Number 190070 with the agreement with State of Tennessee Department of Transportation for the Island Road Improvement Project, to deliver the agreement and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the agreement and this resolution as set out below:

Amendment Number:	1
Agreement Number:	190070
Project Identification Number:	128742.00
Federal Project Number:	STP-M-9108(49)
State Project Number:	82LPLM-F3-088

THIS AGREEMENT AMENDMENT is made and entered into this _____day of _____ 20_ by and between the STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION, an agency of the State of Tennessee (hereinafter called the "Department") and the CITY OF KINGSPORT (hereinafter called the "Agency"), for the purpose of providing an understanding among the parties of their respective obligations related to the management of the project described as:

Island Road, from SR-126 (Memorial Boulevard) to the Kingsport City Limits

1. The language of Agreement# 190070 dated June 17, 2019 Section B.2 a) is hereby deleted in its entirety.
2. The following is added as B.2 a) .

B.2 a) The Agency agrees to complete the herein assigned phases of the Project on or before **December 31, 2026**. If the Agency does not complete the herein described phases of the Project within this time period, this Agreement will expire on the last day of scheduled completion as provided in this paragraph unless an extension of the time period is requested by the Agency and granted in writing by the Department prior to the expiration of the Agreement. An extension of the term of this Agreement will be effected through an amendment to the Agreement. Expiration of this Agreement will be considered termination of the Project. The cost of any work performed after the expiration date of the Agreement will not be reimbursed by the Department.

All provisions of the original contract not expressly amended hereby shall remain in full force and effect.

[Acknowledgements Deleted for Inclusion in this Resolution]

SECTION III. That the mayor is further authorized to make such changes approved by the mayor and the city attorney to the agreement set out herein that do not substantially alter the material provisions of the agreement, and the execution thereof by the mayor and the city attorney is conclusive evidence of the approval of such changes.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



STATE OF TENNESSEE
DEPARTMENT OF TRANSPORTATION
LOCAL PROGRAMS & COMMUNITY INVESTMENTS DIVISION
SUITE 1000, JAMES K. POLK BUILDING
505 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1402
(615) 741-2208

BUTCH ELEY
DEPUTY GOVERNOR &
COMMISSIONER OF TRANSPORTATION

BILL LEE
GOVERNOR

December 12, 2024

The Honorable Paul W. Montgomery
Mayor, City of Kingsport
415 Broad Street
Kingsport, TN 37660

Re: Island Road, from SR-126 (Memorial Boulevard) to the Kingsport City Limits
Kingsport, Sullivan County
PIN: 128742.00
Federal Project Number: STP-M-9108(49)
State Project Number: 82LPLM-F3-088
Agreement Number: 190070

Dear Mayor Montgomery:

I am attaching an amendment to the original contract to this letter. The amendment extends the expiration date of the contract. Please review the amendment and advise me if it requires further explanation. If you find the amendment satisfactory, please execute it in accordance with all rules, regulations, and laws. Adobe Sign will then forward the document for the signature of the attorney for your agency. Once the amendment is fully executed Adobe Sign will email you a link to the fully executed amendment.

If you have any questions or need any additional information, please contact Katie Brown at 615-253-2421 or katie.brown@tn.gov.

Sincerely,

Mike Gilbert
Manager, Local Programs & Community Investments Division

Attachment

Item X13.

Amendment Number: 1

Agreement Number: 190070

Project Identification Number: 128742.00

Federal Project Number: STP-M-9108(49)

State Project Number: 82LPLM-F3-088

THIS AGREEMENT AMENDMENT is made and entered into this _____ day of _____, 20__ by and between the STATE OF TENNESSEE DEPARTMENT OF TRANSPORTATION, an agency of the State of Tennessee (hereinafter called the "Department") and the CITY OF KINGSPORT (hereinafter called the "Agency"), for the purpose of providing an understanding among the parties of their respective obligations related to the management of the project described as:

Island Road, from SR-126 (Memorial Boulevard) to the Kingsport City Limits

1. The language of Agreement # 190070 dated June 17, 2019 Section B.2 a) is hereby deleted in its entirety.
2. The following is added as B.2 a) .

B.2 a) The Agency agrees to complete the herein assigned phases of the Project on or before **December 31, 2026**. If the Agency does not complete the herein described phases of the Project within this time period, this Agreement will expire on the last day of scheduled completion as provided in this paragraph unless an extension of the time period is requested by the Agency and granted in writing by the Department prior to the expiration of the Agreement. An extension of the term of this Agreement will be effected through an amendment to the Agreement. Expiration of this Agreement will be considered termination of the Project. The cost of any work performed after the expiration date of the Agreement will not be reimbursed by the Department.

All provisions of the original contract not expressly amended hereby shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have caused this instrument to be executed by their respective authorized officials on the date first above written.

CITY OF KINGSFORT

**STATE OF TENNESSEE
DEPARTMENT OF TRANSPORTATION**

Signature:

Email: paulmontgomery@kingsporttn.gov

B:

Signature:

Email: TDOT.COMMISSIONER'S.Office@tn.gov

**APPROVED AS TO
FORM AND LEGALITY**

**APPROVED AS TO
FORM AND LEGALITY**

Signature:

Email: bartrowlett@kingsporttn.gov

B:

Signature:

Email: TDOT.Legal.Attorneys@tn.gov

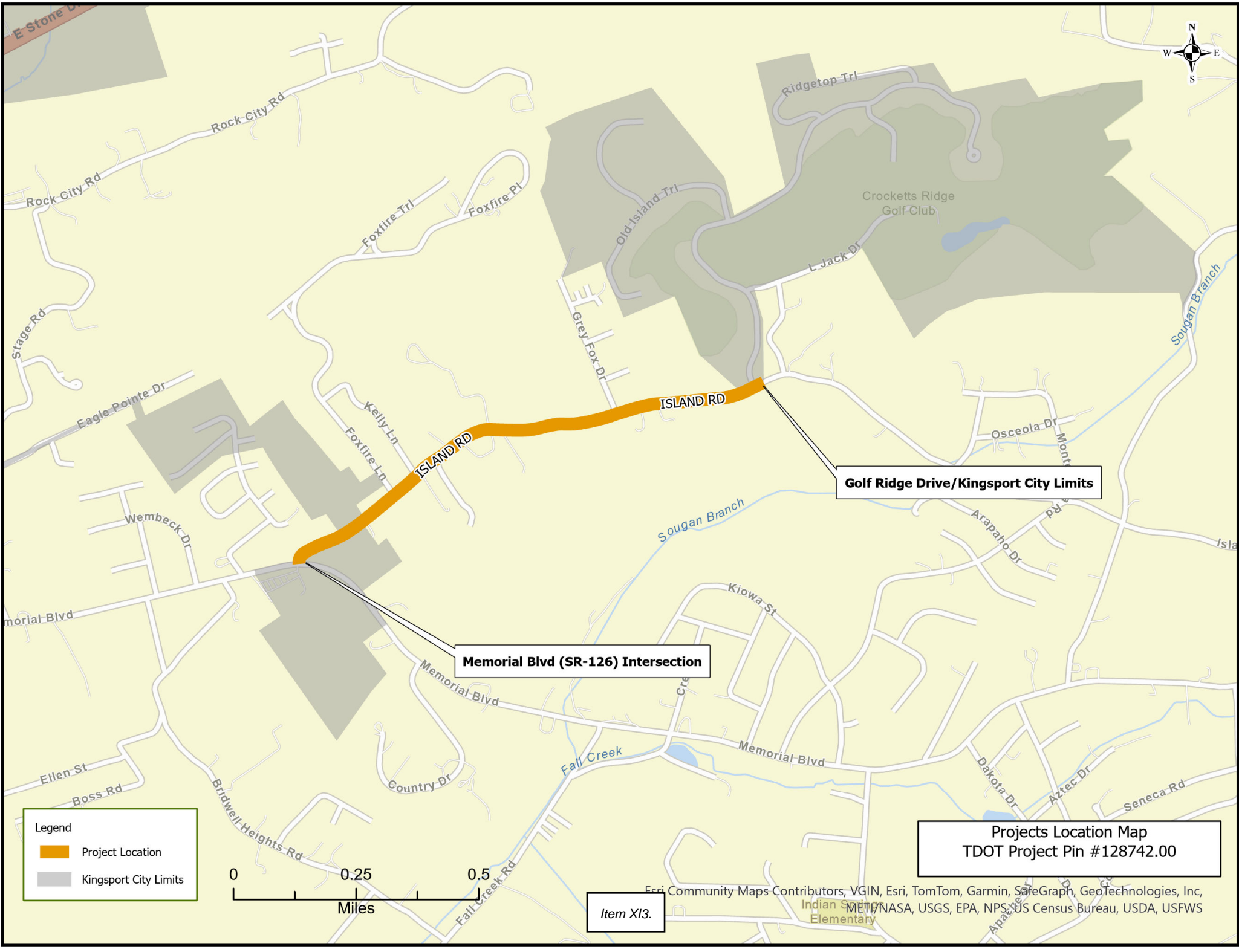
ATTESTED BY:

Signature:

Email: angiemarshall@kingsporttn.gov

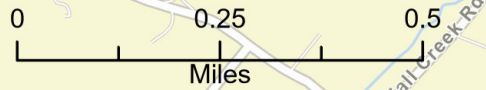
Signature:

Email: Steve.Allen@tn.gov
**& Community Investments
Division**



Legend

- Project Location
- Kingsport City Limits



Golf Ridge Drive/Kingsport City Limits

Memorial Blvd (SR-126) Intersection

Projects Location Map
TDOT Project Pin #128742.00

Item X13.

Esri, Community Maps Contributors, VGIN, Esri, TomTom, Garmin, SafeGraph, GeoTechnologies, Inc, METI, NASA, USGS, EPA, NPS, US Census Bureau, USDA, USFWS



AGENDA ACTION FORM

Consideration of a Resolution Authorizing the Mayor to Apply for and Receive a State Water Infrastructure Grant Application for Lead Service Line Inventory

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-16-2025
Work Session: January 21, 2025
First Reading: NA
Final Adoption: January 21, 2025
Staff Work By: Niki Ensor
Presentation By: Ryan McReynolds

Recommendation:
Approve the Resolution.

Executive Summary:
The Environmental Protection Agency (EPA) recently revised the “Lead and Copper Regulations” that guide the operations of drinking water utilities. The updated regulations require utilities to develop and maintain an inventory of lead service lines within the utility’s system including the piping on the customer’s side of the meter. The inventory classifies the piping material into one of three categories; lead pipe, not lead pipe, or unknown. To date, approximately 30% of the 38,000 service lines have been completed with no lead service lines found.

The next step in the process involves reviewing record drawings and developing statistical analysis based upon site visits, customer interviews, and physical inspection including the uncovering of the service lines. To assist in this effort, the Tennessee Department of Environment and Conservation (TDEC) has made available a State Water Infrastructure Grant (SWIG) that provides up to \$250,000 with a 15% local match. This grant will aid the city’s effort to develop a lead service line inventory necessary to meet EPA’s lead and copper regulations.

Funding will be identified upon successful award and acceptance of the grant.

- Attachments:**
- 1. Resolution
 - 2. Authorization Letter
 - 3. SWIG Application

	<u>Y</u>	<u>N</u>	<u>O</u>
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION RATIFYING THE APPLICATION FOR A STATE WATER INFRASTRUCTURE GRANT APPLICATION FOR LEAD SERVICE LINE INVENTORY AND AUTHORIZING THE MAYOR TO EXECUTE A LETTER IN SUPPORT THEREOF

WHEREAS, the Bipartisan Infrastructure Law (BIL) was signed on November 15, 2021 and as part of the BIL implementation strategies, the Division of Water Resources State Revolving Fund set aside funds to develop a grant assistance program for communities investigating and addressing Lead Service Line (LSL) issues and provide direct and indirect technical assistance for Public Water Systems (PWS); and

WHEREAS, through the Tennessee Department of Environment and Conservation (TDEC), City is eligible to apply for a State Water Infrastructure Grant for Lead Service Line Inventory; and

WHEREAS, if awarded, funds from the grant will be used for professional services to aid in reviewing record drawings and develop statistical analysis following TDEC guidance as well as purchase of ground penetrating radar equipment;

WHEREAS, additional sites required for statistical analysis investigation techniques will include customer interviews, physical inspections, potholing and penetrating ground radar; and

WHEREAS, City is requesting \$250,000 in funding from this lead service line inventory grant which will require a 15% match; and

WHEREAS, the application solicitation closed on December 20, 2024 which necessitated the expedited submission of the application; however, to finalize the application, a letter in support thereof is required.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the application uploaded on December 20, 2024 is approved and ratified, and a letter in support from the Mayor authorizing application for the same is approved.

SECTION II. That the Mayor, or in his absence, incapacity, or failure to act, the Vice Mayor, is authorized to execute, in a form approved by the City Attorney, and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, all documents necessary and proper to apply for the Lead Service Line Inventory State Water Infrastructure Grant through the Tennessee Department of Environment and Conservation to deliver the documents and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the application and this resolution.

SECTION III. That the mayor is authorized to execute any and all documents including those necessary and proper to demonstrate the city's compliance with the grant requirements or its provisions necessary to effectuate the purpose of the grant or this resolution.

SECTION IV. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY

Application Type: DWR-BIL Lead Service Line Inventory Grant

Purpose and Overview

Background

The Bipartisan Infrastructure Law (BIL) was signed on November 15, 2021. BIL is a large investment in the water sector that will impact drinking water and wastewater systems. As part of the BIL implementation strategies, a dedicated funding source was provided for the rapid progress on lead service line (LSL) identification and replacement for state programs to build capacity to assist local communities.

The Division of Water Resources State Revolving Fund published its Intended Use Plan (IUP) in July 2023. The Drinking Water IUP included a funding assistance plan for LSL inventory, planning, and design grants. SRF set-aside \$16,832,719 from FFY 2022 and 2023 Lead Service Line Capitalization grants to develop a grant assistance program for communities investigating and addressing LSL issues and provide direct and indirect technical assistance for Public Water Systems (PWS). This grant program, executed through State Water Infrastructure Grants (SWIG), will be directed to investigate LSL issues by service area, establish compliant inventories, and provide dollars for planning and design for full lead service line replacement (LSLR). The lead service line (LSL) investigation, inventory, and planning assistance program will allow the rapid identification and inventory of LSLs and ensure PWSs have a plan for LSL replacement, potentially financed through an SRF loan. This grant manual intends to describe how eligible entities can apply for this funding.

Entities eligible to apply for these competitive grants must meet technical and administrative requirements and demonstrate a matching commitment before a grant can be awarded. Applications will be scored to determine suitability for funding. SWIG will award grants until the designated funding is exhausted.

State Goals and Priorities

The first phase of this BIL funding opportunity is to assist PWSs with meeting two important deadlines in the LCRR. Both the LSL inventory and replacement plans are due October 16, 2024. This is the first major compliance date for LCRR. Preparing these inventories and replacement plans are the first steps to identifying critical locations with potentially high drinking water lead exposure. These documents will also allow the PWSs to target communication with impacted residents, reassess their sampling locations, and begin planning to conduct full LSLRs.

Development of LSLI Program

- LSLI with material details for all service connections in the distribution system;
- Public records review, physical inspections, statistical analysis, investigative sampling (not for compliance), locating and mapping LSLs;
- LSLI activities that follow minimum requirements set by Federal and State regulations and guidance;
- Improve or establish PWSs internal capacity to collect, digitize, maintain, and report data

Development of LSL Replacement Plan Framework for PWSs

- Prioritization goals targeting known LSLs and LSL replacement for disadvantaged communities
- Complete Inventory of all LSLs in the distribution system
 - Method for identifying service lines of unknown material
 - Distribution of health effects and notices to all sites with unknown materials
- Strategies for informing customers before a full LSL replacement,
- An LSL replacement goal rate in the event of a lead trigger level exceedance,
 - Pitcher filter tracking and maintenance system
 - A procedure for customers to flush service lines and premise plumbing of particulate lead
- Non-compliance sampling of lead and copper after replacement service line

LSL Planning and Design Grants for Small or Disadvantaged Communities

- Follow minimum requirements set by Federal and State regulations and guidance;
- Full LSL replacement required;
- Planning and design must be for infrastructure projects;
- Public outreach and notification campaigns, including costs to obtain customer's consent;
- Option to hire contractors to assist in LSLI activities.

Timeline, Eligibility & Funding

TIMELINE AND REVIEW PROCESS

Timeline

- **November 2024:** Grant manual released
- **November 14, 2024:** Open application solicitation
- **December 20, 2024 - midnight:** Close application solicitation
- **January-March 2025:** Review, evaluate, and recommend awards
- **March-May, 2025:** Grant contracts executed

Review Process

SWIG will review, evaluate, and recommend grant awards following the closure of the application solicitation and will announce awards in approximately 60 days. To prevent conflicts of interest and maintain the integrity of the competitive process, SWIG is unlikely to engage with grant applicants between the application solicitation opening and announcement of awards and may only contact applicants to clarify minor points within the proposal. Grant applicants are required to have a full and complete application submitted by the application solicitation closing and may not be able to modify or add to an application between submission and announcement of awards. SWIG will rank and review applications based only on the information included in the application at the time of submission. Incomplete applications may not be considered for funding.

SWIG will strive to execute contracts within 120 days of grant award announcements. Each contract will be individualized based on the proposed scope of work and project timelines. Grant applicants should anticipate project management discussions with SWIG during this time, including but not limited to an overview of the award, scope of services, project timelines, terms and conditions (which are set at the time of grant award),

subcontracting, the budget, and the process for reimbursement of costs incurred. Applicants may be able to modify their application to ensure that the application and information within is ready for contract execution during the window between award announcement and contract execution.

ELIGIBILITY

Applicants

Eligible grant applicants include:

- All counties and cities
- Water utility districts
- Water utility authorities or similarly governed/authorized entities

Eligible grant applicants (i.e., grantees) may only submit a single grant application under the Lead Service Line offering.

Grant applicants are responsible for:

- Grant oversight and monitoring of activities
- Submitting progress updates
- Submitting reimbursement requests

Activities

Any activity related to the identification and/or verification of lead service line material may be an eligible activity: This list is not all-inclusive:

- Historical records review
- Gathering information from customers
- GIS Mapping
- Exploratory digging/potholing
- Inspections on private side
- LSL Replacement Plan Development

There are some activities that are not eligible activities under this grant. This list is not all-inclusive, and SWIG, as they review applications, can further determine eligibility of activities on a case-by-case basis:

- Corrosion control studies
- Corrosion control Infrastructure
- Water Meters
- Funding for Bottled Water and/or Pitcher Filters
- Premise Plumbing Assistance
- Construction activities are not eligible under this grant

FUNDING

Budget Maximums based on Project Award Type

SWIG has allocated \$16,832,719 for this LSL grant. Grant award maximums are \$250,000 per applicant. The designated funding allocations will be the dollar amount that can be used to reimburse eligible LSLI projects once the community receives a fully executed grant contract. Grant applicants must consider proposal budget maximums and match requirements when developing and submitting proposals. A proposal's total project budget is the sum of the grant award plus their match. Match will be applied to the total project budget for each reimbursement request.

Match Requirements

Match is required for all LSLI grants. Each recipient is anticipated to contribute a matching ranging between 15%-25% of the total project cost. Match amounts are based on the [2022 Ability To Pay Index \(ATPI\)](#) for the project area served (city or county scale).

ATPI Co-Funding Requirement

0-50	15%
60-80	20%
90-100	25%

Types of co-funding:

- Cash; SRF loans, bonds, cash reserves, public/private partnerships
- In-kind; goods or services, labor, equipment services, material. In-kind contributions must be documented with an individual accountability report. Proposals may not include more than 10% attributed to unskilled labor, that which requires no previous experience or consists of routine tasks for which little training is required (level 1 work, as defined by the Bureau of Labor Statistics)

Selection Criteria

SUBMISSION GUIDELINES

Each proposal should complete all the required information in the grant application. Applications will first be reviewed for completeness and eligibility. Upon receipt of an eligible complete application, the technical portion will be evaluated and scored by a team of raters using the Scoring Rubric below. Incomplete application may not be eligible for funding.

Alignment with the lead service line inventory requirements is critical in determining suitability for funding. Therefore, grant applicants must demonstrate that their proposal aligns with the requirements of developing a lead service line inventory and meets all activity eligibility requirements, as described in the grant manual.

All application will be scored based on the following criteria and weightings:

- Community/System Considerations - 60 points
- Proposal Considerations - 40 Points

For scoring details, download the Scoring Rubric:

The complete scoring rubric may be accessed and downloaded below. It is also included in the grant manual.

[Scoring Criteria](#)

Proposal Evaluation

SWIG will comprehensively review all complete and eligible grant applications, including all required supporting documentation. Applications will be evaluated based solely on the data provided; therefore, project eligibility, matching documentation, completeness, and accuracy are essential.

Please note that SWIG may select parts of a proposal for funding and may offer to fund less than the eligible grant amounts or a smaller amount than requested in the application.

Review Panel

SWIG will assemble a lead panel of three (3) subject matter experts to review, rank, and recommend proposals for funding. Other subject matter experts may be included in review discussions or asked to contribute specific feedback necessary for completing the reviewing, ranking, and recommending process.

The assessing panel will recommend funding proposals based on the evaluation, using the top-scored proposals up to the funding maximum. SWIG may in its sole discretion consider feasibility of project/proposal completion and diversity of project types, applicants, and geographic distribution in making final funding recommendations. SWIG may not award funds to proposals that score below a 70%. Final funding decisions will be made by SWIG leadership and published online. Funding decisions are final at time of award announcement and publication.

Resources and Contact

Resources

The [Grant Manual](#) contains additional information and guidance for grant applicants and partners. Other useful information may include:

- [Overview of Drinking Water State Revolving Fund Eligibilities](#)
- [EPA's Guidance for Developing and Maintaining a Service Line Inventory](#)
- [TDEC FAQ for Lead Service Line Inventories](#)

Contact:

For more information, please contact:

Seth McCormick, Environmental Consultant
(615) 981-4839
Seth.McCormick@tn.gov

Tennessee Department of Environment and Conservation
Division of Water Resources
State Water Infrastructure Grants
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 12th Floor
Nashville, TN 37243

Title VI Compliance

The Title VI Compliance Application is a separate application that is completed by the applicant to provide your organizations Pre-Audit Survey responses. Please note, this is not ONLY the Title VI Training and Certification.

This application will only need to be completed once per year when you wish to receive funds. Also, this application will automatically go back into Draft Status to be resubmitted 9 months after it has been marked complete.

TDEC TITLE VI STATEMENT

All Grantees will be required to affirm the following statement as part of the grant contract: The Grantee hereby agrees, warrants, and assures that no person shall be excluded from participation in, be denied benefits of, or be otherwise subjected to discrimination in the performance of this Grant Contract or in the employment practices of the Grantee on the grounds of disability, age, race, color, religion, sex, national origin, or any other classification protected by Federal, Tennessee State constitutional, or statutory law. The Grantee shall, upon request, show proof of such nondiscrimination and shall post in conspicuous places, available to all employees and applicants, notices of nondiscrimination.

General Information

Organization Profile

Organization: Kingsport, City of
Type: Municipal Government
Primary Contact: Paul Montgomery
Address: 415 Broad St, Kingsport, Tennessee 37660-4263
Address Two:
Email: paulmontgomery@kingsporttn.gov
Phone: (423) 229-9400
Website: <https://www.kingsporttn.gov/>

Have you registered in Supplier Maintenance and received your Supplier ID?

You can view Supplier Maintenance [here](#).

- Yes
 No
 I'm Not Sure

Please review your profile in [Supplier Maintenance](#) and make sure all of your contact information is correct. EX: address, phone number, email address, etc.

I certify that Supplier Maintenance has been review and the correct contact information is listed.

Name of the individual who verified the information in Edison was correct or submitted the updated information to Supplier Maintenance.

Jessica Vance

Enter the date that the Supplier Maintenance information was verified and/or the correct information submitted to Supplier Maintenance

12/20/2024

What is your Supplier ID?

1562

Fiscal Year End Date

When day of the year does your organization's Fiscal Year end?

6/30

Application completed by

Name: Niki Ensor
Personal Address: 1113 Konnarock Road, Kingsport, TN 37660
Personal Address Two:
Personal Email: nikiensor@Kingsporttn.gov
Personal Phone: 4232242432

Please specify which county the project will be primarily located:
Sullivan

Grant Contact

If funded, this is the individual responsible for proposal implementation and grant contract compliance (e.g., oversight of procurement, adherence to reporting requirements, etc.)

Project Contact

Title or Position: Utility Director
Phone: 4232242487
Email: nikiensor
Mailing City: 1113 Konnarock Road
State: TN
ZIP: 37660

Budget and Attachments

Total amount requested for the grant (in \$)

Identify the total project budget for this proposal. This number may not exceed the total proposal budget maximum of \$250,000.

\$250,000.00

Match level (in %)

Note: The match requirement is based on the grant applicant's 2022 ATPI

1. Grant applicants with an ATPI of 50 or below have a 15% match.
2. Grant applicants with an ATPI between 60 - 80 have a 20% match.
3. Grant applicants with an ATPI between 90 - 100 have a 25% match.

15%

Match amount (in \$)

Note: The match amount is the match percentage applied to the total project budget for this proposal.

\$37,500.00

Budget Worksheet Considerations

The following considerations apply to the budget worksheet:

- 1) The Grant Contract column total should equal the total allocation requested.
- 2) The percentage for the required Match should be documented in the field labeled Match % Requirement. Applicants are required to calculate the Grantee Match for each Line-item Category as applicable.
- 3) Match requirements are based on matching the total allocation funds requested, not the proposal budget. Therefore, Match percentages by budget category will be slightly less than the overall Match requirement.
- 4) The Match amount is based on the total state allocation.
- 5) The budget total should equal the total state allocation amount plus the Match amount.

PLEASE NOTE: Depreciation is not an eligible expense.

Budget Worksheet

Policy 03 Object Line-item reference	Expense Object Line-Item Category (1)	Grant Contract	Grantee Match	Total Project
Enter Match % Requirement:	15%			
1.2	Salaries, Benefits & Taxes	\$0.00	\$0.00	\$0.00
4, 15	Professional Fee, Grant and Award (2)	\$235,000.00	\$35,250.00	\$270,250.00
5, 6, 7, 8, 9, 10	Supplies, Telephone, Postage and Shipping, Occupancy, Equipment, Rental and Maintenance, Printing and Publications	\$0.00	\$0.00	\$0.00
11, 12	Travel, Conferences and Meetings	\$0.00	\$0.00	\$0.00
13	Interest (2)	\$0.00	\$0.00	\$0.00
14	Insurance	\$0.00	\$0.00	\$0.00
16	Specific Assistance To Individuals	\$0.00	\$0.00	\$0.00
17	Depreciation (2)	\$0.00	\$0.00	\$0.00
18	Other Non-Personnel (2)	\$0.00	\$0.00	\$0.00
20	Capital Purchase (2)	\$15,000.00	\$2,250.00	\$17,250.00
22	Indirect Cost	\$0.00	\$0.00	\$0.00
24	In-Kind Expense	\$0.00	\$0.00	\$0.00
25	Grant Total	\$250,000.00	\$37,500.00	\$287,500.00

Budget Line Item Details

Budget Line Item Detail

Professional Fee, Grant and Award	Amount
Professional service for LSLI - record drawing review, statistical analysis, etcs,	\$270,250.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00

\$0.00
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\$270,250.00

Interest

Amount

\$0.00
 \$0.00
 \$0.00
 \$0.00
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\$0.00

Depreciation

Amount

\$0.00
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 \$0.00

\$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
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\$0.00

Other Non-Personnel	Amount
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\$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
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\$0.00

Capital Purchase	Amount
------------------	--------

Purchase of ground penetrating radar equipment	\$17,250.00
	\$0.00
	\$0.00

\$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00

\$17,250.00

Salaries, Benefits and Taxes	Amount
------------------------------	--------

\$0.00
 \$0.00
 \$0.00
 \$0.00
 \$0.00
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Travel, Conferences	Amount
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Indirect Costs

Amount

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In Kind Expenses

Amount

\$0.00
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Supplies	Amount
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General Proposal Info

Applicant Info

Authorized representative for proposal.

UEI Number: Applicants may obtain their UEI Number by logging into their Grants.gov account, clicking the My Account link at the top of the page, clicking the Manage Profiles tab on the next screen and looking under the UEI column header for the UEI for each profile that is registered with SAM (SAM.gov).

Population Served: Enter population served, including all partner populations, covered in this proposal.

ATPI: Provide the ATPI for the Applicant. ATPI = Ability to Pay Index, available [online](#).

Applicant Name (City or County):	City of Kingsport	Mailing Address:	415 Broad Street
City:	Kingsport	State:	Tennessee
Zip:	37660	Phone Number:	(423) 224-2487
Email Address:	paulmontgomery@kingsporttn.gov	DUNS Number:	079027579
UEI Number:	YE45C4JZC5U1	Population Served (C2 in scoring rubric):	55442
ATPI (C1 in scoring rubric):	40	Proposal Budget (in \$):	\$287,500.00

Project Name
Kingsport Lead Service Line Inventory

Proposal Information

Description of Proposal

Brief description of the overall proposal, including how the proposal aligns with the lead service line inventory requirements. Include project milestones, project schedule, and any other information deemed pertinent.

The City of Kingsport proposes to continue to develop it's service line inventory with this project. The project will utilize professional services to aide in reviewing record drawings and develop statistical analysis following TDEC guidance. Additional sites required for statistical analysis investigation techniques will include customer interviews, physical inspections, potholing and penetrating ground radar. The information gathered will be uploaded in our ESRI GIS database and included in our public facing map.

Project Award Type

Please select Project Award Type based on the maximum extent of activities represented in this proposal.

Investigation and Planning

Investigation, Planning and Design

Select the Utility System PWSID Covered by Proposal

TN0000349 . . . Kingsport Water Department (Sullivan County)

Letter of Match Funding Commitment

Upload a letter of support and commitment of funds from the grant applicant.

Mayor_Letter_of_Support_LSLI.pdf

122.3 KB - 12/20/2024 9:45 PM

Total Files: 1

Scorecard Upload

Upload a copy of Scorecards for all responsible parties that own or operate a water infrastructure system. File Name should be in the format of: Responsible Party Utility ID Code-Documents Title (e.g. Utility ID 1234-Example UD Scorecard Summary). File Description should contain the Responsible Party Utility ID Code. (e.g. Utility ID 1234).

Scorecard_Summary_Submitted.pdf

143.5 KB - 12/20/2024 9:48 PM

Total Files: 1

Narrative Questions

Narrative Questions

1. Has the applicant had lead and copper water quality problems during the last 5 years? Please describe the issues and if those have been resolved. (10 points) (C3 in scoring rubric)

Kingsport has not exceeded the lead and copper action level. In 2017, we had a single sample site exceed the lead action level (16.2 ppb). The issue was determined to be sink fixture in customer basement that had not been used for an extended period of time.

2. What is the current applicant's percent completion of the lead service line inventory? (10 points) (C4 in scoring rubric)

21 - 35%

3. Percentage of homes built prior to TN's July 1988 lead ban? (10 points) (C5 in scoring rubric)

>65%

4. Is there community engagement throughout the term of the proposal? This can include communication strategies, customer surveys or partnerships, etc. If so, please explain or place N/A: (15 points) (P1 in scoring rubric)

The City had extensive community engagement to conduct the lead service line inventory. Communication strategies included articles in the Kingsport Times News, two media interviews on local morning show, multiple social media posts, physical mailers to each customer, lead line survey on City's main webpage. The City of Kingsport also held monthly meetings with Johnson City, Bristol and Knoxville Utility Board to share ideas and experiences to maximize our efforts. We will continue these efforts through the next phase of the project.

5. Describe how the entity will effectively utilize their lead service line inventory to facilitate the removal of lead service lines and secure the necessary funding to remove. (15 points) (P2 in scoring rubric)

The completed LSL inventory will be used to develop the lead service line replacement and communication plan. Consideration factors will include the number of lead lines, their condition, and the demographics of the affected areas. The goal is to prioritize which lines need to be replaced first to minimize lead exposure to our customers while creating an efficient and cost-effective comprehensive removal plan.

Lead service lines will be classified based on their condition, age, and potential risk level, considering factors like recent repairs or corrosion. The data will be analyzed to identify areas with the highest concentration of lead service lines or vulnerable populations (like young children) to prioritize replacement efforts. Based on the number of lead lines identified, the replacement may need to be phased over several fiscal years. The phases will be included in the division's capital improvement plan. The phased replacement projects will be funded through City bond funds, SRF loans or grants (if available).

The replacement plan will include a customer/community communication plan to inform residents about the lead service line removal plan, including the timeline, potential disruptions, and steps they may need to take.

6. Are the project activities including use of non-invasive techniques to evaluate LSLs (such as historic maps, ground-penetrating radar, etc.)? If so, please explain or place N/A: (10 points) (P3 in scoring rubric)

The City plans to utilize multiple non-invasive techniques to develop the lead service inventory: a review of as-built drawings, statistical analysis, and possibly metal detection devices. The first step will be a more in-depth review of replacement project as-built plans. The City's consultants will follow TDEC's statistical analysis guidance to determine areas that require additional investigation. The number of sites and site conditions will determine the investigation technique - potholing, ground penetrating radar, visual inspection and customer interviews. The city is aware and interested in the metal detection devices used by other water systems and will evaluate their use in this project.

Authorized Signatory

The current approved signatory for Kingsport, City of and all things related to this grant is **Paul Montgomery.**

If the individual listed above is no longer with the organization, please reach out to TDEC.Grants@tn.gov with the new information.

Please select the correct response below

- I agree that the above regarding the approved signatory is correct.
- The above information is not correct. I will send the correct information to TDEC.Grants@tn.gov to get the organization primary contact updated.
- The above information is not correct, additional signers are needed. I will upload the additional signer information below.

Name of the individual that answered the question above
Niki Ensor

Date the above question was answered
12/20/2024

If the Awarded Local Government will be allowing individuals other than the principal executive officer or ranking elected official (i.e. mayor or utility director) to sign off on contract related items, the below information must be provided for each individual. An Authorization Letter from the principal executive officer or ranking elected official specifying individual(s) listed in the grant proposal have the authority to sign in place of the principal executive officer or ranking elected official must be uploaded below.

Printed Name	Title	Phone	Date Signed	Email	Name of Person Granting Authorization to Certify

If you have signatory authority from the principal executive officer or ranking elected official, please fill out the information fields above and upload proof of signatory authority on grant applicant letterhead or another form of official executed documentation.

Self Debarment Verification

Please verify that your organization is not on the federal debarment list.

The Awarded Organization is required to check the debarment status of their organization by using the SAMS website prior to making a recommendation of award, purchasing of goods, or securing of services to meet grant requirements and to insure any and/or all funds associated with the grant project will be eligible for reimbursement. Grant reimbursements will not be processed if the debarment status verification have not been completed.

NOTE: If active exclusions and/or delinquent federal debt are shown, the organization cannot receive a grant contract or grant funds. If no active exclusion and no delinquent federal debt are shown, the awarded organization may receive grant funds as long as all other grant policies and procedures are followed.

Search for your organization to confirm that you are not on the Debarment List by going to [System for Award Management \(SAM\)](#)

Click "SEARCH RECORDS" tab.

In the search bars type in the Entity name or using an exclusion search term, Duns & Bradstreet number (DUNS) and/or the Entity Commercial and Government Entity (CAGE) code. You can only use one search bar at a time to search for records. Individuals are not assigned a DUNS number or CAGE code. When checking for a debarred individual, conduct the search by typing the name in the top bar.

Click "SEARCH" to retrieve a list of results. Entities with "Exclusion" listed in purple are currently debarred, while those labeled "Entity" in green do not have exclusions. In the right upper corner of the webpage, use the "Save PDF" option and upload a summary of search results.

Upload Debarment Status Verification

Even if there are no search results, you still must upload a pdf showing your search results.

Kingsport_Self_Debarment_Verification.pdf

59 KB - 12/20/2024 9:05 PM

Total Files: 1

What name was searched?

Kingsport

Please complete the below certification information

I certify to the best of my knowledge and belief that the data above is correct and I have searched my organization in the SAM system.

Name of person who searched the SAM system

Jessica Vance

Date
10/25/2024

Pre-Application Submission Authorization

Please upload a signed letter on Applying Organization letterhead from the authorized signatory for the Applicant indicating the approval of the submission.

Mayor_Letter_of_Support_LSLI.pdf
122 KB - 12/20/2024 9:14 PM

Total Files: 1

Applicant Acknowledgements

By signing this application, I certify that I am an authorized representative of the applicant and that the information I have provided in the application is complete to the best of my knowledge. I am aware that there are significant penalties for submitting false information. As specified in Tenn. Code Ann. § 39-16-702(a)(4), this declaration is made under penalty of perjury.

I agree

12/20/2024

General Correspondence

Signature

Date

Entity Information Search Results 1 Total Results

Filter by:

Keyword (ALL)

"City of Kingsport" ye45c4jzc5u1

Status

Active

CITY OF KINGSPORT ● Active Registration

Entity

Unique Entity ID: YE45C4JZC5U1

Physical Address:

Expiration Date:

CAGE/NCAGE: 395X8

415 BROAD ST STE 100
KINGSPORT , TN
37660 USA

Feb 22, 2025

Purpose of Registration:

Federal Assistance Awards

Exclusion Search Results 0 Total Results

Filter by:

Keyword (ALL)

"City of Kingsport" ye45c4jzc5u1

Status

Active

Item X14.



January 7, 2025

Vena Jones
Manager
State Water Infrastructure Grant
500 James Robertson Parkway
Nashville, TN 3743

RE: State Water Infrastructure Grant Application

Dear Ms. Jones,

On behalf of the City of Kingsport, I am pleased to apply for the State Water Infrastructure Grant (SWIG). The City of Kingsport is applying for a \$250,000.00 Lead Service Line Inventory grant and will provide the necessary 15% match. A completed lead service line inventory will further strengthen the City's ability to safeguard our community's exposure to lead. We appreciate the state's efforts to support water resource projects.

Sincerely,

Paul Montgomery
Mayor, City of Kingsport



AGENDA ACTION FORM

Consideration of a Resolution Authorizing an Irrevocable License Agreement with LMK Communications, LLC d/b/a SEGRA

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-03-2025
Work Session: January 21, 2025
First Reading: NA
Final Adoption: January 21, 2025
Staff Work By: Michael Thompson
Presentation By: Ryan McReynolds

Recommendation:

Approve the Resolution

Executive Summary:

As one of the largest independent fiber networks in the nation focused on business communication, LMK Communications, LLC d/b/a Segra (Segra) plans to expand its service offerings throughout the City of Kingsport. As part of that plan, Segra approached the city requesting the installation of fiber optic communication infrastructure along Main Street. Therefore, as part of the Main Street Redevelopment project, the city included an additional conduit to the duct bank of conduits to be occupied by Segra.

It is recommended to enter into the agreement with Segra to reimburse the city for the installation of the conduit with the estimated amount of \$100,000.

Funding is available and identified in GP1516.

Attachments:

- 1. Resolution
- 2. Agreement

	<u>Y</u>	<u>N</u>	<u>O</u>
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayer	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING AN IRREVOCABLE LICENSE AGREEMENT WITH LMK COMMUNICATIONS, LLC FOR THE LOCATION OF INFRASTRUCTURE ALONG MAIN STREET, AND AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT FOR THE SAME

WHEREAS, LMK Communications, LLC d/b/a/ SEGRA plans to expand its service offerings throughout the city; and

WHEREAS, in order to expand its service SEGRA approached the city requesting to locate fiber optic communication infrastructure along Main Street; and

WHEREAS, as part of the Main Street redevelopment project, the city included additional conduit within the public right of way for the location of Segra's fiber optic infrastructure; and

WHEREAS, Segra will reimburse City for the installation of the conduit in the estimated amount of \$100,000.00; and

WHEREAS, funding for the installation of the conduit is available and identified in GP 1516.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That an irrevocable license agreement with Segra for the location of fiber optic infrastructure within conduit situated in the public right of way is approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, an irrevocable license agreement, to deliver the agreement and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the agreement and this resolution as set out below:

IRREVOCABLE LICENSE AGREEMENT

This Irrevocable License Agreement ("License") is entered into on the ___ day of ___, 2025, ("Effective Date") by and between the CITY OF KINGSPORT, ("Licensor"), and LMK Communications, LLC d/b/a SEGRA, ("Licensee").

RECITALS:

WHEREAS, Licensor has undertaken a major public works project which in part includes the installation of a utility duct bank for the relocation of utilities along and in the area of Main Street, located in downtown Kingsport, Tennessee; and

WHEREAS, Licensee desires to extend its service offerings through the City of Kingsport which necessitates the installation of its fiber optic telecommunications infrastructure within Licensee's utility duct bank ("Duct Bank"); and

WHEREAS, as Licensor is currently in the process of relocating utilities within a utility duct bank, Licensor is in the best position to arrange for the installation of conduit necessary for the location of Licensee's fiber optic telecommunications infrastructure thereby avoiding the necessity of impeding its public works project or negatively impacting the ultimate aesthetic of the public works project; and

WHEREAS, Licensor and Licensee acknowledge and agree the arrangement between the parties as more fully set forth herein will be of mutual benefit to the parties and shall constitute the exchange of mutual consideration the sufficiency of which is deemed sufficient to bind the parties to the terms of this License.

NOW, THEREFORE, for valuable consideration exchanged between Licensee and Licensor, the receipt and sufficiency of which is acknowledged, the Parties agree as follows:

Section 1. Grant of License

Subject to the conditions and covenants of this License, Licensor grants an irrevocable license ("License") for the purposes of locating Licensee's fiber optic telecommunications infrastructure ("Licensee's Property") contained within conduit in Licensor's utility duct bank as more particularly shown in Exhibit A, attached and incorporated by this reference. No other use shall be permitted.

Section 2. Nonexclusive License

Licensee's utilization of the Duct Bank shall be irrevocable and non-exclusive, though Licensee shall have exclusive use of the particular conduit within which Licensee's Property is located.

Section 3. Term of License and Condition Precedent

3.1 The term of this License shall commence on the Effective Date and shall continue for so long as Licensee is legally authorized to provide fiber optic telecommunications services.

3.2 Should Licensee discontinue its use of Licensee's Property for a period of 12 months this License shall be deemed terminated by Licensee.

3.3 Failure of Licensee to perform, keep or fulfill any of the covenants, undertakings, obligations or conditions set forth in this License is a default by Licensee, and if the Licensee fails to correct such default within thirty (30) days after receipt of notice from Licensor to do so, Licensor may at its option cure the breach and invoice Licensee for its costs or pursue any legal remedies available to Licensor.

3.4 In the event of termination pursuant to sections 3.2 or 3.3 herein Licensee shall, at its own cost and within thirty (30) days after the date of the date the License is deemed terminated, remove all of Licensee's Property from the Duct Bank restoring the same to suitable condition for further use. If Licensee fails to remove Licensee's Property and restore the Duct Bank as required herein, Licensor may remove the equipment and restore the Duct Bank for further use at the expense of Licensee, and Licensee agrees to pay to Licensor for such upon demand. Licensee's indemnity obligations set forth in Section 6 and Section 7 shall survive termination of the License.

Section 4. Performing the Work, Repair and Maintenance

4.1 Licensor shall arrange for the installation of conduit, 4" in diameter within the Duct Bank as well as necessary pull boxes within the area and in accordance with the plans attached as Exhibit A to suit Licensee's needs. Licensee shall provide the necessary pull boxes and shall reimburse City for all costs associated with the installation described in this paragraph 4.1 for which Licensor shall submit to Licensee invoices reflecting the costs incurred by Licensor for installation of the same. Licensee shall remit payment reflected on the invoices within 30 days of its receipt thereof.

4.2 The Parties acknowledge and agree the conduit and pull boxes will be installed by Licensor's contractor and that Licensor is providing the same without warranty, guarantee, or assurance the installation will meet the particular needs of Licensee.

4.3 Licensee shall be responsible for the installation of Licensee's Property within the conduit

4.4 Licensee shall be responsible for all maintenance and upkeep of Licensee's Property as well as the conduit within which Licensee's Property is contained. Licensee shall fully pay for all materials joined or affixed to the Property, and shall pay in full all persons who perform labor on Property. As Licensor is a public entity, its Property is not subject to mechanics' or materialmen's liens, and nothing in this License shall be construed to make the Property subject to such liens. In the event any such liens are filed, Licensee shall immediately remove them at Licensee's own expense, and shall pay any judgment which may be entered. Should Licensee fail, neglect, or refuse to do so, after forty-eight (48) hours prior notice to Licensee, Licensor shall have the right to pay any amount required to release any such liens, or to defend any action brought, and to pay any judgment entered. Licensee shall be liable to Licensor for all costs, damages, reasonable attorneys' fees, and any amounts expended in defending any proceedings or in the payment of any of said liens or any judgment.

4.5 Licensee agrees to provide Licensor ten (10) calendar days of written notice prior to commencement of any maintenance work, except for emergency repairs, in which event Licensee shall notify Licensor's day to day contact in Section 8.2 by telephone. Licensee agrees to keep Licensee's Property in good and safe condition, free from waste, so far as affected by Licensee's operations, to the reasonable satisfaction of Licensor.

4.6 In the event Licensor has to make repairs or replace any portion of the Duct Bank due to damage resulting from the use by Licensee or Licensee's operations Licensee shall reimburse Licensor for costs associated therewith promptly upon demand.

Section 5. Assumption of Risk

Licensee shall assume all risk of damage to Licensee's Property and its use of the Duct Bank and to any other property of Licensee, or any property under the control or custody of Licensee in conjunction

with its use of the Duct Bank. Provided, however, such assumption by Licensee shall not include any damage caused by the sole negligence and/or willful misconduct of Licensor, its agents or employees. Licensee releases Licensor from any liability, including claims for damages or extra compensation, arising from construction delays due to Licensor's operations.

Section 6. Indemnity and Insurance

6.1 Licensee shall release, defend and indemnify Licensor, its successors and assigns and their directors, officers, employees, and agents (collectively, "Indemnitees") from and against all liability, cost, and expense for loss of, or damage to, property and for injuries to, or death of, any person when arising or resulting from the use of the Duct Bank by Licensee, its agents, employees, contractors, or subcontractors; or Licensee's breach of the provisions of this License. It is the express intent of the parties under this Section 6 that Licensee shall, to the maximum extent permitted by Tennessee law, indemnify and hold harmless the Indemnitees from any and all claims, suits, or actions arising from any cause whatsoever as set forth above, other than the sole negligence, willful misconduct, or criminal acts of the Indemnitees. Licensee waives any and all rights to any type of express or implied indemnity against the Indemnitees arising out of Licensee's use of or activities within the Duct Bank. This indemnity shall survive termination of this License. In the event any part or term of this Section 6 is found to be void or unenforceable, it is the intent of the parties that the remainder of the provision and this section shall remain in full force and effect.

6.2 Prior to the performance of any maintenance, Licensee shall provide Licensor with satisfactory evidence, in the form of a Certificate of Insurance, that Licensee, its contractors or subcontractors, have in effect a policy(ies) of contractual and commercial general liability insurance, including public liability and broad form property damage, for not less than a Combined Single Limit for Bodily Injury (including death), Property Damage, and Personal Injury Liability of \$1,000,000 per occurrence and \$2,000,000 aggregate. Such policy or policies shall name Licensor as an additional insured thereunder. All of such insurance shall insure the performance by Licensee of this indemnity agreement as to liability for injury to or death of persons and injury or damage to property. All of such insurance shall be primary and noncontributing with any insurance which may be carried by Licensor and shall contain a provision that Licensor, named or not named as an insured, shall nevertheless be entitled to recover under said policy for any loss, injury or damage to Licensor, its agents and employees or the property of such persons, by reason, in whole or in part, of the negligence of Licensee. Such policy(ies) shall waive any right of subrogation against Licensor. Such policy(ies) shall expressly provide that such policy(ies) shall not be canceled or altered without thirty (30) days prior written notice to Licensor. Licensor shall be named as an additional insured on all such policies.

6.3 Licensee also shall provide Licensor with a certificate of insurance for each policy required under this License showing that the coverages required hereunder are in force with premiums paid and that such policies are non-cancellable and may not be materially modified except upon thirty (30) days prior notice to Licensor or, if such thirty (30) day period of notice is not obtainable on a commercially reasonable basis, upon such notice as is commercially reasonable.

6.4 The endorsements and certificate(s) of insurance shall stipulate:

(a) That the policy(ies) is Primary Insurance and the insurance company(ies) providing such policy(ies) shall be liable thereunder for the full amount of any loss or claim which Licensee is liable for under this Section 6, up to and including the total limit of liability, without right of contribution from any other insurance effected or which may be effected by the Licensor.

(b) The inclusion of the Licensor as an additional insured shall not in any way affect its rights either as respects any claim, demand, suit or judgment made, brought or recovered against Licensee. Such policy(ies) shall protect Licensee and the Licensor in the same manner as though a separate policy had been issued to each, but nothing in said policy shall operate to increase the insurance company's liability as set forth in its policy beyond the amount or amounts shown or to which the insurance company would have been liable if only one interest had been named as an insured.

6.5 All insurance provided for in this Section 6, and all renewals thereof, shall be issued by responsible insurance companies authorized to do business in the State of Tennessee. If any insurer which has issued a policy of insurance required pursuant to this License becomes insolvent or the subject of any bankruptcy, receivership or similar proceeding, Licensee shall, in each instance, obtain a like policy issued by another insurer, which insurer and policy meet the requirements of this License.

Section 7. Compliance with Laws

Licensee shall comply, at Licensee's expense, with all applicable laws, regulations, rules, and orders with respect to the use of the Duct Bank, regardless of when they become or became effective, including, without limitation, those relating to construction, grading, signage, health, safety, noise, environmental protection, hazardous materials, waste disposal, and water and air quality. Licensee shall furnish satisfactory evidence of such compliance upon request of Licensor.

Section 8. Notices

8.1 All notices required or permitted to be given under this License shall be in writing and sent either by U. S. mail postage prepaid, by personal delivery, by overnight courier, or by email to the appropriate address indicated below or at such other place or places as either Licensor or Licensee may, from time to time, respectively, designate in a written notice given to the other. Notices shall be deemed sufficiently served upon personal delivery or receipt by email that the email transmission has been received, such an automatic "read receipt", or four (4) days after the date of mailing, or one (1) day after delivery to an overnight courier.

To Licensee: LMK Communications, LLC d/b/a Segra 120 W 12th Street, 11th Floor
Kansas City, MO 64105 Attn: Legal Department

To: Licensor:

City of Kingsport Public Works Director 415 Broad Street
Kingsport, Tennessee 37660

With a copy to City of Kingsport, Tennessee
Office of the City Attorney 415 Broad Street
Kingsport, Tennessee 37660

8.2 Day-to-day communications to Licensor regarding this License should be directed to the Public Works Director or designee.

Section 9. Successors and Assigns

The license granted herein may only be assigned to a corporate successor of Licensee. It may not be sold or sublet under any other circumstances without first obtaining the written consent of Licensor. Licensor may withhold its consent for any reason.

Section 10. No Waiver

No waiver of any default or breach of any covenant of this License by either party shall be implied from any omission by either party to take action on account of such default, if such default persists or is repeated, and no express waiver shall affect any default other than the default specified in the waiver, and then the waiver shall be operative only for the time and to the extent stated. Waivers of any covenant, term, or condition by either party shall not be construed as a waiver of any subsequent breach of the same covenant, term, or condition. The consent or approval by either party to or of any act by either party requiring further consent or approval shall not be deemed to waive or render unnecessary their consent or approval to or of any subsequent similar acts.

Section 11. Partial Invalidity and Severability

In the event that any provision or portion of this License is found to be invalid or unenforceable, then such provision or portion thereof will be reformed in accordance with the applicable laws. The invalidity or unenforceability of any provision or portion of any of this License will not affect the validity or enforceability of any other provision or portion of the License.

Section 12. Governing Law

The rights and liability of the parties under this License shall be interpreted in accordance with the laws of the State of Tennessee, excepting any conflict of law provisions which would serve to defeat application of State of Tennessee substantive law.

Section 13. Entire Agreement

This License constitutes the complete expression of the agreement between the parties and supersedes any prior agreements, whether written or oral, concerning the subject of this License. Any modification of, or addition to, this License must be in a writing signed by both parties.

Section 14. Jurisdiction, Waiver of Jury Trial, Venue.

14.1 If a dispute arises between the parties concerning any aspect of this License, and it cannot be resolved by mutual agreement, any party may resort to resolution of the dispute by litigation in the state or federal courts with jurisdiction in Kingsport, Sullivan County, Tennessee the jurisdiction and venue of the parties consent to waiving any and all objections.

14.2 The parties waive their right to a jury trial.

Section 15. Construction of Agreement

15.1 The provisions in this License shall be construed and given effect in a manner that avoids any violation of statute, regulation, or law. Licensor and Licensee agree that in the event any provision in this License is held to be invalid or void by any court of competent jurisdiction, the invalidity of any such provision shall in no way affect any other provision in this License.

15.2 Licensee and Licensor acknowledge that they have each contributed to the making of this License and that, in the event of a dispute over the interpretation of this License; the language of the License will not be construed against one party in favor of the other. This Agreement shall be construed without regard to the rule that ambiguities in a document are to be construed against the draftsman. No inferences shall be drawn from the fact that the final, duly executed Agreement differs in any respect from any previous draft hereof.

Section 16. Relationship

The parties intend by this License to establish the relationship of licensor and licensee only, and do not intend to create a partnership, joint venture, joint enterprise, or any business relationship other than that of licensor and licensee.

Section 17. Captions

The captions in this License are for convenience only and are not a part of this License. The captions do not in any way limit or amplify the provisions hereof, and shall have no effect upon the construction or interpretation of any part hereof.

[Acknowledgements Excluded for Inclusion in Resolution]

SECTION III. That the mayor is further authorized to make such changes approved by the mayor and the city attorney to the agreement set out herein that do not substantially alter the material provisions of the agreement, and the execution thereof by the mayor and the city attorney is conclusive evidence of the approval of such changes.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY

IRREVOCABLE LICENSE AGREEMENT

This Irrevocable License Agreement ("License") is entered into on the ___ day of _____, 2025, ("Effective Date") by and between the CITY OF KINGSPORT, ("Licensor"), and LMK Communications, LLC d/b/a SEGRA, ("Licensee").

RECITALS:

WHEREAS, Licensor has undertaken a major public works project which in part includes the installation of a utility duct bank for the relocation of utilities along and in the area of Main Street, located in downtown Kingsport, Tennessee; and

WHEREAS, Licensee desires to extend its service offerings through the City of Kingsport which necessitates the installation of its fiber optic telecommunications infrastructure within Licensee's utility duct bank ("Duct Bank"); and

WHEREAS, as Licensor is currently in the process of relocating utilities within a utility duct bank, Licensor is in the best position to arrange for the installation of conduit necessary for the location of Licensee's fiber optic telecommunications infrastructure thereby avoiding the necessity of impeding its public works project or negatively impacting the ultimate aesthetic of the public works project; and

WHEREAS, Licensor and Licensee acknowledge and agree the arrangement between the parties as more fully set forth herein will be of mutual benefit to the parties and shall constitute the exchange of mutual consideration the sufficiency of which is deemed sufficient to bind the parties to the terms of this License.

NOW, THEREFORE, for valuable consideration exchanged between Licensee and Licensor, the receipt and sufficiency of which is acknowledged, the Parties agree as follows:

Section 1. Grant of License

Subject to the conditions and covenants of this License, Licensor grants an irrevocable license ("License") for the purposes of locating Licensee's fiber optic telecommunications infrastructure ("Licensee's Property") contained within conduit in Licensor's utility duct bank as more particularly shown in Exhibit A, attached and incorporated by this reference. No other use shall be permitted.

Section 2. Nonexclusive License

Licensee's utilization of the Duct Bank shall be irrevocable and non-exclusive, though Licensee shall have exclusive use of the particular conduit within which Licensee's Property is located.

Section 3. Term of License and Condition Precedent

3.1 The term of this License shall commence on the Effective Date and shall continue for so long as Licensee is legally authorized to provide fiber optic telecommunications services.

3.2 Should Licensee discontinue its use of Licensee's Property for a period of 12 months this License shall be deemed terminated by Licensee.

3.3 Failure of Licensee to perform, keep or fulfill any of the covenants, undertakings, obligations or conditions set forth in this License is a default by Licensee, and if the Licensee fails to correct such

default within thirty (30) days after receipt of notice from Licensor to do so, Licensor may at its option cure the breach and invoice Licensee for its costs or pursue any legal remedies available to Licensor.

3.4 In the event of termination pursuant to sections 3.2 or 3.3 herein Licensee shall, at its own cost and within thirty (30) days after the date of the date the License is deemed terminated, remove all of Licensee's Property from the Duct Bank restoring the same to suitable condition for further use. If Licensee fails to remove Licensee's Property and restore the Duct Bank as required herein, Licensor may remove the equipment and restore the Duct Bank for further use at the expense of Licensee, and Licensee agrees to pay to Licensor for such upon demand. Licensee's indemnity obligations set forth in Section 6 and Section 7 shall survive termination of the License.

Section 4. Performing the Work, Repair and Maintenance

4.1 Licensor shall arrange for the installation of conduit, 4" in diameter within the Duct Bank as well as necessary pull boxes within the area and in accordance with the plans attached as Exhibit A to suit Licensee's needs. Licensee shall provide the necessary pull boxes and shall reimburse City for all costs associated with the installation described in this paragraph 4.1 for which Licensor shall submit to Licensee invoices reflecting the costs incurred by Licensor for installation of the same. Licensee shall remit payment reflected on the invoices within 30 days of its receipt thereof.

4.2 The Parties acknowledge and agree the conduit and pull boxes will be installed by Licensor's contractor and that Licensor is providing the same without warranty, guarantee, or assurance the installation will meet the particular needs of Licensee.

4.3 Licensee shall be responsible for the installation of Licensee's Property within the conduit

4.4 Licensee shall be responsible for all maintenance and upkeep of Licensee's Property as well as the conduit within which Licensee's Property is contained. Licensee shall fully pay for all materials joined or affixed to the Property, and shall pay in full all persons who perform labor on Property. As Licensor is a public entity, its Property is not subject to mechanics' or materialmen's liens, and nothing in this License shall be construed to make the Property subject to such liens. In the event any such liens are filed, Licensee shall immediately remove them at Licensee's own expense, and shall pay any judgment which may be entered. Should Licensee fail, neglect, or refuse to do so, after forty-eight (48) hours prior notice to Licensor, Licensor shall have the right to pay any amount required to release any such liens, or to defend any action brought, and to pay any judgment entered. Licensee shall be liable to Licensor for all costs, damages, reasonable attorneys' fees, and any amounts expended in defending any proceedings or in the payment of any of said liens or any judgment.

4.5 Licensee agrees to provide Licensor ten (10) calendar days of written notice prior to commencement of any maintenance work, except for emergency repairs, in which event Licensee shall notify Licensor's day to day contact in Section 8.2 by telephone. Licensee agrees to keep Licensee's Property in good and safe condition, free from waste, so far as affected by Licensee's operations, to the reasonable satisfaction of Licensor.

4.6 In the event Licensor has to make repairs or replace any portion of the Duct Bank due to damage resulting from the use by Licensee or Licensee's operations Licensee shall reimburse Licensor for costs associated therewith promptly upon demand.

Section 5. Assumption of Risk

Licensee shall assume all risk of damage to Licensee's Property and its use of the Duct Bank and to any other property of Licensee, or any property under the control or custody of Licensee in conjunction

with its use of the Duct Bank. Provided, however, such assumption by Licensee shall not include any damage caused by the sole negligence and/or willful misconduct of Licensor, its agents or employees. Licensee releases Licensor from any liability, including claims for damages or extra compensation, arising from construction delays due to Licensor's operations.

Section 6. Indemnity and Insurance

6.1 Licensee shall release, defend and indemnify Licensor, its successors and assigns and their directors, officers, employees, and agents (collectively, "Indemnitees") from and against all liability, cost, and expense for loss of, or damage to, property and for injuries to, or death of, any person when arising or resulting from the use of the Duct Bank by Licensee, its agents, employees, contractors, or subcontractors; or Licensee's breach of the provisions of this License. It is the express intent of the parties under this Section 6 that Licensee shall, to the maximum extent permitted by Tennessee law, indemnify and hold harmless the Indemnitees from any and all claims, suits, or actions arising from any cause whatsoever as set forth above, other than the sole negligence, willful misconduct, or criminal acts of the Indemnitees. Licensee waives any and all rights to any type of express or implied indemnity against the Indemnitees arising out of Licensee's use of or activities within the Duct Bank. This indemnity shall survive termination of this License. In the event any part or term of this Section 6 is found to be void or unenforceable, it is the intent of the parties that the remainder of the provision and this section shall remain in full force and effect.

6.2 Prior to the performance of any maintenance, Licensee shall provide Licensor with satisfactory evidence, in the form of a Certificate of Insurance, that Licensee, its contractors or subcontractors, have in effect a policy(ies) of contractual and commercial general liability insurance, including public liability and broad form property damage, for not less than a Combined Single Limit for Bodily Injury (including death), Property Damage, and Personal Injury Liability of \$1,000,000 per occurrence and \$2,000,000 aggregate. Such policy or policies shall name Licensor as an additional insured thereunder. All of such insurance shall insure the performance by Licensee of this indemnity agreement as to liability for injury to or death of persons and injury or damage to property. All of such insurance shall be primary and noncontributing with any insurance which may be carried by Licensor and shall contain a provision that Licensor, named or not named as an insured, shall nevertheless be entitled to recover under said policy for any loss, injury or damage to Licensor, its agents and employees or the property of such persons, by reason, in whole or in part, of the negligence of Licensee. Such policy(ies) shall waive any right of subrogation against Licensor. Such policy(ies) shall expressly provide that such policy(ies) shall not be canceled or altered without thirty (30) days prior written notice to Licensor. Licensor shall be named as an additional insured on all such policies.

6.3 Licensee also shall provide Licensor with a certificate of insurance for each policy required under this License showing that the coverages required hereunder are in force with premiums paid and that such policies are non-cancellable and may not be materially modified except upon thirty (30) days prior notice to Licensor or, if such thirty (30) day period of notice is not obtainable on a commercially reasonable basis, upon such notice as is commercially reasonable.

6.4 The endorsements and certificate(s) of insurance shall stipulate:

(a) That the policy(ies) is Primary Insurance and the insurance company(ies) providing such policy(ies) shall be liable thereunder for the full amount of any loss or claim which Licensee is liable for under this Section 6, up to and including the total limit of liability, without right of contribution from any other insurance effected or which may be effected by the Licensor.

(b) The inclusion of the Licensor as an additional insured shall not in any way affect its rights either as respects any claim, demand, suit or judgment made, brought or recovered against Licensee. Such policy(ies) shall protect Licensee and the Licensor in the same manner as though a separate policy had been issued to each, but nothing in said policy shall operate to increase the insurance company's

liability as set forth in its policy beyond the amount or amounts shown or to which the insurance company would have been liable if only one interest had been named as an insured.

6.5 All insurance provided for in this Section 6, and all renewals thereof, shall be issued by responsible insurance companies authorized to do business in the State of Tennessee. If any insurer which has issued a policy of insurance required pursuant to this License becomes insolvent or the subject of any bankruptcy, receivership or similar proceeding, Licensee shall, in each instance, obtain a like policy issued by another insurer, which insurer and policy meet the requirements of this License.

Section 7. Compliance with Laws

Licensee shall comply, at Licensee's expense, with all applicable laws, regulations, rules, and orders with respect to the use of the Duct Bank, regardless of when they become or became effective, including, without limitation, those relating to construction, grading, signage, health, safety, noise, environmental protection, hazardous materials, waste disposal, and water and air quality. Licensee shall furnish satisfactory evidence of such compliance upon request of Licensor.

Section 8. Notices

8.1 All notices required or permitted to be given under this License shall be in writing and sent either by U. S. mail postage prepaid, by personal delivery, by overnight courier, or by email to the appropriate address indicated below or at such other place or places as either Licensor or Licensee may, from time to time, respectively, designate in a written notice given to the other. Notices shall be deemed sufficiently served upon personal delivery or receipt by email that the email transmission has been received, such an automatic "read receipt", or four (4) days after the date of mailing, or one (1) day after delivery to an overnight courier.

To Licensee: LMK Communications, LLC d/b/a Segra
120 W 12th Street, 11th Floor
Kansas City, MO 64105
Attn: Legal Department

To: Licensor:
City of Kingsport
Public Works Director
415 Broad Street
Kingsport, Tennessee 37660

With a copy to City of Kingsport, Tennessee
Office of the City Attorney
415 Broad Street
Kingsport, Tennessee 37660

8.2 Day-to-day communications to Licensor regarding this License should be directed to the Public Works Director or designee.

Section 9. Successors and Assigns

The license granted herein may only be assigned to a corporate successor of Licensee. It may not be sold or sublet under any other circumstances without first obtaining the written consent of Licensor. Licensor may withhold its consent for any reason.

Section 10. No Waiver

No waiver of any default or breach of any covenant of this License by either party shall be implied from any omission by either party to take action on account of such default, if such default persists or is repeated, and no express waiver shall affect any default other than the default specified in the waiver, and then the waiver shall be operative only for the time and to the extent stated. Waivers of any covenant, term, or condition by either party shall not be construed as a waiver of any subsequent breach of the same covenant, term, or condition. The consent or approval by either party to or of any act by either party requiring further consent or approval shall not be deemed to waive or render unnecessary their consent or approval to or of any subsequent similar acts.

Section 11. Partial Invalidity and Severability

In the event that any provision or portion of this License is found to be invalid or unenforceable, then such provision or portion thereof will be reformed in accordance with the applicable laws. The invalidity or unenforceability of any provision or portion of any of this License will not affect the validity or enforceability of any other provision or portion of the License.

Section 12. Governing Law

The rights and liability of the parties under this License shall be interpreted in accordance with the laws of the State of Tennessee, excepting any conflict of law provisions which would serve to defeat application of State of Tennessee substantive law.

Section 13. Entire Agreement

This License constitutes the complete expression of the agreement between the parties and supersedes any prior agreements, whether written or oral, concerning the subject of this License. Any modification of, or addition to, this License must be in a writing signed by both parties.

Section 14. Jurisdiction, Waiver of Jury Trial, Venue.

14.1 If a dispute arises between the parties concerning any aspect of this License, and it cannot be resolved by mutual agreement, any party may resort to resolution of the dispute by litigation in the state or federal courts with jurisdiction in Kingsport, Sullivan County, Tennessee the jurisdiction and venue of the parties consent to waiving any and all objections.

14.2 The parties waive their right to a jury trial.

Section 15. Construction of Agreement

15.1 The provisions in this License shall be construed and given effect in a manner that avoids any violation of statute, regulation, or law. Licensor and Licensee agree that in the event any provision in this License is held to be invalid or void by any court of competent jurisdiction, the invalidity of any such provision shall in no way affect any other provision in this License.

15.2 Licensee and Licensor acknowledge that they have each contributed to the making of this License and that, in the event of a dispute over the interpretation of this License; the language of the License will not be construed against one party in favor of the other. This Agreement shall be construed without regard to the rule that ambiguities in a document are to be construed against the draftsman. No inferences shall be drawn from the fact that the final, duly executed Agreement differs in any respect from any previous

draft hereof.

Section 16. Relationship

The parties intend by this License to establish the relationship of licensor and licensee only, and do not intend to create a partnership, joint venture, joint enterprise, or any business relationship other than that of licensor and licensee.

Section 17. Captions

The captions in this License are for convenience only and are not a part of this License. The captions do not in any way limit or amplify the provisions hereof, and shall have no effect upon the construction or interpretation of any part hereof.

IN WITNESS WHEREOF, the parties have executed this License by their duly authorized representatives.

LMK Communications, LLC d/b/a Segra

City of Kingsport, Tennessee

Signature

Paul W. Montgomery, Mayor

Date

Date

Printed Name

Attest:

Title

Angela Marshall, Deputy City Recorder

Approved as to form:

Rodney B. Rowlett, III, City Attorney

TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E1
CONST.	2022	STP-M-9108(48)	E1

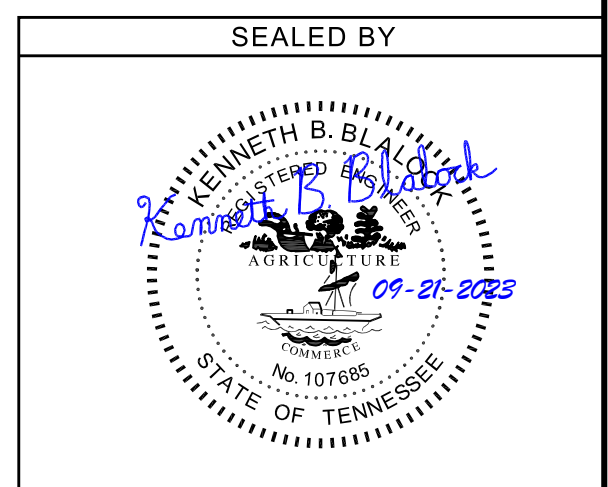
REV. 09/21/23: REVISED NOTE 10 TO INCLUDE UPDATED UTILITIES.

ELECTRICAL LEGEND		
SYMBOL	DESCRIPTION	MOUNTING HEIGHT
-----	UNDERGROUND STREET POWER, LIGHTING, AND FIBER SERVICE	----
— P (UG) —	PROPOSED UNDERGROUND POWER SERVICE	----
— C (UG) —	PROPOSED UNDERGROUND UTILITY SERVICE	----
— P —	PROPOSED OVERHEAD POWER SERVICE	----
- - - - -	PROPOSED CENTER LINE OF UTILITY DUCT BANK	----
⊗	STREET LIGHT - FIXTURES AND POLES PROVIDED AND INSTALLED BY OTHERS	----
○	POWER POLE (WOOD) PROVIDED AND INSTALLED BY OTHERS OR EXISTING	----
[PB]	PULL BOX - SEE DETAIL 3 SHEET E14	----
□	PROPOSED UTILITY HAND HOLE	----
□	PROPOSED PEDESTAL LOCATION - PROVIDED AND INSTALLED BY CONTRACTOR	----

GENERAL NOTES:

- LEGEND ITEMS SHOWN ARE FOR REFERENCE ONLY AND MAY OR MAY NOT BE INCLUDED IN PROJECT.
- EXISTING UTILITIES - NUMEROUS UNDERGROUND UTILITIES EXIST INCLUDING MAJOR CONCRETE CULVERTS. CONTRACTOR SHALL COORDINATE WITH ALL UTILITY COMPANIES. VERIFY EXISTING UTILITIES AND CULVERT PRIOR TO COMMENCEMENT OF WORK. THE DRAWINGS IDENTIFY AND/OR PROVIDE DIRECTIONS FOR RELOCATING OR COORDINATING WITH THESE UTILITIES. COORDINATE WITH AEP AND OTHER PROVIDERS. AEP WILL REMOVE/RELOCATE OVERHEAD ELECTRIC POWER. CONTRACTOR SHALL BEAR COSTS FOR DAMAGE TO ANY EXISTING UTILITIES.
- CONTRACTOR SHALL VISIT THE SITE, VERIFY EXISTING CONDITIONS AND BECOME FAMILIAR WITH INTENDED WORK INVOLVED.
- CONTACT SERVICING UTILITY COMPANIES AND CONFIRM REQUIREMENTS, SECURE AND PAY FOR ALL FEES AND PERMITS.
- CONFORM TO ALL LOCAL, STATE AND NATIONAL CODES, THE UTILITY CO., AND REQUIREMENTS OF AUTHORITIES HAVING JURISDICTION.
- DO NOT SCALE DRAWINGS.
- ALL CONDUIT(S) AND POWER FEEDER(S) FOR SIGNALIZATION EQUIPMENT IS PROVIDED BY OTHERS, SEE SIGNALIZATION PLANS FOR COORDINATION.
- EXISTING LIGHTING POLES, POLE LIGHTING FIXTURES, AND OVERHEAD SECONDARY SHALL BE DEMOLISHED BY OTHERS.
- ALL PROPOSED CONDUIT(S) ARE SHOWN DIAGRAMMATICALLY ONLY, CONTRACTOR TO COORDINATE EXACT CONDUIT ROUTING WITH EXISTING, PROPOSED UTILITIES AND PROPOSED TREE, REFER TO LANDSCAPE PLANS.
- ALL NEW TRENCHING AND UTILITY CONDUITS REQUIRE AEP, SEGRA, CHARTER, BRIGHTSPEED AND LUMEN INSPECTIONS AND APPROVALS PRIOR TO COVERING. CONTRACTOR SHALL COORDINATE WITH EACH COMPANY AS NECESSARY. DO NOT COVER WITHOUT CONTACTING EACH UTILITY COMPANY AND OBTAINING APPROVAL.
- ALL FIXTURES, POLES AND WIRING PROVIDED BY OTHERS.
- ALL CONDUIT SIZE FOR STREET LIGHTING SHALL BE 2" UNLESS OTHERWISE NOTED.
- NO CONDUIT SHALL BE INSTALLED WITH MORE THAN THREE 90 DEGREE ELBOWS.
- ALL LOCATIONS NEED TO BE FIELD VERIFIED WITH THE AEP TECHNICIAN PRIOR TO INSTALLATION.
- AEP TO SUPPLY ALL STAND-OFFS FOR POLE MOUNTED CONDUITS.
- ALL NEW PEDESTALS SHALL BE SUPPLIED AND INSTALLED BY THE CONTRACTOR.
- FOR COMMUNICATIONS CONDUITS, ALL SWEEPS TO BE 36" RADIUS, 90 DEG FOR TERMINATION TO AT POLES AND PEDESTALS. 22.5 DEG FOR TERMINATION TO HANDHOLES. PROVIDE A 5/8"X8' GROUND ROD WITH CLAMP AND 5' OF #6 BARE COPPER WIRE.
- LIGHTING AND FIXTURE POLE SPECIFICATIONS AND CORRESPONDING PHOTOMETRIC CALCULATIONS ARE PROVIDED BY OTHERS.

ELECTRICAL ABBREVIATIONS	
SYMBOL	DESCRIPTION
AFG	ABOVE FINISHED GRADE
AFF	ABOVE FINISHED FLOOR
BKR	BREAKER
CKT	CIRCUIT
FBO	FURNISHED BY OTHERS
FBC	FURNISHED BY CONTRACTOR
FU	FUSED
GFI	GROUND FAULT INTERRUPTER
GRD/GND	GROUND
IG	ISOLATED GROUND
AEP	AMERICAN ELECTRIC POWER COMPANY INC.
MTD	MOUNTED
NFU	NON-FUSED
NIC	NOT IN CONTRACT
NTS	NOT TO SCALE
O.C.	ON CENTER
PNLBD	PANELBOARD
RT	RAIN TIGHT
SS	SURGE SUPPRESSION DEVICE
SW	SWITCH
TYP	TYPICAL
UON	UNLESS OTHERWISE NOTED
UPS	UNINTERRUPTIBLE POWER SUPPLY
WP	WEATHERPROOF
VIF	VERIFY IN FIELD
XFMR	TRANSFORMER



COORDINATES ARE NAD/83(1995), ARE DATUM ADJUSTED BY THE FACTOR OF 1.000030 AND TIED TO THE TGRN. ALL ELEVATIONS ARE REFERENCED TO THE NAVD 1988.

**CITY OF KINGSPORT
SULLIVAN COUNTY, TN**

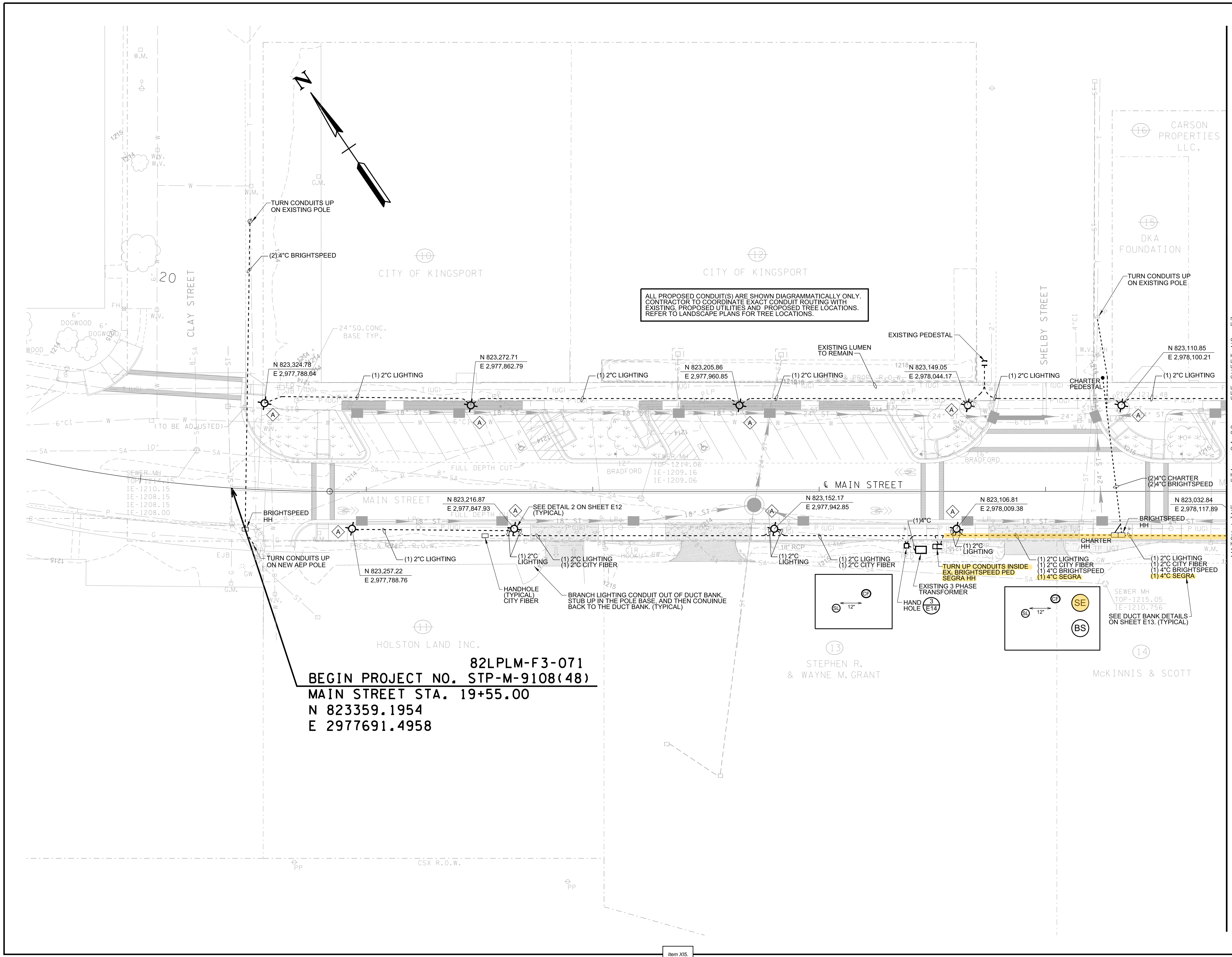
**MAIN STREET
KINGSPORT REBUILD
AND STREETScape**

**ELECTRICAL GENERAL
NOTES, LEGEND AND
SCHEDULES**



TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E2
CONST.	2022	STP-M-9108(48)	E2

REV. 09/21/23: UPDATED UTILITY LAYOUT PER UTILITY REQUIREMENTS.



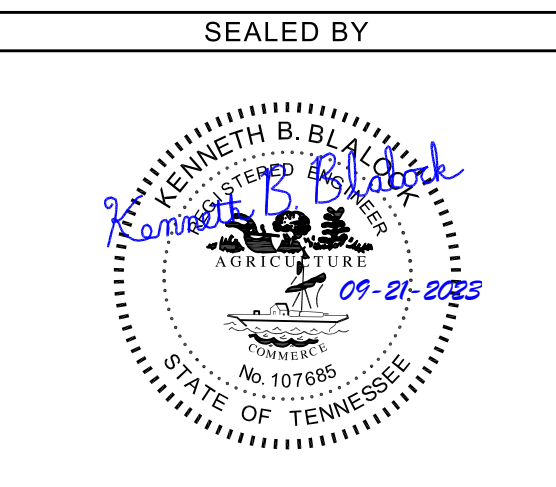
ALL PROPOSED CONDUIT(S) ARE SHOWN DIAGRAMMATICALLY ONLY. CONTRACTOR TO COORDINATE EXACT CONDUIT ROUTING WITH EXISTING, PROPOSED UTILITIES AND PROPOSED TREE LOCATIONS. REFER TO LANDSCAPE PLANS FOR TREE LOCATIONS.

MATCH LINE STA. 24+80 SEE SHEET NO. E3

- NOTES:
- SEE SHEET E1 FOR GENERAL NOTES AND LEGEND.
 - LIGHTING AND FIXTURE POLE SPECIFICATIONS AND CORRESPONDING PHOTOMETRIC CALCULATIONS ARE PROVIDED BY OTHERS.
 - STREET LIGHTING 2'-6" MIN. DEPTH; OTHER COMM 2' MIN. DEPTH.

- DUCT BANK ABBREVIATIONS
- AE - AEP FIBER
 - BS - BRIGHTSPEED
 - CF - CITY FIBER
 - CH - CHARTER
 - LU - LUMEN
 - SE - SEGRA
 - SL - STREET LIGHTING

82LPLM-F3-071
BEGIN PROJECT NO. STP-M-9108(48)
MAIN STREET STA. 19+55.00
N 823359.1954
E 2977691.4958



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CITY OF KINGSPORT
SULLIVAN COUNTY, TN

MAIN STREET
KINGSPORT REBUILD
AND STREETScape

SITE
ELECTRICAL
PLAN

STA. 19+55 TO STA. 24+80
 SCALE: 1" = 20'

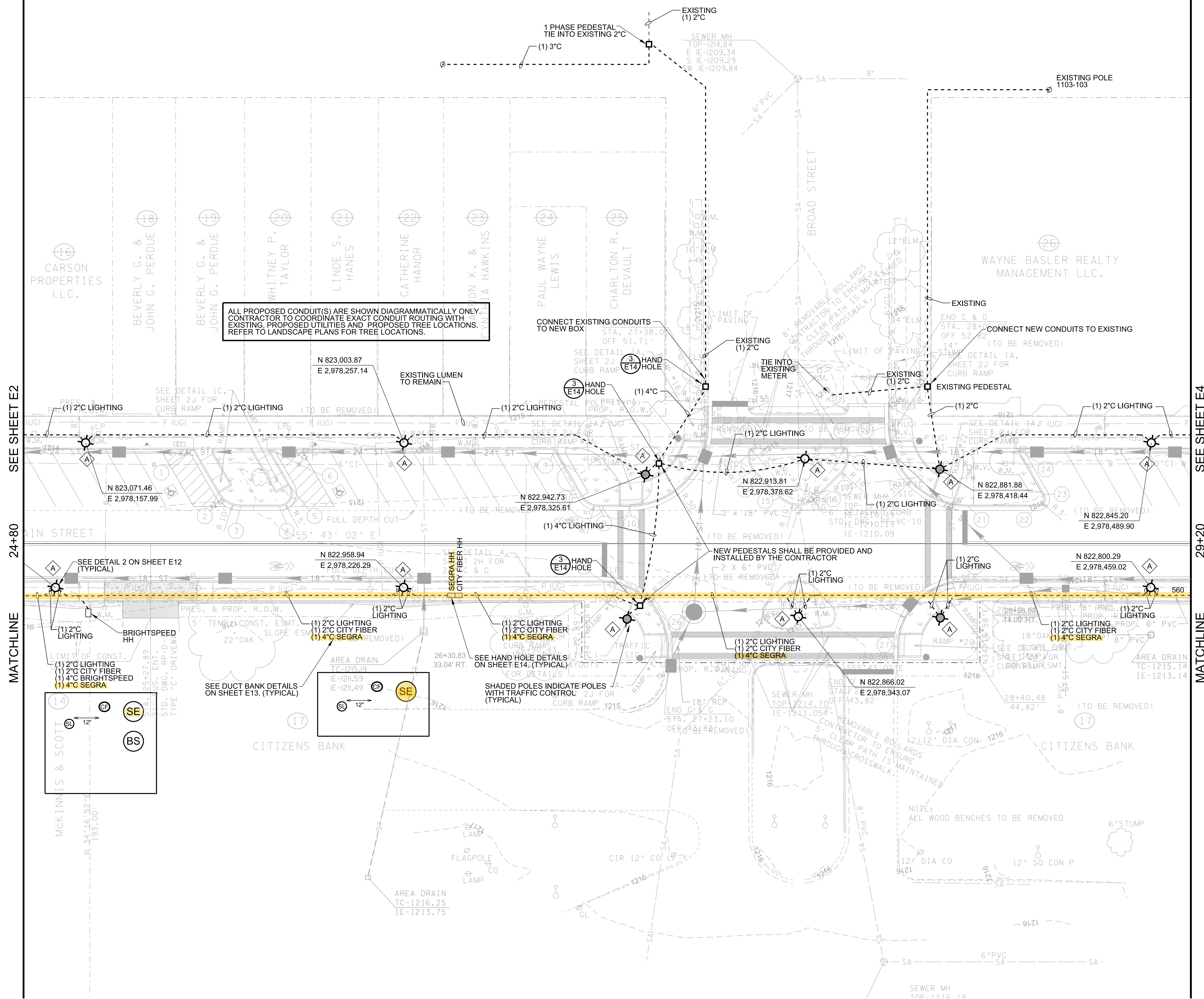


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Item XIS.

TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E3
CONST.	2022	STP-M-9108(48)	E3

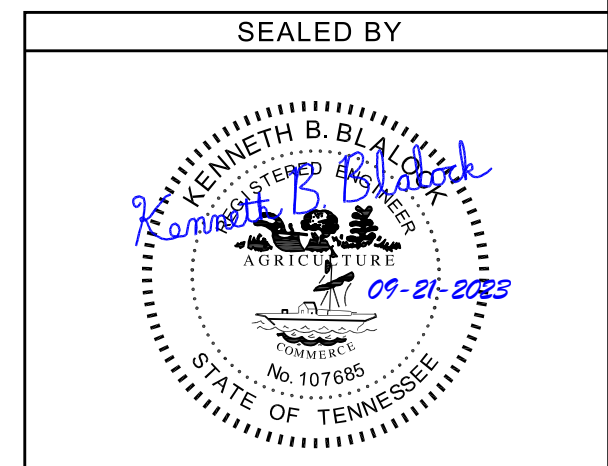
REV. 09/21/23: UPDATED UTILITY LAYOUT PER UTILITY REQUIREMENTS.



- NOTES:
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DUCT BANK ABBREVIATIONS

AE	- AEP FIBER
BS	- BRIGHTSPEED
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**CITY OF KINGSPORT
SULLIVAN COUNTY, TN**

**MAIN STREET
KINGSPORT REBUILD
AND STREETScape**

**SITE
ELECTRICAL
PLAN**

STA. 24+80 TO STA. 29+20
SCALE: 1"= 20'



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Item XIS.

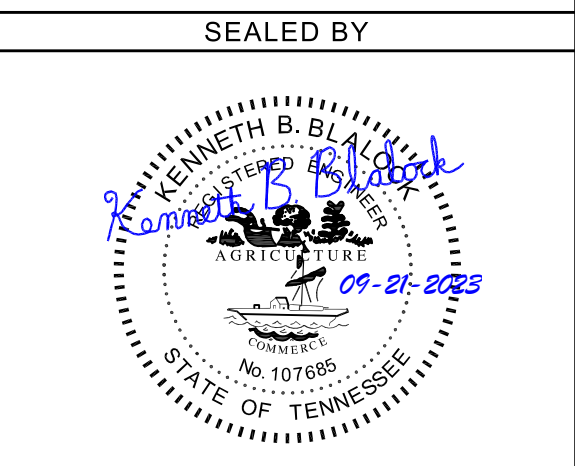
TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E4
CONST.	2022	STP-M-9108(48)	E4

REV. 09/21/23: UPDATED UTILITY LAYOUT PER UTILITY REQUIREMENTS.

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- NOTES:
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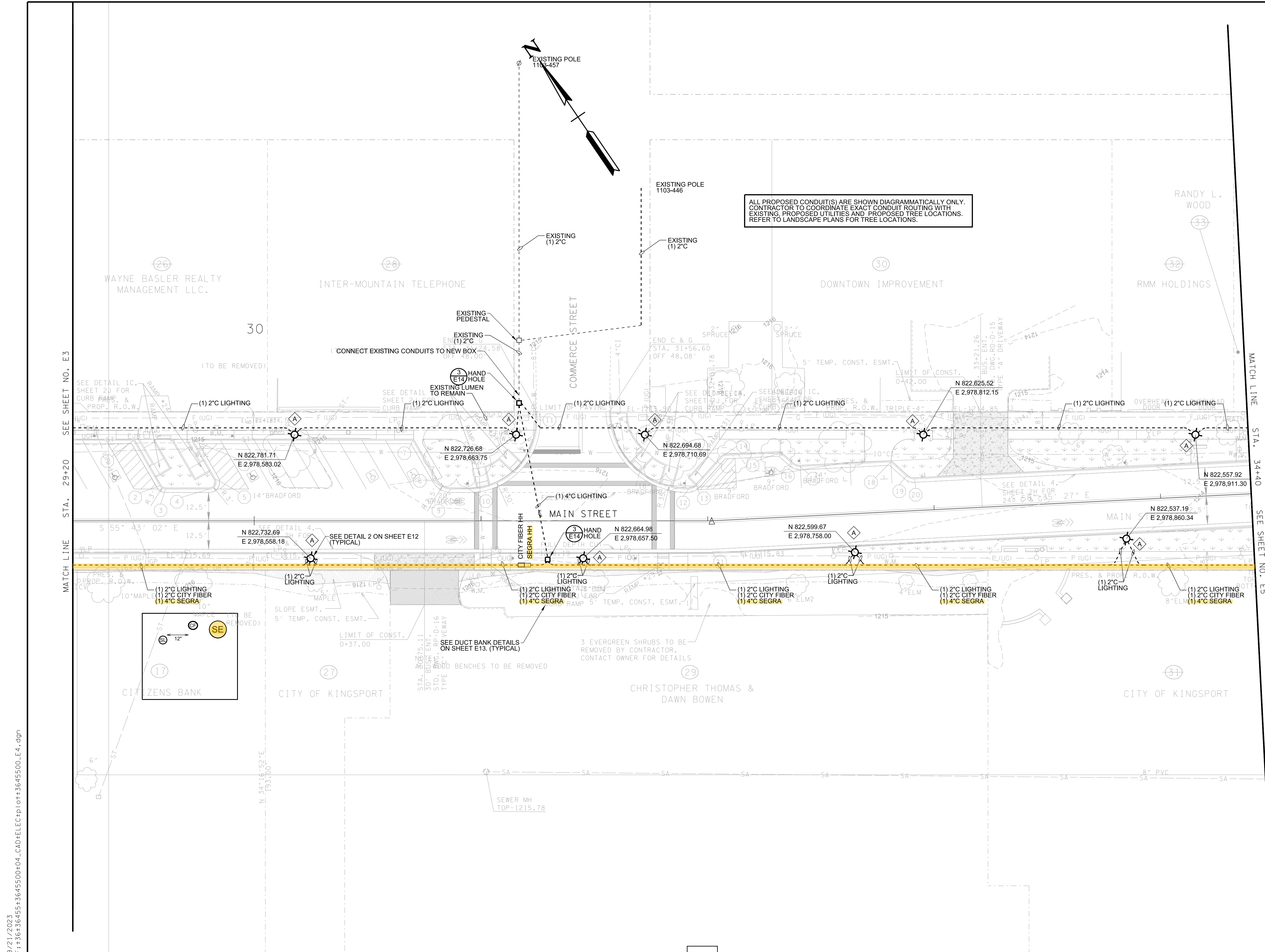
CITY OF KINGSPORT
SULLIVAN COUNTY, TN

MAIN STREET
KINGSPORT REBUILD
AND STREETScape

SITE
ELECTRICAL
PLAN

STA. 29+20 TO STA. 34+40

SCALE: 1"= 20'



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Item XIS.

TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E5
CONST.	2022	STP-M-9108(48)	E5

REV. 07/24/23: REVISED SITE LIGHTING FIXTURE TO ACCOMMODATE NEW DRIVEWAY LOCATION.

REV. 09/21/23: UPDATED UTILITY LAYOUT PER UTILITY REQUIREMENTS.

REV. 09/28/23: REVISED LIGHT POLE FOUNDATION COORDINATES AT SE CORNER OF CHEROKEE AND MAIN. CORRECTED CONDUIT REFERENCE FOR AEP POWER AT STA. 37+50. IDENTIFIED WORK TO BE PERFORMED BY OTHERS BEHIND BUILDING FOR TRACT NO. 36. MODIFY AEP FIBER TERMINUS AT POLE AT STA. 37+50.

REV. 02/06/24: CHANGED CITY FIBER CONDUIT SIZE FROM 4" TO 2".

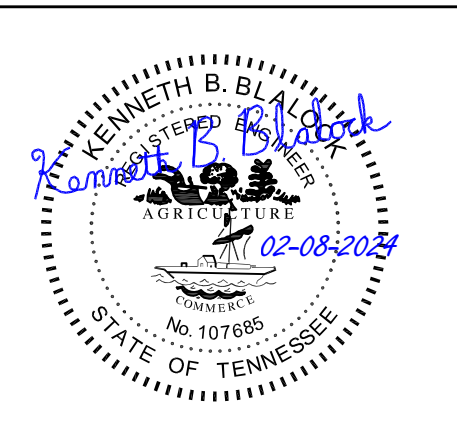
NOTES:

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DUCT BANK ABBREVIATIONS

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SEALED BY



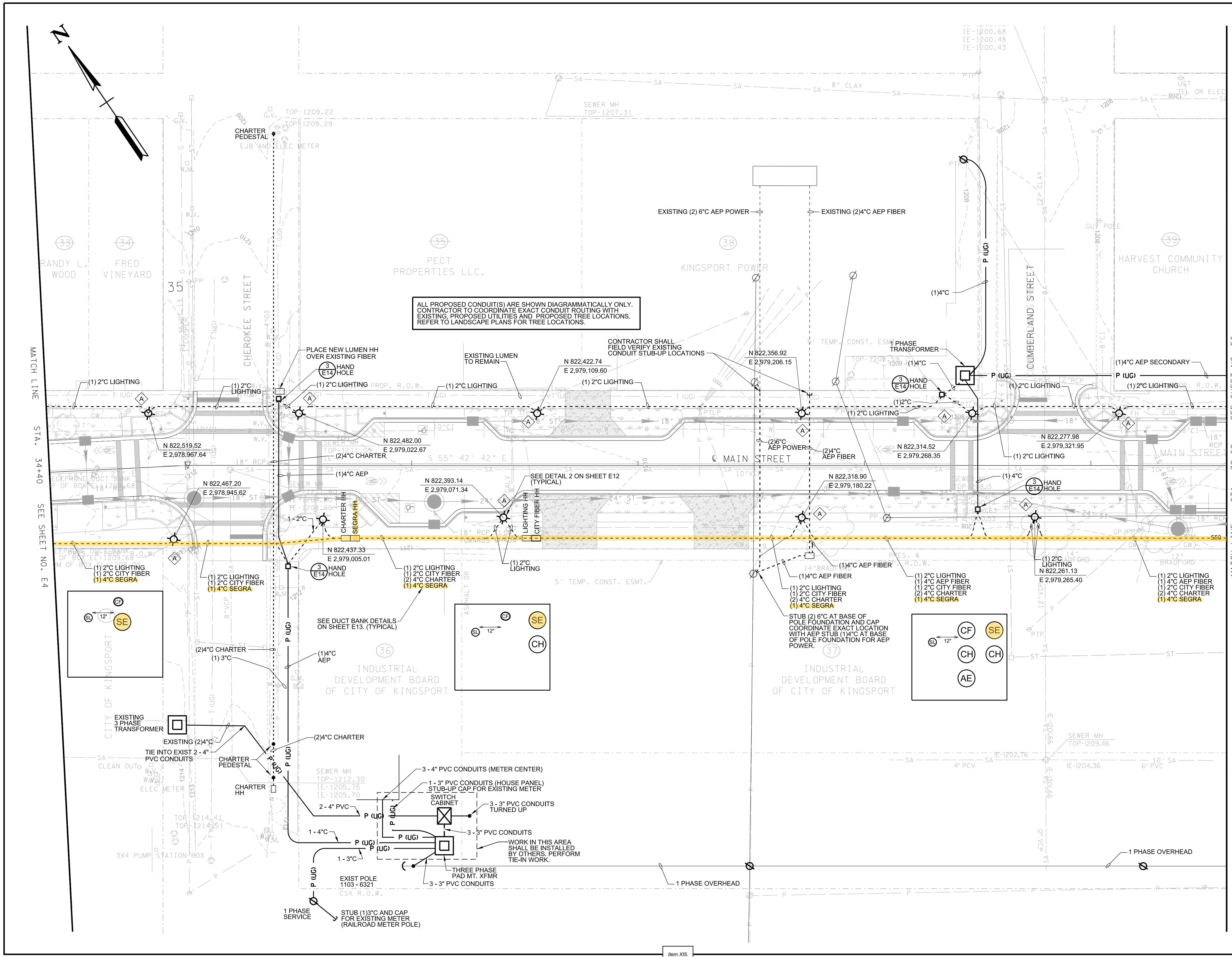
COORDINATES ARE NAD/83(1995), ARE DATUM ADJUSTED BY THE FACTOR OF 1.000030 AND TIED TO THE TGRN. ALL ELEVATIONS ARE REFERENCED TO THE NAVD 1988.

CITY OF KINGSPORT
SULLIVAN COUNTY, TN

MAIN STREET
KINGSPORT REBUILD
AND STREETScape

SITE
ELECTRICAL
PLAN

STA. 34+40 TO STA. 39+60
SCALE: 1" = 20"



ALL PROPOSED CONDUIT(S) ARE SHOWN DIAGRAMMATICALLY ONLY. CONTRACTOR TO COORDINATE EXACT CONDUIT ROUTING WITH EXISTING, PROPOSED UTILITIES AND PROPOSED TREE LOCATIONS. REFER TO LANDSCAPE PLANS FOR TREE LOCATIONS.

CONTRACTOR SHALL FIELD VERIFY EXISTING CONDUIT STUB-UP LOCATIONS

STUB (2) 6" AT BASE OF POLE FOUNDATION AND CAP COORDINATE EXACT LOCATION WITH AEP STUB (1) 4" AT BASE OF POLE FOUNDATION FOR AEP POWER.

SEE DUCT BANK DETAILS ON SHEET E13. (TYPICAL)

SEE DETAIL 2 ON SHEET E12 (TYPICAL)

WORK IN THIS AREA SHALL BE INSTALLED BY OTHERS. PERFORM TIE-IN WORK.

Item XIS.

2/7/2024
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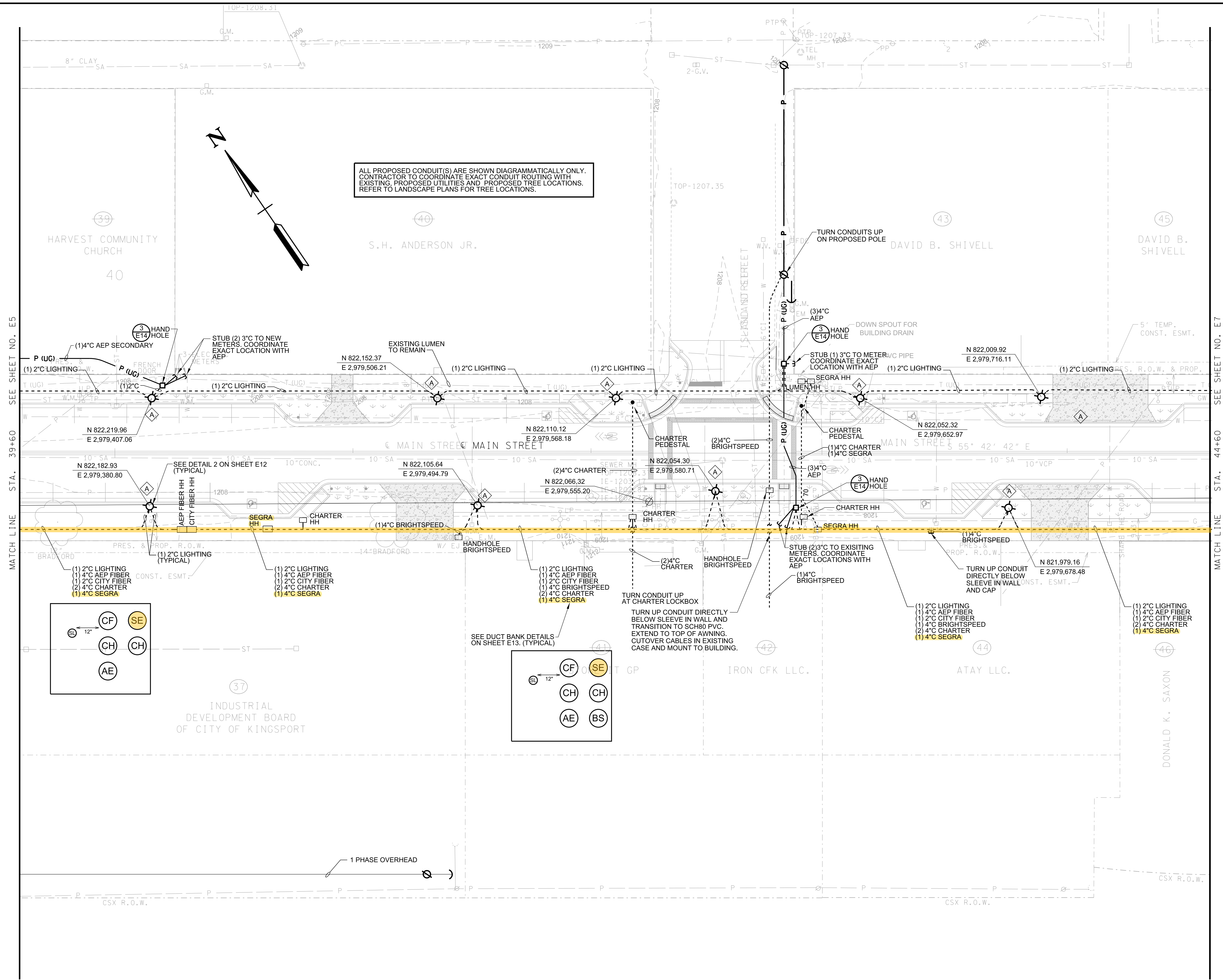
TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E6
CONST.	2022	STP-M-9108(48)	E6

REV. 07/24/23: REVISED SITE LIGHTING FIXTURE TO ACCOMMODATE NEW DRIVEWAY LOCATION.

REV. 09/21/23: UPDATED UTILITY LAYOUT PER UTILITY REQUIREMENTS.

REV. 02/06/24: UPDATED UTILITY LAYOUT AT ISLAND STREET PER SEGRA REQUEST. CHANGED CITY FIBER CONDUIT SIZE FROM 4" TO 2".

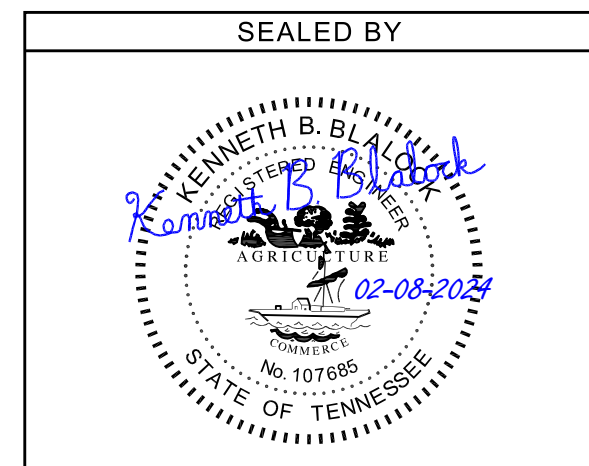
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- NOTES:
- SEE SHEET E1 FOR GENERAL NOTES AND LEGEND.
 - LIGHTING AND FIXTURE POLE SPECIFICATIONS AND CORRESPONDING PHOTOMETRIC CALCULATIONS ARE PROVIDED BY OTHERS.
 - STREET LIGHTING 2'-6" MIN. DEPTH; OTHER COMM 2' MIN. DEPTH.

DUCT BANK ABBREVIATIONS

- AE - AEP FIBER
- BS - BRIGHTSPEED
- CF - CITY FIBER
- CH - CHARTER
- LU - LUMEN
- SE - SEGRA
- SL - STREET LIGHTING



COORDINATES ARE NAD/83(1995), ARE DATUM ADJUSTED BY THE FACTOR OF 1.0000030 AND TIED TO THE TGRN. ALL ELEVATIONS ARE REFERENCED TO THE NAVD 1988.

CITY OF KINGSPORT
SULLIVAN COUNTY, TN

MAIN STREET
KINGSPORT REBUILD
AND STREETScape

SITE
ELECTRICAL
PLAN
STA. 39+60 TO STA. 44+60
SCALE: 1' = 20"

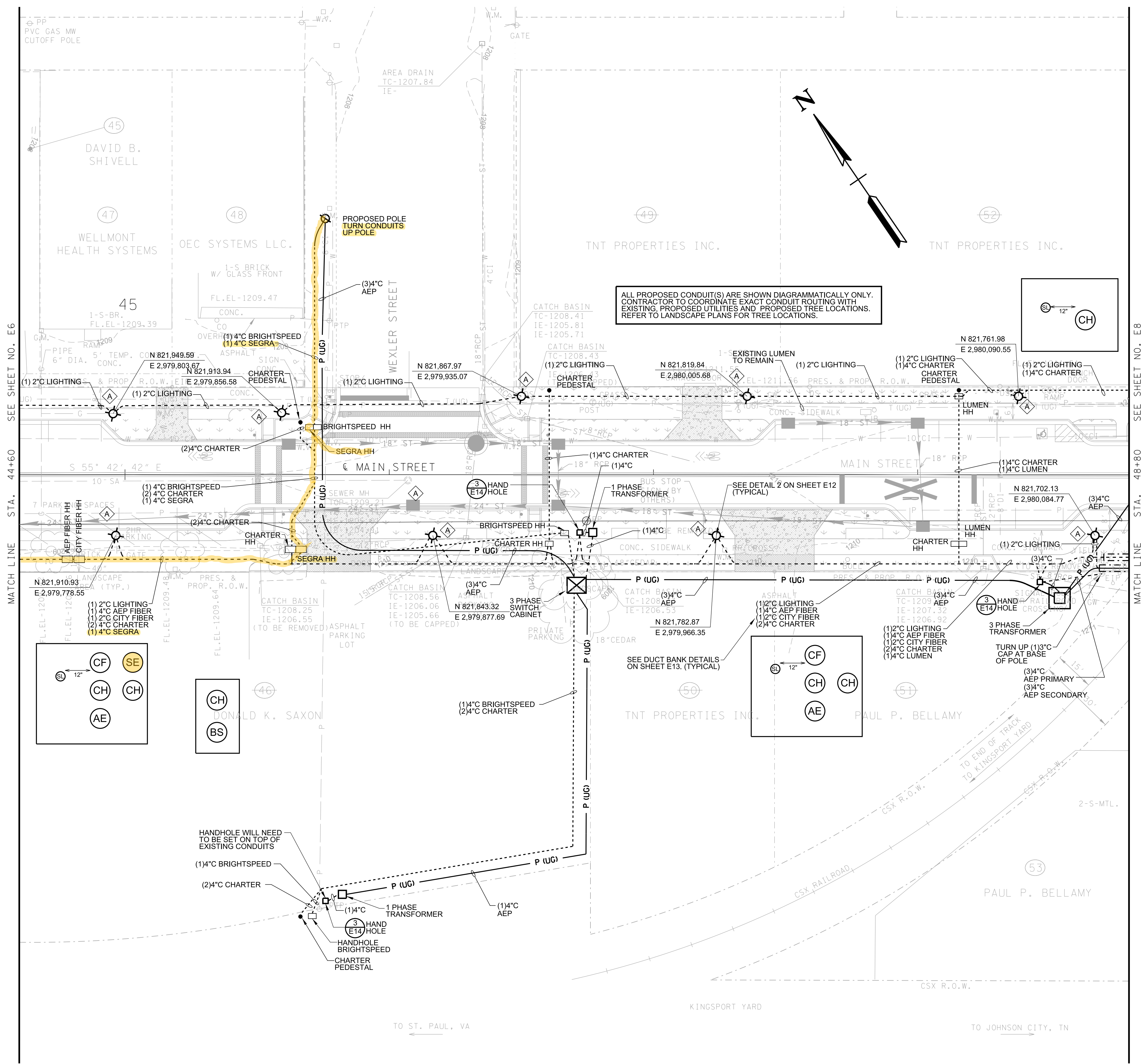


2/8/2024
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Item XIS.

TYPE	YEAR	PROJECT NO.	SHEET NO.
R.O.W.	2019	STP-M-9108(48)	E7
CONST.	2022	STP-M-9108(48)	E7

REV. 09/21/23: UPDATED UTILITY LAYOUT PER UTILITY REQUIREMENTS.
 REV. 02/06/24: CHANGED CITY FIBER CONDUIT SIZE FROM 4" TO 2".

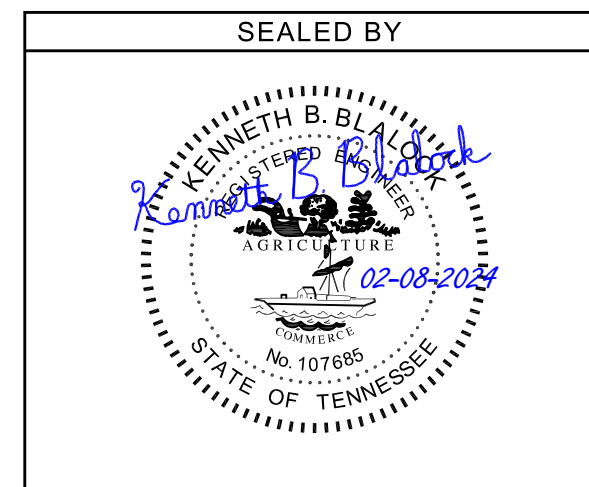
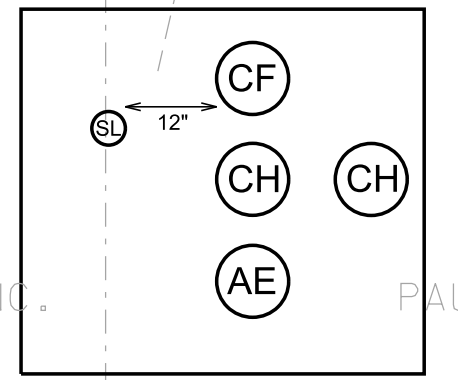
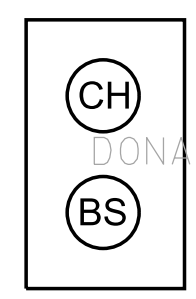
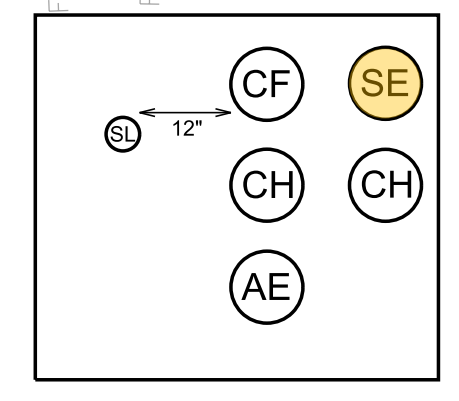


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- NOTES:
- SEE SHEET E1 FOR GENERAL NOTES AND LEGEND.
 - LIGHTING AND FIXTURE POLE SPECIFICATIONS AND CORRESPONDING PHOTOMETRIC CALCULATIONS ARE PROVIDED BY OTHERS.
 - STREET LIGHTING 2'-6" MIN. DEPTH; OTHER COMM 2' MIN. DEPTH.

DUCT BANK ABBREVIATIONS

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COORDINATES ARE NAD/83(1995), ARE DATUM ADJUSTED BY THE FACTOR OF 1.000030 AND TIED TO THE TGRN. ALL ELEVATIONS ARE REFERENCED TO THE NAVD 1988.

CITY OF KINGSPORT SULLIVAN COUNTY, TN

MAIN STREET KINGSPORT REBUILD AND STREETSCAPE

SITE ELECTRICAL PLAN

STA. 44+60 TO STA. 48+80
 SCALE: 1" = 20"



2/7/2024 F:\3645500+04_CAD+ELEC+DI\01+3645500_E7.dgn



AGENDA ACTION FORM

Consideration of a Resolution to Amend a Lease with Big Brothers Big Sisters of East Tennessee for Space at the V.O. Dobbins Sr. Complex

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-19-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Kitty Frazier
Presentation By: Michael T. Borders

Recommendation:
Approve the Resolution.

Executive Summary:
If approved the City will amend the existing lease with Big Brothers Big Sisters of East Tennessee (BBBS) for Space at the V.O. Dobbins Sr. Complex located at 301 Louis Street.

The City's Human Resources Department (HR) has realigned its organization by assigning HR Business Partners to specific areas. This new HR structure provides a streamlined process to assist employees and managers with all people processes from hiring to retirement. As part of this new design HR is working to locate office spaces to deploy HR Business Partners within the department(s) they support.

The V.O. Dobbins Sr. Complex provides a centralized location to support the Leisure Services Department. Suite 304-A was determined to be an ideal location with the complex to house the HR Business Partner, which currently houses BBBS. Parks and Recreation began conversations with BBBS who agreed to move to Suite 307, which is across the hall and currently unoccupied.

BBBS has agreed to move into Suite 307 which is 35sqft larger. To ensure BBBS pays the same monthly rate their lease amount is to be adjusted from \$5.50/sqft annually to \$4.40/sqft annually, \$770/monthly for calendar year 2025. For calendar year 2026 the rate will be adjusted from \$5.70/sqft annually to \$4.56/sqft annually, \$798/monthly.

No other terms of the original lease are altered.

- Attachments:**
1. Resolution
2. Map

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING AN AMENDMENT TO THE LEASE BETWEEN THE CITY OF KINGSPORT AND BIG BROTHERS BIG SISTERS OF EAST TENNESSEE ALTERING THE LEASED SPACE AT THE V.O. DOBBINS COMPLEX AND AUTHORIZING THE MAYOR TO EXECUTE THE SAME

WHEREAS, currently the city leases space to Big Brothers Big Sister of East Tennessee (BBBS) within the V. O. Dobbins complex; and

WHEREAS, as part of the restructuring of the city's Human Resources Department, human resources representatives will be situated in locations throughout the city to provide more convenient access to city employees; and

WHEREAS, due to its central location the V. O. Dobbins complex is an ideal site to serve leisure services employees; and

WHEREAS, in order to accommodate the positioning of city human resources representatives, BBBS has agreed to move from suite 304-A which they currently occupy to suite 307; and

WHEREAS, the amendment to the lease redefines the leased premises and slightly reduces the square foot cost of the lease to maintain the rate BBBS currently pays for the leased space.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That Amendment Number 1 to the lease entered into on January 24, 2024 with Big Brothers Big Sisters of East Tennessee is approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Chapter 10 of the Charter of the City of Kingsport, Amendment Number 1 to the lease with Big Brothers Big Sisters of East Tennessee and all other documents necessary and proper, and to take such acts as necessary, to effectuate the purpose of the agreement or this resolution, said agreement generally being as follows:

AMENDMENT NUMBER 1
TO LEASE DATED
JANUARY 24, 2024

This Amendment Number 1 to the Lease dated January 24, 2024, between City of Kingsport, Tennessee and Big Brothers Big Sisters of East Tennessee, is made with an effective date of February 1, 2025, by the City of Kingsport, Tennessee and Big Brothers Big Sisters of East Tennessee.

WITNESSETH:

WHEREAS the parties desire to amend the Lease between the parties for space in the V.O. Dobbins, Sr. Complex;

NOW THEREFORE, based upon the mutual promises set out herein and other good and valuable consideration not necessary to set out herein the parties agree to amend the agreement dated January 24, 2024 as follows:

SECTION 1. Landlord hereby leases to Tenant, and Tenant hereby rents from Landlord premises containing approximately One Hundred and Seventy-Five (175) square feet, known as Suite 307, (hereinafter called "Leased Premises") located in the office building known as V. O. Dobbins Nonprofit Wing (hereinafter called "Office Building"), which is situated on that certain parcel of land (hereinafter called "Office Building Area") more particularly described in Exhibit "B" attached hereto. The following covenants are a part of this Lease and shall be applicable at all times throughout the term of this Lease, any extensions or renewals thereof and as otherwise set forth herein:

SECTION 2. Tenant shall pay to Landlord without previous demand therefor and without any setoff or deduction whatsoever, except as may be specifically provided herein, rent for the One Hundred and Seventy Five (175) square feet of Leased Premises for the period of January 1, 2025 through December 1, 2025 rent for the Leased Premises at the rate of Four and 40/100 Dollars (\$4.40) per square foot for a total of Seven Hundred and Seventy and 00/100 Dollars (\$770.00), made payable in monthly installments of Sixty-Four and 17/00 Dollars (\$64.17) each on the first day of each month during the term hereof. For the period of January 1, 2026 through December 1, 2026 rent for the Leased Premises at the rate of Four and 56/100 Dollars (\$4.56) per square foot per annum, for a total of Seven Hundred and Ninety-Eight and 00/100 Dollars (\$798.00), made payable in monthly installments of Sixty-Six and 50/00 Dollars (\$66.50) each on the first day of each month during the term hereof. All rentals payable by Tenant to Landlord under this Lease shall be paid to the Landlord at the office of the Landlord herein designated by it for notices or to such other place as Landlord may designate in writing to Tenant at least ten (10) days before such rental payment. Tenant shall promptly pay all rentals herein prescribed when and as the same shall become due and payable. If Landlord shall pay any monies or incur any expenses to cure any default of Tenant hereunder, the amounts so paid or incurred shall, at Landlord's option, and on notice to Tenant, be considered additional rentals, payable by Tenant with the first installment of rental thereafter becoming due and payable, and may be collected or enforced as by law provided in respect of rentals.

Except as amended hereby, all other terms and conditions of the Lease shall remain in full force and effect and the parties hereto confirm and ratify the Lease as hereby amended.

[Acknowledgments Deleted for Inclusion in this Resolution]

Section III. That the mayor is further authorized to make such changes approved by the mayor and the city attorney to the agreement set out herein that do not substantially alter the material provisions of the agreement, and the execution thereof by the mayor and the city attorney is conclusive evidence of the approval of such changes.

Section IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

Section V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

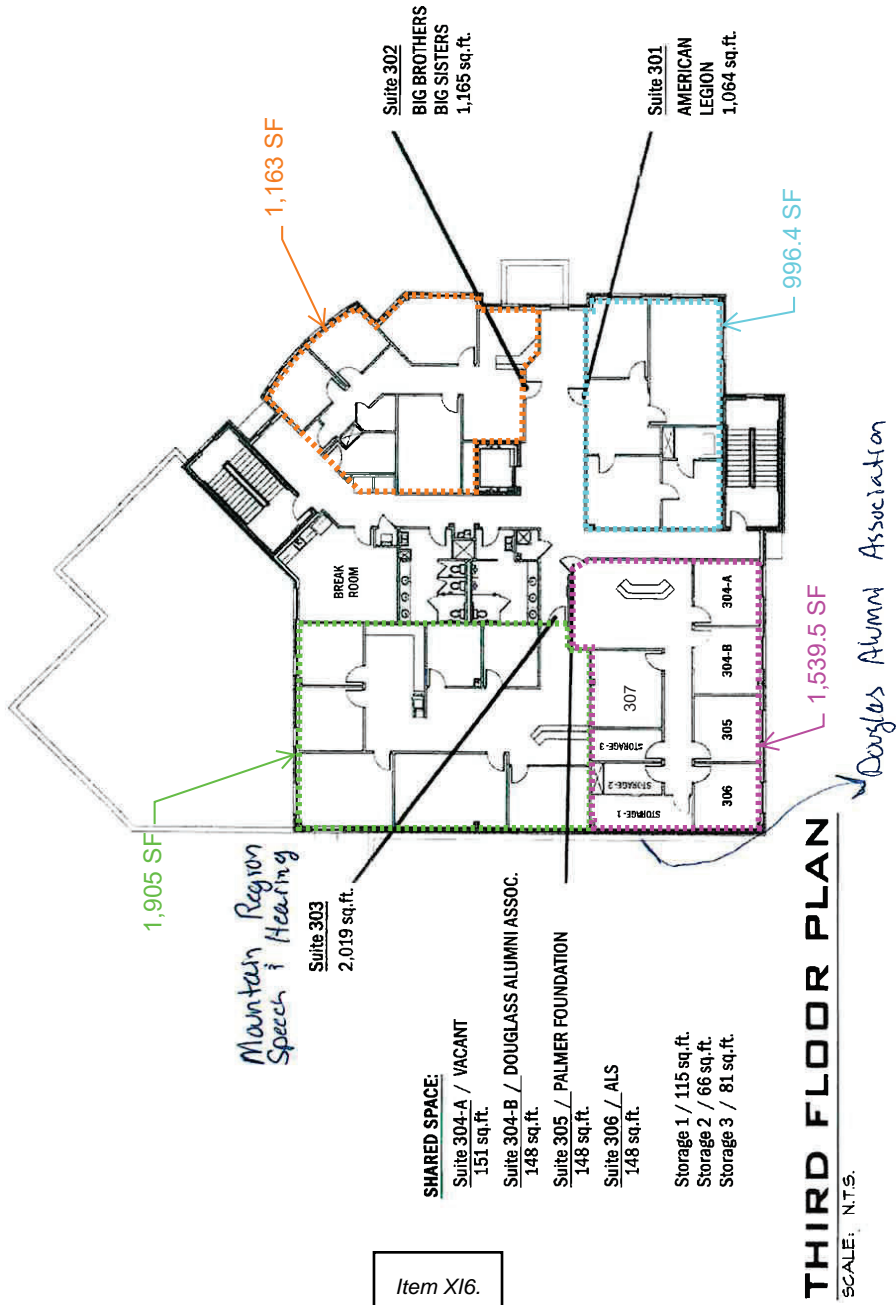
PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



THIRD FLOOR PLAN

SCALE: N.T.S.

Item X16.



AGENDA ACTION FORM

Consideration of a Resolution to Enter into an Agreement with Phillips and Jordan for Material Disposal at Kingsport’s Construction and Demolition Landfill and Authorizing the Mayor to Sign all Applicable Documents

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-20-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Staff
Presentation By: Ryan McReynolds

Recommendation:
Approve the Resolution

Executive Summary:
Phillips and Jordan, an international company specializing in disaster debris removal and disposal, has approached the City of Kingsport regarding the use of the city’s landfill for the disposal of a large amount of waste from the Helene flood. It is anticipated that this activity will last approximately six (6) months.

Due to the amount of material and subsequently the amount of receivables that would cumulate between monthly billing, it is in the best interest of the City of Kingsport to enter into a “Landfill Disposal Agreement” with Phillips and Jordan. Additionally, the terms of the agreement would assure Phillips and Jordan of the BMA approved fee structure (Resolution No. 2024-278) over the term of the agreement, ending June 30, 2025.

Phillips & Jordan will also provide surety for the anticipated receivables to protect the city against loss.

Staff recommends entering into the agreement with Phillips and Jordan.

- Attachments:**
1. Resolution
2. Landfill Disposal Agreement

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayer	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING AN AGREEMENT WITH PHILLIPS AND JORDAN, INC. FOR MATERIAL DISPOSAL AT THE CONSTRUCTION AND DEMOLITION LANDFILL, AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AGREEMENT

WHEREAS, Phillips and Jordan is currently assisting with the recovery efforts from Hurricane Helene by providing debris removal services in the affected areas; and

WHEREAS, while currently utilizing landfills closer to the affected areas due to the large volume of material still to be disposed of Phillips and Jordan has contacted the city about utilizing the construction and demolition landfill for the disposal of material; and

WHEREAS, upon assessment of the needs it has been determined the construction and demolition landfill can accommodate the request; and

WHEREAS, Phillips and Jordan have proposed entering into a disposal agreement which provides for a term of six months and incorporates the city's landfill rates for material disposal; and

WHEREAS, Phillips and Jordan will also provide surety or other financial instrument for the anticipated receivables to protect the city against loss.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That an agreement with Phillips and Jordan, Inc. for the disposal of storm debris generated by Hurricane Helene is approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, a Final Disposal Agreement for the disposal of storm debris generated by Hurricane Helene, to deliver the agreement and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the agreement and this resolution as set out below:

FINAL DISPOSAL AGREEMENT

Phillips and Jordan, Inc., hereafter called "Contractor", and the City of Kingsport, hereafter called "Owner/Operator", hereby covenant and agree effective the 6th day of January 2025, as follows:

1. PREMISES AND TERM. Owner/Operator, in consideration of the covenants, terms and conditions, and other good and valuable consideration stipulated by the Parties as sufficient, hereby permits Contractor, for the period commencing on the effective date of this agreement and ending on June 30th, 2025. The premises are more particularly described as follows ("Premises"):

Address: 1921 Brookside Lane, Kingsport, TN 37660

2. SCOPE OF AGREEMENT AND RIGHTS OF CONTRACTOR. Owner/Operator grants to Contractor and its successors and assigns the right to utilize the premises, including for disposal of storm debris generated by Hurricane Helene ("Material"). It is understood and agreed that the Contractor, its successor and assigns, during the term of this lease, shall have all rights of ingress, egress, and regress to, over and from the premises. Owner/Operator warrants that it has all

necessary rights and authority to execute this Agreement and transfer the rights contained in this Agreement to Contractor.

3. PRICING. Contractor shall pay the Owner/Operator the following:
 - C&D: \$60.00 per ton
 - Tires: \$225.00 per ton
4. INVOICING. All invoices for the full amount owed shall be submitted to Contractor by Owner Operator.
5. PAYMENT. Contractor shall submit payment to Owner/Operator within thirty (30) days of approved invoice.
6. WASTE WAIVER. An email providing information regarding disposal of special waste is attached as Exhibit A.
7. TAXES. Owner/Operator shall pay the taxes on the lands which it owns.
8. PUBLIC LIABILITY INSURANCE. Contractor, upon the request of the Owner/Operator, shall, at their expense, carry public liability insurance for personal injuries and property damage which might be sustained by third parties arising out of the use, occupancy, management or control of the Premises. Any such policy or policies will provide that coverage on a primary and noncontributory basis and shall include the City of Kingsport as an additional insured and may not be canceled except upon thirty (30) days prior written notice of cancellation to both Contractor and Owner/Operator. Contractor shall provide Owner/Operator with a certificate of such insurance upon reasonable request during the term. Contractor agrees to indemnify and hold Owner/Operator harmless from any and all claims for personal injury and property damage which may be sustained by third parties arising out of the use, occupancy, management, or control of the premises by Contractor.
9. USE OF PREMISES. Contractor will use the Premises for Material drop off in accordance with this Agreement. Contractor shall fully and promptly comply with and obey all laws, ordinances, rules, orders, regulations, and requirements of any regularly constituted public authority which in any way affect the Premises, or the use thereof.
10. OWNER/OPERATOR OBLIGATIONS. The Owner/Operator will adhere to all federal, state, local, and agency regulations applicable to the Premises. Owner/Operator shall have all applicable permits in place prior to Contractor's use of the Premises. Owner/Operator shall be responsible for all permitting and costs associated therewith.
11. INDEMNIFICATION. Contractor shall indemnify and hold Owner/Operator harmless from and against any direct and actual liabilities, claims, demands, damages, costs, expenses, fees, or fines, specifically related to Contractor's breach, violation or non-performance of any covenants, condition or agreement herein contained on the part of Contractor to be kept or performed. To the extent permitted by Tennessee law as it pertains to the ability of governmental entities to indemnify or hold harmless third parties, Owner/Operator shall similarly indemnify and hold harmless Contractor from and against any and all liabilities, claims, demands, damages, costs, expenses, fees, fines, penalties, suits, proceedings, actions, and causes of action of any nature whatsoever arising out of or in any way connected with Owner/Operator's breach, violation or non-performance of any covenant, condition or agreement herein contained on the part of the Owner/Operator to be kept or performed.
12. TERMINATION. Either Party shall have the right to terminate this Agreement upon giving thirty (30) days written notice by registered mail, properly addressed, or by electronic mail, effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system, of such intention to the other Party. At the end of said thirty (30) day period, both Parties shall be forever released and discharged from all future obligations, liabilities and duties under this Agreement. Without a written agreement and unless terminated previously, this Agreement will expire one (1) year from its effective date.
13. NOTICE. Any notice or notices required hereunder to be given by Contractor to Owner/Operator shall be given in writing at 1921 Brookside Lane, Kingsport, Tennessee 37660 with a copy to Office of the City Attorney, City of Kingsport, 415 Broad Street, Kingsport, Tennessee 37660 or such other address as may be designated by Owner/Operator in writing. Any notice or notices required to be given to Contractor shall be given in writing to him at 10142 Parkside Dr., Suite 500, ATTN: Heath Stone/Vice President, Knoxville, TN 37922, or such other address as Contractor or Contractor's successors and assigns may from time to time designate in writing.
14. LAW AND BENEFIT. This Agreement shall be subject to the laws of the Tennessee and shall inure to the benefit of and be binding upon Owner/Operator and Contractor, and their respective successors and assigns.

[Acknowledgements Excluded for Inclusion in Resolution]

SECTION III. That the mayor is further authorized to make such changes approved by the mayor and the city attorney to the agreement set out herein that do not substantially alter the material provisions of the agreement, and the execution thereof by the mayor and the city attorney is conclusive evidence of the approval of such changes.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY

FINAL DISPOSAL AGREEMENT

Phillips and Jordan, Inc., hereafter called “Contractor”, and the City of Kingsport, hereafter called “Owner/Operator”, hereby covenant and agree effective the 6th day of January 2025, as follows:

1. **PREMISES AND TERM.** Owner/Operator, in consideration of the covenants, terms and conditions, and other good and valuable consideration stipulated by the Parties as sufficient, hereby permits Contractor, for the period commencing on the effective date of this agreement and ending on June 30th, 2025. The premises are more particularly described as follows (“Premises”):

Address: 1921 Brookside Lane, Kingsport, TN 37660

2. **SCOPE OF AGREEMENT AND RIGHTS OF CONTRACTOR.** Owner/Operator grants to Contractor and its successors and assigns the right to utilize the premises, including for disposal of storm debris generated by Hurricane Helene (“Material”). It is understood and agreed that the Contractor, its successor and assigns, during the term of this lease, shall have all rights of ingress, egress, and regress to, over and from the premises. Owner/Operator warrants that it has all necessary rights and authority to execute this Agreement and transfer the rights contained in this Agreement to Contractor.
3. **PRICING.** Contractor shall pay the Owner/Operator the following:
 - C&D: \$60.00 per ton
 - Tires: \$225.00 per ton
4. **INVOICING.** All invoices for the full amount owed shall be submitted to Contractor by Owner Operator.
5. **PAYMENT.** Contractor shall submit payment to Owner/Operator within thirty (30) days of approved invoice.
6. **WASTE WAIVER:** An email providing information regarding disposal of special waste is attached as **Exhibit A**.
7. **TAXES.** Owner/Operator shall pay the taxes on the lands which it owns.
8. **PUBLIC LIABILITY INSURANCE.** Contractor, upon the request of the Owner/Operator, shall, at their expense, carry public liability insurance for personal injuries and property damage which might be sustained by third parties arising out of the use, occupancy, management or control of the Premises. Any such policy or policies will provide that coverage on a primary and noncontributory basis and shall include the City of Kingsport as an additional insured and may not be canceled except upon thirty (30) days prior written notice of cancellation to both Contractor and Owner/Operator. Contractor shall provide Owner/Operator with a certificate of such insurance upon reasonable request during the term. Contractor agrees to indemnify and hold Owner/Operator harmless from any and all claims for personal injury and property damage which may be sustained by third parties arising out of the use, occupancy, management, or control of the premises by Contractor.
9. **USE OF PREMISES.** Contractor will use the Premises for Material drop off in accordance with this Agreement. Contractor shall fully and promptly comply with and obey all laws, ordinances, rules, orders, regulations, and requirements of any regularly constituted public authority which in any way affect the Premises, or the use thereof.
10. **OWNER/OPERATOR OBLIGATIONS.** The Owner/Operator will adhere to all federal, state, local, and agency regulations applicable to the Premises. Owner/Operator

shall have all applicable permits in place prior to Contractor's use of the Premises. Owner/Operator shall be responsible for all permitting and costs associated therewith.

11. **INDEMNIFICATION.** Contractor shall indemnify and hold Owner/Operator harmless from and against any direct and actual liabilities, claims, demands, damages, costs, expenses, fees, or fines, specifically related to Contractor's breach, violation or non-performance of any covenants, condition or agreement herein contained on the part of Contractor to be kept or performed. To the extent permitted by Tennessee law as it pertains to the ability of governmental entities to indemnify or hold harmless third parties, Owner/Operator shall similarly indemnify and hold harmless Contractor from and against any and all liabilities, claims, demands, damages, costs, expenses, fees, fines, penalties, suits, proceedings, actions, and causes of action of any nature whatsoever arising out of or in any way connected with Owner/Operator's breach, violation or non-performance of any covenant, condition or agreement herein contained on the part of the Owner/Operator to be kept or performed.
12. **TERMINATION.** Either Party shall have the right to terminate this Agreement upon giving thirty (30) days written notice by registered mail, properly addressed, or by electronic mail, effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system, of such intention to the other Party. At the end of said thirty (30) day period, both Parties shall be forever released and discharged from all future obligations, liabilities and duties under this Agreement. Without a written agreement and unless terminated previously, this Agreement will expire one (1) year from its effective date.
13. **NOTICE.** Any notice or notices required hereunder to be given by Contractor to Owner/Operator shall be given in writing at 1921 Brookside Lane, Kingsport, Tennessee 37660 with a copy to Office of the City Attorney, City of Kingsport, 415 Broad Street, Kingsport, Tennessee 37660 or such other address as may be designated by Owner/Operator in writing. Any notice or notices required to be given to Contractor shall be given in writing to him at 10142 Parkside Dr., Suite 500, ATTN: Heath Stone/Vice President, Knoxville, TN 37922, or such other address as Contractor or Contractor's successors and assigns may from time to time designate in writing.
14. **LAW AND BENEFIT.** This Agreement shall be subject to the laws of the Tennessee and shall inure to the benefit of and be binding upon Owner/Operator and Contractor, and their respective successors and assigns.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals.

Phillips & Jordan, Inc.

City of Kingsport, Tennessee

Signature

Paul W. Montgomery, Mayor

Date

Date

Printed Name

Attest:

Title

Angela Marshall, Deputy City Recorder

Approved as to form:

Rodney B. Rowlett, III, City Attorney

From: Jeremy Hooper <Jeremy.Hooper@tn.gov>
Sent: Wednesday, December 4, 2024 3:42:15 PM
To: Joshua Metz <Joshua.Metz@tn.gov>; Dylan Fleming <dfleming@pandj.com>; Randall Yates <ryates@pandj.com>
Cc: Christina Perez <Christina.Perez@tn.gov>
Subject: RE: Cocke/Hamblen C&D FD

Caution: External Sender. Be cautious when opening attachments or clicking links.

Dylan,

The following is what we provided a landfill in the region. Does this address your request?

The Division of Solid Waste Management (DSWM) recognizes that storm debris resulting from Hurricane Helene may arrive to a debris staging site or landfill comingled, making it difficult to identify and separate some items that may otherwise require special waste approval prior to disposal. DSWM acknowledges that managing this storm debris in a timely and streamlined manner is critical to the recovery of the impacted communities in Tennessee. As such, this email is to document that DSWM understands that some materials that would normally require special waste approval will arrive comingled with other debris and, as such, be disposed of without special waste approval. In such situations, DSWM will not find landfills, debris staging sites, or transporters of Hurricane Helene debris in violation of state solid waste regulations. DSWM does ask the landfills, waste transporters, and managers of debris staging sites make a good faith effort to separate and manage special waste debris appropriately.



Jeremy Hooper | Environmental Consultant
Department of Environment and Conservation
Division of Solid Waste Management
Davy Crockett Tower, 7th Floor
500 James Robertson Parkway
Nashville, TN 37243
Cell: 615-686-7847
Jeremy.Hooper@tn.gov
<http://www.tn.gov/environment>

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Internal Customers: We value your feedback! Please complete: [Customer Satisfaction Survey](#)



AGENDA ACTION FORM

Consideration of a Resolution to Issue a Purchase Order for Dozer Rental Utilizing Sourcewell Contracts

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-17-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Committee
Presentation By: R. McReynolds

Recommendation:

Approve the Resolution.

Executive Summary:

Phillips and Jordan, an international company specializing in disaster debris removal and disposal, has approached the City of Kingsport regarding the use of the city's landfill for the disposal of a large amount of waste from the Helene flood. To manage the influx of waste while continuing to serve the existing customers, the city will need additional operational equipment. Therefore, it is recommended that the City rent a Dozer from Stowers Machinery Corp. utilizing Sourcewell Contract #062320-CAT. The monthly rate is \$11,500.00 with \$500 for delivery and \$500 for pickup. The anticipated revenue from this additional waste will more than cover the rental cost. The estimated length of time for the rental is approximately 6 months.

With Sourcewell, agencies can utilize competitively solicited contracts to help save time and resources while still meeting purchasing requirements. All cooperative purchasing contracts from Sourcewell have been competitively solicited by a lead public agency and meet rigorous cooperative standards and supplier commitments. Each supplier commits to delivering their best overall government pricing so that the City of Kingsport can buy or rent with confidence.

Please see the attached memo for additional information & Sourcewell Cooperative Contracts.

Funding is identified in Project/Account # 41540234622054

Attachments:

- 1. Resolution
- 2. Memo
- 3. Quote
- 4. Sourcewell Contract

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

Item X18.

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE A PURCHASE ORDER TO STOWERS MACHINERY CORPORATION UTILIZING SOURCEWELL COOPERATIVE PURCHASING AGREEMENT NO. 062320-CAT FOR THE RENTAL OF ONE DOZER FOR USE BY PUBLIC WORKS

WHEREAS, staff recommends the city rent one dozer utilizing Sourcewell Cooperative Purchasing Agreement # 062320-CAT to be used by the public works department at the landfill for approximately 6 months; and

WHEREAS, the need for one dozer arose out of the agreement with Phillips and Jordan to enter the city's Construction and Demolition Landfill to dispose of debris from Hurricane Helene; and

WHEREAS, the city participates in the Sourcewell cooperative purchasing; and

WHEREAS, Tenn. Code Ann. §12-3-1205 permits city to participate in a cooperative purchasing agreement for the procurement of equipment; and

WHEREAS, in order to rent the equipment, a monthly purchase order needs to be issued to Stowers Machinery Corp., in the amount of \$11,500.00 with an additional \$1,000.00 for pick up and delivery; and

WHEREAS, funding for this equipment is available in project account # 41540234622054.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the city manager is authorized to execute a purchase order to Stowers Machinery, Corp. for one Dozer utilizing Sourcewell Cooperative Purchasing Agreement # 062320-CAT, to be used by the public works department at the landfill in the monthly amount of \$11,500.00 with an additional \$1,000.00 for pick up and delivery.

SECTION II. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION III. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



January 6, 2025

Nikisha,

We need to rent a dozer at the landfill for around 6 months. The reason we need this rental is that Phillips and Jordan INC. a flood contractor is going to be hauling a large amount of C & D waste to the landfill each day. This is on top of all the waste we take in each day already. We will need the dozer to keep up with that kind of volume each day. Without the dozer we will not be able to keep up with amount of waste coming in each day.



Sincerely,
Rodney Deel
Sanitation Manager

Landfill | Public Works
1921.5 Brookside Ln. | Kingsport, TN 37660-4265 | P: 423-224-2475

www.kingsporttn.gov

Item X18.

Stowers



ge 1

Sales Quote

Company:

City of Kingsport

Contact:

Noah McMurray

Phone:

423-571-1799

Location:

Landfill

MACHINE/ATTACHMENT		PRICE
D6 XL with push blade		11,500 Monthly Rate
Sourcewell Contract #062320-CAT	-	\$500 for delivery & pickup (each) \$9 per gallon refuel rate

Ryan Padgett

Stowers Machinery Corp
Machine Sales
(423) 361-9421

rpadgett@stowerscat.com

Item X18.

**Solicitation Number: RFP #062320****CONTRACT**

This Contract is between Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and Caterpillar Inc., 510 Lake Cook Road Suite 100, Deerfield, IL 60015 (Vendor or Caterpillar).

Sourcewell is a State of Minnesota local government agency and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that offers cooperative procurement solutions to government entities. Participation is open to federal, state/province, and municipal governmental entities, higher education, K-12 education, nonprofit, tribal government, and other public entities located in the United States and Canada.

Vendor desires to contract with Sourcewell to provide equipment, products, or services to Sourcewell and the entities that access Sourcewell's cooperative purchasing contracts (Participating Entities).

1. TERM OF CONTRACT

- A. EFFECTIVE DATE. This Contract is effective upon the date of the final signature below.
- B. EXPIRATION DATE AND EXTENSION. This Contract expires August 27, 2024 unless it is cancelled sooner pursuant to Article 24. This Contract may be extended up to one additional one-year period upon request of Sourcewell and with written agreement by Vendor.
- C. SURVIVAL OF TERMS. Articles 11 through 16 survive the expiration or cancellation of this Contract.

2. EQUIPMENT, PRODUCTS, OR SERVICES

- A. EQUIPMENT, PRODUCTS, OR SERVICES. Vendor will provide the Equipment, Products, or Services as stated in its Proposal submitted under the Solicitation Number listed above. Vendor's Equipment, Products, or Services Proposal (Proposal) is attached and incorporated into this Contract.

While Caterpillar is Vendor under the Contract, pursuant to Section 10(a) it will subcontract certain obligations under this Contract to its dealers. Only those dealers that sign a

Participation Agreement with Caterpillar obligating them to comply with the terms of this Contract will be eligible to provide Equipment, Products, or Services as a subcontractor under this Contract. In the event there is no dealer who has entered into a Participation Agreement available to provide Equipment, Products, or Services to a Participating Entity, Caterpillar shall be under no obligation to provide Equipment, Products, or Services to such Participating Entity under this Contract. Caterpillar will provide a copy of this Contract to its dealers that would normally service Participating Entities and invite such dealers to enter into a Participation Agreement as a subcontractor of Caterpillar under the terms of this Contract.

Rental equipment may not be current year model and may be used, having been rented by Participating Dealer's prior customers. Vendor may offer close-out or refurbished Equipment or Products if they are clearly indicated in Vendor's product and pricing list. Unless agreed to by the Participating Entities in advance, Equipment or Products must be delivered as operational to the Participating Entity's site.

This Contract offers an indefinite quantity of sales, and while substantial volume is anticipated, sales and sales volume are not guaranteed.

B. **WARRANTY.** Any warranties granted to Participating Entities shall be granted solely by the Participating Dealer renting or otherwise providing the Equipment, Products or Services, as agreed between the parties. If rented equipment needs repair or replacement during the rental period, the Participating Dealer will repair or replace the Equipment at its cost and expense; provided that if the repair or replacement is as result the Participating Entity's misconduct, abuse, misuse, neglect or negligence, such Participating Entity will be responsible for the cost of repair or replacement. Except as expressly stated herein, all warranties, including any implied warranty of merchantability or of fitness for a particular purpose are expressly excluded and disclaimed.

C. **DEALERS, DISTRIBUTORS, AND/OR RESELLERS.** Upon Contract execution, Vendor will make available to Sourcewell a means to validate or authenticate Vendor's authorized dealers, distributors, and/or resellers relative to the Equipment, Products, and Services related to this Contract. This list may be updated from time-to-time and is incorporated into this Contract by reference. It is the Vendor's responsibility to ensure Sourcewell receives the most current version of this list.

3. PRICING

All Equipment, Products, or Services under this Contract will be priced as stated in Vendor's Proposal.

Upon request made to a participating CAT dealer, from a Participating Entity identifying themselves as a Sourcewell member by providing their Sourcewell member number and

contract number, formal rental rate quotes will list all costs, including delivery expenses, such as freight and permits (when required).

Regardless of the payment method chosen by the Participating Entity, the total cost associated with any purchase option of the Equipment, Products, or Services must always be disclosed in the pricing quote to the applicable Participating Entity at the time of purchase.

A. SHIPPING AND SHIPPING COSTS. All delivered Equipment and Products must be properly packaged. Damaged Equipment and Products may be rejected. If the damage is not readily apparent at the time of delivery, Vendor must permit the Equipment and Products to be returned within a reasonable time at no cost to Sourcewell or its Participating Entities. Participating Entities reserve the right to inspect the Equipment and Products at a reasonable time after delivery where circumstances or conditions prevent effective inspection of the Equipment and Products at the time of delivery.

Vendor must arrange for and pay for the return shipment on Equipment and Products that arrive in a defective or inoperable condition.

Sourcewell may declare the Vendor in breach of this Contract if the Vendor intentionally delivers substandard or inferior Equipment or Products. In the event of the delivery of nonconforming Equipment and Products, the Participating Entity will notify the Vendor as soon as possible and the Vendor will replace nonconforming Equipment and Products with conforming Equipment and Products that are acceptable to the Participating Entity.

B. SALES TAX. Each Participating Entity is responsible for supplying the Vendor with valid tax-exemption certification(s). When ordering, a Participating Entity must indicate if it is a tax-exempt entity.

C. HOT LIST PRICING. At any time during this Contract, Vendor may offer a specific selection of Equipment, Products, or Services at discounts greater than those listed in the Contract. When Vendor determines it will offer Hot List Pricing, it must be submitted electronically to Sourcewell in a line-item format. Equipment, Products, or Services may be added or removed from the Hot List at any time through a Sourcewell Price and Product Change Form as defined in Article 4 below.

Hot List program and pricing may also be used to discount and liquidate close-out and discontinued Equipment and Products as long as those close-out and discontinued items are clearly identified as such. Current ordering process and administrative fees apply. Hot List Pricing must be published and made available to all Participating Entities.

4. PRODUCT AND PRICING CHANGE REQUESTS

Vendor may request Equipment, Product, or Service changes, additions, or deletions at any time. All requests must be made in writing by submitting a signed Sourcewell Price and Product Change Request Form to the assigned Sourcewell Contract Administrator. This form is available from the assigned Sourcewell Contract Administrator. At a minimum, the request must:

- Identify the applicable Sourcewell contract number;
- Clearly specify the requested change;
- Provide sufficient detail to justify the requested change;
- Individually list all Equipment, Products, or Services affected by the requested change, along with the requested change (e.g., addition, deletion, price change); and
- Include a complete restatement of pricing documentation in Microsoft Excel with the effective date of the modified pricing, or product addition or deletion. The new pricing restatement must include all Equipment, Products, and Services offered, even for those items where pricing remains unchanged.

A fully executed Sourcewell Price and Product Request Form will become an amendment to this Contract and be incorporated by reference.

5. PARTICIPATION, CONTRACT ACCESS, AND PARTICIPATING ENTITY REQUIREMENTS

A. PARTICIPATION. Sourcewell's cooperative contracts are available and open to public and nonprofit entities across the United States and Canada; such as federal, state/province, municipal, K-12 and higher education, tribal government, and other public entities. Caterpillar will not enter into a contract with a U.S. Federal Government entity prior to obtaining necessary internal approvals and shall not be obligated to provide Equipment, Products, or Services to any U.S. Federal Government entity under this Contract unless separately agreed in writing. Caterpillar may work with such parties and may agree to provide equipment or services under the Contract on a case-by-case basis.

The benefits of this Contract should be available to all Participating Entities that can legally access the Equipment, Products, or Services under this Contract. A Participating Entity's authority to access this Contract is determined through its cooperative purchasing, interlocal, or joint powers laws. Any entity accessing benefits of this Contract will be considered a Service Member of Sourcewell during such time of access. Vendor understands that a Participating Entity's use of this Contract is at the Participating Entity's sole convenience and Participating Entities reserve the right to obtain like Equipment, Products, or Services from any other source.

Vendor is responsible for familiarizing its sales and service forces with Sourcewell contract use eligibility requirements and documentation and will encourage potential members to join

Sourcewell. Sourcewell reserves the right to add and remove Participating Entities to its roster during the term of this Contract.

B. PUBLIC FACILITIES. Vendor's employees may be required to perform work at government-owned facilities, including schools. Vendor's employees and agents must conduct themselves in a professional manner while on the premises, and in accordance with Participating Entity policies and procedures, and all applicable laws.

6. PARTICIPATING ENTITY USE AND PURCHASING

A. ORDERS AND PAYMENT. To access the contracted Equipment, Products, or Services under this Contract, a Participating Entity must clearly indicate to Vendor that it intends to access this Contract; however, order flow and procedure will be developed jointly between Sourcewell and Vendor. Typically, a Participating Entity will issue an order directly to Participating Dealers with payment made to the dealer as agreed. If a Participating Entity issues a purchase order, it may use its own forms, but the purchase order should clearly note the applicable Sourcewell contract number. All Participating Entity orders under this Contract must be issued prior to expiration of this Contract; however, Vendor performance, Participating Entity payment, and any applicable warranty periods or other Vendor or Participating Entity obligations may extend beyond the term of this Contract.

Vendor's acceptable forms of payment are included in Attachment A. Participating Entities will be solely responsible for payment and Sourcewell will have no liability for any unpaid invoice of any Participating Entity.

B. ADDITIONAL TERMS AND CONDITIONS/PARTICIPATING ADDENDUM. Additional terms and conditions to a purchase order, or any Participating Addendum, are to be negotiated between a Participating Entity and Participating Dealer, such as job or industry-specific requirements, legal requirements (e.g., affirmative action or immigration status requirements), or specific local policy requirements. Some Participating Entities may require the use of a Participating Addendum; the terms of which will be worked out directly between the Participating Entity and the Vendor. Any negotiated additional terms and conditions must never be less favorable to the Participating Entity than what is contained in this Contract.

C. PERFORMANCE BOND. If requested by a Participating Entity, Participating Dealer may agree to provide a performance bond that meets the requirements set forth in the Participating Entity's order.

D. SPECIALIZED SERVICE REQUIREMENTS. In the event that the Participating Entity requires service or specialized performance requirements (such as e-commerce specifications, specialized delivery requirements, or other specifications and requirements) not addressed in this Contract, the Participating Entity and the Vendor may enter into a separate, standalone

agreement, apart from this Contract. Sourcwell, including its agents and employees, will not be made a party to a claim for breach of such agreement.

E. **TERMINATION OF ORDERS.** Participating Entities may terminate an order, in whole or in part, immediately upon notice to Vendor in the event of any of the following events:

1. The Participating Entity fails to receive funding or appropriation from its governing body at levels sufficient to pay for the goods to be purchased;
2. Federal, state, or provincial laws or regulations prohibit the purchase or change the Participating Entity's requirements; or
3. Vendor commits any material breach of this Contract or the additional terms agreed to between the Vendor and a Participating Entity.

F. **GOVERNING LAW AND VENUE.** The governing law and venue for any action related to a Participating Entity's order will be determined by the Participating Entity making the purchase.

7. CUSTOMER SERVICE

A. **PRIMARY ACCOUNT REPRESENTATIVE.** Vendor will assign an Account Representative to Sourcwell for this Contract and must provide prompt notice to Sourcwell if that person is changed. The Account Representative will be responsible for:

- Maintenance and management of this Contract;
- Timely response to all Sourcwell and Participating Entity inquiries; and
- Business reviews to Sourcwell and Participating Entities, if applicable.

B. **BUSINESS REVIEWS.** Vendor must perform a minimum of one business review with Sourcwell per contract year. The business review will cover sales to Participating Entities, pricing and contract terms, administrative fees, supply issues, customer issues, and any other necessary information.

8. REPORT ON CONTRACT SALES ACTIVITY AND ADMINISTRATIVE FEE PAYMENT

A. **CONTRACT SALES ACTIVITY REPORT.** Each calendar quarter, Vendor must provide a contract sales activity report (Report) to the Sourcwell Contract Administrator assigned to this Contract. A Report must be provided regardless of the number or amount of sales during that quarter (i.e., if there are no sales, Vendor must submit a report indicating no sales were made).

The Report must contain the following fields:

- Customer Name (e.g., City of Staples Highway Department);
- Customer Physical Street Address;

- Customer City;
- Customer State/Province;
- Customer Zip Code;
- Customer Contact Name;
- Customer Contact Email Address;
- Customer Contact Telephone Number;
- Sourcwell Assigned Entity/Participating Entity Number;
- Item Purchased Description;
- Item Purchased Price;
- Sourcwell Administrative Fee Applied; and
- Date Purchase was invoiced/sale was recognized as revenue by Vendor.

B. ADMINISTRATIVE FEE. In consideration for the support and services provided by Sourcwell, the Vendor will pay an administrative fee to Sourcwell on all Equipment, Products, and Services provided to Participating Entities. The Administrative Fee must be included in, and not added to, the pricing. Vendor may not charge Participating Entities more than the contracted price to offset the Administrative Fee.

The Vendor will submit a check payable to Sourcwell for one percent (1%) multiplied by the total net rental revenue (excludes freight, permits, and fees) of all Equipment, Products, and Services purchased by Participating Entities under this Contract during each calendar quarter as the administrative fee. Payments should note the Sourcwell-assigned contract number in the memo and must be mailed to the address above "Attn: Accounts Receivable." Payments must be received no later than 45 calendar days after the end of each calendar quarter.

Vendor agrees to cooperate with Sourcwell in auditing transactions under this Contract to ensure that the administrative fee is paid on all items purchased under this Contract.

In the event the Vendor is delinquent in any undisputed administrative fees, Sourcwell reserves the right to cancel this Contract and reject any proposal submitted by the Vendor in any subsequent solicitation. In the event this Contract is cancelled by either party prior to the Contract's expiration date, the administrative fee payment will be due no more than 30 days from the cancellation date.

9. AUTHORIZED REPRESENTATIVE

Sourcwell's Authorized Representative is its Chief Procurement Officer.

Vendor's Authorized Representative is the person named in the Vendor's Proposal. If Vendor's Authorized Representative changes at any time during this Contract, Vendor must promptly notify Sourcwell in writing.

10. ASSIGNMENT, AMENDMENTS, WAIVER, AND CONTRACT COMPLETE

- A. **ASSIGNMENT.** Neither the Vendor nor Sourcewell may assign or transfer any rights or obligations under this Contract without the prior consent of the parties and a fully executed assignment agreement. Such consent will not be unreasonably withheld. Provided, however, that Caterpillar is permitted to subcontract certain of its rights and obligations to Caterpillar dealers for performance without Sourcewell's prior written consent.
- B. **AMENDMENTS.** Any amendment to this Contract must be in writing and will not be effective until it has been fully executed by the parties.
- C. **WAIVER.** If either party fails to enforce any provision of this Contract, that failure does not waive the provision or the right to enforce it.
- D. **CONTRACT COMPLETE.** This Contract contains all negotiations and agreements between Sourcewell and Vendor. No other understanding regarding this Contract, whether written or oral, may be used to bind either party.
- E. **RELATIONSHIP OF THE PARTIES.** The relationship of the parties is one of independent contractors, each free to exercise judgment and discretion with regard to the conduct of their respective businesses. This Contract does not create a partnership, joint venture, or any other relationship such as master-servant, or principal-agent.

11. LIABILITY

Intentionally omitted.

12. AUDITS

Sourcewell reserves the right to review the books, records, documents, and accounting procedures and practices of the Vendor relevant to this Contract for a minimum of 6 years from the end of this Contract. This clause extends to Participating Entities as it relates to business conducted by that Participating Entity under this Contract.

13. GOVERNMENT DATA PRACTICES

Vendor and Sourcewell must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by or provided to Sourcewell under this Contract and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Vendor under this Contract.

If the Vendor receives a request to release the data referred to in this article, the Vendor must immediately notify Sourcewell and Sourcewell will assist with how the Vendor should respond to the request.

14. INDEMNIFICATION

Intentionally omitted.

15. INTELLECTUAL PROPERTY, PUBLICITY, MARKETING, AND ENDORSEMENT

A. INTELLECTUAL PROPERTY. Intentionally omitted.

B. PUBLICITY. Any publicity regarding the subject matter of this Contract must not be released without prior written approval from the Authorized Representatives. Publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Vendor individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from this Contract.

C. MARKETING. Any direct advertising, marketing, or offers with Participating Entities must be approved by Sourcewell. Materials should be sent to the Sourcewell Contract Administrator assigned to this Contract.

D. ENDORSEMENT. The Vendor must not claim that Sourcewell endorses its Equipment, Products, or Services.

16. GOVERNING LAW, JURISDICTION, AND VENUE

Minnesota law governs this Contract. Venue for all legal proceedings out of this Contract, or its breach, must be in the appropriate state court in Todd County or federal court in Fergus Falls, Minnesota.

17. FORCE MAJEURE

Neither party to this Contract will be held responsible for delay or default caused by acts of God or other conditions that are beyond that party's reasonable control. A party defaulting under this provision must provide the other party prompt written notice of the default.

18. SEVERABILITY

If any provision of this Contract is found to be illegal, unenforceable, or void then both Sourcewell and Vendor will be relieved of all obligations arising under such provisions. If the remainder of this Contract is capable of performance, it will not be affected by such declaration or finding and must be fully performed.

19. PERFORMANCE, DEFAULT, AND REMEDIES

A. **PERFORMANCE.** During the term of this Contract, the parties will monitor performance and address unresolved contract issues as follows:

1. *Notification.* The parties must promptly notify each other of any known dispute and work in good faith to resolve such dispute within a reasonable period of time. If necessary, Sourcewell and the Vendor will jointly develop a short briefing document that describes the issue(s), relevant impact, and positions of both parties.
2. *Escalation.* If parties are unable to resolve the issue in a timely manner, as specified above, either Sourcewell or Vendor may escalate the resolution of the issue to a higher level of management. The Vendor will have 30 calendar days to cure an outstanding issue.
3. *Performance while Dispute is Pending.* Notwithstanding the existence of a dispute, the Vendor must continue without delay to carry out all of its responsibilities under the Contract that are not affected by the dispute. If the Vendor fails to continue without delay to perform its responsibilities under the Contract, in the accomplishment of all undisputed work, any additional costs incurred by Sourcewell and/or its Participating Entities as a result of such failure to proceed will be borne by the Vendor.

B. **DEFAULT AND REMEDIES.** Either of the following constitutes cause to declare this Contract, or any Participating Entity order under this Contract, in default:

1. Nonperformance of contractual requirements, or
2. A material breach of any term or condition of this Contract.

Written notice of default and a reasonable opportunity to cure must be issued by the party claiming default. Time allowed for cure will not diminish or eliminate any liability for liquidated or other damages. If the default remains after the opportunity for cure, the non-defaulting party may:

- Exercise any remedy provided by law or equity, or
- Terminate the Contract or any portion thereof, including any orders issued against the Contract.

20. INSURANCE

A. **REQUIREMENTS.** At its own expense, Vendor must maintain insurance policy(ies) in effect at all times during the performance of this Contract with insurance company(ies) licensed or authorized to do business in the State of Minnesota having an "AM BEST" rating of A- or better, with coverage and limits of insurance not less than the following:

1. *Workers' Compensation and Employer's Liability.*

Workers' Compensation: As required by any applicable law or regulation.

Employer's Liability Insurance: must be provided in amounts not less than listed below:

Minimum limits:

\$500,000 each accident for bodily injury by accident

\$500,000 policy limit for bodily injury by disease

\$500,000 each employee for bodily injury by disease

2. *Commercial General Liability Insurance.* Vendor will maintain insurance covering its operations, with coverage on an occurrence basis, and must be subject to terms no less broad than the Insurance Services Office ("ISO") Commercial General Liability Form CG0001 (2001 or newer edition), or equivalent. At a minimum, coverage must include liability arising from premises, operations, bodily injury and property damage, independent contractors, products-completed operations including construction defect, contractual liability, blanket contractual liability, and personal injury and advertising injury. All required limits, terms and conditions of coverage must be maintained during the term of this Contract.

Minimum Limits:

\$1,000,000 each occurrence Bodily Injury and Property Damage

\$1,000,000 Personal and Advertising Injury

\$2,000,000 aggregate for Products-Completed operations

\$2,000,000 general aggregate

3. *Commercial Automobile Liability Insurance.* During the term of this Contract, Vendor will maintain insurance covering all owned, hired, and non-owned automobiles in limits of liability not less than indicated below. The coverage must be subject to terms no less broad than ISO Business Auto Coverage Form CA 0001 (2010 edition or newer), or equivalent.

Minimum Limits:

\$1,000,000 each accident, combined single limit

4. *Umbrella Insurance.* During the term of this Contract, Vendor will maintain umbrella coverage over Workers' Compensation, Commercial General Liability, and Commercial Automobile.

Minimum Limits:

\$2,000,000

Failure of Vendor to maintain the required insurance will constitute a material breach entitling Sourcwell to immediately terminate this Contract for default.

B. CERTIFICATES OF INSURANCE. Prior to commencing under this Contract, Vendor must furnish to Sourcwell a certificate of insurance, as evidence of the insurance required under this Contract. Prior to expiration of the policy(ies), renewal certificates must be mailed to

Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 or sent to the Sourcewell Contract Administrator assigned to this Contract. The certificates must be signed by a person authorized by the insurer(s) to bind coverage on their behalf. All policies must include there will be no cancellation, suspension, non-renewal, or reduction of coverage without 30 days' prior written notice to the Vendor.

Upon request, Vendor must provide to Sourcewell copies of applicable policies and endorsements, within 10 days of a request. Failure to request certificates of insurance by Sourcewell, or failure of Vendor to provide certificates of insurance, in no way limits or relieves Vendor of its duties and responsibilities in this Contract.

C. **ADDITIONAL INSURED ENDORSEMENT AND PRIMARY AND NON-CONTRIBUTORY INSURANCE CLAUSE.** Vendor agrees to list Sourcewell, including their officers, agents, and employees, as an additional insured under the Vendor's commercial general liability insurance policy with respect to liability arising out of activities, "operations," or "work" performed by or on behalf of Vendor, and products and completed operations of Vendor. The policy provision(s) or endorsement(s) must further provide that coverage is primary and not excess over or contributory with any other valid, applicable, and collectible insurance or self-insurance in force for the additional insureds. A Participating Dealer may name a Participating Entity as an additional insured on a case-by-case basis.

D. **WAIVER OF SUBROGATION.** Vendor waives and must require (by endorsement or otherwise) all its insurers to waive subrogation rights against Sourcewell and other additional insureds for losses paid under the insurance policies required by this Contract or other insurance applicable to the Vendor or its subcontractors. The waiver must apply to all deductibles and/or self-insured retentions applicable to the required or any other insurance maintained by the Vendor or its subcontractors. A Participating Dealer may waive subrogation against a Participating Entity on a case-by-case basis.

E. **UMBRELLA/EXCESS LIABILITY/SELF-INSURED RETENTION.** The limits required by this Contract can be met by either providing a primary policy or in combination with umbrella/excess liability policy(ies), or self-insured retention.

21. COMPLIANCE

A. **LAWS AND REGULATIONS.** All Equipment, Products, or Services provided under this Contract must comply fully with applicable federal laws and regulations, and with the laws in the states and provinces in which the Equipment, Products, or Services are sold.

B. **LICENSES.** Participating Dealers must maintain a valid and current status on all required federal, state/provincial, and local licenses, bonds, and permits required for the operation of the business that the Participating Dealers conduct with Sourcewell and Participating Entities.

22. BANKRUPTCY, DEBARMENT, OR SUSPENSION CERTIFICATION

Vendor certifies and warrants that it is not in bankruptcy or that it has previously disclosed in writing certain information to Sourcewell related to bankruptcy actions. If at any time during this Contract Vendor declares bankruptcy, Vendor must immediately notify Sourcewell in writing.

Vendor certifies and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this Contract. Vendor further warrants that it will provide immediate written notice to Sourcewell if this certification changes at any time.

23. PROVISIONS FOR NON-UNITED STATES FEDERAL ENTITY PROCUREMENTS UNDER UNITED STATES FEDERAL AWARDS OR OTHER AWARDS

Intentionally omitted.

24. CANCELLATION

Sourcewell or Vendor may cancel this Contract at any time, with or without cause, upon 60 days' written notice to the other party. However, Sourcewell may cancel this Contract immediately upon discovery of a material defect in any certification made in Vendor's Proposal. Cancellation of this Contract does not relieve either party of financial, product, or service obligations incurred or accrued prior to cancellation.

Sourcewell
DocuSigned by:
By: Jeremy Schwartz
C0FD2A139D06489...
Jeremy Schwartz
Title: Director of Operations & Procurement/CPO

Caterpillar Inc.
DocuSigned by:
By: Chris Gustafson
5C82585C5151405...
Chris Gustafson
Title: Global Accounts & Allied Prod. Mgr.

Date: 9/16/2020 | 10:23 AM CDT

Date: 9/17/2020 | 11:39 AM PDT

Approved:
DocuSigned by:
By: Chad Coauette
7E42B8F817A64CC...
Chad Coauette
Title: Executive Director/CEO

Date: 9/17/2020 | 1:42 PM CDT

RFP 062320 - Equipment Rental with Related Services

Vendor Details

Company Name: Caterpillar Inc
Does your company conduct business under any other name? If yes, please state: IL
Address: 100 NE Adams St
Peoria, IL 61629
Contact: Darren Wilson
Email: Wilson_Darren_R@cat.com
Phone: 309-265-4542
HST#:

Submission Details

Created On: Monday May 18, 2020 15:44:18
Submitted On: Tuesday June 23, 2020 16:17:32
Submitted By: John Frame
Email: Frame_John_J@cat.com
Transaction #: 08b57e2d-460c-40d2-a160-12248816b576
Submitter's IP Address: 34.69.162.10

Specifications

Table 1: Proposer Identity & Authorized Representatives

General Instructions (applies to all Tables) Sourcewell prefers a brief but thorough response to each question. Please do not merely attach additional documents to your response without also providing a substantive response. Do not leave answers blank; mark "NA" if the question does not apply to you (preferably with an explanation).

Line Item	Question	Response *
1	Proposer Legal Name (and applicable d/b/a, if any):	Caterpillar Inc.
2	Proposer Address:	510 Lake Cook Road, Suite 100, Deerfield, Illinois 60015
3	Proposer website address:	caterpillar.com CAT.com
4	Proposer's Authorized Representative (name, title, address, email address & phone) (The representative must have authority to sign the "Proposer's Assurance of Compliance" on behalf of the Proposer and, in the event of award, will be expected to execute the resulting contract):	Chris Gustafson Global Accounts & Allied Prod Mgr. GUSTAFSON_CHRISTOPHER_D@cat.com 1 309 675 4802
5	Proposer's primary contact for this proposal (name, title, address, email address & phone):	John Frame, Rental National Accounts Mgr., Governmental Segment Frame_John_J@cat.com 309-675-2891
6	Proposer's other contacts for this proposal, if any (name, title, address, email address & phone):	Chris Gustafson Global Accounts & Allied Prod Mgr GUSTAFSON_CHRISTOPHER_D@cat.com 1 309 675 4802

Table 2: Company Information and Financial Strength

Line Item	Question	Response *
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7	<p>Provide a brief history of your company, including your company's core values, business philosophy, and industry longevity related to the requested equipment, products or services.</p>	<p>Caterpillar was founded in 1925 when two entrepreneurs merged their companies: Holt Manufacturing Company and C.L. Best Tractor Company. The merger was a great success because the ethics of both men were focused on high quality products and the best customer support.</p> <p>Since the founding 95 years ago, Caterpillar Inc. has retained the culture of focusing on customer needs and supporting products after the sale. Our company culture is keenly focused on customer satisfaction and every employee realizes that a customer's experience using the product will determine whether he or she will continue to purchase, lease, or rent Caterpillar products & services in the future.</p> <p>The key to this satisfaction is two-fold: develop & provide the best products and services that empower our dealers to offer the best support. Through this combination, we are proud to prove that our products and services offer the best value to our customers regardless of where they are located.</p> <p>We can prove measurable advantages in total owning and operating costs as well as intangible benefits in terms of standard safety features and telematics information sharing; as well as and many training, fleet health, and application support services offered by our dealers.</p> <p>Please refer to attached "Caterpillar Code of Conduct" in the attached "Financial Strength and Stability" zip folder for details regarding our corporate core values and business philosophy.</p>
8	<p>What are your company's expectations in the event of an award?</p>	<p>Caterpillar is honored to have served Sourcewell and its members' who have purchased CAT construction equipment, work-tools, and electrical power generation products through Sourcewell since 2008. Furthermore, we are proud to have earned the Sourcewell Legacy Award in 2019.</p> <p>Caterpillar contributes well over half of the revenue Sourcewell receives in the current Heavy Construction (purchase) contract (032119-CAT) and look forward to the opportunity to further grow business and serve members' needs together through a rental contract.</p>

9	Demonstrate your financial strength and stability with meaningful data. This could include such items as financial statements, SEC filings, credit and bond ratings, letters of credit, and detailed reference letters. Upload supporting documents (as applicable) in the document upload section of your response.	<p>Maintaining financial strength is a critical priority for Caterpillar. We receive debt ratings from the major credit rating agencies. Caterpillar is "mid-A" rated by S&P and Fitch and has a "low-A" rating with a positive outlook from Moody's. Maintaining our "mid-A" credit rating is critical to our cash deployment priorities. Due to our prudent focus on financial strength, on a comparative basis Caterpillar has generally demonstrated higher profitability, lower leverage, and better liquidity than our competitor peer group. Our liquidity position is extremely strong with typically the highest percentage of cash as a percent of total assets on the balance sheet vs our competitors.</p> <p>Please see five-year financial summary recently published in the attached "2019 Caterpillar's SEC form 10K Financial Summary" in the "Financial Strength and Stability" zip folder , which provides additional details about our financial position.</p> <p>The full text of the 239-page 10-K document can be found on our public website: http://www.caterpillar.com/en/investors/sec-filings.html</p> <p>In 2019, Caterpillar sales and revenues were \$53.8 billion. In 2019, Caterpillar delivered record profit per share of \$10.74 per share and ended 2019 with \$8.3 billion of enterprise cash.</p> <p>After paying uninterrupted rising annual dividends for more than two decades, Caterpillar, Inc. (NYSE: CAT) reached the 25th consecutive year mark for inclusion in the elite group of companies designated as Dividend Aristocrats. In addition to a minimum of 25 consecutive years of dividend hikes, a company must be a component of the S&P 500 index and must have a market capitalization of at least \$3 billion to qualify as a Dividend Aristocrat.</p>
10	What is your US market share for the solutions that you are proposing?	CAT dealers are independent businesses. As such Caterpillar cannot share their rental revenue market share. However, with Cat Rental Stores, Cat heavy equipment, Cat Power Systems, and dealer crane rental locations; Caterpillar has the largest rental fleet based on OEC in North America.
11	What is your Canadian market share for the solutions that you are proposing?	CAT dealers are independent businesses. As such Caterpillar cannot share their rental revenue market share. However, with Cat Rental Stores, Cat heavy equipment, Cat Power Systems, and dealer crane rental locations; Caterpillar has the largest rental fleet based on OEC in North America.
12	Has your business ever petitioned for bankruptcy protection? If so, explain in detail.	No. Caterpillar Inc. has never been bankrupt.

13	<p>How is your organization best described: is it a manufacturer, a distributor/dealer/reseller, or a service provider? Answer whichever question (either a) or b) just below) best applies to your organization.</p> <p>a) If your company is best described as a distributor/dealer/reseller (or similar entity), provide your written authorization to act as a distributor/dealer/reseller for the manufacturer of the products proposed in this RFP. If applicable, is your dealer network independent or company owned?</p> <p>b) If your company is best described as a manufacturer or service provider, describe your relationship with your sales and service force and with your dealer network in delivering the products and services proposed in this RFP. Are these individuals your employees, or the employees of a third party?</p>	<p>Caterpillar is a manufacturer of construction, mining, energy and transportation equipment, technology and provider of related services.</p> <p>Caterpillar Inc. is a world class manufacturer which distributes products through a vast and capable dealer network.</p> <p>CAT dealers are strong independent companies and in North America alone they have a combined net worth of billions of dollars. Their large valuation is a competitive advantage because it allows them to have the infrastructure to support customers regardless of location, industry, fleet size, or application. We believe the service parts inventory maintained by CAT dealers is the largest of any construction equipment and power systems brand.</p> <p>Another advantage of independently owned dealers is that they know their customers and market well. They tailor their services specifically to their customers' needs.</p> <p>Caterpillar and each dealer have signed a sales and service agreement that outlines the specific expectations from both parties. In a broad overview, Caterpillar manufactures products and sells them to CAT dealers. The dealers then sell, lease and rent those products to customers. Caterpillar does not sell directly to state, province, nor local governments.</p> <p>Although Caterpillar will sign this contract as a manufacturer, CAT dealers will be given the opportunity to avail themselves of the rental business presented by the contract and will execute all the transactions with governmental, educational and non-profit customers as they do today. This includes but is not limited to consultation, quoting, accepting payment, delivery, warranty support, parts sales, and service. This is no different than sales and rentals occurring outside the terms of this agreement.</p> <p>Caterpillar dealers heartily embrace Sourcewell contracts #032119-CAT, #120617-CAT, and all of them have been trained in their use and as such will already be familiar with Sourcewell's rental contract. In fact, the Sourcewell contract covering equipment & work-tools for purchase (032119-CAT) was leveraged by more than 90% of our dealers in 2018 and 2019.</p> <p>Caterpillar offers specific discounts to Sourcewell members. By renting to members under the Sourcewell contract, participating CAT dealers agree to honor those discounts.</p>
14	<p>If applicable, provide a detailed explanation outlining the licenses and certifications that are both required to be held, and actually held, by your organization (including third parties and subcontractors that you use) in pursuit of the business contemplated by this RFP.</p>	<p>To the extent of our knowledge, we are unaware of specific licenses or certifications required to pursue the business covered by this RFP.</p>
15	<p>Provide all "Suspension or Debarment" information that has applied to your organization during the past ten years.</p>	<p>Caterpillar Inc. has not been suspended or disbarred in the last ten years.</p>

Table 3: Industry Recognition & Marketplace Success

Line Item	Question	Response *
16	<p>Describe any relevant industry awards or recognition that your company has received in the past five years</p>	<p>Please note: To list all the awards received in the past five years would unnecessarily lengthen our response. For brevity, we are highlighting some recognition received in 2018 & 2019.</p> <ul style="list-style-type: none"> Sourcewell Legacy Award-2019

- >>>2018 Corporate Awards & Recognition
- Forbes Magazine America's Most JUST Companies -- #49
 - Forbes World's Most Reputable Companies 2018 -- #47
 - Fortune 500 -- #65
 - Dow Jones Sustainability Index -- 19-year member
 - Fortune World's Most Admired Companies 2018 -- #43
 - Forbes America's Best Employers for Diversity 2018 -- #247
 - Top Veteran-Friendly Companies 2018 -- U.S. Veterans Magazine
 - Woman Engineer Magazine -- Top 50 Employers 2018 - #21
 - Minority Engineer Magazine -- Top 50 Employers 2018 - #15
 - CAREERS & the disABLED Magazine -- Top 50 Employers 2018 -- #9
 - Human Rights Campaign Foundation Corporate Equality Index 2018: Score = 90
 - Forbes 2018 Top 25 Places to Work in Brazil -- #5
 - Forbes Best Employers for Women 2018 -- #245
 - Interbrand Best Global Brands 2018 -- #82
 - Top 150 Global Licensors – Global License
 - Top 1,000 companies with the Strongest Female Leaders – Mogul
 - 7 Companies with Impressive Mentorship Programs – Glassdoor
 - Top-Rated Workplaces: Best For Veterans – Indeed
 - Best Product Support in 2018 – Brazilian Association of Technology for Construction and Mining
 - Facility of Distinction for Safety – Indonesia
 - Certification on Promoting Work Life Balance – Japan

>>2018 Product Awards & Recognitions

Top 100 Awards from Construction Equipment magazine

- D8T TTT
- Next Gen 20-ton HEX
- 24 MG
- 903D CWL
- UTVs

Contractor's Choice Awards from Roads & Bridges magazine

- PM622 – Gold
- AP1055F – Gold
- AP555F – Gold
- SE60 V XW – Gold
- CB66B – Gold
- CS56B – Gold
- D6T – Gold
- 315F CR – Gold
- 335F CR – Gold
- 962M – Gold
- 140M3 – Gold
- B20 – Gold
- Grade Control – Bronze
- Product Link – Bronze
- 420F2 – Gold
- 304.5E2 XTC – Silver
- 299D2 XHP – Gold
- TH255C - Gold
- 777G – Gold

Top 50 Award from Equipment Today magazine

- 320 GC, 320 and 323 Next Gen HEX

Twenty for 2018 Award from Landscape Business magazine

- UTVs

17	What percentage of your sales are to the governmental sector in the past three years	<p>The governmental & educational sector is extremely important to Caterpillar. We do not track government and education separately. However, it is safe to assume that the bulk of these sales is to state, county, municipal, and special districts. We have a dedicated team to ensure success in this market. Overall, the percentage of our sales to non-federal governmental agencies varies between 11% and 26%.</p> <p>Some of our product families are highly focused and designed for governmental customers. With these products, we see the percentage of our sales to government as high as 75%.</p>	*
18	What percentage of your sales are to the education sector in the past three years	<p>The governmental & educational sector is extremely important to Caterpillar. We do not track government and education separately. However, it is safe to assume that the bulk of these sales is to state, county, municipal, and special districts. We have a dedicated team to ensure success in this market. Overall, the percentage of our sales to non-federal governmental agencies varies between 11% and 26%.</p> <p>Some of our product families are highly focused and designed for governmental customers. With these products, we see the percentage of our sales to government as high as 75%.</p>	*
19	List any state, provincial, or cooperative purchasing contracts that you hold. What is the annual sales volume for each of these contracts over the past three years?	<p>While CAT dealers would typically hold contracts with states and provinces, as an exception Caterpillar holds the state contract with Ohio. Additionally, we are contract holders with National IPA and NASPO ValuePoint.</p> <p>Just as we would never share Sourcewell transaction information with other cooperatives, we don't feel it would be honorable to share the volumes of those contracts. However, we are happy to report that of all cooperative contract sales, most are transacted via Sourcewell.</p>	*
20	List any GSA contracts or Standing Offers and Supply Arrangements (SOSA) that you hold. What is the annual sales volume for each of these contracts over the past three years?	Caterpillar holds GSA contract GS-30F-0018U, Schedule 23V Automotive Superstore. The sales volume is more than \$9.2M per year. Caterpillar also holds GSA EPG contract GS07F5666R, Schedule 56 Buildings and Building Materials. The sales volume is approximately \$1M per year. We do not allow our dealers to use our GSA contracts.	*

Table 4: References/Testimonials

Line Item 21. Supply reference information from three customers who are eligible to be Sourcewell participating entities.

Entity Name *	Contact Name *	Phone Number *	
CAT equipment purchaser: Lac La Biche County, AB	Les Cote, Equipment Maintenance Manager	(780) 623-6815	*
CAT equipment purchaser: County of St. Paul, AB	Mark Chileen, Director of Public Works	(780) 645-3006	*
CAT equipment purchaser: Douglas County, KS	Clayton Funk, Fleet Manager	(785) 331-1333	*
CAT equipment purchaser: City of Newport News, VA	Joey Auché, Fleet Operations Superintendent	(757) 848-8406	
CAT equipment purchaser: Klamath County Solid Waste, OR	Tom Crist, Operations Manager	(541) 891-5687	

Table 5: Top Five Government or Education Customers

Line Item 22. Provide a list of your top five government, education, or non-profit customers (entity name is optional), including entity type, the state or province the entity is located in, scope of the project(s), size of transaction(s), and dollar volumes from the past three years.

Entity Name	Entity Type *	State / Province *	Scope of Work *	Size of Transactions *	Dollar Volume Past Three Years *
City of Minneapolis Public Works Fleet Div.	Government	Minnesota - MN	Construction Equipment	102 machines	\$2.6 million
City of Raleigh	Government	North Carolina - NC	Construction Equipment	110 machines	\$2.2 million
State of Maine Dept. of Transportation	Government	Maine - ME	Construction Equipment	223 machines	\$1.5 million
City of North Las Vegas	Government	Nevada - NV	Construction Equipment	48 machines	\$0.9 million
State of Utah	Government	Utah - UT	Construction Equipment	25 machines	\$0.8 million

Table 6: Ability to Sell and Deliver Service

Describe your company's capability to meet the needs of Sourcwell participating entities across the US and Canada, as applicable. Your response should address in detail at least the following areas: locations of your network of sales and service providers, the number of workers (full-time equivalents) involved in each sector, whether these workers are your direct employees (or employees of a third party), and any overlap between the sales and service functions.

Line Item	Question	Response *
23	Sales force.	<p>The CAT dealer salesforce is the most capable and highly trained in the industry. We ask CAT dealer sales people to be consultants and to advise customers on the best solutions. As a manufacturer we request our dealers to follow strict training protocols to ensure our sales force remains current on all product updates. Specifically, as it relates to governmental sales, each dealer has one or more people named to be a key liaison between us as a manufacturer, and their dealer sales team. This person is offered additional in-depth training on Sourcwell and ensures that all contract terms are followed.</p> <p>In North America, our dealers employ more than 53,000 people across the machine, energy, parts, and service divisions. Of this number more than 8% (4400) are in machine and parts sales; more than 39% (21,000) are in in service and support.</p> <p>The dealer sales teams are supported by a network of Caterpillar professionals. Each dealer has in-territory support of 5-8 Caterpillar sales/marketing employees. It is the responsibility of these people to ensure that the dealer and Caterpillar are working well together to constantly improve and to adapt to marketplace changes. Beyond the territory experts, the sales and marketing department at Caterpillar is staffed by more than 600 people whose mission is to focus on customer satisfaction. Even more are employed "behind-the-scenes" to ensure industry leading product design, up-to-date product information, and maintaining the ease of doing business in an increasingly connected marketplace.</p>

24	Dealer network or other distribution methods.	<p>The CAT dealer network is key to the success of our company. Within Canada and the United States, we have more than 800 dealer owned locations that rent equipment. Please refer to our directory listing of CAT dealers locations and locations map in the attached "Additional Documents" zip file / "Cat Dealer Rental Locations-Canada & U.S." folder. are independently owned, and many cover an entire state or province. (In some cases, dealers cross state/provincial boundaries, and in other cases, more than one dealer will be located in a state.) Each dealer has multiple branch locations and a mobile service fleet that can serve customers regardless of location. These are all physical locations our governmental customers may use.</p> <p>Because of the size of CAT dealers, they are exceptionally capable to serve governmental customers. Collectively, CAT dealers' large net worth permits them to stock a high volume of replacement parts – allowing governmental customers the fastest turnaround on parts availability and repair time.</p> <p>CAT dealers recognize the importance of governmental business to their overall success and they each have one or more governmental specialists whose job it is to serve governmental agencies well.</p> <p>Please refer to the CAT dealer rental locations list and map included as attached documents.</p>
25	Service force.	<p>We at Caterpillar are very proud of the saying: "The sales department sells the first machine; the service department sells every one after that." The CAT dealer network in North America collectively employs more than 20,000 factory trained technicians, parts experts, product support managers and other service-oriented staff. These people are supported with the best repair shop equipment and materials. As machines and engines are constantly updated, so too are our service experts. We conduct product-specific training every week of the year. Technician shortage is an industry-wide concern, but because CAT dealers are large, long established companies, they can offer strong compensation and benefit packages that encourage the best people to seek employment and to retain them once hired. Caterpillar works very closely with dealers and through a program called "Think Big," we are able to keep the pipeline of high quality employees full.</p> <p>In addition to the technicians and mechanics that work on the machines directly, each dealer has a service support staff that includes customer-facing consultants who are responsible for working with customers to set up maintenance and repair schedules to ensure the best possible up-time. Collectively, service support staff makes up the bulk of each dealers' staff. Roughly half of their personnel investment goes to ensuring customer success via product support.</p> <p>The dealer service teams are supported by a network of Caterpillar professionals. Each dealer has in-territory support of 5-8 Caterpillar parts/service employees. It is the responsibility of these people to ensure that the dealer and Caterpillar are working well together to constantly improve and to adapt to marketplace changes. Beyond the territory experts, the service and support groups at Caterpillar are staffed by thousands of people whose mission is to focus on post-sale customer satisfaction. Even more are employed "behind-the-scenes" to ensure technical literature is up to date, service standards are adhered to, and repair questions are answered quickly. We exceed our 95% 1-hour response rate target in responding to dealer service inquiries.</p>

26	Describe in detail the process and procedure of your customer service program, if applicable. Include your response-time capabilities and commitments, as well as any incentives that help your providers meet your stated service goals or promises.	<p>We are proud that our reputation stands on having the best customer support in the industry. In fact, our capabilities are industry leading. Should a customer ever have a problem or issue with a machine, their Cat dealer is empowered to resolve that issue locally. If the problem is a result of a defect in material or workmanship, Caterpillar will cover that completely within the standard warranty period. Every Caterpillar dealer has a common detailed service process in place. Caterpillar supports and verifies that the dealer service technicians are supplied with the tools and equipment needed to repair all Caterpillar products.</p> <p>Technicians have access to an electronic library of technical information including Service Letters, Technical Information Bulletins, System Operations, Troubleshooting, and Disassembly and Assembly manuals. These manuals are provided for every Caterpillar product. Each dealer also has one or more "Technical Communicators" who is dedicated to supporting the service technicians by acting as a liaison between their shop personnel and Caterpillar.</p> <p>The service technicians also have a dealer support network (DSN) system with direct access to Caterpillar's Service Engineers. Caterpillar responds to more than 95% of all high priority tickets within one hour.</p> <p>Depending on a customer's needs, they may choose to handle service issues themselves, in conjunction with their dealer, or they may ask their dealer to handle them entirely. To meet the varying desires of each customer, Caterpillar offers a wide range of service programs:</p> <ul style="list-style-type: none"> • Cat EM Solutions • Cat Equipment Care Advisor-Monitor • Cat Equipment Care Advisor-Protect • Cat Inspect • Condition Monitoring • Customer Support Agreements • S-O-S Services
27	Identify your ability and willingness to provide your products and services to Sourcewell participating entities in the United States.	<p>We are happy to serve all geographic areas and all Sourcewell Member sectors, within the United States with our complete product and service offering through Sourcewell.</p> <p>Caterpillar has successfully utilized Sourcewell to sell machines in 49 States and Canada.</p>
28	Identify your ability and willingness to provide your products and services to Sourcewell participating entities in Canada.	<p>We are happy to serve all geographic areas and all Sourcewell Member sectors, within Canada with our complete product and service offering through Sourcewell.</p> <p>In fact, we see the Canadian market as a significant growth opportunity for Sourcewell use and will actively encourage its use.</p> <p>Caterpillar is gaining significant momentum with Canadian sales through Sourcewell contract #032119-CAT. In 2018, Caterpillar sales growth in Canada for machines through 032119-CAT increased nearly 400% over the previous year.</p>

29	Identify any geographic areas of the United States or Canada that you will NOT be fully serving through the proposed contract.	<p>CAT dealers maintain over 800 equipment rental locations that serve every state and province throughout the United States and Canada. Caterpillar has successfully utilized Sourcewell to sell machines in 49 States and Canada.</p> <p>We are happy to serve all geographic areas within the United States and Canada with our complete product and service offering through Sourcewell.</p> <p>Cat dealers are independently owned businesses. Consequently, before dealers can participate in national accounts contracts, including those resulting from proposals to Sourcewell RFPs such as 062320; they must "opt-in" by signing a Dealer Participation Agreement with Caterpillar Inc. Please refer to Table 16: Exceptions to Terms, Conditions, or Specifications For, contract section 2 for further explanation regarding CAT dealer participation.</p>
30	Identify any Sourcewell participating entity sectors (i.e., government, education, not-for-profit) that you will NOT be fully serving through the proposed contract. Explain in detail. For example, does your company have only a regional presence, or do other cooperative purchasing contracts limit your ability to promote another contract?	<p>We are happy to serve all Sourcewell Member sectors, within the United States and Canada with our complete product and service offering through Sourcewell.</p> <p>Caterpillar's cooperative purchasing and rental contracts are non-exclusive; i.e. none of them restrict Caterpillar from promoting any other cooperative purchasing contracts.</p> <p>Cat dealers are independently owned businesses. Consequently, before dealers can participate in national accounts contracts, including those resulting from proposals to Sourcewell RFPs such as 062320; they must "opt-in" by signing a Dealer Participation Agreement with Caterpillar Inc. Please refer to Table 16: Exceptions to Terms, Conditions, or Specifications Form, contract section 2, for further explanation regarding CAT dealer participation.</p>
31	Define any specific contract requirements or restrictions that would apply to our participating entities in Hawaii and Alaska and in US Territories.	<p>There are no restrictions or limitations for sales to members in Hawaii, Alaska, or U.S. Territories. However, because products available in Hawaii, Alaska, or U.S. Territories are different from those within the U.S. and Canada, we may need to adjust our product list and provide revised pricing as Sourcewell expands to serve these markets.</p>

Table 7: Marketing Plan

Line Item	Question	Response *
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32	Describe your marketing strategy for promoting this contract opportunity. Upload representative samples of your marketing materials (if applicable) in the document upload section of your response.	<p>Our current marketing strategy with Sourcewell contract #032119-CAT proves to be effective, with year over year sales growth through this contract; including over 75% in 2019 vs. the previous year. Should we be fortunate enough to be awarded a contract for equipment rental in response to RFP #062320, we will proudly announce the award publicly through our multiple customer facing touchpoints which may include:</p> <ul style="list-style-type: none"> • Press Release • Governmental Solutions Magazine (Caterpillar produced magazine distributed to governmental customers in the US and Canada) • Government Training & Safety Days (governmental customer training events at Caterpillar facilities) • Announcement in our monthly governmental customer eNewsletter • Announcement on our social media channels (FB, Instagram, LinkedIn) • Feature on our governmental focused website: www.cat.com/governmental • Display mentions at all governmental tradeshow we attend • Updated literature with the new contract information. <p>Some examples are included as attached documents. However, we will use the opportunity of this newly awarded contract to update and redesign our materials to include our equipment rental offering.</p>
33	Describe your use of technology and digital data (e.g., social media, metadata usage) to enhance marketing effectiveness.	<p>Caterpillar and the CAT dealer network are leaders in using emerging technologies to reach our customers. We manage several Facebook pages, Instagram, LinkedIn, etc. and can target governmental segments separately. We also look at past purchase history and financing information to recognize in advance when customers may be considering replacing machines that they own.</p> <p>We have a subscription to a third-party database (Deltek) which we use to monitor future funding. It is our intention to reach out (via CAT dealers) to these potential customers and recommend the Sourcewell solution as they prepare for future purchases and equipment rentals.</p>

34	In your view, what is Sourcewell's role in promoting contracts arising out of this RFP? How will you integrate a Sourcewell-awarded contract into your sales process?	<p>We count on Sourcewell to promote themselves, awarded contracts and the viability of cooperative purchasing and rental in general. We appreciate Sourcewell's presence in industry media, tradeshow, and their web presence. We also appreciate Sourcewell's 'Get to Know You' training forums, which many Caterpillar dealer sales teams have attended throughout the United States. While Sourcewell should continue their currently strong marketing efforts, we believe it is also our responsibility to promote the contract with our customer base. Some examples of our marketing efforts are mentioned in our response to line item 32. We will also encourage these conversations between our sales force and the buyers and influencers who are considering our equipment for purchase.</p> <p>As Sourcewell is already well on the way to be the preferred selling method to non-federal governmental entities by Cat dealers, we will also encourage them to utilize the rental contract as well. There is a team of dedicated corporate governmental specialists whose job is to assist dealers with sales and rentals. These team members are experts in cooperative purchasing and work daily with customers and dealers to answer questions and to facilitate its use.</p> <p>Caterpillar also has a Governmental Affairs team who will continue to work closely with Sourcewell's Governmental Affairs staff, when necessary, to lobby for procurement codes that allow the use of Cooperative Contracts.</p>
35	Are your products or services available through an e-procurement ordering process? If so, describe your e-procurement system and how governmental and educational customers have used it.	<p>Our parts division lends itself best to e-procurement and many CAT dealers offer that capability to customers via a dealer portal.</p> <p>Our machines are complex and often custom-configured. A consultative salesperson is integral to ensuring that machines are configured and built to perform well in their expected duties. For this reason, we do not offer a company-wide e-procurement option. Our dealers are innovators however, and if they offer e-procurement now or in the future we are pleased to allow Sourcewell members to use that option.</p>

Table 8: Value-Added Attributes

Line Item	Question	Response *
36	Describe any product, equipment, maintenance, or operator training programs that you offer to Sourcewell participating entities. Include details, such as whether training is standard or optional, who provides training, and any costs that apply.	<p>All dealers offer basic operation, safety, and maintenance training with every sale. Should a customer desire more advanced training, such as productivity improvement or advanced repairs, each of our dealers can supply that training. Often there is a cost associated with that specific additional training and it would be negotiated between the dealer and the customer.</p> <p>Caterpillar also offers training programs directly to customers in three areas – operation, safety, and service. Members may access courses online, via CDs, or through instructor-led classes leading to operator certifications. The fees for these services vary depending on the depth of training desired. These high-level instructor-led courses can be conducted at one of our dedicated training facilities in the US, or on a customer's local site using their own equipment.</p> <p>Advanced repair courses may occasionally be made available to non-dealer mechanics. Current course options are available through dealer product support departments. These courses have a fee which varies according to class length and materials.</p>
37	Describe any technological advances that your proposed	Technology is a key product differentiator for Caterpillar. To

products or services offer.

describe each of them in detail would expand the length of this response beyond a reasonable level. For brevity, key technologies are referenced below. More detail is available on our product pages on www.cat.com.

Remote monitoring and telematics are available on every machine. This allows customers and dealers to monitor machine health and operation with the intent of early issue detection. Through our proprietary fleet monitoring software, we are leaders in using technology to prevent unexpected downtime.

Motor Graders

- Auto shift Transmission – maintains consistent torque through shifts with reduced forces and variations
- Eco Mode - Save up to 10 percent on fuel consumption
- Blade Slope Meter - Reduces the dependence on manual grade checking.
- Cross Slope Indicate - provides a real time readout of cross slope on the machine display
- Auto Cross Slope - Save up to 40 percent in material with the Cat GRADE Cross Slope feature
- Cat Grade - Ensures machine readiness for additional 2D/3D grade control technologies
- Stable Blade - Senses blade bounce before the operator to reduce manual throttle use and site rework
- Rearview Camera - enhances visibility along with a heated lens to prevent snow buildup

Dozers

- Auto shift Transmission with Lockup Torque Converter – Saves up to 20% of fuel with no operator input
- Electric Drive Transmission (option) – Saves up to 35% of fuel with no operator input
- Slope Indicate - provides a real time readout of cross slope on the machine display
- Slope Assist - automatically maintains blade slope without a GPS signal
- Cat Grade with 3D - enables operators to improve grading efficiency, accuracy, and productivity in both production dozing and finish grading applications
- AutoCarry – automatically controls blade lift for more consistent blade loads and less track slip
- Stable Blade – monitors blade pitch and automatically controls the blade for smoother finishes
- Rearview Camera - enhances visibility with HD quality and back-up lines

Excavators

- Eco Mode - automatically adjusts engine and hydraulic power for the highest fuel efficiency—less power for tasks such as swinging and more power for digging
- Cat Grade with 2D - helps operators reach grade faster eliminating grade checkers
- Cat Grade with 3D – increases productivity and expands grading capabilities
- Dig Assist – Automatically controls boom and bucket movements to deliver more accurate cuts with less effort
- Payload measuring - delivers precise load targets with on-the-go weighing
- eFencing - automatically stops excavator motion using boundaries you set in the monitor for the entire working envelope—above, below, sides and front
- Birds eye 360 view Camera - rearview and right-side-view cameras always keep operators aware of their surroundings

Wheel Loader

- Electric Drive Transmission (option) - Maintains productivity while operating 25 percent more efficiently
- Eco Mode - reduces fuel consumption with minimal

		<p>impact to productivity</p> <ul style="list-style-type: none"> • Payload measuring - brings payload weighing to the cab so operators can work more productively and deliver accurate loads with confidence • Ride Control - works as a shock absorber, improving ride quality over rough terrain • Object Detect – increases operator awareness around the machine and provide alerts to help keep people and assets safe on the job site • Rearview Camera - enhances visibility with HD quality <p>Backhoe</p> <ul style="list-style-type: none"> • 4WD Auto Shift 6 speed Transmission with Lockup Torque Converter - allows effortless gear and direction changes while maintaining continuous traction throughout the work cycle for better torque and added fuel efficiency • Ride Control - provides a much smoother ride in all applications • Variable Speed Steering – reduces number of steering wheel rotations when rotated faster. <p>Skid Steer Loader/ Compact Track Loader</p> <ul style="list-style-type: none"> • Remote Task – allows operator to precisely control the machine from a safe location • Cat “Intelligent Leveling” system (ILEV) provides industry leading technology, integration and features such as dual direction, self-leveling, work tool return-to-dig and work tool positioner • Speed Sensitive Ride Control - improves operation on rough terrain, enabling better load retention, increased productivity, and greater operator comfort.
38	<p>Describe any “green” initiatives that relate to your company or to your products or services, and include a list of the certifying agency for each.</p>	<p>At Caterpillar, sustainability is an important commitment to building a better world. Sustainability is part of who we are and what we do every day – it is one of Caterpillar’s core values. We recognize progress involves a balance of environmental stewardship, social responsibility, and economic growth.</p> <p>We consider this as we work toward a vision of a world in which people’s basic needs – such as shelter, clean water, education, and reliable energy – are fulfilled. We provide work environments, products, services, and solutions that make productive and efficient use of resources as we strive to achieve our vision. We believe this commitment supports the enduring success of our customers, stockholders, dealers, and our people.</p> <p>Caterpillar is a proud 20-year member of the Dow Jones Sustainability Indices, including both the World and North America indices. The annual DJSI process follows a best-in-class approach, evaluating numerous corporate economic, environmental, and social performance factors.</p> <p>For more on sustainability at Caterpillar, please visit our 2019 Sustainability Report at: http://reports.caterpillar.com/sr/ The 2020 report will be available in 2021.</p> <p>Examples of sustainability in action at Caterpillar follow below:</p> <p>INNOVATION: Caterpillar aims to help customers use less fuel and generate fewer greenhouse gas (GHG) emissions. We continue to develop products with fewer direct emissions. In addition, we’re increasing our investment in high-efficiency energy conversion and electrification – working to increase power density, expand the use of alternative fuels, maximize efficiency of power systems, and introduce electrification into our product lines while significantly decreasing owning and operating costs. In doing so, we help our customers improve their own operations, while also driving our industry to</p>

improve.

REMANUFACTURING:

Caterpillar strives to provide customers with quality equipment that delivers the best economic proposition for their business. We remanufacture (reman) and rebuild products and components that provide customers not only with immediate cost savings, but also help extend life cycles and use materials more efficiently. Rebuild programs increase the lifespan of equipment by providing customers with a restored product for less cost than buying new. A complete Cat® Certified Rebuild includes more than 350 tests and inspections, automatic replacement of approximately 7,000 parts and a like-new machine warranty. Caterpillar takes a systems view of the life of our products. We design and manufacture them for multiple lives, our dealers support and service them to maximize their value to the customer, and we remanufacture them at the end of their useful life to deliver the next generation of value. Our engineering and manufacturing expertise, field population and dealer organization make this possible. This total life cycle approach allows us to provide sustainable solutions that help customers build a better world.

FLEET EFFICIENCY:

Reducing waste and conserving natural resources on job sites are increasingly important goals of many of Caterpillar's customers as they seek to realize the full value of their assets on the job site. Our Job Site Solutions team works in partnership with Cat® dealers to help customers find innovative ways to improve their operations and be more competitive in the marketplace – solutions that often deliver additional sustainability benefits. For instance, optimizing fleet efficiency not only reduces costs, but can also improve the maintenance and component replacement cycles of individual machines. Better maintenance execution can extend the life of a machine, which in turn reduces raw material consumption.

RESPONSIBLE MANUFACTURING:

At our facilities, we work to minimize our environmental impact by focusing on energy conservation, GHG emission reduction, water conservation and waste reduction. We have set energy-efficiency targets in our operations since 1998 and have set GHG emission-reduction targets since 2003. We currently have operational targets for an increased reliance on alternative and renewable energy and a reduction in energy intensity and GHG emissions intensity.

As a manufacturer of heavy equipment, some of Caterpillar's operations are energy-intensive. But even in our most energy-dense environments, Caterpillar employees have found ways to implement innovative energy solutions that reduce our energy costs as well as our environmental impacts.

With respect to water, we recognize the far-reaching economic, social, and environmental implications that water scarcity may have in the future and have taken steps to reduce our consumption.

Finally, we are minimizing waste in our processes not only to reduce costs, but also to reduce our use of materials, energy, water, and land. We ultimately aim to reduce all waste generated by our production processes.

SUSTAINABLE CONSTRUCTION:

Our goal is to design all new facilities to meet Leadership in Energy and Environmental Design (LEED) or comparable green building criteria.

Facilities designed to the LEED criteria are more energy-

		<p>and resource-efficient than traditional construction. LEED facilities are also designed to create a healthier indoor environment for employees. All our facilities that completed construction in 2017 met LEED or comparable green building criteria.</p> <p>By taking a critical look at every phase of our operations, teams have been able to uncover unexpected methods to reduce our footprint while maintaining or improving performance and customer satisfaction.</p> <p>We are proud to share the following metrics:</p> <p>METRIC CHANGE FROM 2006 to 2019:</p> <ul style="list-style-type: none"> • Absolute Change in GHG Emissions 41% Reduction • Operational Energy intensity 32% Reduction • Waste Generation Intensity 21% Reduction • Absolute Water Consumption 37% Reduction <p>METRIC CURRENT LEVEL:</p> <ul style="list-style-type: none"> • Alternative/Renewable Energy Use 35.5% • Waste Recycled 87.1% <p>Plants certified with ISO 14001:2004 Environmental Management System include:</p> <ul style="list-style-type: none"> • Anchor Coupling - Goldsboro, NC - ISO 14001:2004 - Sept 2018 • Anchor Coupling - Menominee - ISO 14001:2015 - Jan. 2021 • Gen Sets - Newberry - ISO 14001:2004 - Nov. 2017 • Mapleton - 14001:2004 self-certification - issued January 2013 • Reman Services - Corinth, MS - ISO 14001:2015 - Sept. 2021 • Reman Services - Franklin - ISO 14001:2004 - May 2017
39	Identify any third-party issued eco-labels, ratings or certifications that your company has received for the equipment or products included in your Proposal related to energy efficiency or conservation, life-cycle design (cradle-to-cradle), or other green/sustainability factors.	<p>Plants certified with ISO 14001:2004 Environmental Management System include:</p> <ul style="list-style-type: none"> • Anchor Coupling - Goldsboro, NC - ISO 14001:2004 - Sept 2018 • Anchor Coupling - Menominee - ISO 14001:2015 - Jan. 2021 • Gen Sets - Newberry - ISO 14001:2004 - Nov. 2017 • Mapleton - 14001:2004 self-certification - issued January 2013 • Reman Services - Corinth, MS - ISO 14001:2015 - Sept. 2021 • Reman Services - Franklin - ISO 14001:2004 - May 2017

40	Describe any Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business certifications that your company or hub partners have obtained. Upload documentation of certification (as applicable) in the document upload section of your response.	<p>Two of our dealers in North America are owned by women: Foley Equipment, with territory primarily in Kansas and Missouri; and Cashman Equipment based in Nevada. In addition to these two owners, there are 31 other women in our North American dealer network who hold the titles of President, Vice President or Director.</p> <p>One of the more recognized initiatives within Caterpillar's Global Supply Network Division is the Caterpillar Inc. Proprietary Information Supplier Diversity program, which spurs economic growth by increasing business opportunities to minority-owned, women-owned, veteran- and service-disabled veteran-owned, small disadvantaged businesses and those certified in HUBZones, all while ensuring expectations are met with regards to quality, velocity, capacity, and cost. Currently more than 37% of our direct and indirect purchasing is conducted with suppliers in these categories.</p> <p>Caterpillar is a proud member of the National Minority Supplier Development Council (NMSDC). We also use the System for Award Management (SAM), SBA, and NMSDC databases to locate SDB, VOSB, SDVOSB and HUBZone suppliers.</p> <p>Supplier Diversity is discussed with Global Supply Network Division leadership during the Monthly Operating Results Review meetings. This in turn forces accountability for diverse supplier inclusion by measuring drivers, such as the number of sourcing projects, which include Diverse Suppliers and the values of the projects in which they participate. The goal is to create greater transparency to determine which teams are creating inclusive environments, and which are not.</p>
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41	<p>What unique attributes does your company, your products, or your services offer to Sourcewell participating entities? What makes your proposed solutions unique in your industry as it applies to Sourcewell participating entities?</p>	<p>RELIABLE RENTAL EQUIPMENT: CAT dealers keep their rental fleets fresh. Industry data demonstrates that the average age of rental equipment in CAT dealers' fleets, is consistently less than the rental industry as a whole. Please refer to in the attached "Additional Documents" zip folder for the "Rental Fleet Asset Age Comparison-Cat vs. Industry" chart for the data.</p> <p>BEST OVERALL VALUE / LOWEST LIFE CYCLE COST: Caterpillar products deliver the best value for the money. While we rarely have the lowest initial purchase price, we are happy to demonstrate to customers that our machines offer the lowest overall owning and operating costs when factors such as fuel efficiency, repair frequency, productivity, and resale value are factored in. We believe that government agencies are tasked to be the best stewards of taxpayer funds and our products can prove that they are the best solution. Sourcewell members are in the best position to allow these discussions to take place in contrast to a local bid situation where the focus is often only on initial price.</p> <p>CAT SAFETY SERVICES / SAFETY FEATURES: In addition to the tangible, measurable aspects of the life cycle cost equation, we also bring our focus on safety to every product that we manufacture. Quantifying a human life or debilitating injury is impossible, but each machine has industry-leading features that strive to minimize the possibility for accidents.</p> <p>In addition to built-in safety features, we also offer a suite of aftermarket safety products and services that are unique in the industry. *</p> <p>Caterpillar Safety Services offers culture, jobsite & leadership assessments; safety and leadership training workshops; and a comprehensive continuous improvement process through consultative services. Services are facilitated by Safety Services consultants and training products can be purchased for self-implementation. Details on products and services are available at www.cat.com/safety. These products and services are available at a 15% discount from the list price.</p> <p>Technology Enabled Safety Solutions are tangible products designed to assist the implementation of a safety culture. We are pleased to offer these unique products at a 5% discount off list price.</p> <p>Examples of products and services available include (this list may be augmented as new products/services become available):</p> <ol style="list-style-type: none"> a) Cat Detect suite of products (allows machines to sense people and objects near them) b) Driver Safety System (detects and reacts to signs of fatigue and distraction) c) Cat SmartBand (monitors activity and sleep data) <p>PRODUCT ATTRIBUTES: Each product we sell offers unique operating, safety, and cost-savings advantages that are exclusive to Caterpillar. It is outside the scope of this response to itemize these differentiators. However, we provide many details on our web page at www.cat.com.</p>
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Table 9: Warranty

Describe in detail your manufacturer warranty program, including conditions and requirements to qualify, claims

procedure, and overall structure. You may upload representative samples of your warranty materials (if applicable) in the document upload section of your response in addition to responding to the questions below.

Line Item	Question	Response *
42	Do your warranties cover all products, parts, and labor?	Yes. Caterpillar has the most extensive warranty coverage in the industry. We cover all products, parts, and labor with fewer exclusions than our competitors. Please see Attachment D for details. *
43	Do your warranties impose usage restrictions or other limitations that adversely affect coverage?	We do not impose usage restrictions. We are pleased to say that our warranties cover defects in material and workmanship for the time specified in the policy when the equipment is used as per design intent. *
44	Do your warranties cover the expense of technicians' travel time and mileage to perform warranty repairs?	The Caterpillar warranties cover the cost of replacement parts and the labor to install them, they do not cover travel time and mileage. Dealer territories vary considerably from state to state as do their policies about travel time and mileage during the warranty period. *
45	Are there any geographic regions of the United States (and Canada, if applicable) for which you cannot provide a certified technician to perform warranty repairs? How will Sourcewell participating entities in these regions be provided service for warranty repair?	We have no restrictions on warranty repairs. One of our key differentiating strengths is our ability to service equipment regardless of where it is located. *
46	Will you cover warranty service for items made by other manufacturers that are part of your proposal, or are these warranties issues typically passed on to the original equipment manufacturer?	Warranty service for machines ordered from a Caterpillar facility are generally provided by Caterpillar and performed by Cat dealers. Some items, such as tires, are covered under their manufacturers' warranties. *
47	What are your proposed exchange and return programs and policies?	We warrant that upon delivery our products will be free from defects in material and workmanship and will operate as intended. If they are not, we will make any necessary corrections. *
48	Describe any service contract options for the items included in your proposal.	<p>We have a large variety of service contract options which can all be customized according to customer needs. Below are just two examples. More solutions are available, and we encourage members and dealers to explore all options.</p> <p>1) Equipment Protection Plans (Extended Service Coverage/Cat Insurance): After the initial warranty period ends, members may choose to purchase additional protection plans to reduce their exposure to unplanned costs. These policies are written based on months and hours of operation. There are four standard levels of coverage:</p> <ul style="list-style-type: none"> a) Powertrain b) Powertrain + Hydraulics c) Powertrain + Hydraulics + Technology d) Premier <p>A description of all these options is included in the attached Equipment Protection Plans document. *</p> <p>Important note: The purchase price for these Extended Service Coverage plans is lower for governmental agencies than it is for private buyers.</p> <p>2) Customer Value Agreements (CVAs): A member may choose to enter into an agreement with their Cat dealer to perform routine maintenance and/or repairs. These contracts are customizable based on member needs.</p> <p>The selling Cat dealer can take responsibility for some or all the required service and maintenance needs to allow the agency to gain efficiency by focusing on the performance demands more than maintenance. CVAs are a useful tool to manage expenses. Most CVAs are bundled at the time of purchase; however, they may be added at any time.</p>

Table 10: Payment Terms and Financing Options

Line Item	Question	Response *
49	What are your payment terms (e.g., net 10, net 30)?	CAT dealers are independently owned businesses. As such, their payment terms vary, but all will be stated on individual rental agreements and invoices.
50	Do you provide leasing or financing options, especially those options that schools and governmental entities may need to use in order to make certain acquisitions?	Yes. Participating CAT dealers offer both leasing and financing options to governmental members of Sourcewell, at rates lower than available to the general public.
51	Briefly describe your proposed order process. Include enough detail to support your ability to report quarterly sales to Sourcewell as described in the Contract template. For example, indicate whether your dealer network is included in your response and whether each dealer (or some other entity) will process the Sourcewell participating entities' purchase orders.	<p>Our simple order process has been and will continue to be well appreciated by Sourcewell and Sourcewell members:</p> <p>1) When a Sourcewell participating entity decides to rent from a participating Cat dealer, they simply include their Sourcewell member number and Sourcewell contract number on the Rental Delivery Order they issue to the participating Cat dealer.</p> <p>2) Upon acceptance of the rental order the participating CAT dealer issues the rental agreement to the Sourcewell participating entity, and at the entity's direction, either makes ready for pick-up or delivers the equipment.</p> <p>3) Commensurate with the entity's credit standing, the participating CAT dealer will invoice the entity at the conclusion of the contracted rental term or upon return of the equipment; whichever occurs first.</p> <p>4) If the rental is for an extended period of time, e.g. more than one month, the participating Cat dealer in consultation with the Sourcewell participating entity; may invoice the Sourcewell participating entity at a periodic interval, e.g. at the conclusion of each week or month.</p> <p>5) Upon payment receipt from the Sourcewell participating entity, the participating CAT dealer will, on a monthly basis, submit a report to Caterpillar of equipment rental transactions to participating Sourcewell members renting equipment using the Sourcewell-CAT rental contract. Such reports will include the member number provided to the dealer by the participating Sourcewell entity.</p> <p>6) On a monthly basis, Caterpillar will aggregate these reports . On a quarterly basis, Caterpillar will submit a consolidated report along with payment of the Sourcewell administration fee.</p> <p>Important Note: Should a member wish to include additional terms and conditions to this contract, or to otherwise request a Participating Addendum, that agreement/PA should be executed between the member and the Cat dealer directly.</p>
52	Do you accept the P-card procurement and payment process? If so, is there any additional cost to Sourcewell participating entities for using this process?	Because Cat dealers will be receiving payments directly from members, accepting P-card procurement will be at their discretion. Many dealers do accept this method without additional fees. Some have limitations on the amount that can be processed.

Table 11: Pricing and Delivery

Provide detailed pricing information in the questions that follow below. Keep in mind that reasonable price and product adjustments can be made during the term of an awarded Contract as described in the RFP, the template Contract, and the Sourcewell Price and Product Change Request Form.

Line Item	Question	Response *
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53	Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the Sourcewell discounted price) on all of the items that you want Sourcewell to consider as part of your RFP response. If applicable, provide a SKU for each item in your proposal. Upload your pricing materials (if applicable) in the document upload section of your response.	<p>Our pricing model is simple. Participating CAT dealers will offer participating Sourcewell members, national not-to-exceed rental rates.</p> <p>Please refer to Attachment "2020 CAT RENTAL RATES-SOURCEWELL" which includes rates for the U.S. (pages 1-4) and Canada (pages 5-7) for nationwide daily, weekly, and monthly rental rates for a wide variety of CAT branded equipment, as well as a selection of popular equipment from other OEMs represented by CAT dealers.</p> <p>These Sourcewell not-to-exceed nationwide rental rates represent the maximum rate that a Participating Dealer may charge Sourcewell participating entities. Local rental rate market conditions vary greatly. Consequently, dealers may be able to offer additional discounts in their local markets.</p>
54	Quantify the pricing discount represented by the pricing proposal in this response. For example, if the pricing in your response represents a percentage discount from MSRP or list, state the percentage or percentage range.	<p>Because rental rates vary considerably across the U.S. and Canada, the discounts applied in the attached "Cat 2020 Rental Rates-Sourcewell" rate schedule are net rates that include an average of 10% off already applied.</p> <p>Caterpillar strongly encourages Sourcewell members to ALWAYS contact their local participating CAT dealer and request rental rate quotes specific to the Sourcewell members equipment needs and the dealer's local market.</p> <p>Additionally, we are pleased to offer a discount of 15% off all products and consulting services under the Cat Safety Services Umbrella; and 5% off our Technology Enabled Safety Solutions. Please refer to the attached documents and visit www.safely.cat.com and www.safelyhome.cat.com for details on these services.</p>
55	Describe any quantity or volume discounts or rebate programs that you offer.	<p>Participating CAT dealers are empowered to consider rental order volume, repeat rentals, member responsiveness, etc. They may offer participating Sourcewell members additional discounts and/or services at their discretion.</p>
56	Propose a method of facilitating "sourced" products or related services, which may be referred to as "open market" items or "nonstandard options". For example, you may supply such items "at cost" or "at cost plus a percentage," or you may supply a quote for each such request.	<p>Sourced goods / Open Market Items are available to members from our Cat dealers. The prices for these goods or services will represent fair market value and will be determined between the member and the selling dealer. We encourage Cat dealers and members to use this option as it facilitates complimentary products and streamlines the procurement process.</p> <p>Participating Sourcewell members and participating CAT dealers are responsible for including the Sourcewell membership number on all documentation related to these purchases. Caterpillar Inc. is not a party to these sales or rentals and is exempted from including them in the quarterly reports. For audits, inclusion of a customer's Sourcewell member number on the PO and/or invoice shall be deemed sufficient.</p>
57	Identify any element of the total cost of acquisition that is NOT included in the pricing submitted with your response. This includes all additional charges associated with a purchase that are not directly identified as freight or shipping charges. For example, list costs for items like pre-delivery inspection, installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.	<p>Machines are unique in their requirements for preparation prior to use. Some may require local final assembly due to their large size, others may have locally installed options (fire suppression, beacons, auto lube systems for example). When a dealer issues a quote for a machine, any additional costs will be itemized separately and are not subject to the Sourcewell discount.</p>
58	If freight, delivery, or shipping is an additional cost to the Sourcewell participating entity, describe in detail the complete freight, shipping, and delivery program.	<p>There is no delivery fee to Sourcewell members who choose to pick-up equipment from their local participating CAT dealer. If delivery is requested, participating dealers may charge for haulage and permits that may be required.</p>
59	Specifically describe freight, shipping, and delivery terms or programs available for Alaska, Hawaii, Canada, or any offshore delivery.	<p>Just as for members in the 48 contiguous states, there is no additional cost to members who choose to pick up their machine from their local participating Cat dealer. Dealers may charge fees for delivery to the member's location.</p>

60	Describe any unique distribution and/or delivery methods or options offered in your proposal.	Equipment offered for rent can vary considerably in size and weight. If there are unique member requirements participating CAT dealers will be happy to discuss these on a case by case basis.	*
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Table 12: Pricing Offered

Line Item	The Pricing Offered in this Proposal is: *	Comments
61	d. other than what the Proposer typically offers (please describe).	This proposal offers participating Sourcewell members the ability to receive consistent and guaranteed "not-to-exceed" rental rates valid nationwide in the U.S. and Canada, for the term of this contract. Whereas previously, members would be subject to variable local dealer pricing based upon equipment availability and market conditions at the time of the rental transaction.

Table 13: Audit and Administrative Fee

Line Item	Question	Response *
62	Specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed Contract with Sourcewell. This process includes ensuring that Sourcewell participating entities obtain the proper pricing, that the Vendor reports all sales under the Contract each quarter, and that the Vendor remits the proper administrative fee to Sourcewell.	<p>We plan to continue our very robust process to ensure reporting speed, accuracy, and contract compliance.</p> <p>Caterpillar and our Cat dealers have very close and trusting relationships. Our dealers are long-established, and the current process (under contract #032119-CAT) is working well.</p> <ul style="list-style-type: none"> • After month end, we will gather rental transaction data attributed to participating Sourcewell members who rent equipment via the Sourcewell-CAT equipment rental contract number: (TBD) and aggregate it for our reporting. • After quarter end, Caterpillar Inc. will send the quarterly rental transaction report and administration fee payment to Sourcewell for all items that are subject to the administrative fee.
63	Identify a proposed administrative fee that you will pay to Sourcewell for facilitating, managing, and promoting the Sourcewell Contract in the event that you are awarded a Contract. This fee is typically calculated as a percentage of Vendor's sales under the Contract or as a per-unit fee; it is not a line-item addition to the Member's cost of goods. (See the RFP and template Contract for additional details.)	<p>Similar to Sourcewell contract #032119-CAT; Caterpillar would be pleased to offer an administration fee of 0.50% of rental revenue only earned by participating CAT dealers from the rental of equipment to participating Sourcewell members through the Sourcewell-CAT equipment rental contract number: (TBD). Other charges, including transportation, environmental fees, re-fueling, repairs and damages, cleaning charges and taxes will not be included in the administrative fee. Caterpillar will pay this fee and will not ask Sourcewell members to pay this fee.</p> <p>Participating CAT dealers will be required to provide Caterpillar a summary of transactions in order to provide Caterpillar and Sourcewell the necessary details to perform upon the administrative fee payment.</p>

Table 14A: Depth and Breadth of Offered Equipment Products and Services

Line Item	Question	Response *
64	Provide a detailed description of the equipment, products, and services that you are offering in your proposal.	<p>Caterpillar is offering the rental equipment product lines as listed in the attached "CAT 2020 Rental Rates-Sourcewell" rate schedule. This includes over 130 items of Cat branded equipment as well as popular equipment from other OEM brands represented by participating CAT dealers. Participating CAT dealers also offer hundreds of work-tool attachments including augers, blades, brooms, buckets, forks, hydraulic hammers, and many more.</p> <p>In addition to rental machines and work tools, we are happy to offer members access to used machines, parts, service, extended service coverage plans, CVAs, products from Cat Safety Services, sourced goods, and open market items.</p>
65	Within this RFP category there may be subcategories of solutions. List subcategory titles that best describe your products and services.	The construction and related equipment offerings include, but are not limited to: compressors, articulated trucks, articulated booms, backhoe loaders, cranes, crawler & wheel loaders, track dozers & loaders, rollers, dump trucks, tracked & wheeled excavators, forklifts, generators, HVAC equipment, compaction equipment including rollers, light utility vehicles, lighting equipment, motor graders, scissor lifts, skid steer and track loaders, sweepers and brooms, telehandlers, telescopic booms, trenching equipment, water trucks, and welders.

Table 14B: Depth and Breadth of Offered Equipment Products and Services

Indicate below if the listed types of equipment, products, and services are offered within your proposal. Provide additional comments in the text box provided to further clarify your offering, as necessary.

Line Item	Category or Type	Offered *	Comments
66	Construction Equipment (describe heavy, medium or light in Comment field)	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
67	Construction Tools	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
68	Electrical Tools	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
69	Heating, Ventilation and Air Conditioning (HVAC) Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
70	Material Handling Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
71	Pumps	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
72	Concrete and Masonry Equipment and Tools	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
73	Public Works and Utility Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.
74	Trucks and Trailers	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.

75	Waste and Debris Handling Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.	*
76	Generators	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.	*
77	Tree, Lawn, and Landscape Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	Equipment in these categories include, skid steer loaders, compact track loaders, compact articulated wheel loaders, mini-hydraulic excavators, etc. Visit local participating CAT rental dealer for selection and current availability.	*
78	Snow and Ice Removal Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	This includes work-tools such as snow plows and snowblowers. Visit local participating CAT rental dealer for selection and current availability.	*
79	Facility Maintenance and Cleaning Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	This includes work-tools including rotary brooms, utility brooms, pickup brooms. Visit local participating CAT rental dealer for selection and current availability.	*
80	Safety Equipment	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.	*
81	Temporary Shelters and Seating	<input type="radio"/> Yes <input checked="" type="radio"/> No	n/a	*
82	Audio Visual Equipment and Public Address Systems	<input type="radio"/> Yes <input checked="" type="radio"/> No	n/a	*
83	Portable Sign Boards, Portable Traffic Signals, Road Barricades and Signs	<input type="radio"/> Yes <input checked="" type="radio"/> No	n/a	*
84	Environmental conditions or Emissions Monitoring Equipment, Calibration and Testing Equipment, and Imaging Equipment	<input type="radio"/> Yes <input checked="" type="radio"/> No	n/a	*
85	Delivery, Installation or Setup, Removal, Repair, Maintenance, Equipment Training Programs, Safety Training Programs	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.	*
86	Used Rental Equipment Sales	<input checked="" type="radio"/> Yes <input type="radio"/> No	Visit local participating CAT rental dealer for selection and current availability.	*

Table 15: Industry Specific Questions

Line Item	Question	Response *
87	If you are awarded a contract, provide a few examples of internal metrics that will be tracked to measure whether you are having success with the contract.	Caterpillar, Inc. collects rental transaction data from CAT dealers, industry trade associations, as well as 3rd party data analytics providers. We will closely monitor the total volume / value of rental business transacted with Sourcewell members under this contract within each participating CAT dealer's service territory.

88	Identify any additional costs not included in the rental equipment cost, such as delivery fees, loading and unloading fees, equipment fuel surcharges, environmental fees or permits.	<p>1. Freight / delivery fees- There is no delivery fee to Sourcewell members who choose to pick-up equipment from their local participating CAT dealer. If delivery is requested, participating CAT dealers may charge for haulage and permits that may be required.</p> <p>2. Environmental fees: The local participating CAT dealer may charge an environmental fee not to exceed 1.5% of the rental rate.</p> <p>3. Fuel Surcharges: As part of the pre-rental inspection process, equipment will generally be fully fueled unless prohibited by local ordinance. If equipment is returned with less fuel than when it was delivered, then the participating CAT dealer may charge the Sourcewell member for top-up fuel. Fuel charges are posted at the dealer shop and will be communicated when equipment is rented.</p> <p>4. Cleaning and damages: The participating CAT dealer may charge for cleaning equipment that is not returned clean and for damages caused by the Sourcewell member.</p> <p>5. Over hours or excess usage charges: If Participating Entity makes a greater use of the Rental Equipment, Participating Entity shall pay Participating Dealer additional rental charges for the excess use of the Rental Equipment as follows: for every hour of overtime the charge is equal to the applicable rate of the Rental Equipment Rental Price divided by the applicable maximum hours. Customer shall advise Participating Dealer when equipment is used more than a single shift.</p>	*
89	Describe your rent-to-buy option program for new rental equipment, if applicable.	CAT dealers are independently owned and the rent-to-buy options each offers will vary due to a number of factors including local market conditions. Sourcewell members interested in rent-to-buy options are encouraged to contact their local participating CAT dealer for locally available solutions.	*
90	Describe your used rental equipment sales program, if applicable.	<p>CAT Certified Used equipment is selected, inspected and serviced to a higher standard while still providing an economical purchase alternative. CAT dealers and CAT Finance have a massive inventory of used equipment for sale, from construction equipment and power systems to work tool attachments and allied products and more. Whether a Sourcewell member is looking for good used equipment, work-tools or an upgrade for an existing piece of equipment in their fleet; chances are, their local participating CAT dealer will have the equipment they need.</p> <p>CAT dealers currently have over 28,000 pieces of used equipment, generators, engines, and parts available for sale.</p> <p>Sourcewell members may purchase used equipment from the inventory of any CAT dealer in the U.S. and Canada at locally competitive prices.</p> <p>Please visit the CAT used equipment website for further details: https://catused.cat.com</p>	*
91	Describe any training programs related to this proposal, such as OSHA training, safety training, or other related certifications.	<p>Caterpillar and participating CAT dealers offer a comprehensive range of equipment operation and safety training.</p> <p>OPERATOR TRAINING: Caterpillar Equipment Training Solutions (ETS) provides customers with training and support needed to improve the skill of their operators. The success of your construction or maintenance projects depends on the ability of your operators. Good equipment operators move the maximum amount of material in the minimum amount of time. They operate machines safely, and they know how to cut down on</p>	

unnecessary wear and tear. Learn how to elevate your operators to higher levels of proficiency and get the full potential out of your investment with Caterpillar's suite of operator training solutions.

Please visit our operator training website for further details:
https://www.cat.com/en_US/support/operations/operator-training1.html

SAFETY SERVICES CONSULTATION & TRAINING:

Safety is a core Caterpillar value and integral to everything we do – from equipment design to operator training to service delivery. Work together with Caterpillar to improve safety and productivity using proven methodologies to drive sustainable safety culture excellence.

Safety Technology:

Reduce risk in, on and around heavy equipment in challenging site conditions. Caterpillar provides solutions to keep workers away from hazardous conditions while improving awareness and visibility, especially when equipment and people are working in close proximity.

- The safety of equipment operators and site support staff begins with safe and well-maintained equipment. Caterpillar provides equipment walk-around tools, technology and processes to ensure that equipment is regularly serviced, inspected and repaired, reducing the risk of injuries, incidents and property or equipment damage.
- Grade and compaction control systems reduce the need for surveyors in the path of heavy equipment while building haul roads. These features also provide the ability to map equipment avoidance zones for unsafe slopes, high-walls, underground crushers and other hazards.
- Object detection and visibility systems enhance operator awareness of the immediate environment around manned or remotely controlled equipment, whether it is a mobile machine or fixed equipment such as an underground longwall system.
- Operator fatigue and distraction results from a combination of long working hours, repetitive duties, demanding production schedules, solitary work environments and challenging jobsite environments. It reduces worker productivity, but more importantly increases the risk of accidents, injuries and their associated financial fallout. Caterpillar provides in-cab technology to detect operator fatigue and distraction and deliver real-time alerts to the driver and dispatcher. Our fatigue risk management services include shift-worker training to manage fatigue, supervisor training for fatigue identification and intervention, shift scheduling and roster analysis, and support for fatigue analytics/human error analysis.

Behavioral Operator Education:

Improve site productivity and operator safety. Safe operation of a mobile machine starts with understanding the capabilities and limitations of the machine and the skills and competencies of the operator.

- Operator training delivered by Caterpillar Certified Operator Trainers is customized for the unique skills and competencies of your operators as well as the specific machines in your fleet. Building on the basics of walk around inspections and standard operations, our program targets specific improvements identified at your site through equipment data analysis and site observations, enabling operators to maximize the safe operation of the machine.
- Accident and abuse analysis provides critical insight into how the machine is being operated. With an understanding of your site, the design and operating characteristics of the machine and data analysis we can identify operator techniques that adversely affect safe operation. Working together with the site management we

develop a monitoring, communication and training program that modifies operator behavior.

Safety Culture Development:

Build a sustainable culture of safety excellence. A culture of safety excellence is built by continuously improving processes, management systems and the underlying culture.

- Whether you're at the beginning of your safety journey or preparing to move to the next level, a cultural assessment will help you determine where to focus your continuous improvement efforts. The Safety Perception Survey from Caterpillar Safety Services reveals employee attitudes and beliefs to help you make fact-based, data-driven decisions.

- The successful development of a safety culture starts with the leadership of an organization and extends through all levels and functional areas to the front-line operators and site support staff. Caterpillar safety training programs and workshops, apply proven business principles to improve communication, elevate safety awareness, reduce complacency, and adopt action plans that eliminate risk. Our safety culture products help you elevate safety as a core business value.

- o S.T.A.R.T.™ Safety performance is dependent upon leadership actions that demonstrate a relentless commitment to a culture of zero. Supervisor Training in Accountability and Recognition Techniques (S.T.A.R.T.™) elevates safety performance by demystifying safety management, providing managers and supervisors with the skills to impact safety perceptions and behaviors throughout your organization.

- o Speak Up!/Listen Up! Effective communication is a cornerstone in building a strong, sustainable culture of safety excellence, but talking about safety doesn't always come naturally on the job site. Speak Up!/Listen Up! gives employees simple tools and a practical process for delivering and receiving safety-related feedback effectively.

- o Recognize It! Focus on the positive and eliminate blame to further a culture of safety excellence. Recognize It! training provides the tools to help supervisors more effectively acknowledge what workers do right. The key take-away? As soon as a supervisor observes someone working safely, he or she needs to call it out in a timely, sincere and specific way.

- Our rapid improvement workshops engage front-line employees in developing systems that integrate safety activities into everyday processes. Use data from equipment, site conditions and operators to identify and mitigate risks. Establish the baseline, use root-cause analysis and leverage accountability and recognition to develop a sustainable solution.

PUT OUR CAPABILITIES TO WORK IN YOUR BUSINESS
Caterpillar Safety capabilities can be provided as individual services, but are most valuable when delivered as part of a comprehensive plan to optimize site performance. For more information about optimizing your financial resources, contact an expert at info@collaboratewithcat.com or visit CollaborateWithCat.com.

Please refer to attached "CAT Safety Services Agreement National Accounts template.pdf" for description of services offering and applicable discounts that will be extended to Sourcewell participating entities.

92	Describe maintenance responsibility (e.g., vendor or end user) related to long-term rentals.	<p>Participating Dealer must, at its expense, perform all normal periodic maintenance on the Rental Equipment. Normal periodic maintenance is included in the Rental Price, when Rental Equipment is operated by Customer within fifty miles of Participating Dealer's service facility. Participating Dealer will determine the periodic maintenance charges for Rental Equipment operated in excess of fifty miles from a Participating Dealer service facility. Customer must, at its expense, maintain the Rental Equipment in proper condition by performing adjustments and lubrication, set forth in the Operation and Maintenance Manual ("OMM"), including, without limitation: (a) on a daily basis checking and maintaining all hydraulic, transmission, cooling and fluid systems, tire pressure, and all battery fluid and charge levels; (b) on a daily basis checking teeth, cutting edges and tire conditions; (c) repairing and replacing damaged tires as needed; and (d) using the Rental Equipment in the manner prescribed by the applicable manufacturer. Except for the adjustments, lubrication, inspections and repairs described above, Customer shall not permit anyone to service, repair or alter the Rental Equipment without Participating Dealer's prior approval. If the Rental Equipment fails to operate properly or requires repair, Customer must immediately stop using the Rental Equipment and notify Participating Dealer of the mechanical condition or damage.</p> <p>As it pertains to any equipment on the attached "CAT 2020 RENTAL RATES-SOURCEWELL" rate schedule, where the rental rates are designated as "CALL"; scheduled maintenance charges are not included. In such case, the Customer and the dealer will price those separately.</p>
93	Describe procedures for repair or replacement of rental equipment that becomes inoperable during the rental period.	<p>Once the Sourcewell member takes delivery of the rental equipment, the local participating CAT dealer will be there to provide ongoing support. Members can reach their local participating CAT dealer by phone whenever they have questions or need technical support. Around-the-clock repair service is available to handle unexpected mechanical issues quickly and reduce unproductive downtime.</p> <p>Upon notification of equipment malfunction, local participating CAT dealer service personnel will attempt to initiate remote diagnostic troubleshooting procedures via CAT Product Link telematics technology (applicable to CAT brand equipment only) to determine the nature of the failure and if it can be resolved via a remote over-the-air software update to the equipment's onboard electronic control modules. If the problem cannot be resolved via remote diagnostics, then the local participating CAT dealer will promptly dispatch a field service technician to the customer's jobsite to attempt repair, typically within 2-4 hours. If the equipment cannot be repaired on site, the participating CAT dealer will promptly deliver a replacement unit typically, same day or next day dependent upon when the determination is made that the rented equipment cannot be repaired on site.</p>
94	Explain the procedures and timelines for providing equipment to a vendor or dealer location that does not have a piece of equipment in inventory.	<p>CAT dealers have over \$13 billion in rental fleet assets in the U.S. and Canada. Furthermore, CAT dealers maintain strong cooperative working relations with their neighboring CAT dealers. In the unlikely event that the member's local participating CAT dealer does not have the requested equipment type / size currently available in their yard; the dealer has the capability to leverage their neighboring dealers' fleet. However, due to variability in availability and market conditions, this may result in a locally negotiated rental rate that may be different than the Sourcewell rental rate. In such case, the rate would be negotiated between the member and the local participating CAT dealer before awarding a rental order.</p>

95	Describe the extent to which your proposal includes a customer owned equipment repair program. If applicable, describe the types of repair procedures, including transportation, on-site repair, labor and parts costs, or warranty offering.	<p>For Sourcewell members who would like assistance from their local participating CAT dealer with maintenance and repair of the members' owned equipment fleet, they can schedule the work themselves as needed, or the participating local CAT dealer have available, a variety of CVAs (Customer Value Agreements). These are completely customizable, but they offer starting points for several levels with corresponding price points which vary by product. Members should contact their local participating CAT dealer for alternative options such as:</p> <ul style="list-style-type: none"> • Customer performed preventative maintenance - the local participating Cat dealer will provide the necessary parts per the maintenance schedule; the member will do the work. • The local participating Dealer performs preventative maintenance - the dealer will handle basic preventative maintenance for any machine or group of machines to help keep scheduled downtime to a minimum. • Component maintenance and repair agreement - the participating local CAT dealer will take care of maintaining and servicing systems such as engines, transmissions, etc. to extend service resources and equipment life. • Total maintenance and repair agreement - the participating local Cat dealer covers service and maintenance for any one piece of equipment or the entire fleet. This agreement can include guaranteed availability and uptime.
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Exceptions to Terms, Conditions, or Specifications Form

Only those Proposer Exceptions to Terms, Conditions, or Specifications that have been accepted by Sourcewell have been incorporated into the contract text.

Documents

Ensure your submission document(s) conforms to the following:

1. Documents in PDF format are preferred. Documents in Word, Excel, or compatible formats may also be provided.
2. Documents should OT have a security password, as Sourcewell may not be able to open the file. It is your sole responsibility to ensure that the uploaded document(s) are not either defective, corrupted or blank and that the documents can be opened and viewed by Sourcewell.
3. Sourcewell may reject any response where any document(s) cannot be opened and viewed by Sourcewell.
4. If you need to upload more than one (1) document for a single item, you should combine the documents into one zipped file. If the zipped file contains more than one (1) document, ensure each document is named, in relation to the submission format item responding to. For example, if responding to the Marketing Plan category save the document as "Marketing Plan."
 - [Financial Strength and Stability](#) - Financial Strength and Stability.zip - Tuesday June 23, 2020 14:38:10
 - [Marketing Plan/Samples](#) - Marketing Plan- Samples.zip - Tuesday June 23, 2020 14:40:13
 - WMBE/MBE/SBE or Related Certificates (optional)
 - [Warranty Information](#) - Attachment D - Warranty Statements.pdf - Tuesday June 09, 2020 09:46:05
 - [Pricing](#) - CAT 2020 RE TAL RATES-SOURCEWELL.pdf - Tuesday June 23, 2020 12:47:26
 - [Additional Document](#) - Additional Documents.zip - Tuesday June 23, 2020 15:34:38

Proposer's Affidavit

PROPOSER AFFIDAVIT AND ASSURANCE OF COMPLIANCE

I certify that I am the authorized representative of the Proposer submitting the foregoing Proposal with the legal authority to bind the Proposer to this Affidavit and Assurance of Compliance:

1. The Proposer is submitting this Proposal under its full and complete legal name, and the Proposer legally exists in good standing in the jurisdiction of its residence.
2. The Proposer warrants that the information provided in this Proposal is true, correct, and reliable for purposes of evaluation for contract award.
3. The Proposer, including any person assisting with the creation of this Proposal, has arrived at this Proposal independently and the Proposal has been created without colluding with any other person, company, or parties that have or will submit a proposal under this solicitation; and the Proposal has in all respects been created fairly without any fraud or dishonesty. The Proposer has not directly or indirectly entered into any agreement or arrangement with any person or business in an effort to influence any part of this solicitation or operations of a resulting contract; and the Proposer has not taken any action in restraint of free trade or competitiveness in connection with this solicitation. Additionally, if Proposer has worked with a consultant on the Proposal, the consultant (an individual or a company) has not assisted any other entity that has submitted or will submit a proposal for this solicitation.
4. To the best of its knowledge and belief, and except as otherwise disclosed in the Proposal, there are no relevant facts or circumstances which could give rise to an organizational conflict of interest. An organizational conflict of interest exists when a vendor has an unfair competitive advantage or the vendor's objectivity in performing the contract is, or might be, impaired.
5. The contents of the Proposal have not been communicated by the Proposer or its employees or agents to any person not an employee or legally authorized agent of the Proposer and will not be communicated to any such persons prior to Due Date of this solicitation.
6. If awarded a contract, the Proposer will provide to Sourcewell Participating Entities the equipment, products, and services in accordance with the terms, conditions, and scope of a resulting contract.
7. The Proposer possesses, or will possess before delivering any equipment, products, or services, all applicable licenses or certifications necessary to deliver such equipment, products, or services under any resulting contract.
8. The Proposer agrees to deliver equipment, products, and services through valid contracts, purchase orders, or means that are acceptable to Sourcewell Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to Sourcewell Members under an awarded Contract.
9. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.
10. The Proposer understands that Sourcewell will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statutes Section 13.591, subdivision 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals become public data. Minnesota Statutes Section 13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.
11. Proposer its employees, agents, and subcontractors are not:
 - a. Included on the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign

Assets Control of the United States Department of the Treasury found at:
<https://www.treasury.gov/ofac/downloads/sdnlist.pdf>;

b. Included on the government-wide exclusions lists in the United States System for Award Management found at:
<https://www.sam.gov/portal/3>; or

c. Presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this solicitation.

By checking this box I acknowledge that I am bound by the terms of the Proposer's Affidavit, have the legal authority to submit this Proposal on behalf of the Proposer, and that this electronic acknowledgment has the same legal effect, validity, and enforceability as if I had hand signed the Proposal. This signature will not be denied such legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation. - Christopher Gustafson, Global Accounts & Allied Product Manager, Caterpillar Inc.

The Proposer declares that there is an actual or potential Conflict of Interest relating to the preparation of its submission, and/or the Proposer foresees an actual or potential Conflict of Interest in performing the contractual obligations contemplated in the bid.

Yes No

The Bidder acknowledges and agrees that the addendum/addenda below form part of the Bid Document.

Check the box in the column "I have reviewed this addendum" below to acknowledge each of the addenda.

File Name	I have reviewed the below addendum and attachments (if applicable)	Pages
Addendum_8_Equipment_Rental_RFP_062320 Mon June 15 2020 09:00 AM	<input checked="" type="checkbox"/>	1
Addendum_7_Equipment_Rental_RFP_062320 Tue June 9 2020 03:02 PM	<input checked="" type="checkbox"/>	1
Addendum_6_Equipment_Rental_RFP_062320 Mon June 8 2020 03:27 PM	<input checked="" type="checkbox"/>	1
Addendum_5_Equipment_Rental_RFP_062320 Wed June 3 2020 04:28 PM	<input checked="" type="checkbox"/>	1
Addendum_4_Equipment_Rental_RFP_062320 Wed June 3 2020 07:49 AM	<input checked="" type="checkbox"/>	1
Addendum_3_Equipment_Rental_RFP_062320 Mon June 1 2020 09:20 AM	<input checked="" type="checkbox"/>	1
Addendum_2_Equipment_Rental_RFP_062320 Tue May 12 2020 04:30 PM	<input checked="" type="checkbox"/>	1
Addendum_1_Equipment_Rental_RFP_062320 Tue May 5 2020 02:24 PM	<input checked="" type="checkbox"/>	1

**AMENDMENT #1
TO
CONTRACT #062320-CAT**

THIS AMENDMENT is effective upon the date of the last signature below and is by and between **SOURCEWELL** and **CATERPILLAR INC.** (Vendor).

WHEREAS, Sourcewell and Caterpillar entered into a Contract (#062329-CAT) having an effective date of September 17, 2020, ("Contract");

WHEREAS, pursuant to Section 10. A. Assignment therein, Caterpillar may subcontract certain obligations to its dealers, including in some cases dealers in Canada;

WHEREAS, the parties desire to amend Section 20. Insurance of the Contract to account for the different insurance products available in Canada when a subcontract is issued to a dealer located in that country; and

NOW THEREFORE, in consideration of the mutual promises made herein and intending to be legally bound hereby, Sourcewell and Caterpillar agree as follows:

Section 20. Insurance A. Requirements of the Contract is amended to add the following after the last paragraph of subsection A:

Canadian Dealers:

In the event Vendor subcontracts its obligations hereunder to a Dealer in Canada pursuant to Section 10. A. ("Canadian Dealer"), at its own expense the Canadian Dealer must maintain insurance policy(ies) in effect at all times during the performance of this Contract with coverage and limits of insurance not less than the following:

1. *Workers' Compensation.* Canadian Dealer shall at all times comply with the applicable requirements of the Workers' Compensation Act of Alberta as amended or substituted from time to time (or equivalent statutory requirement within the jurisdiction where the Services shall be performed) and shall, upon demand by Sourcewell, deliver to Sourcewell a certificate from the Workers' Compensation Board (or other equivalent entity) showing that the Canadian Dealer is registered and in good standing with the Workers' Compensation Board (or other equivalent entity).
2. *Commercial General Liability Insurance.* Canadian Dealer will maintain insurance covering its operations, with coverage on an occurrence basis. At a minimum, coverage must include liability arising from third party bodily injury, property damage, contractual liability and non-owned automobile liability. All required limits, terms and conditions of coverage must be maintained during the performance of this Contract.

Minimum Limits:

CDN 3,000,000 Each Occurrence (inclusive of bodily injury and/or property damage)

CDN 5,000,000 Aggregate for Products & Completed Operations

CDN 5,000,000 General Aggregate

3. *Automobile Liability Insurance.* During the performance of this Contract, Canadian Dealer will maintain insurance covering any and all motor vehicles owned, operated or licensed by Canadian Dealer and used in the performance of this Contract.

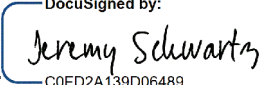
Minimum Limits:

CDN 3,000,000 per occurrence

Failure of Canadian Dealer to maintain the required insurance during its performance under the Contract bar the Canadian Dealer from performance under this Contract.

Except as amended by this Amendment, the Contract remains in full force and effect.

Sourcewell

By: 
 DocuSigned by: C0FD2A139D06489...
 Jeremy Schwartz, Director of Operations/CPO

Date: 7/13/2022 | 12:31 PM CDT

Approved:

By: 
 DocuSigned by: 7E42B8F817A64CC...
 Chad Coauette, Executive Director/CEO

Date: 7/13/2022 | 12:58 PM CDT

Caterpillar Inc.

By: 
 DocuSigned by: 11D2659E7DFB4C6...
 Brenda Schmidt National Accounts Manager, N.A.

Date: 5/26/2022

Item X18.



CONTRACT EXTENSION

Contract Number: 062320-CAT

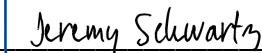
Sourcewell	and	Caterpillar Inc.	
202 12th Street Northeast		100 NE Adams St	
P.O. Box 219			
Staples, MN 56479		Peoria, Illinois	61629-0001
(Sourcewell)		(Vendor)	

have entered into Contract Number: 062320-CAT
for the procurement of: Equipment Rental with Related Services

The Contract has an expiration date of 2024-08-27 , but the parties may extend the Contract by mutual consent.

Sourcewell and Vendor acknowledge that extending the Contract benefits the Vendor, Sourcewell and Sourcewell’s Members. Vendor and Sourcewell agree to extend the Contract listed above for an additional period, with a new Contract expiration date of 2025-08-27 . All other terms and conditions of the Contract remain in full force and effect.

Sourcewell

DocuSigned by:

C0FD2A139D06489
 Authorized Signature

Jeremy Schwartz
Name

Chief Operating and Procurement Officer
Title

6/6/2024 | 9:38 AM CDT
Date

DocuSigned by:

0FE6007B9A6244F
 Authorized Signature

Paulo Carolo
Name

East Region Director – RS/CRNA
Title

6/7/2024 | 11:37 AM PDT
Date



AGENDA ACTION FORM

Consideration of a Resolution Authorizing the Transfer of Funding to the Kingsport Economic Development Board for the Purchase and Development of Property

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-22-2025
Work Session: January 21, 2025
First Reading: NA
Final Adoption: January 21, 2025
Staff Work By: C. McCartt
Presentation By: C. McCartt

Recommendation:

Approve the Resolution.

Executive Summary:

The Kingsport Economic Development Board currently has a lease agreement with AW Property Co. for suite 220 located in the Sevier Medical Center, located at 117 West Sevier Avenue. This suite currently houses the Kingsport Dental Clinic of the Appalachian Highlands, a partnership between the University of Tennessee Health Science Center and East Tennessee State University. The lease provides a right to purchase the property which KEDB, at the recommendation of city staff, approved at their January 14, 2025 meeting.

Approval of this action form will allow funding in the amount of \$3.55M to be transferred to KEDB to fund the purchase of the property (\$3.3M) along with additional design work (\$250K) to aid future buildout of the clinic. The purchase price reflects the appraised value for this property and is approximately \$400K less than what was originally agreed upon in the lease agreement.

Funding for this project will come from the \$6.5M received in the fall of 2024 from the State of Tennessee specifically designated for this project.

Attachments:

- 1. Resolution

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayer	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING A FINANCIAL CONTRIBUTION TO THE INDUSTRIAL DEVELOPMENT BOARD OF THE CITY OF KINGSPORT, TENNESSEE FOR ECONOMIC OR INDUSTRIAL DEVELOPMENT PUPOSES RELATIVE TO THE ACQUISTION AND DEVELOPMENT OF PROPERTY LOCATED 117 WEST SEVIER AVENUE AND AUTHORIZING SUCH AGREEMENTS AS MAY BE NEEDED TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the board has previously authorized the incorporation of the Industrial Development Board of the City of Kingsport, Tennessee (a/k/a KEDB) as an industrial development board duly organized and existing under the provisions of Title 7, Chapter 53 of the Tenn. Code Ann. (Act); and

WHEREAS, KEDB currently has a lease agreement with AW Property Co. for suite 220 located in the Sevier Medical Center, located at 117 West Sevier Avenue which currently houses the Kingsport Dental Clinic of the Appalachian Highlands; and

WHEREAS, the Kingsport Dental Clinic of the Appalachian Highlands benefits the citizens of Kingsport by providing low or reduced cost dental services as well as offering residency programs for dental students; and

WHEREAS, pursuant to the lease KEDB has a right to purchase the property, which KEDB's board voted to exercise at its January 14, 2025 meeting; and

WHEREAS, based upon an appraisal of the property KEDB and AW Property Co., have agreed upon a purchase price of \$3,300,000.00; and

WHEREAS, this purchase will enable the expansion of the dental clinic and further secure the foundation for the establishment of a dental school; and

WHEREAS, in order to facilitate the purchase as well as provide for additional design work related to the build out of the clinic it is deemed advisable for the city to contribute \$3,550,000.00 to KEDB for this project; and

WHEREAS, funding for the project will come from the \$6,500,000 which the city received in the fall of 2024 from the State of Tennessee.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the board incorporates herein by reference and adopts the findings set forth above.

SECTION II. That the board authorizes, a contribution to KEDB in the amount of THREE MILLION FIVE HUNDERED FIFTY THOUSAND DOLLARS (\$3,550,000) for acquisition costs and design work associated with the purchase of property located at 117 West Sevier Avenue which houses the Kingsport Dental Clinic of the Appalachian Highlands.

SECTION III. That the mayor, or in his absence, incapacity or failure to act the vice mayor is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, such agreements with KEDB as may be needed to effectuate the purpose of this resolution and, accordingly, approves such agreements, as needed, to effectuate the purpose of this resolution,.

SECTION IV. That the board finds that the expenditure of any funds pursuant to this resolution is for the public purpose of economic development or industrial development, is in the public interest, and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



AGENDA ACTION FORM

Consideration of a Resolution Ratifying the Mayors Signature on an Intent to Apply Application and Authorizing the Mayor to Sign all Documents Necessary to Submit a Pre-Application for an Office of Outdoor Recreation Grant

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-23-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Committee
Presentation By: Michael T. Borders

Recommendation:
Approve the Resolution.

Executive Summary:
If approved the intent to apply will be ratified and the Mayor will be authorized to sign all documents necessary to submit a pre-application for an Office of Outdoor Recreation (ORec) Grant through the Tennessee Department of Environment and Conservation (TDEC).

ORec opened a recreational grant cycle on December 4th. This is the same series of grants for the City's recently awarded Local Parks and Recreation Fund (LPRF) Grant. This represents a unique opportunity as grant cycles are usually at least two years apart. There are three grant opportunities as part of the cycle including LPRF, Land Water Conservation Fund (LWCF), and Recreation Trails Program (RTP).

Once an intent to apply is submitted ORec will assign the appropriate funding source to the applicant's project(s). Due to currently being under contract with a LPRF grant the City will be eligible for a LWCF grant. LWCF grants can only be utilized for **outdoor public recreation facilities**.

Parks and Recreation and Bays Mountain Park staff are proposing to utilize the grant for:

- Brickyard Park - artificial turf
- Miracle Complex - a pedal park, multi-purpose field, expanded parking, and plaza area
- Bays Mountain Park - bobcat habitat, and barge and pavilion trails

The grant application will be for \$6,500,000 with a 50/50 match requirement. Intent to Apply Applications were due January 14th, Pre-Applications are due February 25th, and a Final Application is due on April 1, 2025. Prior to the final application there will be 2 public presentations, and BMA approval of the final application.

Attachments:
1. Resolution
2. Grant application

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

Item X110.

RESOLUTION NO. _____

A RESOLUTION TO RATIFY AN INTENT TO APPLY FOR A TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION OFFICE OF OUTDOOR RECREATION GRANT, AUTHORIZING THE MAYOR TO EXECUTE A PRE-APPLICATION FOR THE GRANT

WHEREAS, the Tennessee Department of Environment and Conservation's (TDEC) Office of Outdoor Recreation (ORec) in part administers grants and aligns funding opportunities to support statewide goals for conservation and recreation; and

WHEREAS, on December 4th, 2024 ORec opened a grant cycle for a series of grants, one such opportunity is a Land Water Conservation Fund (LWCF) grant which provides funding for the acquisition and development of outdoor recreation areas and facilities; and

WHEREAS, if awarded, grant funds will be utilized by Parks and Recreation and Bays Mountain Park for the improvement and development of outdoor public recreation facilities; and

WHEREAS, the grant process required that an intent to apply be submitted by January 14, 2025 and a pre-application must be submitted by February 25th, 2025

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the letter of intent to apply for the ORec LWCF grant and its submission on or around January 14, 2025, is hereby ratified.

SECTION II. That the Mayor, or in his absence, incapacity, or failure to act, the Vice Mayor, is authorized to execute, in a form approved by the City Attorney, and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, a pre-application for the ORec LWCF grant to deliver the documents and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the pre-application and this resolution.

SECTION III.

That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



January 13, 2025

April Johnson, Director
TDEC Outdoor Recreation Division
William R. Snodgrass Tennessee Tower
312 Rosa L. Parks Avenue, 2nd Floor
Nashville, TN 37243

Dear Mrs. Johnson:

The City of Kingsport is grateful for the opportunity to submit our grant pre-application for Land and Water Conservation funds. Our city embraces the value of recreation and the requested grant funds will strengthen our community by helping us to further develop Brickyard Park and enhance Bays Mountain Park.

It is understood that any award of grant funds will be conditioned upon the city's compliance with particular requirements. To this end, and in fervent pursuit of the completion of the applicable project, the City will endeavor to pursue the appropriation of a 50% match of grant funds, the execution and recordation of a notice of land use restriction relevant to the property, secure professional stamped architectural drawings and any other necessary professional plans and permits, comply with all federal, state, and Local requirements for accessibility, and satisfy any other applicable requirements of federal and state law, rule, regulation or local ordinance.

Thank you for the opportunity to apply for Land and Water Conservation funds. We look forward to working with you in creating a healthier Tennessee.

Sincerely,

A handwritten signature in black ink that reads "Paul Montgomery". The signature is fluid and cursive.

Paul Montgomery
Mayor, City of Kingsport



AGENDA ACTION FORM

Consideration of a Resolution to Ratify the Mayors Signature To Receive Reimbursement Funds for Mission 484 (Hurricane Helene Disaster Response) as part of the TN Statewide Mutual Aid Agreement.

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF- 24-2025
Work Session: January 21, 2025
First Reading: January 21, 2025
Final Adoption: January 21, 2025
Staff Work By: Assistant Chief Terry Arnold
Presentation By: Assistant Chief Terry Arnold

Recommendation:
Approve the Resolution

Executive Summary:
The Kingsport Fire Department (KFD) provided assistance in Unicoi County during the Hurricane Helene disaster (Mission 484). This is part of the statewide mutual agreement through TEMA. The KFD is requesting reimbursement funds to cover personnel and equipment cost in the amount of \$51,747.71.

KFD submitted necessary documents for reimbursement on 12/18/2024 as part of phase one, on 12/20/2024 we were contacted by the consultant group adjuster and advised they would need the documents signed in phase one instead of phase three, which was initially indicated. This created the need to get the Mayor's signature in a short time frame.

- Attachments:**
1. Resolution
 2. Cost Estimate Form

	<u>Y</u>	<u>N</u>	<u>O</u>
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION RATIFYING THE MAYOR'S SIGNATURE ON A TENNESSEE EMERGENCY MANAGEMENT COST ESTIMATE FORM IN RELATION TO THE KINGSPORT FIRE DEPARTMENT'S RESPONSE TO HURRICAN HELENE AND AUTHORIZING THE MAYOR TO EXECUTE ALL OTHER DOCUMENTS NECESSARY AND PROPER TO OBTAIN REIMBURSEMENT FOR AID PROVIDED DURING HURRICAN HELEN

WHEREAS, pursuant to the statewide mutual aid agreement the Kingsport Fire Department responded to the disaster relief efforts in Unicoi County during the Hurricane Helene disaster; and

WHEREAS, for the assistance provided the city is eligible for reimbursement funds for personnel and equipment costs associated with the aid which the fire department provided; and

WHEREAS, in order to receive the reimbursement the city was required to submit a cost estimate detailing the personnel and equipment costs committed which TEMA requested be submitted before the end of December, 2024; and

WHEREAS, the city eligible for reimbursement in the amount of \$51,747.71; and

WHEREAS, it is anticipated the city will need to submit additional documentation for reimbursement relative to aid provided to surrounding jurisdictions during the Hurricane Helene disaster

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the Cost Estimate Form required by the Tennessee Emergency Management Agency for reimbursement to the city for aid provided during the Hurricane Helene disaster is hereby approved and the mayor's execution thereof ratified.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, all other documents necessary and proper to receive reimbursement for aid provided during the Hurricane Helene disaster and to take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated this resolution..

SECTION III. That the mayor is authorized to execute any and all documents including those necessary and proper to demonstrate the city's compliance with the grant requirements or its provisions necessary to effectuate the purpose of the grant or this resolution.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose including recreational and educational, and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

Paul W. Montgomery, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



Cost Estimate Form

Mission Information:

Incident: Helene Unicoi county

Mission #:

484

Resource Provider:

Kingsport Fire Department

Resource Provider Deployment Point of Contact

Name: Scott Boyd

Title: Fire Chief

Email Address: scotboyd@kingsporttn.gov

Phone Number: 423-430-3925

Deployment Details

Start Date:

10/3/2024

End Date:

10/23/2024

Location: Unicoi County
City: Erwin

Zip Code:

37650

Reimbursement Information:

Reimbursement Point of Contact

Name: Terry Arnold

Title: Assistant Fire Chief

Email Address: terryarnold@kingsporttn.gov

Phone Number: 423-430-3925

Remittance Information

FEIN: 62-6000323

Remittance Address: 415 Broad St Kingsport TN. 37660

Receivable Method: Electronic Fund Transfer

Cost Estimate Summary

Personnel:

\$ 37,420.91

Personnel Backfill:

\$ -

Travel:

Meals and Incidentals: \$ -

Lodging: \$ -

Personal Vehicle: \$ -

Total: \$ -

Equipment:

\$ 14,326.80

Materials:

\$ -

Item X111.

Other (explain in comments):

\$ -

Total Cost Estimate:

\$ 51,747.71

Comments:

Authorized Representative Approval

By signing below, I, the individual authorized to obligate funding and resources on behalf of my jurisdiction, do consent to the terms and conditions of reimbursement in performing this Mission at the request of the State of Tennessee.

Name: Paul W. Montgomery

Title: *Mayor*

Signature: *Paul W. Montgomery*

Date: *12/20/2024*

ATTEST:

[Signature]

DEPUTY CITY RECORDER

APPROVED AS TO FORM:

[Signature]

CITY ATTORNEY



TEMA Approval

State Public Assistance
Officer:

Personnel Cost Estimate

Employee Name/Position	Regular Salary Rate	Fringe Benefit Hourly Rate	Regular Hours Per Day	OT Hourly Rate	OT Fringe Benefit Hourly Rate	OT Hours Per Day	Total Daily Cost	Mission Days	Total Mission Cost
<i>EXAMPLE: Person A</i>	\$ 50.00	\$ 0.95	8	\$ 75.00	\$ 50.00	4	\$ 907.60	16	\$ 14,521.60
							\$ -		\$ -
							\$ -		\$ -
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Total Personnel Estimate:								\$	-

Personnel Backfill Cost Estimate

Employee Name/Position	Regular Salary Rate	Fringe Benefit Hourly Rate	Regular Hours Per Day	OT Hourly Rate	OT Fringe Benefit Hourly Rate	OT Hours Per Day	Total Daily Cost	Mission Days	Total Mission Cost
<i>EXAMPLE: Person B: backfill for Person A</i>	\$ 45.00	\$ 0.95	8	\$ 75.00	\$ 50.00	4	\$ 867.60	16	\$ 13,881.60
							\$ -		\$ -
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Total Personnel Backfill Estimate:									\$ -

Item X111.

Equipment Cost Estimate

The 2023 FEMA Equipment rates are included on the last tab of this workbook. Equipment Rates include depreciation, overhead, maintenance, field repairs, fuel, lubricants, and tires. Labor costs of operators are not included and should be documented seperately on the "Personnel" tab.

Equipment	FEMA Equipment Code #	FEMA Equipment Rate	Hours Per Day	Days In Use	Total Mission Cost
EXAMPLE: Equipment A	8301	\$ 14.73	6	14	\$ 1,237.32
750 gpm Pumper, 460 HP E-ONE Enforcer	8696	\$ 119.39	12	5	\$ 7,163.40
Truck, fire, 380 HP, Freightliner commercial	8696	\$ 119.39	12	5	\$ 7,163.40
Haz Mat unit					\$ -
					\$ -
					\$ -
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Total Equipment Estimate:					\$ 14,326.80

Travel Cost Estimate

Meals and Per Diem

Meals provided at no expense to the Resource Provider are not eligible for reimbursement.

Name	Breakfast	Lunch	Dinner	Daily Rate	Daily Total	Mission Days	Total Mission Cost
EXAMPLE: Person A	\$ 6.00	\$ 11.00	\$ 19.00	\$ -	\$ 36.00	16	\$ 576.00
					\$ -		\$ -
					\$ -		\$ -
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					\$ -		\$ -

Total Meals/Per Diem Estimate: \$ -

Lodging Estimate

Lodging provided at no expense to the Resource Provider is not eligible for reimbursement.

Accommodations	Nightly Rate	Number of Rooms	Number of	Total
EXAMPLE: Hotel	\$ 150.00	1	14	\$ 2,100.00
				\$ -
				\$ -
				\$ -
				\$ -

Total Estimated Lodging: \$ -

Vehicle Estimate

Either mileage or fuel receipts may be claimed; both cannot be claimed during the same operational period of a vehicle.

Vehicle Type	Vehicle Mileage Rate	Estimated Mileage	Daily Rental Rate	Days In Use	Estimated Fuel	Total
EXAMPLE: Economy Rental			\$ 35.00	16	\$ 200.00	\$ 760.00
						\$ -
						\$ -
						\$ -
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						\$ -
						\$ -
						\$ -
						\$ -
						\$ -

Total Vehicle Estimate: \$ -

Total Estimated Travel: \$ -

Item X111.

Materials & Other

Materials				
Item	Unit Price	Amount	Reason for Purchase	Total
<i>EXAMPLE: Sleeping Bag</i>	\$ 35.00	1	<i>bedding at base camp</i>	\$ 35.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -

Total Materials Estimate: \$ -

Other		
Expense	Reason for Purchase	Total
<i>EXAMPLE: Laundry Services</i>	<i>Service not provided at base camp</i>	\$ 25.00

Total Other Costs Estimate: \$ -

Item X111.



AGENDA ACTION FORM

Consideration of a Resolution to Ratify the Mayor's Signature To Receive Reimbursement Funds for Mission 484 (Hurricane Helene Disaster Response) as part of the TN Statewide Mutual Aid Agreement.

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF- 24-2025
Work Session: January 21, 2025
First Reading: January 21, 2025
Final Adoption: January 21, 2025
Staff Work By: Assistant Chief Terry Arnold
Presentation By: Assistant Chief Terry Arnold

Recommendation:
Approve the Resolution

Executive Summary:
The Kingsport Fire Department (KFD) provided assistance in Unicoi County during the Hurricane Helene disaster (Mission 484). This is part of the statewide mutual agreement through TEMA. The KFD is requesting reimbursement funds to cover personnel and equipment cost in the amount of \$51,747.71.

KFD submitted necessary documents for reimbursement on 12/18/2024 as part of phase one, on 12/20/2024 we were contacted by the consultant group adjuster and advised they would need the documents signed in phase one instead of phase three, which was initially indicated. This created the need to get the Mayor's signature in a short time frame.

- Attachments:**
1. Resolution
 2. Cost Estimate Form

	<u>Y</u>	<u>N</u>	<u>O</u>
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—



AGENDA ACTION FORM

Consideration of a Resolution Ratifying the Submission of an Application for a Tennessee State Museum Capital Maintenance and Improvements Grant, Accepting Grant Funds if Awarded, and Authorizing the Mayor to Execute All Necessary and Proper Documents

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-14-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Michael Price
Presentation By: Michael Price

Recommendation:
Approve the Resolution.

Executive Summary:
The accompanying resolution will ratify the submission of a Tennessee State Museum Capital Maintenance and Improvements Grant in the amount of \$150,000 for repairs to the Bays Mountain Park Nature Center which suffered damage during Hurricane Helene and accept any funds awarded.

The Tennessee General Assembly appropriated \$5,000,000.00 for the Tennessee State Museum to provide grant funds for capital maintenance and improvements with a portion of the funding earmarked to institutions in counties affected by Hurricane Helene.

During Hurricane Helene, the Bays Mountain Park Nature Center sustained damage to the roof and balcony caused by high winds and falling trees. If awarded, these grant funds will be utilized to pay for repairs to the roof and balcony.

An application for the grant has already been submitted as the deadline to apply was January 15, 2025. Award announcements will be made on February 03, 2025. All projects must be completed by June 30, 2026.

The application seeks funding the amount of \$150,000.00, the maximum allowable for the grant.

No match is required.

- Attachments:**
- 1. Resolution
 - 2. Summary
 - 3. Grant Application

Item X112.

	Y	N	O
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Montgomery	—	—	—
Olterman	—	—	—

RESOLUTION NO. _____

A RESOLUTION RATIFYING THE SUBMISSION OF AN APPLICATION FOR A TENNESSEE STATE MUSEUM CAPITAL MAINTENANCE AND IMPROVEMENTS GRANT FOR HURRICANE HELENE DISASTER RELIEF; ACCEPTING RECEIPT OF ANY GRANT FUNDS AWARDED; AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the Tennessee General Assembly appropriated funds to the Tennessee State Museum to provide grant funds for capital maintenance and improvements with a portion of the funding earmarked to institutions in counties affected by Hurricane Helene; and

WHEREAS, during Hurricane Helene, the Bays Mountain Park Nature Center sustained damage to the roof and balcony caused by high winds and falling trees; and

WHEREAS, this grant has been identified as a source of funding to provide needed repairs caused by Hurricane Helene; and

WHEREAS, a grant application has already been submitted requesting funding in the amount of \$150,000, the maximum allowable per the terms of the grant; and

WHEREAS, no matching funds are required for this grant.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That submission of an application for the Tennessee State Museum Grant is hereby ratified and any grant funds which may be awarded are accepted.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, all documents necessary and proper to apply for and receive the State Museum Grant and to take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the application or this resolution.

SECTION III. That the mayor is authorized to execute any and all documents including those necessary and proper to demonstrate the city's compliance with the grant requirements or its provisions necessary to effectuate the purpose of the grant or this resolution.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY

Tennessee State Museum Capital Maintenance and Improvements Grant Application for Hurricane Helene Disaster Relief

Grant Description:

For the fiscal year beginning July 1, 2024, the Tennessee General Assembly included a direct appropriation for \$5 million to the Tennessee State Museum “for the sole purpose of providing grants to museums with a 501(c)(3) nonprofit organization or affiliated with a governmental entity for capital maintenance and improvements” (Section 60, Item 17 of the 2024-2025 Appropriations Act). After the devastation from Hurricane Helene, some of that funding was earmarked specifically to support institutions in those counties affected by the storm. They include Claiborne, Grainger, Hamblen, Hancock, Jefferson, Sevier, Cocke, Greene, Washington, Hawkins, Unicoi, Carter, Sullivan, and Johnson.

This appropriation is separate from any other funding provided by the State of Tennessee to a museum and must be used for the capital maintenance and improvements as described in the grant application. Grants will be reviewed until funding is exhausted.

Museums are defined as a public or private nonprofit agency or institution organized on a permanent basis for educational or aesthetic purposes, which by utilizing a professional staff, owns or utilizes tangible objects, cares for them, and exhibits them to the public on a regular basis.

Application will be for roof and balcony repairs at the Nature Center and tree removal.

Cost: \$289,705.00

No Match Requirement

Museum:

The Good Shepherd Nature Center at Bays Mountain Park & Planetarium and the Farmstead Museum in Kingsport, Tennessee, meet the definition of a museum as outlined in the grant criteria. They serve educational and aesthetic purposes by preserving, interpreting, and showcasing tangible objects of historical, cultural, and natural significance. Through a professional staff, these institutions maintain a commitment to the care and public exhibition of these objects. Their activities directly align with the fundamental elements of a museum: permanent organization, educational and aesthetic goals, tangible object collection, and consistent public engagement.

Storm Damage:

Hurricane Helene caused significant damage to Bays Mountain Park in Kingsport, Tennessee, leaving a trail of destruction in several areas. The most severe impacts included damage to structures, including the roof, and balcony, and various tree-related hazards.

One of the primary sources of damage to Bays Mountain Park was the impact of falling trees, which caused extensive damage to park buildings, particularly to the roof structures. Large, mature trees were uprooted or broken by the high winds, and many fell onto the park's buildings, damaging the roofs. These trees punctured the roof's surface, creating holes and allowing water to seep in, leading to significant water damage inside the buildings. The roof damage was severe enough that it required immediate attention to prevent further structure deterioration and to avoid additional water intrusion.

The most severe water damage occurred in areas where trees fell directly through the roof. This caused water to pour into the buildings, damaging the interior, including walls, ceilings, and flooring. The water damage further exacerbated the issue, requiring costly repairs and restoration efforts. The moisture also posed a risk to the structural integrity of the affected buildings, as prolonged water exposure could lead to mold growth, wood rot, and other secondary damages that could compromise the safety and usability of the structures. The affected areas needed extensive cleaning and drying to prevent long-term damage from the water intrusion.

In addition to the damage to the roof, several trees fell onto balconies in the park. The weight of the trees, combined with the strong winds, caused significant structural damage to these outdoor areas. The trees not only broke railings and decking but also caused damage to the supporting structures of the balconies. Some areas were left completely unusable, and the damage was so extensive that the balconies required repairs and rebuilding in some places.

Bays Mountain Park

Hurricane Helene Damage Budget Summary:

Date	Vendor	Amount
10/1/2024	Expert Tree Service	\$8250.00
10/23/2024	La Ferney Commercial Roofing	\$5455.00
12/2/2024	Inland Construction Inc	\$12,560.00
Pending	Cain Rash West Roof replacement	\$263,440.00
Total		\$289,705.00

Total Project:	\$289,705.00
Grant Request	\$150,000.00
Bays Mountain Park	\$139,705.00

Preliminary Cost Projection

Date: 01-08-2025

Project: **Kingsport Bays Mountain Park – Nature Center Re-Roof**
Bays Mountain Park Road
Kingsport, Tennessee

SCOPE of WORK

This ESTIMATE includes all labor, materials, equipment and services required as per schematic drawings By CainRashWest dated 01-08-2025.

ANTICIPATED COST of Re-Roof

Breakdown of Potential Cost:	General Requirements	\$ 24,370
	Rough Carpentry	\$ 20,890
	Asphalt Roofing System	\$ 87,740
	Add Alternate for Fortified Polymer Cedar Shake	\$ 89,820
	Specialty Woodwork for Additional Structural Repairs	\$ 40,620
	<u>SUB TOTAL</u>	<u>\$263,440</u>

Not Included: Construction Contingency of 6% \$ 15,800



Inland Construction, Inc.

18172 Black Wolf Drive
Abingdon, VA 24211
(276) 676-2300

office@inlandcon.com
cullen@inlandcon.com
carri@inlandcon.com
ben@inlandcon.com

DATE: December 2, 2024
INVOICE # 2411
KPT-8-Cedar Balcony Repair
JOB: Bays Mountain Park
Nature Center
BILL TO: City of Kingsport
415 Broad St.
Kingsport, TN 37660

DESCRIPTION	Qty.	Unit Price	Unit	AMOUNT
<u>Repair Damaged Wood on Nature Center Balcony - Bays Mtn. Park</u>				\$ -
- Includes replacement of damaged: pack-out boards, 5/4" X 6" vertical western red cedar boards, replacement of all existing cap boards along concrete railing on balcony with new 2" X 12" cedar cap boards	1	\$12,560.00	LS	\$ 12,560.00
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
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				\$ -
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				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -

SUBTOTAL	\$	12,560.00
TOTAL	\$	12,560.00

Make all checks payable to Inland Construction, Inc.. If you have any questions concerning this invoice, contact us at 276-676-2300 or inlandconstruction@aol.com. **Net due upon receipt.** Interest charges of 1.5% per month, which is an annual percentage rate of 18%, is added after 30 days. WE APPRECIATE YOUR BUSINESS.

Item X112.



Expert Tree Service, LLC

Kingsport: 423-288-8733
Bristol: 423-968-7571
5155 Sullivan Gardens Parkway
Kingsport, TN 37660

Invoice

Date	10/1/2024
Invoice	14571

Bill To

Bays Mountain Park
Megan Krager
853 Bays Mountain Park Rd
Kingsport, TN 37660

Home	Work	Cell	Customer E-mail	Due Date
				10/1/2024
Description of Work Performed				Amount
Storm Damage Remove 1 large Hickory Tree from Nature Center Remove 1 dead limb from Poplar Tree hanging over Nature Center Chip brush, remove wood Cut stump as close to ground as possible				8,250.00
Thank you for your business.			TOTAL	\$8,250.00
			Payments/Credits	\$0.00
			BALANCE DUE	\$8,250.00

Payment is to be made in full upon completion of your job. Payments made beyond 30 days of completion of your job will be subject to \$30 per month late fee.

We are not responsible for damage done by equipment driving on yard, pavement or concrete.



LaFerney Inc
 LaFerney Commercial Roofing
 2642 Sullivan Gardens Pkwy
 Kingsport TN 37660
 (423) 349-4141

License: 21141

Service Invoice

Invoice#: R401

Date: 10/23/2024

Billed To: CITY OF KINGSPORT
 FINANCE-ACCOUNTS PAYABLE
 415 Broad St
 KINGSPORT TN 37660

Project: Good Shepherd nature center
 and Planetarium
 853 Bays Mountain Park
 Kingsport TN 37660

Vendor #

Scheduled: 10/23/2024
Time:

Employee:

Order#:

Description	Quantity	Price	Ext Price
Contract Price Temporary repairs to help alleviate water leaks on both the Nature Center and Rental House	1.0000	4,500.000000	4,500.00
Additional (5) Leak Areas	1.0000	955.000000	955.00

A service charge of 18.00 % per annum will be charged on all amounts overdue on regular statement dates.

Thank you for your prompt payment!

Non-Taxable Amount:	5,455.00
Taxable Amount:	0.00
Sales Tax:	0.00
Amount Due	5,455.00

Item X112.



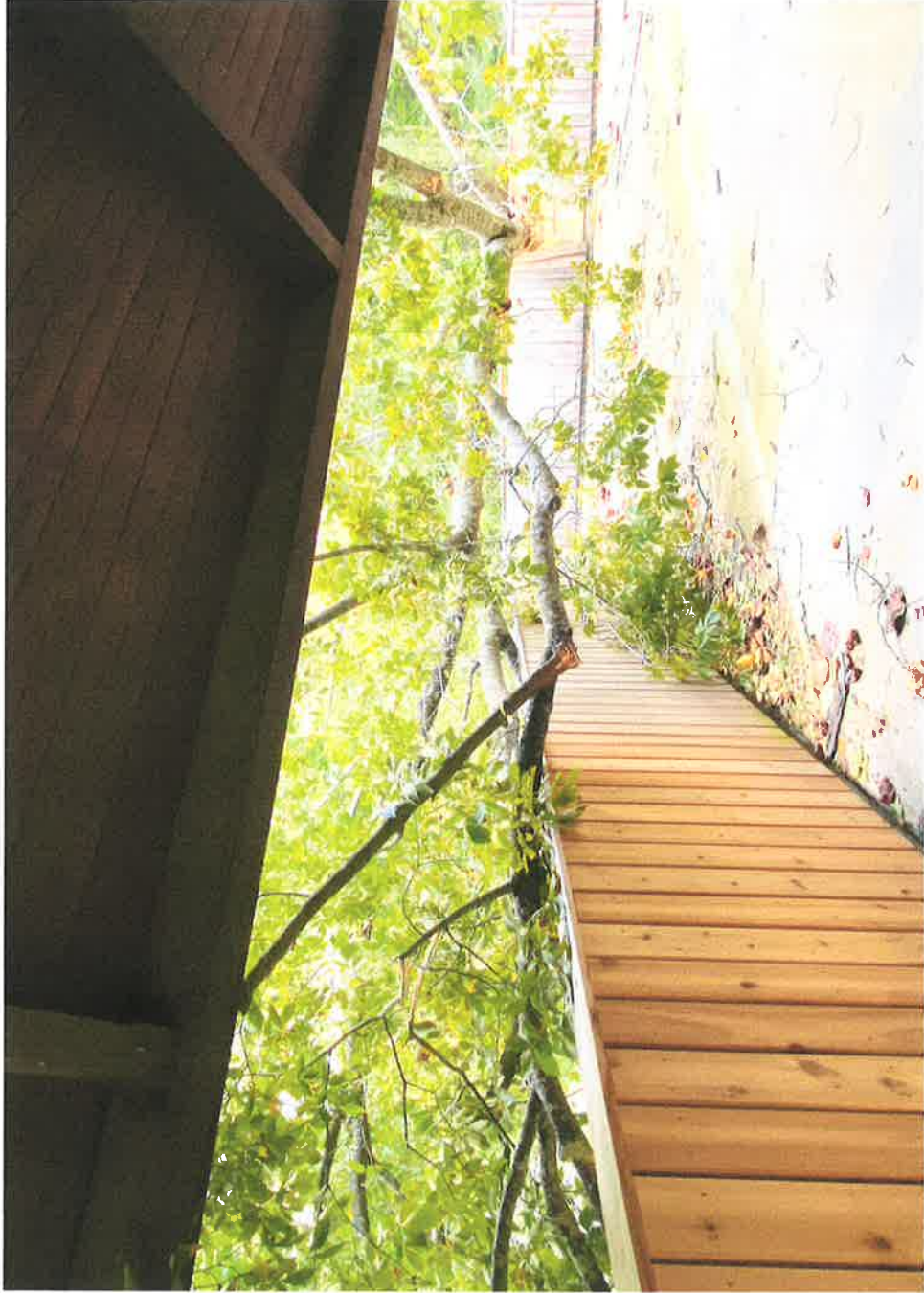
Item X112.



Item XI12.



Item XI12.



Item X112.



Item X112.



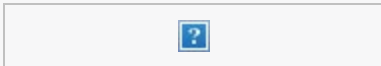
Item X112.



Item X112.

From: tsmgrants@tn.gov
To: [Price, Michael](#)
Subject: EXTERNAL: Tennessee State Museum Capital Maintenance Grant Application
Date: Monday, January 13, 2025 10:34:42 AM

CAUTION: This email originated from outside of the city. DO NOT click links or open attachments unless you recognize and/or trust the sender. Contact the IT Dept with any questions or concerns.



**Formstack Submission For: Tennessee State Museum
Capital Maintenance Grant Application Disaster Relief**
Submitted at 01/13/25 9:34 AM

Legal Name of Organization:	The City of Kingsport
Name of Museum (if different):	Michael Price
Mailing Address:	415 Broad St Kingsport/Sullivan, TN 37660
Museum Address (if different):	853 Bays Mountain Park Road Kingsport, TN 37660
County:	Sullivan
Website :	https://www.baysmountain.com/
Organization Type:	Affiliated with a government entity
Name of Executive Director or CEO:	Paul Montgomery
Email of Executive Director or CEO:	paulmontgomery@kingsporttn.gov

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Phone number of Executive Director or CEO :	(423) 229-9412
Grant Contact :	michael price
Title:	Community Planner
Email:	michaelprice@kingsporttn.gov
Phone:	4235305416
Project Leader, if different from grant contact:	Tyler Wicks
Title:	Head Ranger
Email:	tylerwicks@kingsporttn.gov
Phone:	4232249449
Name of individual who is responsible for Title VI compliance:	Tyra Copas
Title :	HR
Email:	TyraCopas@KingsportTN.gov

For this grant, museums are defined as a public or private nonprofit agency or institution organized on a permanent basis for educational or aesthetic purposes, which by utilizing a professional staff, owns or utilizes tangible objects, cares for them, and exhibits them to the public on a regular basis.

The Good Shepherd Nature Center at Bays Mountain Park & Planetarium and the Farmstead Museum in Kingsport, Tennessee, meet the definition of a museum as outlined in the grant criteria. They serve educational and aesthetic purposes by preserving, interpreting, and showcasing tangible objects of historical, cultural, and natural significance. Through a professional staff, these institutions maintain a commitment to the care and public exhibition of these objects. Their activities directly align with the fundamental elements of a museum: permanent organization, educational and

Describe how your organization meets the definition of a museum. :

aesthetic goals, tangible object collection, and consistent public engagement.

Was your organization affected by Hurricane Helene? :

Yes

Hurricane Helene caused significant damage to Bays Mountain Park in Kingsport, Tennessee, leaving a trail of destruction in several areas. The most severe impacts included damage to structures, including the roof and balcony, and various tree-related hazards. Animal habitats were crushed, but thankfully there were no injuries or loss of life.

One of the primary sources of damage to Bays Mountain Park was the impact of falling trees, which caused extensive harm to park buildings, particularly to the roofs of structures. Large, mature trees were uprooted or broken by the high winds, and many fell onto the park's buildings, damaging the roofs. These trees punctured the roof's surface, creating holes and allowing water to seep in, leading to significant water damage inside the buildings. The roof damage was severe enough that it required immediate attention to prevent further structure deterioration and to avoid additional water intrusion.

Describe the storm-related damage to your organization. What related projects would be funded or partially funded by the Capital Maintenance and Improvement Grant? :

The most severe water damage occurred in areas where trees fell directly through the roof. This caused water to pour into the buildings, damaging the interior, including walls, ceilings, and flooring. The water damage further exacerbated the issue, requiring costly repairs and restoration efforts. The moisture also posed a risk to the structural integrity of the affected buildings, as prolonged water exposure could lead to mold growth, wood rot, and other secondary damages that could compromise the safety and usability of the structures. The affected areas needed extensive cleaning and drying

to prevent long-term damage from the water intrusion.

In addition to the damage to the roof, several trees fell onto balconies in the park. The weight of the trees, combined with the strong winds, caused significant structural damage to these outdoor areas. The trees not only broke railings and decking but also caused damage to the supporting structures of the balconies. Some areas were left completely unusable, and the damage was so extensive that the balconies required full repairs and rebuilding in some places.

Has your organization applied for TEMA or FEMA funds for this project? :

No

Estimated Total Project Budget:

289705

Amount of Funding Requested (Minimum \$5000):

150000

Estimated Date of Project Completion:

Temporary repairs to mitigate additional damages and provide a safe environment to the public have been completed. Final repairs will be complete by June 30, 2026.

Documentation of damage as described in application. Examples of this include photographs of damage, inspection reports, etc. :

[View File](#)

Documentation of damage as described in application. Examples of this include photographs of damage, inspection reports, etc. (if

[View File](#)

needed):

Documentation of damage as described in application. Examples of this include photographs of damage, inspection reports, etc. (if needed):

[View File](#)

Attach a copy of your organization's Project Budget:

[View File](#)

Estimates, Quotes, or Invoices for Project :

[View File](#)

Estimates, Quotes, or Invoices for Project :

[View File](#)

Attach a copy of the general operating budgets for the last three completed fiscal years for your organization. :

[View File](#)

Additional Budget Upload (if needed):

Additional Budget Upload (if needed) :

[View File](#)

Copy of the IRS letter indicating your eligibility for nonprofit status under the applicable provision of the Internal Revenue Code.:

Completed Form W-9:

[View File](#)

By initialing here, you are certifying that the

**information provided
in this application is
truthful and accurate
to the best of your
knowledge. :**

KMP

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Formstack, 11671 Lantern Road, Suite 300, Fishers, IN 46038

Item X112.



AGENDA ACTION FORM

Consideration of a Resolution Ratifying an Application for a Tennessee Arts Commission Community Learning Grant for FY26

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-06-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Kristie Leonard
Presentation By: Michael T. Borders

Recommendation:

Approve the Resolution.

Executive Summary:

If approved the application for a Tennessee Arts Commission’s Education Community Learning (AE-CL) Grant will be ratified.

The AE-CL is a grant program that provides funding for single projects that use the arts in creative and innovative ways to offer education in communities or non-traditional school environments. Projects must include hands-on learning experiences. Applicants may request a maximum grant amount of \$18,000.

Kingsport Cultural Arts (KCA), if successful, proposes to visit areas of the city that offer subsidized housing and/or low-income areas to offer structured arts education for youth. KCA will partner with local non-profit organizations for this program. The arts education components include color theory, structure, art history, shadows and shading, and plein air.

KCA has applied for \$16,375. Award announcements are expected May 2025. Grant projects must be completed by June 15, 2026.

There is not a match requirement for this grant.

Attachments:

- 1. Resolution
- 2. Grant application

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING A GRANT APPLICATION FOR A TENNESSEE ARTS COMMISSION LEARNING GRANT FOR FISCAL YEAR 2026; RATIFYING THE MAYOR'S EXECUTION OF THE SAME; AND IF AWARDED, ACCEPTING THE GRANT FUNDS AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY AND PROPER TO RECEIVE THE GRANT FUNDS AND TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the Tennessee Arts Commission Community Learning Grant provides funding for single projects that use the arts in creative and innovative ways to education in communities or non-traditional school environments; and

WHEREAS, the Office of Cultural Arts has identified an opportunity to use these grants funds to visit areas of subsidized or low-income housing and offer structured arts education for youth; and

WHEREAS, the city has applied for \$16,375 in grant funding for the project which, if awarded, will be received in fiscal year 2026; and

WHEREAS, there is no match requirement for this grant.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the application for the Tennessee Arts Commission Community Learning Grant for fiscal year 2026 in the amount of \$16,375 is approved and the Mayor's execution thereof is hereby ratified.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, any and all documents necessary and proper in conjunction with the application for and receipt of the Tennessee Arts Commission Community Learning Grant to deliver the documents and take any and all actions as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by this resolution.

SECTION III. That the board hereby accepts any funds awarded through this grant.

SECTION III. That the mayor is authorized to execute any and all documents including those necessary and proper to demonstrate the city's compliance with the grant requirements or its provisions necessary to effectuate the purpose of the grant or this resolution.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



Annual Grant
Arts Education Community Learning FY 2026

City of Kingsport Office of Cultural Arts
A-2412-24596 | \$16,375.00

Mobile Arts Studio

Status: Under Review

▼ TABLE OF CONTENTS

- APPLICANT PROFILE
- SAVE APPLICATION
- CONTACT INFORMATION
- PROJECT/PROGRAM DESCRIPTION
- NARRATIVE INFORMATION
- FINANCIAL INFORMATION
- REQUIRED DOCUMENTS
- ASSURANCES

Application Submitted

This application has been submitted and should appear under the Submitted Applications tab on the left-hand side of your online grants account.

If you receive a generic compliance warning and cannot identify missing information, check for **REQUIRED DOCUMENTS** near the bottom of your application.

APPLICANT PROFILE

When you are editing the form, remember to click the Save button before navigating away—the form will not auto-save.

Fields marked with an asterisk* are required.

***Fiscal Year:** 2026

Grant Category: Arts Education Community Learning

***Is this your first time applying for Commission Funds?** No

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***Are you applying as:** Entity of Government

Organization Name: City of Kingsport Office of Cultural Arts

Primary Contact: Kristie Leonard

Primary Signatory: Paul Montgomery

▼ SAVE APPLICATION

After filling out the "Applicant Profile" section, make note of your application number (example: A-1610-01021, A-1611-01101, etc.) and save the application. You may then select the EDIT button at the top of the screen and continue filling out the application.

Save your work frequently! If you leave this page, this application may be found in your grantee portal under the "Draft Applications" link on the navigation menu to your left. You may select your application, click the EDIT button, and continue filling it out.

When you are editing the form, remember to click the "Save" button before navigating away. The form will not auto-save. **Fields marked with an asterisk* are required.**

ORGANIZATION INFORMATION

TO ALL APPLICANTS

As part of the application submission process, we require you to complete your organization profile as well as your application. The organization information below is from your organization profile. If any information is incorrect, please modify your organization profile.

Website: www.artskingsport.org

Phone: 423-392-8416

Voice/TDD:

Applicant Status: 08 Government - Municipal

Applicant Institution: 15 Arts Center

Applicant Discipline: 14 Multidisciplinary

Accessibility Coordinator Name: Ryan McReynolds

Title: Assistant City Manager

Email Address: ADAcontact@KingsportTN.gov

Federal 9-Digit EIN (Organization): 62-6000323

Unique Entity Id UEI (Organization): YE45C4JZC5U1

Organizational Fiscal Year End Date (Organization): June 30

Physical/Mailing Street Address: 1200 East Center Street

Physical/Mailing City: Kingsport

Physical/Mailing State: Tennessee

Physical/Mailing 9-Digit Zip: 37660-4958

Physical/Mailing County: Sullivan

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US House Congressional District Number: 1
Tennessee Senate District Number: 4
Tennessee House District Number: 2

Mission Statement: The Office of Cultural Arts is dedicated to cultivating cultural assets and promoting them as vehicles for economic and community development.

Underserved Statement: The Office of Cultural Arts actively seeks to engage those members of our community who are underserved. We provide art instruction at free or little cost to youth of our area through strategic partnerships with organizations who serve those communities. We give tours of the Sculpture Walk and visits to the Carousel to students in our Title I schools. We encourage and make accommodations for visits to the Carousel to people with disabilities and special needs classes. We have and continue to intentionally offer free and low cost arts programming and to travel to areas of the city with underserved youth.

Arts Advocacy Statement: The Arts are essential to a well rounded and fully developed community and personal life. The arts are included as the apex of the Hierarchy of Needs as listed in the State of the City and ONEKingsport Strategic Planning document. The Kingsport Cultural Arts office seeks to encourage participation in creative activities as well as act as a resource to organizations seeking to enhance their contribution to our community.

Specialty License Plate Program Statement: Gift a Tag fliers are included in all purchases at the Carousel Gift Shop. All Staff and Board of Directors are encouraged to purchase specialty license plates. Door Prizes at sponsored concerts regularly include a Gift-A-Tag voucher purchased by KCA so that a lucky audience member can upgrade their existing tag to a specialty. During the holiday season, social media sponsored posts include the suggestion that a great gift would be a specialty license plate voucher.

Board Information

For 501(c)(3) organizations only: using the organization's current list of governing board of directors submitted with this application, supply the correct information.

Organization Demographic:

- Number of individuals serving on the board:**
- Length of board member term (in years):**
- Maximum number of consecutive terms:**
- Number of times per year the full board meets:**
- Demographic Information**

TN County: Sullivan

Children (Under 18)	19%
People Living In Rural or Isolated Settings	26%
People Living with Disabilities	21%
People of Color	9%
Senior Citizen	22%

Board of Directors

- Children (Under 18)**
- People Living In Rural or Isolated Settings**
- People Living with Disabilities**
- People of Color**
- Senior Citizen**

Organization Staff

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Children (Under 18)

People Living In Rural or Isolated Settings 25%

People Living with Disabilities 25%

People of Color

Senior Citizen 25%

ORGANIZATION DOCUMENTS



ADA-Accessibility-Checklist-interactive.pdf



Added by Kristie Leonard at 9:45 AM on February 16, 2024



36 - Language Assistance Policy.pdf



LEP Policy

Added by Hannah Powell at 8:11 AM on January 18, 2023



04- Title VI Policy.pdf



Title VI Complaint Procedures

Added by Hannah Powell at 3:16 PM on December 14, 2022



FY22 Title VI Training Certification.pdf



2022 Title Vi Training Certification

Added by Hannah Powell at 1:49 PM on December 7, 2021



TitleVI_CertificationForm_FY21_3.pdf



2021 Title VI Training Certification

Added by Hannah Powell at 8:30 AM on December 15, 2020



04- Title VI Policy.pdf



Title VI Complaint Procedures

Added by Hannah Powell at 3:00 PM on December 11, 2019



36 - Language Assistance Policy.pdf



LEP Policy

Added by Hannah Powell at 3:00 PM on December 11, 2019



TitleVI_CertificationForm_FY2020.pdf



2020 Title VI Training Certification

Added by Hannah Powell at 2:39 PM on December 11, 2019



TitleVI_FY19CertificationForm.pdf



2019 Title VI Training Certification

Added by Beth Estep at 9:42 AM on January 9, 2019

Item XII.1.



AEP5Celebration.JPG



Other Document

Added by Bonnie Macdonald at 10:12 AM on January 15, 2018



AEP5CelebratesKTG.JPG



Other Document

Added by Bonnie Macdonald at 10:12 AM on January 15, 2018



AEP5CelebrateOCA.EK.JPG



Other Document

Added by Bonnie Macdonald at 10:12 AM on January 15, 2018

If you have submitted an application before through this online grants system, the organization documents you uploaded with previous requests will display in the "Organization Documents" section above. When submitting a new application, verify that the organization documents uploaded are the most recent versions. If not, please include the most recent versions before submitting. Do not delete prior versions.

CONTACT INFORMATION

TO ALL APPLICANTS

As part of the application submission process, we require you to complete your People Profile as well as your application. The contact information below is from your People Profile. If any information is incorrect, please modify your People Profile, found on the left-hand menu under Users.

Contact Title: Special Events and Cultural Arts Manager

Contact Name: Kristie Leonard

Contact Email Address: KristieLeonard@KingsportTN.gov

Contact Phone Number: 423-224-2821

Contact Home Number:

PROJECT / PROGRAM DESCRIPTION

***Project Title:** Mobile Arts Studio

***Amount of Your Grant Request:** \$16,375.00

Funding Description:

Include a brief AND specific explanation of exactly how grant funds will be used. For example, "Artist fees for workshop clinicians."

Artist fees, materials, and marketing

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Date(s) of Project Activity (Must be between July 1, 2025 and June 15, 2026)

***Project Start Date:** 7/1/2025
***Project End Date:** 6/15/2026
***Number of days the project activity will occur:** 60

***Estimated Number of Adults Engaged:** 12
***Estimated Number of Youth Engaged:** 150
***Estimated Number of Total Individuals Engaged:** 162

Media organization or media based project? No

***Estimated Number of Artists Participating:** 6

Underserved Participants

Estimate the **percentage** of this project’s audience that is “traditionally underserved or underrepresented.” Be realistic in your estimate of populations of each underserved demographic engaged as directly served. Underserved and underrepresented audiences may cross county lines. Percentages should reflect those individuals primarily reached in the "Estimated Total Individuals Engaged" section.

% who are children (under 18): 100%
% who are people of color: 40%
% who are living in rural communities or isolated settings: 0%
% who are people with disabilities: 20%
% who are senior citizens (60 and over): 0%

Proposed Project Accessibility Statement

The Commission is committed to providing access to the arts for traditionally underserved artists and constituents, including people of color, people with disabilities, children, people living in rural communities or isolated settings, and senior citizens. In the space provided, indicate efforts made by your organization to include underserved artists and audiences in your proposed project/programming.

:

The purpose of this project is to travel to low income neighborhoods which includes the traditionally Black neighborhood, Riverview. Our plan is to visit areas of the city that offer subsidized housing or are on average low-income areas, and set up outside or in local recreation spaces to offer structured arts education. When working with underserved youth, one of the problems we have faced is a lack of transportation for kids, meaning they are unable to visit our arts organizations in the area even for free programs. With this mobile art program, we would take the projects to them at no cost to the students to be as accessible as possible.

▼ Project Discipline Item Details

***Project Discipline:** 05 Visual Arts
***Type of Activity:** Arts instruction - 12
***Strategic Outcome:** Learning: Americans of All Ages Acquire Knowledge or Skills in the Arts.

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***Arts Education:** 50% or more of this project's activities are arts education directed to:
K-12 students

NARRATIVE INFORMATION

*BRIEF PROJECT SUMMARY

Briefly summarize the overall project. Where, when, and for how long will the project take place? Who will participate in the proposed project? If applicable, include ages or grade levels, at-risk indicators, and selection criteria, or the target audience (ex. core teachers, arts specialists, teaching artists, etc. including grade levels/subjects taught). How will the program be marketed to its target audience? How will Commission funds be used? If applicable, discuss the nature and value of partnerships you have with other organizations or entities with whom you will be working to carry out this project.

Our plan is to visit areas of the city that offer subsidized housing or are on average low-income areas, and set up outside or in local recreation spaces to offer structured arts education. When working with underserved youth, one of the problems we have faced is a lack of transportation for kids, meaning they are unable to visit our arts organizations in the area even for free programs. With this mobile art program, we would take the projects to them at no cost to the students to be as accessible as possible.

Some of the neighborhoods already have groups who meet to run activities for youth (such as New Vision Youth who we have worked with this year), so we will reach out to them to send the information out to their group. We will also contact housing developments that run the subsidized housing facilities to ask that they send information to their tenants and to ask to put up flyers at each complex. Additionally, we will provide the information to local Boys and Girls clubs, Girls Inc. and other after-school programs which primarily serve the same demographic we will be working with. Students will register ahead of time (registration information will be included in all of these outreach methods).

We have three different age groups, with one series for each age group at each location. The length of the lessons and content are tailored to each age group. Grades 1-4 will have a 1 hour class (generally the longest they will stay engaged), grades 5-8 will have 1.5 hours, and grades 9-12 will be 2 hours long.

These first three series focus on visual arts, specifically drawing and painting. In future years, the programming will change each year and will include more specialized types of art and traditional crafts as we hone the program based on student, guardian, and instructor feedback.

*PROJECT VALUE TO COMMUNITY

How does the proposed project advance the organization's mission to communities it serves? How is the project responsive to the diverse interests and needs of the community it serves? How does the project demonstrate artistic, cultural, and/or educational value to the community being served? Be specific.

Our mission of cultivating cultural assets includes the people in our community. While we promote and run other programs which take place in arts centers/organizations which are accessible to those with transportation and/or disposable income, this program is meant for those who do not have that privilege.

Our goal with this program is to bring local, skilled artists directly to the communities who have not had the opportunity to engage with them in other capacities; and, to provide high-quality arts workshops to underserved youth. We began discussing the possibility of a mobile arts studio this year and were excited to receive positive support from city management; our department has been given permission to use a portion of the \$80,000 special projects fund to support this series moving forward.

*INSTRUCTIONAL COMPONENT

Summarize the instructional component of the project. What will the participants learn? How will instruction take place, and what activities will occur? Who will provide the instruction? Outline the teaching artists/educators who will serve as instructors and their expertise as professional artists and/or educators. If applicable, explain how state and national standards will be incorporated into curriculum development. Do not simply list standards.

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Students will have different focuses based on their age group, outlined below (full plan in attached document):

Series 1: Color theory, structure, basic art history, grades 1-4

- Lesson 1: Color wheel using colored pencils, then using paint. Color matching challenge—how close can you get?
- Lesson 2: Guided drawing project of a simple animal. Free time to try this technique on an animal of your choice.
- Lesson 3: Styles of art movement, small drawings/paintings to try each style

Series 2: Shadows and shading, grades 5-8

- Lesson 1: Practice various shading techniques (cross-hatch, blending, stippling, etc.), then draw an apple and use your favorite one
- Lesson 2: Drawing and shading facial features; eyes, nose, mouth, ears etc.
- Lesson 3: Simple still-life sketch

Series 3: Plein Air, grades 9-12

- Lesson 1: Gesture drawing and painting, roughing out your layout
- Lesson 2: Plein air demonstration, students paint along with the instructor
- Lesson 3: Open work day with instructor guidance; each student gets to pick what to paint and instructor will check in with each periodically offering suggestions and reminders

We plan to have one artist for each series who will teach the series at each of the five locations. We do not have confirmation from the artists yet due to a limited timeline, but we are confident that the quality of instructor will be the same.

Series 1: Donna Bird

- Donna has a BFA from Delta State University and worked as a graphic design artist for 10 years. She teaches community classes and has years of experience teaching homeschool elementary students and meeting state standards. "I love working with students, and helping them become artists. Helping them learn the skills they need to paint and draw on their own is a great feeling. I know they are learning something they can take with them, and move forward with and grow."

Series 2: Juanita Mitchell

- Juanita attended Rhode Island School of Design for her art degree, and has taught high school art for over a decade. She encourages her students to grow beyond what they expect of themselves, and is especially skilled in pen and ink and shading.

Series 3: Kris Harper Bower

- Kris has her BA from Hanover College and has taught Art to children in schools and various community settings. She is an artist who "desires to learn by closer observation of how the world is put together. How shapes, color, contour, weight, texture and balance intersect with human perception. Painting is a medium for understanding my relationship to the larger scheme."

*EVALUATION

Outline the desired outcomes for the project and how those outcomes will be evaluated. How will you assess and document participant learning in the arts? What evaluation tools will be used? When and to whom will evaluation tools be administered? How will evaluation data be used to influence future projects? For ongoing projects, discuss how past evaluations changed or influenced the current project. You will be asked to report outcomes and encouraged to share project photos and/or video if awarded funding.

We plan to request feedback from the instructors, students, and guardians. Instructors will be asked to note specific student growth from the first to third sessions, and to give us feedback on how we could better support them or prepare for future series. Students in grades 1-4 will receive a verbal evaluation; instructors will ask content-based questions to gauge understanding and evaluate whether the shared information was retained. Students in grades 5-12 will receive a written evaluation to share what they feel confident in and where they feel they could have learned more. They will also be encouraged to share what topics they would be interested in for future series. Guardians will receive an evaluation at the end of the series (sent to the email provided at registration) asking for feedback, and how much they feel their student learned.

We look forward to receiving this feedback, and will make changes throughout the FY26 project. Then, when we prepare for the following year's project, we will evaluate all of the information we have and make systemic updates as needed.

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FINANCIAL INFORMATION

▼ THREE-YEAR CASH OPERATING BUDGET HISTORY

Instructions

Provide the total cash revenues and expenses for the applicant organization's operating budget. Year 1 figures are the most recently completed and documented operating budgets, while Year 2 (the current fiscal year) and Year 3 are projected operating budgets.

Exclude the following: (a) in-kind donations and expenditures, (b) capital expenditures or capital disbursements and, (c) Endowments or trusts.

Non-arts organizations should list revenues and expenses for arts programming only.

Year 1: Fiscal Year 2024

(Most Recently Completed Fiscal Year)

Cash Only

Expenses: \$356,200.00

Revenues: \$356,200.00

Year 2: Fiscal Year 2025

(Current Fiscal Year)

Cash Only

Expenses: \$356,200.00

Revenues: \$356,200.00

Year 3: Fiscal Year 2026

(Projected Fiscal Year)

Cash Only

Expenses: \$356,200.00

Revenues: \$356,200.00

Variation Explanation

Explain any variation of 10% or more between the current fiscal year and your most recently completed fiscal year.

:

Deficit Explanation

If last fiscal year expenses are greater than income, provide an explanation of: (a) How the shortfall was covered?

(b) What caused the shortfall and your organization's efforts to prevent its recurrence?

:

▼ PROJECTED PROJECT EXPENSES

Instructions

Item XII.1.

Application-Specific Financial Requirements - Must Read**APS Applicants**

- Enter the **Entire Budget** for the proposed project in the form below, **not** just the requested funds and a dollar-for-dollar match.
- You may use as many as four line items under Commission Funds Requested, but please use the fewest line items as possible.
- All remaining cash expenses should be itemized as Applicant Cash Participation.

Note: You may list more, but Applicant Cash Participation figures must be at least: \$1.00 of grantee cash participation for every \$1.00 provided in Commission grant funds for APS.

RAPS and AA Applicants

- Enter the **Entire Budget** for the proposed project in the form below, **not** just the requested funds and a dollar-for-dollar match.
- You may as many as four line items under Commission Funds Requested, but please use the fewest line items as possible.
- These grants are not subject to a match requirement and, if granted, do not include a match in the Revised Budget. However, showing Applicant Cash Participation helps to understand the Entire Project Budget.

RAFF Applicants

- Enter the **Entire Budget** for the proposed project in the form below, not just the requested funds and a dollar-for-dollar match.
- Commission Funds Requested should be itemized up to the request amount. You may use as many line items as necessary here but please use the fewest line items in this column as possible.
- These grants are not subject to a match requirement and, if granted, do not include a match in the Revised Budget. However, showing Applicant Cash Participation helps to understand the Entire Project Budget.

MCI, PS, SUPS and SRPS Applicants

- Enter the **Entire Annual Cash Operating Budget** for your organization under “Applicant Cash Participation”.
- Do not enter anything under “Commission Funds Requested”.

CP Applicants

- Enter the **Entire Budget** for the proposed project in the form below.
- Consolidate Commission Funds Requested into the fewest line items possible, but no more than 4 line items.
- All other project cash expenses should be itemized under Applicant Cash Participation. (Note: Applicant Cash Participation figures may list more, but must at least match the requirements for these grants: \$1.00 of grantee cash participation for every \$4.00 provided in Commission grant funds. You may use a combination of cash and in-kind donations for this column.)

Arts360 Applicants -

- Enter the **Entire Three-Year Project Budget** in the form below.
- Commission Funds Requested should be itemized up to the request amount.
- All other cash expenses should be itemized under Applicant Cash Participation. (Note: Applicant Cash Participation figures may be more, but must at least match the requirements for these grants: \$1.00 of grantee cash participation for every \$2.00 provided in Commission grant funds.)

AE-CL, AE-TT, and Pathways Applicants

- Enter the **Entire Project Budget** in the form below.
- You may use as many as four line items under the Commission Funds Requested but please use the fewest line items as possible.

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- These grants are not subject to a match requirement and, if granted, do not include a match in the Revised Budget. However, showing Applicant Cash Participation helps to understand the Entire Project Budget.

EXPENSES

Salaries, Benefits & Taxes - Commission \$0.00
Funds Requested:

Salaries, Benefits & Taxes - Applicant Cash \$2,936.00
Participation:

Professional Fee, Grant & Award - \$12,500.00
Commission Funds Requested:

Professional Fee, Grant & Award - \$0.00
Applicant Cash Participation:

Supplies, Telephone, Postage & Shipping, \$3,875.00
Occupancy, Equipment Rental &
Maintenance, Printing & Publications -
Commission Funds Requested:

Supplies, Telephone, Postage & Shipping, \$0.00
Occupancy, Equipment Rental &
Maintenance, Printing & Publications -
Applicant Cash Participation:

Travel, Conferences & Meetings - \$0.00
Commission Funds Requested:

Travel, Conferences & Meetings - Applicant \$0.00
Cash Participation:

Insurance - Commission Funds Requested \$0.00
(Not allowed under Commission Funds):

Insurance - Applicant Cash Participation: \$0.00

Other Non-Personnel - Commission Funds \$0.00
Requested:

Other Non-Personnel - Applicant Cash \$0.00
Participation:

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Capital Purchase - Commission Amount Requested (when allowable): \$0.00

Capital Purchase - Applicant Cash Participation: \$1,000.00

Indirect Cost - Commission Funds Requested (when allowable): \$0.00

Indirect Cost - Applicant Cash Participation: \$0.00

In-Kind Expense - Commission Funds Requested (when allowable): \$0.00

In-Kind Expense - Applicant Cash Participation: \$0.00

Total Expenses Commission Funds Requested: \$16,375.00

Total Expenses Applicant Cash Participation: \$3,936.00

Enter the amount of your total project cash expenses. This number should equal the sum of the total "Commission Funds Requested" and the total "Applicant Cash Participation" amounts above.

***Verify the total Project Cash Expenses:** \$20,311.00

The Expense Table shown below will update after you select save on the application.

Expenses	Commission Funds Requested	Applicant Cash Participation
Salaries Benefits and Taxes		\$2,936.00
Professional Fee, Grant & Award	\$12,500.00	
Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications, etc.	\$3,875.00	
Travel, Conferences & Meetings		
Insurance (Not allowed under Commission Funds)		
Other Non-Personnel		
Capital Purchase (when allowable)		\$1,000.00
Indirect Cost (when allowable)		
In-Kind Expense (when allowable)	Item XII 1.	

Total Cash Expenses	\$16,375.00	\$3,936.00
---------------------	-------------	------------

In the text box below, enter an explanation for **any expenses** you listed on a line item either in the "Commission Funds Requested" or "Applicant Cash Participation" columns above. **For APS, RAPS, AE-CL, AE-TT, AA, CP, and Pathways Only: Please provide hourly or daily rate breakdown for contracted personnel receiving Professional Fees.** See Expense and Income Definitions in the Document Library for reference. Note: No grant funds may be used to pay board members.

Explanation(s):

Commission funds requested, Professional fee, grant & award:
Full breakdown in lesson plan document, \$100/hr to teaching artists and \$50/hr to teaching assistants

Commission funds requested, Supplies printing and publications etc:
\$3,375 in workshop materials, supplies, and easy-to-transport storage containers, \$500 for printing and publications about the program/signs at the program

Applicant Cash Participation, Salaries Benefits & Taxes:
160 hours of staff time at \$18.35/hr

Applicant Cash Participation, Capital Purchase:
folding tables, chairs, easels, and permanent storage solutions

▼ PROJECTED PROJECT INCOME

INCOME:

Earned Income - Admissions:	\$0.00
Earned Income - Contract Services:	\$0.00
Earned Income - Other:	\$0.00
Contributions - Corporate:	\$0.00
Contributions - Foundation:	\$0.00
Contributions - Individual/Other Private:	\$0.00
Government Support - Federal:	\$0.00
Government Support - State/Regional :	\$0.00
Government Support - City/County:	\$3,936.00
Existing Funds:	\$0.00
Other Income:	\$0.00
Total Applicant Cash Income:	\$3,936.00

The Income Table shown below will update after you select save on the application.

Income	Amount
Earned Income - Admissions	
Earned Income - Contract Services	

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Earned Income - Other	
Contributions - Corporate	
Contributions - Foundation	
Contributions - Individual/Other Private	
Government Support - Federal	
Government Support - State/Regional (Exclude this request)	
Government Support - City/County (Exclude this request)	\$3,936.00
Existing Funds	
Other Income	
Total Applicant Cash Income	\$3,936.00

In the text box below, enter an explanation for **any income** you listed above. See Expense and Income Definitions in the Document Library for reference.

Explanation:

City funding used for this project

This number should equal the total from Total Applicant Cash Income in the table above.

***Verify the total Applicant Cash Income** \$3,936.00
above:

+ Amount Requested: \$16,375.00

The Amount Requested will prepopulate from the Amount of Your Grant Request above.

Total Projected Project Income below should equal Total Applicant Cash Income + Amount Requested

***Total Projected Project Income:** \$20,311.00

▼ **In-Kind Contributions**

In-Kind Contribution Total: \$669.80

In-Kind Contribution Summary:

Approximately 20 hours of volunteer time and \$200 of in kind donations of snacks

2026 Required Documents, Documents and Assurances

REQUIRED DOCUMENTS

Document types listed here are required for this application category. To upload documents, click the plus button next to the document type. Then click the "Add Files" button. Browse to the file and click "Open." Click the "Start Upload" button. When the upload is 100% completed, click the 'x' at the top right corner to close the document upload window. Once uploaded, the document will no longer be listed here, Item XII1. near at the bottom of the application in the "Required Documents" section.











DOCUMENTS

Document types listed here are required for this application category. To upload documents, click the plus button next to the document type. Then click the "Add Files" button. Browse to the file and click "Open." Click the "Start Upload" button. When the upload is 100% completed, click the 'x' at the top right corner to close the document upload window. Once uploaded, the document will no longer be listed here, AND will appear at the bottom of the application in the "Required Documents" section.

Evaluation Summary: Only required for continuing projects funded in the last fiscal year. Provide qualitative and quantitative data collected from evaluations from the previous year’s funded project.

Optional Support Material(s): It is strongly encouraged that the applicant uploads support materials that showcase the project.

- Support materials can include but are not limited to: artist resumes, reviews, clippings, photos, brochures, artistic samples, monitoring plans, and links to videos directly related to the application proposal.
- Accepted file types include .pdf, .jpg, or .png. For video and audio samples, provide links to projects in the section labeled "Optional Material Link(s)" below the "Documents" section
- **Please consolidate optional support materials into one file where possible.**

DOCUMENTS	
 Activity Schedule (tentative).pdf AE-CL Schedule Added by Linore Huss at 7:08 AM on December 23, 2024	
 Evaluation tools.docx AE-CL Evaluation Tools Added by Linore Huss at 6:33 AM on December 23, 2024	
 mobile art studio lesson plan.docx AE-CL Lesson Plan or Content Outline Added by Linore Huss at 5:26 PM on December 20, 2024	
 specialty license plate program.pdf AE-CL Proof of Arts Advocacy Added by Linore Huss at 8:41 AM on December 20, 2024	
 Arts Advocacy.pdf AE-CL Proof of Arts Advocacy Added by Linore Huss at 8:41 AM on December 20, 2024	

Optional Material Link(s):

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ASSURANCES

The applicant assures the Commission that:

1. The activities and services for which assistance is sought will be administered by or under the supervision of the applicant.
2. The filing of this application has been duly authorized by the applicant.
3. The applicant will expend funds received as a result of this application solely for the described project or program.

By signing this application, the applicant hereby assures and certifies that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), the Americans with Disabilities Act of 1990 (42 U.S.C. 12101-12213) and, where applicable, Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.); as well as all regulations of the National Endowment for the Arts issued pursuant to these statutes and that it immediately will take any measures necessary to comply.

Application will not be accepted without TWO different certifications. You cannot use the same person for both certifications.

Chief Authorizing Official (Chair or President of the Board)

***Name and Title:** Paul Montgomery, Mayor

Entering my name and title and clicking the "I certify" checkbox constitutes my signature acknowledging my awareness of the above assurances and my commitment to implement this project in accordance with them.

***I certify:** Yes

Project/Program Director

***Name and Title:** Kristie Leonard

Entering my name and title and clicking the "I certify" checkbox constitutes my signature acknowledging my awareness of the above assurances and my commitment to implement this project in accordance with them.

***I certify:** Yes

Note: If this application is being submitted by an organization acting as a fiscal agent for another organization, the Chief Authorizing Official and Project Director of the organization acting as fiscal agent and holding the not-for-profit letter of determination must sign this application.

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AGENDA ACTION FORM

Consideration of a Resolution Ratifying an Application for a Tennessee Arts Commission Partnership Grant for FY26

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-04-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Kristie Leonard
Presentation By: Michael T. Borders

Recommendation:

Approve the Resolution.

Executive Summary:

If approved the application for a Tennessee Arts Commission Partnership Grant will be ratified.

This is an annual partnership grant the Kingsport Cultural Arts (KCA) applies for and receives each year from the Tennessee Arts Commission. Grant funds are available to support operations and projects for qualified arts organizations headquartered and chartered in Tennessee. Organizations may request up to 20% of their total cash operating expenses in their most recently completed fiscal year. The Cultural Arts Division has an annual budget of approximately \$350k.

For FY25 KCA applied for \$57,010 and received \$12,300. For FY26 KCA is applying for \$55,240. Funding has historically been used for the sculpture walk, Iron Pour, and Arts Festivals including the G.O.A.T. Festival and Kingsport ARTS Festival. Funding in FY26 is projected to be used for the sculpture walk, community arts programming, Kingsport ARTS Festival, and partner programming with local arts organizations.

Award announcements are expected May 2025. The grant is to support projects through May 15, 2026.

The match requirement for this grant is met through the Office of Cultural Arts operating budget.

Attachments:

- 1. Resolution
- 2. Grant application

Item XII.2.

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING A GRANT APPLICATION FOR A TENNESSEE ARTS COMMISSION PARTNERSHIP GRANT FOR FISCAL YEAR 2026; RATIFYING THE MAYOR'S EXECUTION OF THE SAME; AND IF AWARDED, ACCEPTING THE GRANT FUNDS AND AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS NECESSARY AND PROPER TO RECEIVE THE GRANT FUNDS AND TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the Tennessee Arts Commission Partnership Grant is for qualified non-profit or governmental arts organizations which the Office of Cultural Arts has historically received; and

WHEREAS, the grant allows the Office of Cultural Arts to offer programs such as the iron pour, art festivals, the sculpture walk, community arts programming, and partnership with local arts organizations for various programs; and

WHEREAS, this application is for funding in fiscal year 2026 for which the city has sought \$55,240; and

WHEREAS, the partnership grant requires a 20% match which the city has requested be met based on cash operating expenses of the Office of Cultural Arts for fiscal year 2024 as permitted by the grant.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the application for the Tennessee Arts Commission Partnership Grant for fiscal year 2026 in the amount of \$55,240 is approved and the Mayor's execution thereof is hereby ratified.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, any and all documents necessary and proper in conjunction with the application for and receipt of the Tennessee Arts Commission Partnership Grant to deliver the documents and take any and all actions as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by this resolution.

SECTION III. That the board hereby accepts grant funds up to \$55,240.00, if awarded.

SECTION III. That the mayor is authorized to execute any and all documents including those necessary and proper to demonstrate the city's compliance with the grant requirements or its provisions necessary to effectuate the purpose of the grant or this resolution.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort, and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY

Annual Grant
Partnership Support FY 2026

City of Kingsport Office of Cultural Arts
A-2412-24523 | \$55,240.00

Annual Partnership Support

Status: Under Review

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APPLICANT PROFILE
SAVE APPLICATION
CONTACT INFORMATION
PROJECT/PROGRAM DESCRIPTION
NARRATIVE INFORMATION
FINANCIAL INFORMATION
REQUIRED DOCUMENTS
ASSURANCES

Application Submitted

This application has been submitted and should appear under the Submitted Applications tab on the left-hand side of your online grants account.

If you receive a generic compliance warning and cannot identify missing information, check for **REQUIRED DOCUMENTS** near the bottom of your application.

APPLICANT PROFILE

When you are editing the form, remember to click the Save button before navigating away—the form will not auto-save.

Fields marked with an asterisk* are required.

***Fiscal Year:** 2026
Grant Category: Partnership Support
***Is this your first time applying for Commission Funds?** No

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***Are you applying as:** Entity of Government

Organization Name: City of Kingsport Office of Cultural Arts

Primary Contact: Kristie Leonard

Primary Signatory: Paul Montgomery

▼ SAVE APPLICATION

After filling out the "Applicant Profile" section, make note of your application number (example: A-1610-01021, A-1611-01101, etc.) and save the application. You may then select the EDIT button at the top of the screen and continue filling out the application.

Save your work frequently! If you leave this page, this application may be found in your grantee portal under the "Draft Applications" link on the navigation menu to your left. You may select your application, click the EDIT button, and continue filling it out.

When you are editing the form, remember to click the "Save" button before navigating away. The form will not auto-save. **Fields marked with an asterisk* are required.**

ORGANIZATION INFORMATION

TO ALL APPLICANTS

As part of the application submission process, we require you to complete your organization profile as well as your application. The organization information below is from your organization profile. If any information is incorrect, please modify your organization profile.

Website: www.artskingsport.org

Phone: 423-392-8416

Voice/TDD:

Applicant Status: 08 Government - Municipal

Applicant Institution: 15 Arts Center

Applicant Discipline: 14 Multidisciplinary

Accessibility Coordinator Name: Ryan McReynolds

Title: Assistant City Manager

Email Address: ADAcontact@KingsportTN.gov

Federal 9-Digit EIN (Organization): 62-6000323

Unique Entity Id UEI (Organization): YE45C4JZC5U1

Organizational Fiscal Year End Date (Organization): June 30

Physical/Mailing Street Address: 1200 East Center Street

Physical/Mailing City: Kingsport

Physical/Mailing State: Tennessee

Physical/Mailing 9-Digit Zip: 37660-4958

Physical/Mailing County: Sullivan

US House Congressional District Number: 1
Tennessee Senate District Number: 4
Tennessee House District Number: 2

Mission Statement: The Office of Cultural Arts is dedicated to cultivating cultural assets and promoting them as vehicles for economic and community development.

Underserved Statement: The Office of Cultural Arts actively seeks to engage those members of our community who are underserved. We provide art instruction at free or little cost to youth of our area through strategic partnerships with organizations who serve those communities. We give tours of the Sculpture Walk and visits to the Carousel to students in our Title I schools. We encourage and make accommodations for visits to the Carousel to people with disabilities and special needs classes. We have and continue to intentionally offer free and low cost arts programming and to travel to areas of the city with underserved youth.

Arts Advocacy Statement: The Arts are essential to a well rounded and fully developed community and personal life. The arts are included as the apex of the Hierarchy of Needs as listed in the State of the City and ONEKingsport Strategic Planning document. The Kingsport Cultural Arts office seeks to encourage participation in creative activities as well as act as a resource to organizations seeking to enhance their contribution to our community.

Specialty License Plate Program Statement: Gift a Tag fliers are included in all purchases at the Carousel Gift Shop. All Staff and Board of Directors are encouraged to purchase specialty license plates. Door Prizes at sponsored concerts regularly include a Gift-A-Tag voucher purchased by KCA so that a lucky audience member can upgrade their existing tag to a specialty. During the holiday season, social media sponsored posts include the suggestion that a great gift would be a specialty license plate voucher.

Board Information

For 501(c)(3) organizations only: using the organization's current list of governing board of directors submitted with this application, supply the correct information.

Organization Demographic:

- Number of individuals serving on the board:**
- Length of board member term (in years):**
- Maximum number of consecutive terms:**
- Number of times per year the full board meets:**
- Demographic Information**

TN County: Sullivan

Children (Under 18)	19%
People Living In Rural or Isolated Settings	26%
People Living with Disabilities	21%
People of Color	9%
Senior Citizen	22%

Board of Directors

- Children (Under 18)**
- People Living In Rural or Isolated Settings**
- People Living with Disabilities**
- People of Color**
- Senior Citizen**

Organization Staff

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Children (Under 18)

People Living In Rural or Isolated Settings 25%

People Living with Disabilities 25%

People of Color

Senior Citizen 25%

ORGANIZATION DOCUMENTS



ADA-Accessibility-Checklist-interactive.pdf



Added by Kristie Leonard at 9:45 AM on February 16, 2024



36 - Language Assistance Policy.pdf



LEP Policy

Added by Hannah Powell at 8:11 AM on January 18, 2023



04- Title VI Policy.pdf



Title VI Complaint Procedures

Added by Hannah Powell at 3:16 PM on December 14, 2022



FY22 Title VI Training Certification.pdf



2022 Title Vi Training Certification

Added by Hannah Powell at 1:49 PM on December 7, 2021



TitleVI_CertificationForm_FY21_3.pdf



2021 Title VI Training Certification

Added by Hannah Powell at 8:30 AM on December 15, 2020



04- Title VI Policy.pdf



Title VI Complaint Procedures

Added by Hannah Powell at 3:00 PM on December 11, 2019



36 - Language Assistance Policy.pdf



LEP Policy

Added by Hannah Powell at 3:00 PM on December 11, 2019



TitleVI_CertificationForm_FY2020.pdf



2020 Title VI Training Certification

Added by Hannah Powell at 2:39 PM on December 11, 2019



TitleVI_FY19CertificationForm.pdf



2019 Title VI Training Certification

Added by Beth Estep at 9:42 AM on January 9, 2019

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AEP5Celebration.JPG



Other Document

Added by Bonnie Macdonald at 10:12 AM on January 15, 2018



AEP5CelebratesKTG.JPG



Other Document

Added by Bonnie Macdonald at 10:12 AM on January 15, 2018



AEP5CelebrateOCA.EK.JPG



Other Document

Added by Bonnie Macdonald at 10:12 AM on January 15, 2018

If you have submitted an application before through this online grants system, the organization documents you uploaded with previous requests will display in the "Organization Documents" section above. When submitting a new application, verify that the organization documents uploaded are the most recent versions. If not, please include the most recent versions before submitting. Do not delete prior versions.

CONTACT INFORMATION

TO ALL APPLICANTS

As part of the application submission process, we require you to complete your People Profile as well as your application. The contact information below is from your People Profile. If any information is incorrect, please modify your People Profile, found on the left-hand menu under Users.

Contact Title: Special Events and Cultural Arts Manager

Contact Name: Kristie Leonard

Contact Email Address: KristieLeonard@KingsportTN.gov

Contact Phone Number: 423-224-2821

Contact Home Number:

PROJECT / PROGRAM DESCRIPTION

***Project Title:** Annual Partnership Support

***Amount of Your Grant Request:** \$55,240.00

Funding Description:

Include a brief AND specific explanation of exactly how grant funds will be used. For example, "Artist fees for workshop clinicians."

General operating support for the Kingsport Cultural Arts office which manages cultural spaces, public art and provides creative programming for the City of Kingsport.

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NEW: Date(s) of Project Activity (Must be between July 1, 2025 and May 15, 2026)

Every effort should be made to complete operating support spending by May 15th. For exceptions, please contact program director.

*Project Start Date: 7/1/2025

*Project End Date: 5/15/2026

*Number of days the project activity will occur: 320

*Estimated Number of Adults Engaged: 180325

*Estimated Number of Youth Engaged: 77198

*Estimated Number of Total Individuals Engaged: 257523

Media organization or media based project? No

*Estimated Number of Artists Participating: 87

Underserved Participants

Estimate the **percentage** of this project’s audience that is “traditionally underserved or underrepresented.” Be realistic in your estimate of populations of each underserved demographic engaged as directly served. Underserved and underrepresented audiences may cross county lines. Percentages should reflect those individuals primarily reached in the "Estimated Total Individuals Engaged" section.

% who are children (under 18): 40%

% who are people of color: 15%

% who are living in rural communities or isolated settings: 30%

% who are people with disabilities: 20%

% who are senior citizens (60 and over): 55%

Proposed Project Accessibility Statement

The Commission is committed to providing access to the arts for traditionally underserved artists and constituents, including people of color, people with disabilities, children, people living in rural communities or isolated settings, and senior citizens. In the space provided, indicate efforts made by your organization to include underserved artists and audiences in your proposed project/programming.

:

In accordance with the requirements of Title II of the Americans with Disabilities act of 1991, the City of Kingsport will not discriminate against individuals with disabilities on the basis of disability in the city's services, programs or activities.

See full statement here:

<https://www.kingsporttn.gov/site/accessibility-statement/>

The Kingsport Cultural Arts office takes care when programming to address our underserved constituents. The City of Kingsport has programmed to support diversity through the presentation of specific exhibits and through work with minority and international organizations. All programs can be accommodated for the deaf or hard of hearing and those with mobility challenges.

▼ Project Discipline Item Details

*Project Discipline: 11 Interdisciplinary

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*Type of Activity:	Institution/organization support - 11
*Strategic Outcome:	Livability: American Communities are Strengthened Through the Arts.
*Arts Education:	50% or more of this project's activities are arts education directed to: adult learners (including teachers and artists)

NARRATIVE INFORMATION

*ACTIVITIES

Explain all activities for the fiscal year for which funding is requested. Include information about planning procedures and accessibility. What goals do you wish to accomplish? You will be asked to report outcomes if awarded funding.

Activities Narrative:

The Kingsport Cultural Arts office manages cultural spaces, the city's public art program, and provides community engagement and economic development through the arts.

These cultural spaces include the Renaissance Center, Kingsport Farmers Market and Kingsport Carousel. The Kingsport Cultural Arts office collaborates with multiple community organizations and partners to bring programs to the City of Kingsport.

The Renaissance Center is a multi-use facility that is home to the Kingsport Senior Center as well as the Kingsport Art Guild, Kingsport Theatre Guild, Suzuki Talent Association and Symphony of the Mountains. The Renaissance Center also has an art gallery and theatre. The Kingsport Theater Guild provides 8 community productions annually in the theatre and the Kingsport Art Guild provides 4 art shows during the year.

The Kingsport Cultural Arts office presents the Tri-Cities Civil War Round Table presentations during Fun Fest and Tuba Christmas during the holidays. Festivals include Christmas Connection featuring 65 local and regional artists with over 4,000 customers during a 2 day show and the Kingsport Arts Festival which includes an Iron Pour, raku firing, glass blowing, local artists and activities. KCA also plans to implement a kids art education program at the farmers market and year long events/programming around the Kingsport Carousel 10th birthday celebration. The 10th year of the Kingsport Carousel will feature six life-size fiberglass carousel horses painted by local artists and displayed downtown, wood carving workshops, a historical exhibit about the carousel's creation, and various activities and programs.

The Kingsport Farmers Market is utilized by local vendors on Wed and Sat mornings April-November and provides a place that local farmers and artisans can sell their goods directly to the public. The farmers market features live music and dance performers monthly through their Market Jams program along with artisan, cooking and gardening demonstrations. The farmers market also features other events and programming throughout the season.

The Kingsport Carousel has been voted best Kingsport birthday party venue in 2019, 2020, 2022, 2023, and 2024 and was recently featured in Reader's Digest. The Kingsport Carousel hosts an annual birthday party and newly added programs such as Christmas in July, the Carousel Christmas party, and Twilight Rides.

The Sculpture Walk has become a signature and beloved program in Kingsport. This program consists of temporary art pieces in Kingsport and the public is encouraged to walk through town and explore these pieces. Through this program the city has hosted over 96 different artists from across the U.S. and the city has purchased 18 pieces from these various exhibits for the permanent public art program. Sculpture Walk XIV was installed in April 2024 and will remain for a 2 year period, and Sculpture Walk XV will install in April 2026.

The City of Kingsport purchased and renovated a building downtown for a new city hall which was occupied by city employees in 2021. This newly renovated building offered a great space for what is now our Circle Gallery which features local artists in a rotation throughout the year.

In partnership with Engage Kingsport, Kingsport Archives, Downtown Kingsport Association, Kingsport Chamber, Bays Mountain Park, Kingsport Public Library and Visit Kingsport the Kingsport Cultural Arts office is also working to install additional murals in alleyways downtown (one completed in Item XII.2. the existing Heritage Trail, perform

maintenance of permanent art pieces (10 repairs in FY24), provide updated signage for permanent art pieces, and install permanent art pieces at Bays Mountain Park and the Kingsport Public Library.

The Kingsport Cultural Arts office is also working with the Kingsport Public Schools to partner on a community project with student involvement.

The Kingsport Cultural Arts office worked with Engage Kingsport to support initiatives with their grant funding in FY24, through which community arts organizations and nonprofits received funding for community programming, 10 sculptures were repaired, 1 mural was added to downtown, and the Kingsport ARTS Festival was introduced for its first year among other various programming efforts.

The goal of the Kingsport Cultural Arts office is to help promote local artists and the artistic community while driving engagement and interest in the arts. This will be accomplished in part by expanding our partnerships, increasing our presence in the community and gathering citizen feedback on what is lacking in our community.

***PARTNERSHIPS**

Describe how your organization utilizes public and private partnerships and the value of these partnerships to the community.

Partnerships Narrative:

Resident art groups of the Renaissance Center include Symphony of the Mountains, Kingsport Art Guild, Kingsport Theatre Guild and Suzuki Talent Education of Appalachia. All of these organizations produce their own programs and collaborate with the Kingsport Cultural Arts office for use of the facility. The staff of the Kingsport Cultural Arts office serves to connect the community at large with these and other art organizations and creative activities of the city. As part of the AEP6 program, the Kingsport Cultural Arts office partnered with each of these organizations to collect surveys and through partnership with Engage Kingsport are working with these organizations to create and promote new arts programming.

Since 2018 the Kingsport Cultural Arts office has partnered with the City of Kingsport Storm Water Department and Keep Kingsport Beautiful to select local artists to paint storm drains in Downtown Kingsport. These installations encourage the understanding of keeping debris out of storm water drains which flow directly to rivers and can have profound impact on the environment.

Partnered with Fun Fest and Keep Kingsport Beautiful for the Fun Fest trash barrel paint in event. A local company donates paper trash barrels to use during the 11 day Fun Fest event in Kingsport. Prior to the opening of Fun Fest, around 1000 artists of all ages come out to paint these trash barrels for usage at all festival events. There is a contest for each age category and family categories for the best painted barrel. These barrels bring an artistic flair to the festival while encouraging festival goers to dispose of their trash properly.

In 2024 the Kingsport Cultural Arts office in collaboration with Engage Kingsport hosted the Kingsport ARTS Festival in downtown Kingsport with activities and workshops at The Inventor Center, Clay Gurus, and Impressions Fine Art. Included in the festival were the Liberty Arts Sculpture Studio (iron pour), Mobile Glass Studios (glassblowing workshop and demonstrations), The Inventor Center (sand mold workshops), Clay Gurus (clay workshops and raku firing), Tennessee Craft (demonstrations), local fine arts and crafts vendors, Impressions Fine Art (community bottle cap mural), the launch of Sculpture Walk XIV, and numerous volunteers who ran activities including tie-dye, paper crafts, and finger painting.

In 2023 the Kingsport Cultural Arts office hosted the G.O.A.T. Festival at the Kingsport Farmers Market in collaboration with Create Appalachia, Kingsport Art Guild, Engage Kingsport, The Inventor Center, Visit Kingsport and the Downtown Kingsport Association. This Greatest of All Time festival featured local art vendors, art demonstrations, an art mural the public could assist in painting, carousel tours and rides, and a brand new public art project. The public art project offered sponsorship of 10 fiberglass goats that were painted by local artists for public display in downtown Kingsport.

In 2023-24 The Kingsport Cultural Arts office in partnership with Visit Kingsport and the Downtown Kingsport Association hosted Christmas in Kingsport. This event included programming from local performing organizations in 2 downtown parks that were beautifully decorated with over 50 trees, and live performances during December which included the Kingsport Ballet, Kingsport Theatre Guild, Lamplight Theatre, Dobyns Bennett High School jazz band and the John Adams Elementary School children's choir.

***COMMUNITY SERVED**

Describe the community that your organization serves.

Item XII.2.

Community Served Narrative:

Kingsport serves a rural population in Appalachia that includes people that live in Sullivan, Hawkins and Hancock counties, also nearby Virginia counties such as Scott, Lee, Wise and Russell. There is a long-standing tradition of these southwest Virginia populations coming to Kingsport for retail and entertainment. Kingsport has a population of just over 50,000 and was founded as a modern industrial community. Industry continues to dominate the landscape but there is a new understanding of the creative and educational resources of the employees of this industry and a desire to harness those resources to develop new products or businesses through entrepreneurial pathways.

The county and region lacks diversity with over 90% population identified as white. Median household income is less than the state average and 5 of 6 elementary schools and 1 of 2 middle schools qualify for federal funding under the Title I definition for disadvantaged students. With many retirees in the area, there is a large percentage of senior citizens in the community.

The goal of the Kingsport Cultural Arts office is not only to promote our own creative community, but also to enrich the industrial town with cultural arts from all over the United States. Many of the programs are specifically designed to provide access to diversity in thought and experience that might not otherwise be available.

As the state of Tennessee is seeing a surge of families moving to the state, the demographics of Kingsport are starting to change; we have seen an increase in BIPOC percentages and young families. There are new businesses and renovated venues opening in the downtown area which are bringing a much needed diversity to the area. Breweries, bakeries, restaurants and boutiques are drawing in new visitors to the downtown area.

***EVALUATION**

Explain how you will evaluate the success of the project or program(s) for which you are requesting funds and the value it adds to the community being served. Be Specific. You will be asked to report on the outcomes if awarded funding.

Evaluation Narrative:

Any program of Kingsport Cultural Arts begins with citizen input. This input can come informally through a direct request from the public or through a survey initiated by Kingsport Cultural Arts. All programs are reviewed after an event; attendance, financial information, participant enrichment and experience are all factors of success. Questionnaires are prepared before an event and administered at or after an event to assess participant experience; for example Christmas Connection, G.O.A.T. festival, and the Kingsport ARTS Festival all had questionnaires administered. Our attendance is measured in counts at events and estimates (according to timed counts on random days and times).

KCA would also like to do a Public Art Master Plan and survey in collaboration with the community in order to strengthen the arts and funding moving forward. Engage Kingsport and the Cultural Arts Commission assist the Kingsport Cultural Arts office in reviewing programming and providing input of existing and new initiatives. Guest books have been added to exhibits in order to receive feedback from our community visitors, and we encourage students in workshops to complete a review to share what they enjoyed and what can be improved.

The Kingsport Cultural Arts office has undergone a reboot in the past two years. The Special Event and Farmers Market manager has combined operations with the Kingsport Cultural Arts office to now include those operations in one department. As a result of this reboot, the Kingsport Cultural Arts office now has access to additional partners, events, and other resources that were not available to them before.

The Kingsport Cultural Arts office has recently updated the website which now includes an area for citizen feedback, a directory for local artists, calendar of events, and information for area organizations. This change also provided opportunities to update social media channels, dept. logo, branding and initiating new events, programs, and projects; and has allowed the office to reintroduce their function to the community and has revived the public art program. As a result we also have a reenergized Cultural Arts Commission and Engage Kingsport board.

Direct feedback is always greatly appreciated. Some of the highest praise we received was in 2020 when KCA continued the Christmas Connection Craft Festival that allowed the small craft businesses to make sales under the guidelines of the CDC, SCRHD, and the Governor of Tennessee. The Black in Appalachia exhibition also receives praise from visitors, encouraging research into more traveling and diverse exhibits.

FINANCIAL INFORMATION

Item XII.2.

▼ THREE-YEAR CASH OPERATING BUDGET HISTORY

Instructions

Provide the total cash revenues and expenses for the applicant organization's operating budget. Year 1 figures are the most recently completed and documented operating budgets, while Year 2 (the current fiscal year) and Year 3 are projected operating budgets.

Exclude the following: (a) in-kind donations and expenditures, (b) capital expenditures or capital disbursements and, (c) Endowments or trusts.

Non-arts organizations should list revenues and expenses for arts programming only.

Year 1: Fiscal Year 2024

(Most Recently Completed Fiscal Year)

Cash Only

Expenses: \$356,200.00

Revenues: \$356,200.00

Year 2: Fiscal Year 2025

(Current Fiscal Year)

Cash Only

Expenses: \$356,200.00

Revenues: \$356,200.00

Year 3: Fiscal Year 2026

(Projected Fiscal Year)

Cash Only

Expenses: \$356,200.00

Revenues: \$356,200.00

Variation Explanation

Explain any variation of 10% or more between the current fiscal year and your most recently completed fiscal year.
:

Deficit Explanation

If last fiscal year expenses are greater than income, provide an explanation of: (a) How the shortfall was covered?
(b) What caused the shortfall and your organization's efforts to prevent its recurrence?
:

▼ PROJECTED PROJECT EXPENSES

Instructions

Application-Specific Financial Requirements - Must Read

APS Applicants

- Enter the **Entire Budget** for the proposed project in the form below, **not** just the requested funds and a dollar-for-dollar match.
- You may use as many as four line items under Commission Funds Requested, but please use the fewest line items as possible.

- All remaining cash expenses should be itemized as Applicant Cash Participation.

Note: You may list more, but Applicant Cash Participation figures must be at least: \$1.00 of grantee cash participation for every \$1.00 provided in Commission grant funds for APS.

RAPS and AA Applicants

- Enter the **Entire Budget** for the proposed project in the form below, **not** just the requested funds and a dollar-for-dollar match.
- You may as many as four line items under Commission Funds Requested, but please use the fewest line items as possible.
- These grants are not subject to a match requirement and, if granted, do not include a match in the Revised Budget. However, showing Applicant Cash Participation helps to understand the Entire Project Budget.

RAFF Applicants

- Enter the **Entire Budget** for the proposed project in the form below, not just the requested funds and a dollar-for-dollar match.
- Commission Funds Requested should be itemized up to the request amount. You may use as many line items as necessary here but please use the fewest line items in this column as possible.
- These grants are not subject to a match requirement and, if granted, do not include a match in the Revised Budget. However, showing Applicant Cash Participation helps to understand the Entire Project Budget.

MCI, PS, SUPS and SRPS Applicants

- Enter the **Entire Annual Cash Operating Budget** for your organization under “Applicant Cash Participation”.
- Do not enter anything under “Commission Funds Requested”.

CP Applicants

- Enter the **Entire Budget** for the proposed project in the form below.
- Consolidate Commission Funds Requested into the fewest line items possible, but no more than 4 line items.
- All other project cash expenses should be itemized under Applicant Cash Participation. (Note: Applicant Cash Participation figures may list more, but must at least match the requirements for these grants: \$1.00 of grantee cash participation for every \$4.00 provided in Commission grant funds. You may use a combination of cash and in-kind donations for this column.)

Arts360 Applicants -

- Enter the **Entire Three-Year Project Budget** in the form below.
- Commission Funds Requested should be itemized up to the request amount.
- All other cash expenses should be itemized under Applicant Cash Participation. (Note: Applicant Cash Participation figures may be more, but must at least match the requirements for these grants: \$1.00 of grantee cash participation for every \$2.00 provided in Commission grant funds.)

AE-CL, AE-TT, and Pathways Applicants

- Enter the **Entire Project Budget** in the form below.
- You may use as many as four line items under the Commission Funds Requested but please use the fewest line items as possible.
- These grants are not subject to a match requirement and, if granted, do not include a match in the Revised Budget. However, showing Applicant Cash Participation helps to understand the Entire Project Budget.

EXPENSES

Salaries, Benefits & Taxes - Commission \$0.00
Funds Requested:

Salaries, Benefits & Taxes - Applicant Cash \$142,124.00
Participation:

Professional Fee, Grant & Award - \$54,240.00
Commission Funds Requested:

Professional Fee, Grant & Award - \$131,140.00
Applicant Cash Participation:

Supplies, Telephone, Postage & Shipping, \$1,000.00
Occupancy, Equipment Rental &
Maintenance, Printing & Publications -
Commission Funds Requested:

Supplies, Telephone, Postage & Shipping, \$0.00
Occupancy, Equipment Rental &
Maintenance, Printing & Publications -
Applicant Cash Participation:

Travel, Conferences & Meetings - \$0.00
Commission Funds Requested:

Travel, Conferences & Meetings - Applicant \$0.00
Cash Participation:

Insurance - Commission Funds Requested \$0.00
(Not allowed under Commission Funds):

Insurance - Applicant Cash Participation: \$0.00

Other Non-Personnel - Commission Funds \$0.00
Requested:

Other Non-Personnel - Applicant Cash \$0.00
Participation:

Capital Purchase - Commission Amount \$0.00
Requested (when allowable):

Capital Purchase - Applicant Cash \$0.00
Participation:

Indirect Cost - Commission Funds Requested (when allowable): \$0.00

Indirect Cost - Applicant Cash Participation: \$0.00

In-Kind Expense - Commission Funds Requested (when allowable): \$0.00

In-Kind Expense - Applicant Cash Participation: \$0.00

Total Expenses Commission Funds Requested: \$55,240.00

Total Expenses Applicant Cash Participation: \$273,264.00

Enter the amount of your total project cash expenses. This number should equal the sum of the total "Commission Funds Requested" and the total "Applicant Cash Participation" amounts above.

***Verify the total Project Cash Expenses:** \$328,504.00

The Expense Table shown below will update after you select save on the application.

Expenses	Commission Funds Requested	Applicant Cash Participation
Salaries Benefits and Taxes		\$142,124.00
Professional Fee, Grant & Award	\$54,240.00	\$131,140.00
Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications, etc.	\$1,000.00	
Travel, Conferences & Meetings		
Insurance (Not allowed under Commission Funds)		
Other Non-Personnel		
Capital Purchase (when allowable)		
Indirect Cost (when allowable)		
In-Kind Expense (when allowable)		
Total Cash Expenses	\$55,240.00	\$273,264.00

In the text box below, enter an explanation for **any expenses** you listed on a line item either in the "Commission Funds Requested" or "Applicant Cash Participation" columns above. **For APS, RAPS, AE-CL, AE-TT, AA, CP, and Pathways Only: Please provide hourly or daily rate breakdown for contracted personnel receiving Professional Fees.** See Expense and Income Definitions in the Document Library for reference. Note: No grant funds may be used to pay board members.

Explanation(s):

Commission Funds Requested, Professional Fee, Grant, and Award:

\$17k sculpture walk XV (2k/sculpture stipend x 8 artists, 1k sculpture install coordinator)
 \$15k Kingsport ARTS Festival (9k iron pour, 1.7k glassblowing, 1k raku, 3.3k demonstrations/activities)
 \$6k Kids Art Series at Farmer's Market (\$300 to instructor per workshop, 20 workshops)
 \$16,400 Partner Programming (Arts programming in partnership with local organizations/departments including Impressions Fine Art (3k), The Inventor Center (3k), Suzuki Talent Education of Appalachia (3k), Kingsport Art Guild (3k), and Parks and Rec (3k). \$1,240 reserved for programming opportunities with smaller organizations)

Commission Funds Requested, Supplies, Telephone, Postage & Shipping, Occupancy, Equipment Rental & Maintenance, Printing & Publications, etc.:

Equipment rental for sculpture walk install

Applicant Cash Participation, Salaries and Benefits:

Two program leaders at \$37,788/year and 1 program leader at \$54,911/year plus benefits and taxes (minus \$2,936, 160 hours set aside for another grant)

Professional Fee, Grant, and Award:

Contract workers for Kingsport Carousel and Kingsport Renaissance Arts Center at \$8/hr, contract maintenance and repairs

▼ PROJECTED PROJECT INCOME

INCOME:

Earned Income - Admissions:	\$0.00
Earned Income - Contract Services:	\$0.00
Earned Income - Other:	\$0.00
Contributions - Corporate:	\$0.00
Contributions - Foundation:	\$0.00
Contributions - Individual/Other Private:	\$0.00
Government Support - Federal:	\$0.00
Government Support - State/Regional :	\$0.00
Government Support - City/County:	\$273,264.00
Existing Funds:	\$0.00
Other Income:	\$0.00
Total Applicant Cash Income:	\$273,264.00

The Income Table shown below will update after you select save on the application.

Income	Amount
Earned Income - Admissions	
Earned Income - Contract Services	
Earned Income - Other	

Item XII2.

Contributions - Corporate	
Contributions - Foundation	
Contributions - Individual/Other Private	
Government Support - Federal	
Government Support - State/Regional (Exclude this request)	
Government Support - City/County (Exclude this request)	\$273,264.00
Existing Funds	
Other Income	
Total Applicant Cash Income	\$273,264.00

In the text box below, enter an explanation for **any income** you listed above. See Expense and Income Definitions in the Document Library for reference.

Explanation:

City Budget for the Kingsport Cultural Arts department

This number should equal the total from Total Applicant Cash Income in the table above.

***Verify the total Applicant Cash Income** \$276,200.00
above:

+ Amount Requested: \$55,240.00

The Amount Requested will prepopulate from the Amount of Your Grant Request above.

Total Projected Project Income below should equal Total Applicant Cash Income + Amount Requested

***Total Projected Project Income:** \$331,600.00

▼ **In-Kind Contributions**

In-Kind Contribution Total: \$8,037.60

In-Kind Contribution Summary:















Approximately 240 hours of volunteer time for events and programming

2026 Required Documents, Documents and Assurances

REQUIRED DOCUMENTS

Document types listed here are required for this application category. To upload documents, click the plus button next to the document type. Then click the "Add Files" button. Browse to the file and click "Open." Click the "Start Upload" button. When the upload is 100% completed, click the 'x' at the top right corner to close the document upload window. Once uploaded, the document will no longer be listed here, AND will appear at the bottom of the application in the "Required Documents" section.

DOCUMENTS

DOCUMENTS	
 Audit Response correct.pdf 	
PS Audit Response Form Added by Linore Huss at 10:03 AM on December 26, 2024	
 specialty license plate program.pdf 	
PS Specialty License Plate Program promotion Added by Linore Huss at 4:56 PM on December 19, 2024	
 Arts Advocacy.pdf 	
PS Proof of Arts Advocacy Added by Linore Huss at 4:56 PM on December 19, 2024	
 staff bios and responsibilites.doc 	
PS Bios & Job Descriptions Added by Linore Huss at 1:56 PM on December 18, 2024	
 Long term plan.docx 	
PS Long-range Plan Added by Linore Huss at 1:54 PM on December 18, 2024	
 ADA-Accessibility-Checklist-interactive 2024.pdf 	
PS Accessibility Checklist Added by Linore Huss at 1:53 PM on December 18, 2024	
 FINAL-KPT-ACFR-2023-PDF-RED.pdf 	
PS Financial audit and management letter (from an independent CPA) Added by Linore Huss at 10:27 AM on December 18, 2024	

Optional Material Link(s):

ASSURANCES

The applicant assures the Commission that:

1. The activities and services for which assistance is sought will be administered by or under the supervision of the applicant.
2. The filing of this application has been duly authorized by the applicant.
3. The applicant will expend funds received as a result of this application solely for the described project or program.

By signing this application, the applicant hereby assures and certifies that it will comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), the Americans with Disabilities Act of 1990 (42 U.S.C. 12101-12213) and, where applicable, Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.); as well as all regulations of the National Endowment for the Arts issued pursuant to these statutes and that it immediately will take any measures necessary to comply.

Application will not be accepted without TWO different certifications. You cannot use the same person for both certifications.

Chief Authorizing Official (Chair or President of the Board)

***Name and Title:** Paul Montgomery

Entering my name and title and clicking the "I certify" checkbox constitutes my signature acknowledging my awareness of the above assurances and my commitment to implement this project in accordance with them.

***I certify:** Yes

Project/Program Director

***Name and Title:** Kristie Leonard

Entering my name and title and clicking the "I certify" checkbox constitutes my signature acknowledging my awareness of the above assurances and my commitment to implement this project in accordance with them.

***I certify:** Yes

Note: If this application is being submitted by an organization acting as a fiscal agent for another organization, the Chief Authorizing Official and Project Director of the organization acting as fiscal agent and holding the not-for-profit letter of determination must sign this application.

Item XII2.



AGENDA ACTION FORM

Consideration of a Resolution to Accept a Private Monetary Donation from Lavell Kish for the Kingsport Police Department

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-02-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Captain Chris Tincher
Presentation By: Chief Dale Phipps

Recommendation:

Approve the Resolution.

Executive Summary:

A donation check from Lavell Kish for \$300.00 was made to the Kingsport Police Department. With this action, the police department respectfully requests the board accept the donation.

Attachments:

1. Resolution
2. Memo from Commander Sean Chambers

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION ACCEPTING A PRIVATE DONATION
FROM LAVELL KISH FOR THE KINGSPORT POLICE
DEPARTMENT

WHEREAS, Lavell Kish would like to make a donation to the Kingsport Police Department in the amount of \$300.00; and

WHEREAS, the police department will work to determine the best use of the funds for which the necessary appropriation can be made.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the donation to the city from Lavell Kish to the Kingsport Police Department in the amount of \$300.00, is accepted.

SECTION II. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION III. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



KINGSPORT POLICE DEPARTMENT

MEMORANDUM

TO: Lisa Winkle, City Recorder

FROM: Commander Sean E. Chambers 

RE: Deposit

DATE: December 16, 2024

Please deposit check # 154774016 from Edward Jones, representing Lavell Kish, in the amount of \$300.00 (Three hundred dollars). This is a donation to the Kingsport Police Department. Please deposit the specified amount into account # 110-0000-364.10-00.



AGENDA ACTION FORM

Consideration of Approval of Offers for Right-of-Ways and Easements for the Fieldcrest Annexation Sanitary Sewer Project

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-15-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: R. Trent, H. Clabaugh
Presentation By: R. McReynolds

Recommendation:
Approve the Offers.

Executive Summary:
In July 2022, nearly 200 acres of property along Fieldcrest Rd and Catawba Ln was annexed into the City of Kingsport. The plan was to develop this property for residential housing. According to the plan of services approved by the BMA, sewer service is to be provided within five years (July 2027). Construction funding was approved in FY 2024. The development has recently been approved and is under construction. These easements will allow us to serve the property according to our plan of service.

In order to proceed with the construction of the Fieldcrest Annexation Sanitary Sewer Project, the Utilities Department has requested rights-of-way and easements across affected properties. Appraisals have been prepared in accordance with the City of Kingsport's Real Property Acquisition Policies & Procedures and indicate the fair market value as per the attached property owners.

This project will be funded under #SW2408.

- Attachments:**
1. Property List
 2. Property Location Map

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Phillips	—	—	—
Mayes	—	—	—
Montgomery	—	—	—

Tax Map & Parcel	Property Owner/s	Easement Area	Appraised Value
#048; 047.00	Bradley S. Houser & Rachael Houser 289 Fall Creek Road Blountville, TN 37617	Perm. 4,818 sq. ft. Temp. 6,414 sq. ft.	\$578.00 \$577.00
#048; 048.00	Bradley S. Houser & Rachael Houser 289 Fall Creek Road Blountville, TN 37617	Perm. 4,607 sq. ft. Temp. 6,036 sq. ft.	\$553.00 \$543.00
#048; 050.00	Claudia S. Bowers 540 Silver Grove Road Bluff City, TN 37618	Perm. 14,351 sq. ft. Temp. 19,146 sq. ft.	\$1,894.00 \$1,895.00
#063; 101.00	Russell R. Cable, Leif Ingemar Johansson and wife, Christine Mary Johansson 285 Fall Creek Road Blountville, TN 37617	Perm. 5,230 sq. ft. Temp. 6,883 sq. ft.	\$1,109.00 \$1,094.00
#063; 102.00	Eleanor J. Martin 4910 Carters Valley Road Church Hill, TN 37642	Perm. 74,281 sq. ft. Temp. 13,301 sq. ft.	\$10,696.00 \$1,437.00
#063; 103.00	Jeffrey Scott Fleenor Living Trust Charles Justin Fleenor 408 Fieldcrest Road Blountville, TN 37617	Perm. 9,862 sq. ft. Temp. 13,150 sq. ft.	\$3,026.00 \$3,974.00
#063; 104.00	Jeffrey Scott Fleenor Living Trust Tiffany C. Fleenor 4613 Sterling Lane Kingsport, TN 37664	Perm. 8,861 sq. ft. Temp. 11,814 sq. ft.	\$1,489.00 \$1,489.00
#063; 105.00	Donald H. Lewis & Estenia Lewis 590 Fieldcrest Road Blountville, TN 37617	Perm. 3,957 sq. ft. Temp. 5,276 sq. ft.	\$760.00 \$663.00
#063; 105.20	Charles Justin Fleenor 560 Fieldcrest Road Blountville, TN 37617	Perm. 3,214 sq. ft. Temp. 4,012 sq. ft.	\$977.00 \$915.00
#063; 128.00	Thomas H. Parker & Susan L. Parker 4512 Preston Drive Kingsport, TN 37664	Perm. 794 sq. ft. Temp. 1,758 sq. ft.	\$57.00 \$95.00
#064; 010.20	Kevin Scott Martin & Penny Martin 109 Oak Road Bristol, TN 37620	Perm. 32,910 sq. ft. Temp. 43,466 sq. ft.	\$3,686.00 \$3,651.00



SANITARY SEWER LINE EXTENSION TO FIELDCREST ROAD



2000 C7
Item XII.4.



AGENDA ACTION FORM

Consideration of a Resolution to Enter into an Agreement with the Tennessee Main Street Program

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-07-2024
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Committee
Presentation By: Chris McCartt

Recommendation:

Approve the Resolution.

Executive Summary:

The City of Kingsport is a long-standing member of the Tennessee Main Street Program. Through this membership, the city and the downtown businesses enjoy a variety of benefits such as training and promotional activities, technical assistance, use of the Tennessee Main Street Program name and logo, economic development opportunities, and the opportunity to seek annual accreditation from the National Main Street Center.

Approval of this resolution will authorize the mayor to sign a letter of agreement for program policies and services through the Tennessee Main Street Program.

Attachments:

- 1. Resolution

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION APPROVING AN AGREEMENT WITH THE TENNESSEE MAIN STREET PROGRAM AND AUTHORIZING THE MAYOR TO EXECUTE THE AGREEMENT AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THE AGREEMENT

WHEREAS, the city is a long-standing member of the Tennessee Main Street Program;
and

WHEREAS, through this membership, the city and the downtown businesses enjoy a variety of benefits such as training and promotional activities, technical assistance, use of the Tennessee Main Street Program name and logo, economic development opportunities, and the opportunity to seek annual accreditation from the National Main Street Center; and

WHEREAS, approval of this resolution will authorize the mayor to sign a letter of agreement for program policies and services through the Tennessee Main Street Program.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the Letter of Agreement with the Tennessee Main Street Program, is approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized to execute, in a form approved by the city attorney, and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, the Letter of Agreement with the Tennessee Main Street Program, to deliver the agreement and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by the agreement and this resolution, said amendment being generally as follows:

2025 LETTER OF AGREEMENT

Program Policies and Services

Due by March 1, 2025

MAINSTREET AMERICA".

Tennessee Main Street Program

A Coordinating Partner of the National Main Street Center

Tennessee Department of Economic and Community Development

312 Rosa L. Parks Avenue, 27th Floor Nashville, Tennessee 37243

Kim Park, Program Director Telephone: 615.339-1506 Kim.Parks@TN.gov

LETTER OF AGREEMENT

This letter of agreement is entered into by the Tennessee Main Street Program, a program of the Tennessee Department of Economic and Community Development and coordinating partner of the National Main Street Center, and the community/local organization listed below.

This letter of agreement confirms the participation of the local community and the local Main Street America™ organization as a designated Tennessee Main Street program and participant in the National Main Street network. This designation allows the local program to participate in the training and promotional activities of the Tennessee Main Street Program, to use its name, logo and signage, to receive technical assistance and resources, to apply for Downtown Improvement grants, and to seek annual accreditation from the National Main Street Center.

The Tennessee Main Street program, represented by the state coordinator and representatives of the Tennessee Department of Economic and Community Development (ECO), will provide services to the following organization:

Local Main Street Organization

[Downtown Kingsport Association](#)

Address 400 Clinchfield Street Ste 100
City Kingsport , Tennessee Zip Code -37660
Organization/ primary contact email address rcleary@downtownkingsport.org
Telephone 423-392-8822 Website
www.downtownkingsport.org
Non-profit status: 501c3 FEIN Number 81--2175094
Manager/Director Robin-Cleary Hire date -9/19

Board of Directors:

President <u>Tiffany Smelser</u>	Term expires <u>12/31/25</u>
Vice President <u>Chip Millican</u>	Term expires <u>12/31/25</u>
Secretary <u>Frank Lett</u>	Term expires <u>n/a</u>
Treasurer <u>Chris Raines</u>	Term expires <u>12/31/25</u>

Policies and Procedures

The local Main Street America™ organization (as named in this agreement) shall comply with the following policies and procedures set forth by the Tennessee Main Street Program:

A. Submission of an Annual Report to the Tennessee Main Street Program based on the **National Main Street Center's Standards of Performance for Recognition**. The annual report determines program designation by the State of Tennessee who will use the report to recommend national accreditation for the program to the National Main Street Center. This report shall be submitted by the local organization upon request and reviewed by the Tennessee Main Street Program staff. It should clearly demonstrate:

1. Broad-Based Community Commitment to Revitalization
2. Inclusive Leadership and Organizational Capacity
3. Diversified Funding and Sustainable Program Operations
4. Strategy-Driven Programming
5. Preservation-Based Economic Development
6. Demonstrated Impact and Results

B. Provision of professional staff (manager/director) for the local Main Street America™ organization. This may be full-time or part-time, depending on community size and resources, though full-time is recommended. In the event the local Main Street America™ organization manager/director position is vacated during the term of this agreement, the local program agrees to fill the position within a reasonable amount of time and with a person meeting the qualifications for professional staff. The Tennessee Main Street Program reserves the right to suspend or cancel designation if the position is vacated for more than six (6) months. Upon filling the position, the local program will be required to send the new Main Street America™ manager/director to new manager training offered in conjunction with the quarterly managers' meetings.

C. Agree to send a representative (manager/director or board member) to attend a minimum of three quarterly managers' meetings or approved conferences (Tennessee ECD Governor's Conference or National Main Street Conference) during the calendar year. At least one of the three required meetings should be a quarterly managers' meeting.

E. Acknowledgement of Tennessee Main Street Program assistance in projects when applicable and in an appropriate method (publications, media, etc.).

Program Services

The Tennessee Main Street Program provides many services to assist designated communities. This ranges from working with newly designated programs on developing core competencies to helping mature programs maintain focus and effectiveness. The Tennessee Main Street program agrees to provide the following services to the designated local Main Street™ organization:

- A. Training opportunities to further understanding of the Four-Point Approach™ to downtown revitalization and management, including critical tools such as design and economic strategies, market-driven promotions and organizational functions.
- B. Guidance and resources for the manager/director and board president. This may include online, telephone, and email consultation, access to the Tennessee Main Street reference library and files, select publications and regular communication of important materials.
- C. Recognition as a nationally accredited Main Street America™ community in press releases and on the <http://www.tn.gov/ecd> website and invitation to apply for Downtown Improvement Grants, TN Placemakers Grants, Historic Preservation Grants and other programs as funding becomes available.
- D. Comprehensive review of the Annual Designation Report, collecting and publishing the annual reinvestment statistics to illustrate the economic impact of all designated Tennessee Main Street programs (and communicate those results to the National Main Street Center), and provide recommendations for program improvement as needed.
- E. Make on-site visits as needed to monitor local programs and provide technical assistance to

the staff, committees and board members. The Tennessee Main Street Program Director will visit each designated community at least every other calendar year.

F. Promote the local, state and national Main Street America™ programs through public presentations, community meetings and partnership development in order to serve as a statewide resource for downtown revitalization and management strategies.

Logo and Signage Usage

The Tennessee Main Street logo (illustrated on the left) and signage is for use by programs and communities that have received designation from the Tennessee Main Street Program and Tennessee Department of Economic and Community Development.

The National Main Street Center owns the trademark for the Phrase "Main Street America" as it applies to the revitalization of traditional and historic commercial districts. The NMSC allows state and local coordinating programs involved in the revitalization of these commercial districts based upon the National Main Street Center's "Four Point Approach" to use the name "Main Street" to describe their programs.

If a program and community are no longer designated by the Tennessee Main

Street program, all usage of the Tennessee Main Street name, logo and signage are prohibited.

References to Tennessee Main Street (website, street signage, etc.) must be removed from public viewing and use.

Termination

Should the local Main Street America™ organization be unwilling or unable to meet the terms of this agreement, the Tennessee Main Street Program may no longer grant state level designation. Under those circumstances, the Tennessee Main Street Program Director will send a written report identifying the issues and providing guidance on how to proceed within a specified period of time. If the local Main Street America™ program fails to make the recommended corrections, the Letter of Agreement with the local program will be terminated and the program will lose Tennessee Main Street Program designation. After the local Main Street Program Letter of Agreement is terminated, the community must reapply through the new program application process.

Signatures

I (we), the undersigned, on behalf of our community and local Main Street™ organization, have read and agreed to the Letter of Agreement with the Tennessee Main Street Program and acknowledge that the above organization is an active participant in the Tennessee Main Street Program and meets all criteria of designation and understand that if the organization is no longer designated, usage of the name and logo must cease and community signage must be returned to the Tennessee Department of Economic and Community Development.

[Acknowledgements Deleted for Inclusion in this Resolution]

SECTION III. That the mayor is further authorized to make such changes approved by the mayor and the city attorney to the agreement set out herein that do not substantially alter the material provisions of the agreement, and the execution thereof by the mayor and the city attorney is conclusive evidence of the approval of such changes.

SECTION IV. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION V. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



2025 LETTER OF AGREEMENT

Program Policies and Services

Due by March 1, 2025



Tennessee Main Street Program

A Coordinating Partner of the National Main Street Center

Tennessee Department of Economic and Community Development

312 Rosa L. Parks Avenue, 27th Floor

Nashville, Tennessee 37243

Kim Park, Program Director

Telephone: 615.339-1506

Kim.Parks@TN.gov



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Address 400 Clinchfield Street, Ste 100
City Kingsport, Tennessee Zip Code 37660
Organization/ primary contact email address rclarey@downtownkingsport.org
Telephone 423-392-8822 Website www.downtownkingsport.org
Non-profit status 501c3 FEIN Number 81-2175094

Manager/Director Robin Cleary Hire date 9/19

Board of Directors:

President Tiffany Smelser Term expires 12/31/25

Vice President Chip Millican Term expires 12/31/25

Secretary Frank Lett Term expires n/a

Treasurer Chris Raines

Term expires 12/31/25

Item XII.5.

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- D. Comprehensive review of the Annual Designation Report, collecting and publishing the annual reinvestment statistics to illustrate the economic impact of all designated Tennessee Main Street programs (and communicate those results to the National Main Street Center), and provide recommendations for program improvement as needed.
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Local Main Street Organization
Board President/Chair

Robin Cleary
Local Main Street Organization
Manager/Director

Elected Official/City Mayor

City Administrator/Manager

Tennessee Main Street Program Director

Date/term expiration date *- 12/31/2025*

12-12-2024
Date

Date

Date

Date



AGENDA ACTION FORM

Acceptance of FY2024 Annual Comprehensive Financial Report

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-25-2025
Work Session: January 21, 2025
First Reading: January 21, 2025
Final Adoption: January 21, 2025
Staff Work By: Lisa Winkle
Presentation By: Lisa Winkle

Recommendation:

Accept the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2024.

Executive Summary:

The FY2024 Annual Comprehensive Financial Report (ACFR) is presented for your consideration. The report contains management’s transmittal letter to the Board of Mayor and Alderman, Management’s Discussion and Analysis (MD&A) letter that summarizes significant financial changes and overview of the City’s financial condition at June 30, 2024, the auditor’s opinion letter, audited financial statements, statistical tables and compliance reports.

The audit for June 30, 2024 was conducted by Brown Edwards & Company, LLP. David Elkins from Brown Edwards will be at the BMA Work Session to answer any questions.

There was a meeting of the Audit Committee on December 19, 2024 to discuss the 2024 ACFR and the results of the audit with the audit team. The Audit Committee members present were Vice-Mayor Darrell Duncan, Alderman Collette George, and Alderman James Phillips. They approved and accepted the FY2024 ACFR. The ACFR was filed with the State of Tennessee Comptroller’s Office on December 31, 2024 by Brown Edwards. The ACFR was also filed with GFOA on December 31, 2024 by Finance.

It should be noted that the auditor’s report expresses an unmodified opinion on the financial statements. There were no material weakness findings or no significant deficiency findings listed in the report.

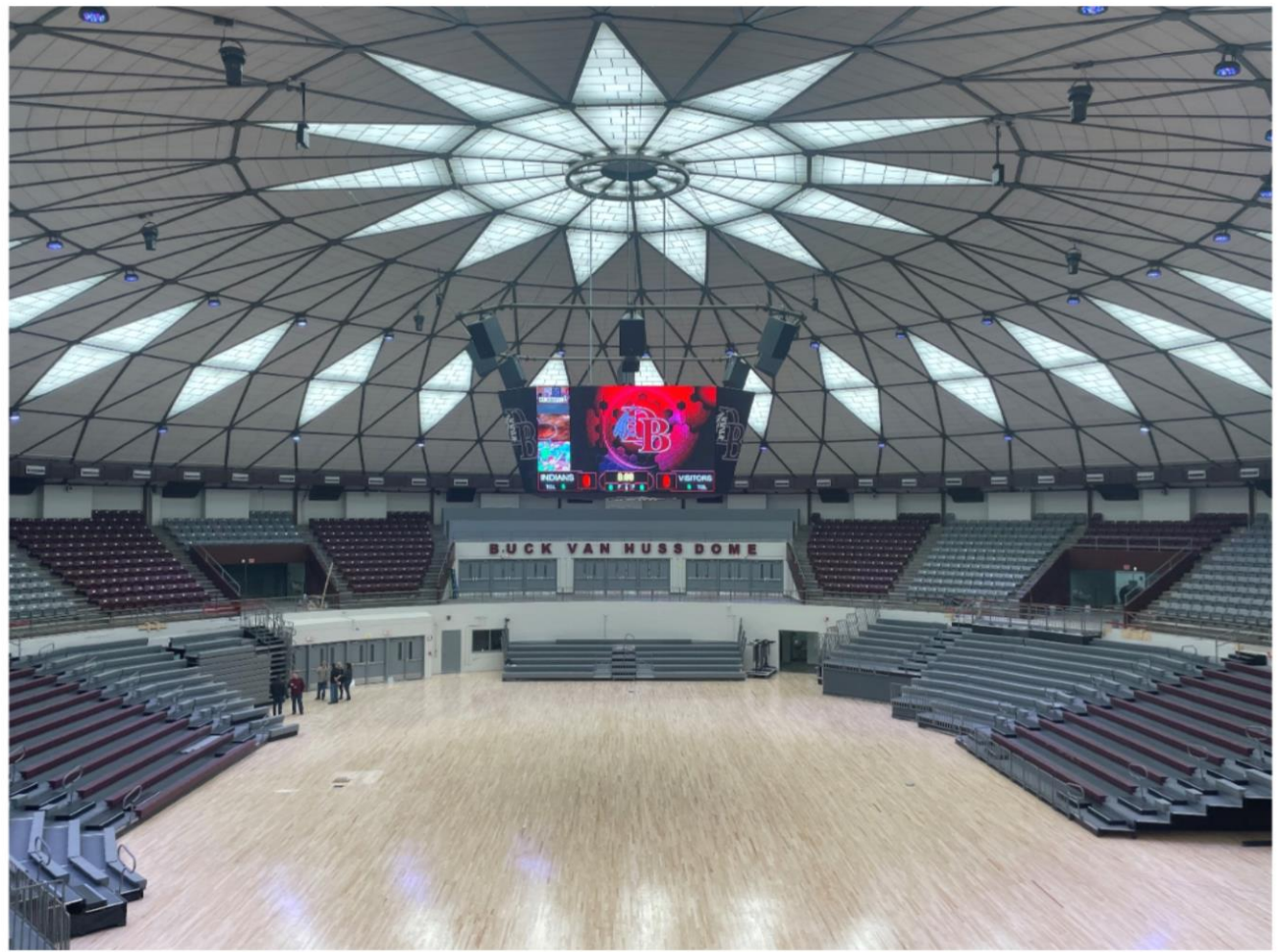
Attachments:

FY 2024 Annual Comprehensive Financial Report

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayes	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

Item XII.6.

CITY OF KINGSPORT, TENNESSEE



ANNUAL COMPREHENSIVE FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2024



City of Kingsport, Tennessee
Annual Comprehensive Financial Report
Fiscal Year Ended June 30, 2024

Prepared By
The Finance Department
Lisa Winkle, City Recorder/Treasurer

**CITY OF KINGSPORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2024**

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**CITY OF KINGSPORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2024**

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**CITY OF KINGSPORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2024**

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CITY OF KINGSPORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2024

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**CITY OF KINGSFORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

I. INTRODUCTORY SECTION (UNAUDITED)



Administration

December 31, 2024

To the Honorable Mayor, Members of the Board of Mayor and Aldermen, and Citizens of the City of Kingsport, Tennessee:

State law requires that all general-purpose local governments publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the City of Kingsport for the fiscal year ended June 30, 2024.

This report consists of management's representations concerning the finances of the City of Kingsport. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City of Kingsport has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City of Kingsport's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Kingsport's comprehensive framework of internal controls has been designed to provide reasonable, rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Brown, Edwards & Company, L.L.P., a firm of licensed certified public accountants, has issued an unmodified ("clean") opinion on the City of Kingsport's financial statements for the fiscal year ended June 30, 2024. The independent auditors' report is located at the front of the financial section of this report.

The independent audit of the financial statements of the City of Kingsport was part of a broader, federally mandated Uniform Guidance audit designed to meet the special needs of federal grantor agencies. The standards governing Uniform Guidance engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the compliance report section of this ACFR.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction. The City of Kingsport's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Kingsport was incorporated in the year 1917. The city has a population of 56,150 and operates under a council-manager form of government. Policymaking and legislative authority are vested in the Board of Mayor and Aldermen (BMA) consisting of a mayor and six aldermen. The BMA is responsible, among other things, for passing ordinances, resolutions, adopting the budget, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the BMA, for overseeing the day-to-day

City Hall | Administration
415 Broad Street | Kingsport, TN 37660-4265 | P: 423-229-9400 | F: 423-229-9350

www.kingsporttn.gov

Item XII.6.

operations and appointing the heads of various departments. The BMA is elected on a non-partisan basis. Board members serve four-year staggered terms, with an election every two years. The Mayor is elected to serve a two-year term. The City Manager serves at the pleasure of the Board.

The City of Kingsport provides a full range of services, including police, fire and rescue, elementary and secondary education, street construction and maintenance, planning and zoning, parks and recreation, cultural events, public transportation and general administrative services. In addition, water and sewer service, storm water management, solid waste collection, Kingsport Aquatic Center, MeadowView Convention Center and Cattails golf course are provided under an Enterprise Fund concept with user charges established by the BMA to ensure adequate coverage of operating expenses and payments on outstanding debt. Vehicle maintenance and replacement and self-insurance activities are provided through Internal Service Funds. The City of Kingsport also provides water and sewer service and solid waste collection service outside the city limits.

The City is financially accountable for two legally separate organizations, the Industrial Development Board of Kingsport and the Emergency Communications District of Kingsport. Both of these organizations are reported separately within the City's financial statements. Additional information on these legally separate entities can be found in the notes to the financial statements (see note 1.A).

The annual budget serves as the foundation for the City of Kingsport's financial planning and control. All departments of the City of Kingsport are required to submit requests for appropriation to the City Manager. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents this proposed budget to the BMA for review by May 15. The BMA is required to hold two public hearings on the proposed budget and to adopt a final budget no later than June 30, the close of the City of Kingsport's fiscal year. The appropriation budget is prepared by fund, function and department. The City Manager may make transfers of appropriations within a department and between departments within any fund. Transfers of appropriations between funds, however, require the approval of the BMA. Budget-to-actual comparisons are provided in this report. The general fund comparison is presented on pages 38 through 40 as part of the basic financial statements for the City's funds.

Factors Affecting Financial Condition

Local Economy

Kingsport, along with the cities of Johnson City and Bristol, Tennessee and Virginia, are known as the "Tri-Cities" area of Northeast Tennessee. The combined Metropolitan Statistical Areas (MSAs) have a population of 521,528. Kingsport's per capita personal income is \$34,878.

In June 2020, the unemployment rate was 9.1% and is currently at 3.8% as of June 2024. The City enjoys a very diverse business and industry community with manufacturing serving as the lead in employment. The City economic base is led by the manufacturing sector which includes Eastman Chemical Company, BAE Systems, Domtar and others.

The City continues to grow through local development efforts. Total taxable assessed value for property in the City has increased approximately 11.4% over the last five years. The City's property tax rate for fiscal year 2024 was \$1.9983 per \$100 of assessed value for Sullivan County portion of Kingsport and \$1.9983 per \$100 of assessed value for the Hawkins County portion of Kingsport. Property tax collections were \$41,026,744 representing 97.63% of the current year tax levy, at June 30, 2024.

One of the most notable ongoing regional developments is Aerospace Park. The state, TVA, two counties and three cities came together to create a 160-acre, build-ready site for maintenance and repair of any size aircraft ranging from corporate jets to commercial fleets.

In the past few years:

- Eastman Chemical Company completed a \$250M investment to their Kingsport plant. The investment is in a process known as Methanolysis, which returns certain plastics back to their raw form. This project gained Eastman international attention.
- Domtar has opened its new \$350 million plant converting the Kingsport Mill from an uncoated free-sheet to packaging plant. The investment aligns with international trends in the paper industry.
- The Robinette Company announced they will invest \$10.3 million to construct a new 100,000SF facility in Piney Flats, Tennessee, creating 70 new jobs.
- Stone Mountain Technologies, Inc. (SMTI) officials announced the company will invest \$13.9 million to establish manufacturing operations in Piney Flats, Tennessee. SMTI will create 111 new jobs in Sullivan County and launch production of ANESI, its brand of high efficiency gas-fired heat pumps.
- Seaman Corporation officials announced the company will build a new 350,000-square-foot facility in Bristol, Tennessee. Seaman Corp will create 58 new jobs at its new manufacturing and distribution facility.
- Cardinal Glass acquires AGC's Hawkins County Plant. The company has committed to growth at the local facility and has already invested more than \$7 million in plant upgrades.
- Advanced Call Center Technologies announces two new projects in Kingsport and Bristol and has leased space in both cities to accommodate the company's growth. The two projects will ultimately produce more than 650 new jobs in Sullivan County.
- Tri-City Extrusion, Inc invest announces a \$33 million expansion that will see the company build a new 120,000SF building. This expansion will increase the company's local presence and create an additional 51 new jobs.
- Final Forge announced their intention to build two facilities totaling more than 50,000SF at the Tri-Cities Airport's Aerospace Park. The company is a head-borne protective equipment developer and manufacturer for military, law enforcement, first responder and homeland security use.
- Symmco announced its intent to invest more than \$13 million and locate in the Phipps Bend Industrial Park. The company is purchasing the former 70,000SF Hawkins County Spec Building and plans to hire 86 people.
- O'Neal Manufacturing Services announced that it will be locating its first Tennessee facility in Kingsport. The project represents a \$8.5 million dollar investment and 29 new jobs to support medium-to-heavy-gauge steel fabrication including steel plate burning, machining, shot blasting and flattening.
- Share Logistics officially announced the company will locate new operations in both Hawkins and Sullivan Counties. The company will invest nearly \$400,000 across the two locations, creating at least 21 new jobs in Surgoinsville and 36 new jobs in Kingsport within the next 5 years.

Other notable developments include:

- Brickyard Village is under construction and is slated to have over 450 housing units in our downtown, approximately a \$100 million investment.
- Fieldcrest is a 243-unit housing development, set to be completed over 5 phases. Phase 1 of the development is under construction and phase 2 is coming soon.
- Bradley Hills is an apartment development of approximately 196-units that is under construction and set to open mid-2025.
- Kingsport currently has approximately 17 residential projects in process. Most notably, three of these proposed projects will provide more than 2,000 housing units over the next 5 years.
- Fort Henry Mall announced construction will begin on a new 7,000SF IMAX theatre and it would be open in 2025, adjoining the existing NCG cinemas along with upgrades to the existing facilities.
- Rural King is under construction and set to open Spring 2025.
- Friendship Hyundai has started demo at 1017 W. Stone Drive and construction is set to begin 2025.
- Academy Sports opened Fall 2024 in the Pavilion Shopping Center.
- Magnolia Ridge, a 100-unit housing development, is now in phase 2 with approximately 88 new homes built or under construction.
- Several pocket neighborhoods were completed and/or under construction including Caymus Court (28-units), Saint Andrews Garth Phase 2 (15-units) and Lebanon Meadows (13-units).
- Riverbend "The Arbor" a townhome development of 45 units began construction and phase 2 (40-units) is currently under staff review with construction set to begin early 2025.

Long-term Financial Planning

As a part of the City's annual budget process, the BMA re-evaluates the adopted multi-year Capital Improvement Plan (CIP) for utility, general government and school related activities to address needed improvements to existing City facilities, roads and infrastructure. The CIP currently includes plans for several significant projects scheduled over the next few years. While the CIP generally looks out over a 5-year period, the plan for the water and sewer utility systems encompasses a 10-year period. These projects will be funded mostly by the issuance of new debt. Even with a significant amount of new debt, the total outstanding debt is expected to be in line with debt roll-off and be well within the parameters of the adopted debt limits as specified in the BMA's debt management policy.

The City of Kingsport has adopted a comprehensive set of financial policies to guide its operations. One of the primary policies that has given the City the flexibility to address cash flow, emergency needs and to take advantage of significant grant opportunities that have matching requirements, is the adoption of a General Fund minimum unassigned fund balance policy of 15% of General Fund expenditures, with a further restriction that the City will not fund any recurring operating expenditures with the use of one-time revenues. Funding for the water and sewer CIP consists of gradual annual rate increases and savings realized from declining annual debt service expenditures. This strategy, confirmed by a completed rate study by Raftelis, is utilized to provide an annual funding source for non-major capital expenditures and to reserve issuance of new debt obligations for large major capital projects.

Moody's and S&P continue to reaffirm Kingsport's bond ratings of AA and Aa2 respectively. Moody's cites the City's large and expanding tax base, past tax rate increase, adoption of sanitation fee, and healthy reserves as rationale for its rating. S&P comments include an adequate economy, very strong management with strong financial policies and practices, strong budgetary flexibility with available fund balance, and very strong institutional framework score.

In August 2023, the City issued General Obligation Bonds, Series 2023 in the amount of \$61,945,000. The breakout was \$40,770,000 for general governmental projects, \$11,425,000 for sewer projects and \$9,750,000 for water projects. The biggest projects funded from this issue are DB Dome Replacement at \$21,000,000; Justice Center Expansion at \$13,400,000; combined water and sewer line relocation related to the State's Memorial Blvd Project at \$7,500,000; Library Renovation at \$4,400,000 and combined water and sewer lines for the Fieldcrest Annexation area at \$3,700,000. Bonding plans have been revised to plan for a smaller than previously planned issue in Spring 2026 which will fund Fire Station 2 replacement and various utility projects. The larger bond issue is delayed until Spring 2027 to provide funding for construction of a new elementary and renovation of the old North High School building into an elementary. This plan was developed so both new schools could open August 2029.

City Utilities

In FY20 the City hired Raftelis to perform an in-depth rate study and financial plan for city utilities. The goal of the study was to provide a new rate structure that would be simpler and more equitable than what was in use and to set rates that would provide for financial sufficiency, debt service coverage, and equity financed capital. The City's rate structure had been complicated by trying to accommodate rate structures of utility districts that had been absorbed into the city system in past years.

The implementation of the rate study was delayed during Covid, and the City went a year without raising rates. The rate study and rate restructuring plan was presented to the BMA during discussions for the FY2023 Budget. The old rate structure had a minimum bill and 4 or 6 declining block tiers depending on whether the customer was inside city limits or outside. The new rate structure keeps the inside/outside difference but only has 2 tiers and a base charge which varies by meter size. FY2023 was the first year of a four-year phase in of the new rate structure. For FY2023 the base charge also covered the first 1500 gallons used. For FY2024 the base charge covered the first 1000 gallons used. For FY2025 the base charge will cover the first 500 gallons used. In FY2026 the base charge will just cover the available service and all usage will be charged based on the 2 tiers.

In FY23 the City was awarded ARP grant funds through TDEC totaling approximately \$7,000,000 for various city utility projects. In addition, the City is partnering with Sullivan County and Washington County for projects using ARP grant funds through TDEC awarded to them with a combined total of approximately \$4,600,000 that will serve their residents and increase our utility customer base.

Major Initiatives

The Board of Mayor and Aldermen, through community input, has developed and invested in several major initiatives. This includes projects related not only to the City's infrastructure but also includes projects to distinguish Kingsport as a great place to live, work, play and for businesses to grow and prosper. Examples include the following:

- Kingsport began the process of creating a new Strategic Plan, helping to define Kingsport's vision and mission and identifying the city's goals and objectives for the future. The plan will be complete in February 2025.
- The Dental Clinic of the Appalachian Highlands opened in 2024 through a partnership with University of Tennessee, Ballad Health, East Tennessee University and private corporate sponsors.
- PaveKingsport is in the fifth year of a multi-phase plan to get all local roads on an industry standard 25-year paving cycle. The plan is data-driven, based on need, and is divided into three broad categories: (1) neighborhoods, (2) main roads, and (3) worst roads. This year, Kingsport experienced approximately \$10.8 million in street resurfacing projects, paving approximately 16 miles of roadway between contractors and in-house crews.
- Upgrades and enhancements at Bays Mountain Park & Planetarium, include a new fox habitat, nature center and planetarium renovations, and upcoming construction on the Fox Den Playground.
- The city's holiday initiative, Christmas in Kingsport, hosted three weekends of events, featured over 100 decorated trees, and over a dozen displays in downtown.
- An impactful infrastructure project, the Main Street Rebuild Project, will be completed in early 2025 and will beautify a major gateway road into our downtown.
- ConnectKingsport is a free app for residents to download and use to report nonemergency issues to City departments. Issues such as potholes, streetlight outages, fallen tree, and code enforcement issues, are reported directly to the department responsible. The app currently has over 12,000 active users.
- To help residents learn about day-to-day city operations within their local government, the Model City 101 program was started. A free 8-week program provides an overview of various city departments and services.
- Through a partnership with Sullivan County, a new recycling convenience center opened, accepting cardboard, tin, aluminum and mixed paper.
- The Kingsport Aquatic Center underwent needed maintenance and key improvements to the locker rooms, family bathrooms, lazy river and all of the pools at the facility, continuing its goal of being a world-class facility.

Downtown continues to be a major focus. Since Kingsport's downtown was planned in advance, it has an extraordinarily large footprint. Downtown Kingsport contains 367 acres (excluding any land at Brickyard Park/General Shale). By comparison, downtown Johnson City has 169 acres and downtown Bristol, TN-VA has 79 acres. This gives Kingsport ample opportunity to create a vibrant, mixed-use community in the heart of the city. Property values in Downtown Kingsport total approximately \$144,000,000 – almost doubling from \$73,000,000 in 2000. The transformation has drawn the attention of current and former residents alike. It's hard not to notice how many buildings all over downtown have been adaptively reused, while others have been replaced with new buildings that complement our City's heart.

Awards and Acknowledgements

Awards The Government Finance Officers' Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Kingsport for its annual comprehensive financial report (ACFR) for the fiscal year ended June 30, 2023. This was the 24th consecutive year that the City of Kingsport has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Distinguished Budget Presentation Award for its annual budget document dated July 1, 2022. The annual budget document dated July 1, 2023 has been submitted to the GFOA for review and has already been notified it will also receive this award. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document was judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device.

The audit for the year ended June 30, 2024 is the 26th year in a row that the City has received a clean, unmodified opinion. The FY 2024 annual audit reported no material weaknesses or significant deficiencies in financial controls and operations. By any measure, our citizens can rest assured that the Board and staff are safeguarding the assets that have been placed in their care.

The City's Public Information and Communications Department received two awards from the Public Relations Society of America Tri-Cities Chapter – Award of Quality for a community blog post, and an Award of Merit for Special Events – 8 Days or More.

The Kingsport Fire Department Hazardous Materials (HazMat) Team earned a new Type II designation, becoming the first team in the State of Tennessee to receive this designation from the Tennessee Emergency Management Agency (TEMA).

The Kingsport Farmers Market was named one of the 2024 '12 Farmers Markets in the South You Should Visit This Season.'

Kingsport received a \$7.8 million grant from the BlueCross BlueShield of Tennessee Foundation earlier this year for the enhancement of a city park along the South Fork of the Holston River.

Kingsport received \$2.9 million from the Tennessee Department of Environment & Conservation's Local Parks and Recreation Fund earlier in 2024 with improvements slated at Bays Mountain Park and the Brickyard Complex.

The City of Kingsport has been awarded \$75,000 in grant funds from the Tennessee State Museum with proceeds allocated for ADA improvements to the Farmstead Museum at Bays Mountain Park.

Acknowledgments The preparation of this ACFR could not have been accomplished without the efforts and dedication of the staff of the Department of Finance. We would like to express our appreciation to all staff members and other personnel from various departments, agencies, and authorities that assisted in its preparation. We would also like to thank the Board of Mayor and Aldermen for their guidance and support.

Respectfully submitted,



Chris McCartt
City Manager



Lisa Winkle
City Recorder/Treasurer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Kingsport
Tennessee**

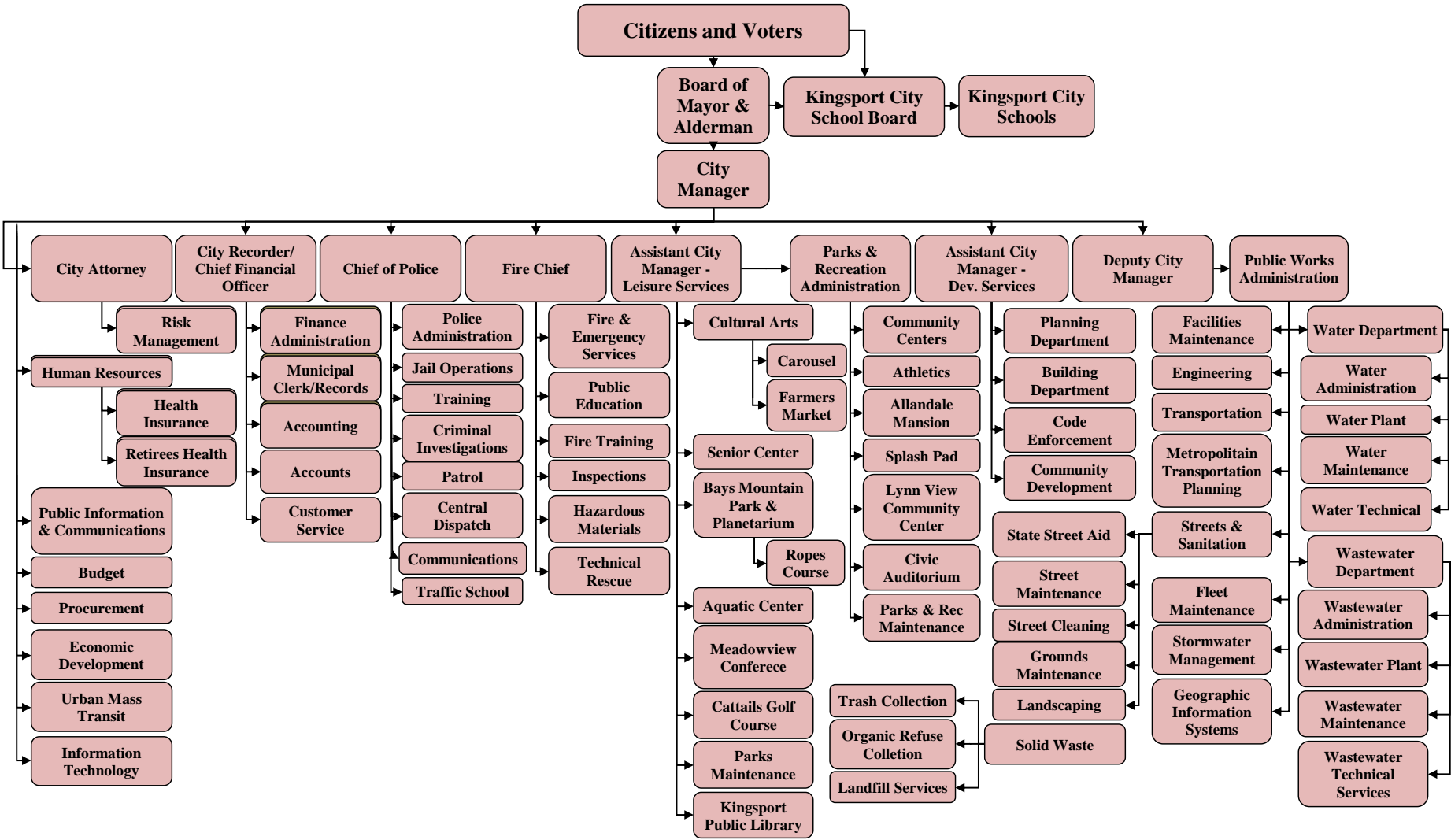
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2023

Christopher P. Morill

Executive Director/CEO

CITY OF KINGSPORT ORGANIZATION CHART





CITY OF KINGSPORT, TENNESSEE

HISTORY AND ORGANIZATION

The City of Kingsport incorporated in 1917 and has operated under the Council-Manager form of government since that time. The Board of Mayor and Aldermen was expanded from five to seven members through a Charter amendment effective May 15, 1973. On the third Tuesday in May of each odd numbered year three members are elected by the qualified voters of the City for a four-year term and the mayor is elected for a two-year term beginning at the first regular meeting of the Board in July following the election. The Board appoints a City Manager who is responsible for the administration of the City according to the Charter and Ordinances in effect. The City Manager appoints various department heads, officials, and employees to operate the City except for the Education Department. The Board of Education, consisting of five members with two or three elected by the qualified voters of the City each odd number year, is responsible for the hiring of a Director of Schools and other personnel, formulating policies and operating the school system within the framework of State statutes and the City Charter and Code.

Pay scales for employees and officials of all departments are approved by the Board of Mayor and Aldermen, and all appropriations of funds are made by the Board.



In 2021, the City of Kingsport's City Hall relocated to 415 Broad Street. The City renovated a six-story former bank building near the iconic Church Circle in the heart of Downtown Kingsport. The new City Hall consolidates more than 100 employees from six offices into one convenient, renovated, ADA-compliant building.

CITY OF KINGSPORT, TENNESSEE

PRINCIPAL OFFICIALS

AS OF

June 30, 2024

BOARD OF MAYOR AND ALDERMEN

Patrick Shull	Mayor
Colette George	Vice-Mayor
Betsy Cooper	Alderman
Darrell Duncan	Alderman
Paul Montgomery	Alderman
Tommy Olterman	Alderman
James Phillips	Alderman

CHARTER OFFICERS

Christopher W. McCartt	City Manager
Lisa E. Winkle	City Recorder/Treasurer
Rodney B. Rowlett	City Attorney
Anthony D. Phipps	Police Chief
Steven C. Rose	City Judge
Christopher M. Hampton	Superintendent of Schools

DEPARTMENT HEADS

Ryan O. McReynolds	Deputy City Manager
Scott A. Boyd	Fire Chief
John P. Morris	Budget Officer

**CITY OF KINGSFORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

II. FINANCIAL SECTION

CITY OF KINGSPORT, TENNESSEE

BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION WITH
INDEPENDENT AUDITORS' REPORT

For the Fiscal Year Ended June 30, 2024

Independent Auditor's Report

To the Honorable Mayor and Board of Aldermen
City of Kingsport, Tennessee

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kingsport, Tennessee (the "City") as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and the General Purpose School Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Emergency Communications District (the ECD), which represents 21 percent, 54 percent, and 26 percent, respectively, of the assets, net positions, and revenues of the aggregate discretely presented component units as of June 30, 2024. Also, we did not audit the financial statements of the Phipps Bend Joint Venture, a joint venture with the Industrial Development Board of Kingsport, a discretely presented component unit, which represents 2 percent and 5 percent, respectively, of the assets and net positions of the aggregate discretely presented component units as of June 30, 2024. Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as it relates to the amounts included for the ECD and the Phipps Bend Joint Venture, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with 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, and the requirements prescribed by the Comptroller of the Treasury, State of Tennessee. 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 City 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 opinions.

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 conditions or events, considered in the aggregate, that raise substantial doubt about the City'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 opinions. 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 City'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 City's ability to continue as a going concern for a reasonable period of time.



Auditor’s Responsibilities for the Audit of the Financial Statements (Continued)

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 and other required supplementary information, as listed in the table of contents, 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 to 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 inquiries 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 any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. The accompanying combining and individual nonmajor fund financial statements, the schedule of changes in long term debt by individual issue, the schedule of changes in long term lease obligations, the capital assets used in the operation of governmental funds: comparative schedules by source, schedule by function and activity, and schedule of changes by function and activity, schedule of operating costs – enterprise funds, schedule of operating costs – non-major enterprise funds, schedule of inter-fund transfer details, schedule of transportation expenditures by object classification, schedule of highways and streets expenditures by object classification, schedule of expenditures of state awards, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such 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.

Supplementary Information (Continued)

In our opinion, the combining and individual nonmajor fund financial statements, the schedule of changes in long term debt by individual issue, the schedule of changes in long term lease obligations, the capital assets used in the operation of governmental funds: comparative schedules by source, schedule by function and activity, and schedule of changes by function and activity, schedule of operating costs – enterprise funds, schedule of operating costs – non-major enterprise funds, schedule of inter-fund transfer details, schedule of transportation expenditures by object classification, schedule of highways and streets expenditures by object classification schedule of expenditures of state awards, and the schedule of expenditures of federal awards 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 report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do 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 December 31, 2024 on our consideration of the City'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 City'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 City's internal control over financial reporting and compliance.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Kingsport, Tennessee
December 31, 2024

A. MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024

As management of the City of Kingsport (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 7 of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$524,649,931 (net position).
- The City's total net position increased by \$31,982,419 for the fiscal year ended June 30, 2024.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$107,687,140 an increase of \$29,750,806.
- The increase is directly related to an August 2023 GO Bond Issue of \$40,770,000 for general governmental capital projects.
- Approximately 23% of this total fund balance, \$24,759,978, is unassigned and therefore available for spending at the City's discretion.
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$24,759,978 or approximately 25% of total general fund expenditures including transfers out.
- The City's total gross debt increased by \$42,276,108 during the current fiscal year. The increase relates directly to 30 year General Obligation Public Improvement Bonds, Series 2023 issued August 25, 2023 for \$61,945,000 with average interest rate of 4.23%.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the assets plus deferred outflows of resources less liabilities and deferred inflows of resources reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes or earned but unused vacation leave, etc.).

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, licenses and permits, and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, highway and transportation, economic and physical development, culture and recreation, and education. The business-type activities of the City include water, sewer, solid waste management, storm water management, aquatic center, conference center and golf course. The government-wide financial statements can be found on pages 29 to 31 of this report.

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twenty-six (26) individual governmental funds. Twenty-two (22) of these governmental funds are classified as nonmajor and are summarized under the heading "Other Governmental Funds" in the governmental fund presentation. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the general purpose school fund, the capital project fund, the debt service fund and nonmajor governmental funds, all of which are combined into a single, aggregated presentation. Individual fund data for nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental fund financial statements can be found on pages 32 to 42 of this report.

The City adopts an annual appropriation budget for its general and other major special revenue funds. Budgetary comparison statements have been provided for these funds to demonstrate compliance with this budget.

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Proprietary funds

The City maintains eleven (11) different types of proprietary funds, including enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, solid waste management, storm water management, aquatic center, convention center and golf course activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for vehicle maintenance and replacement and self-insurance activities.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information of the water, sewer, aquatic center, and convention center activities, which are considered to be major funds of the City. In addition the proprietary fund financial statements include a column for other enterprise funds. This column presents the information for the City's solid waste management, storm water management, and golf course activities. Individual fund data for these nonmajor enterprise funds is provided in the form of combining statements elsewhere in this report. Internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found on pages 43 to 47 of this report.

Notes to the financial statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 48 to 196 of this report.

Other information

The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 212 to 246 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City, assets and deferred outflows of resources exceed liabilities and deferred inflows of resources by \$524,649,931 at the close of the most recent fiscal year.

By far the largest portion of the City's net position reflects its investment in capital assets (e.g. land, buildings, and equipment); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Current and Other Assets	\$ 217,891,634	\$ 188,676,425	\$ 57,347,115	\$ 34,799,249	\$ 275,238,749	\$ 223,475,674
Capital Assets	393,816,519	368,359,401	308,422,477	304,494,647	702,238,996	672,854,048
Total Assets	<u>611,708,153</u>	<u>557,035,826</u>	<u>365,769,592</u>	<u>339,293,896</u>	<u>977,477,745</u>	<u>896,329,722</u>
Total Deferred Outflows of Resources	54,339,092	48,935,032	5,058,830	5,038,500	59,397,922	53,973,532
Long-term Liabilities Outstanding	246,031,015	196,332,785	142,665,329	129,224,127	388,696,344	325,556,912
Other Liabilities	33,662,065	31,385,200	4,760,501	5,420,160	38,422,566	36,805,360
Total Liabilities	<u>279,693,080</u>	<u>227,717,985</u>	<u>147,425,830</u>	<u>134,644,287</u>	<u>427,118,910</u>	<u>362,362,272</u>
Total Deferred Inflows of Resources	83,537,440	92,942,791	1,569,386	2,330,679	85,106,826	95,273,470
Net Position:						
Net Investment in Capital Assets	302,151,563	273,487,359	208,800,023	200,142,606	510,951,586	473,629,965
Restricted	15,330,681	17,089,975	2,044,750	1,815,357	17,375,431	18,905,332
Unrestricted	(14,665,519)	(5,267,252)	10,988,433	5,399,467	(3,677,086)	132,215
Total Net Position	<u>\$ 302,816,725</u>	<u>\$ 285,310,082</u>	<u>\$ 221,833,206</u>	<u>\$ 207,357,430</u>	<u>\$ 524,649,931</u>	<u>\$ 492,667,512</u>

A portion of the City's net position, \$17,375,431 (3%) represents resources that are subject to external restrictions on how they may be used.

During the current fiscal year, the government's net position increased by \$31,982,419. Net position for governmental activities increased by \$17,506,643 while net position for business-type activities increased by \$14,475,776.

The \$17,506,643 current year increase in net position for governmental activities was primarily a result of increases in federal grant revenue.

The \$14,475,776 increase in net position in the business-type activities was a result of federal grant revenue and rate increases affecting charges for services.

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

The following is a summary of activities for the City during the fiscal year ended June 30, 2024:

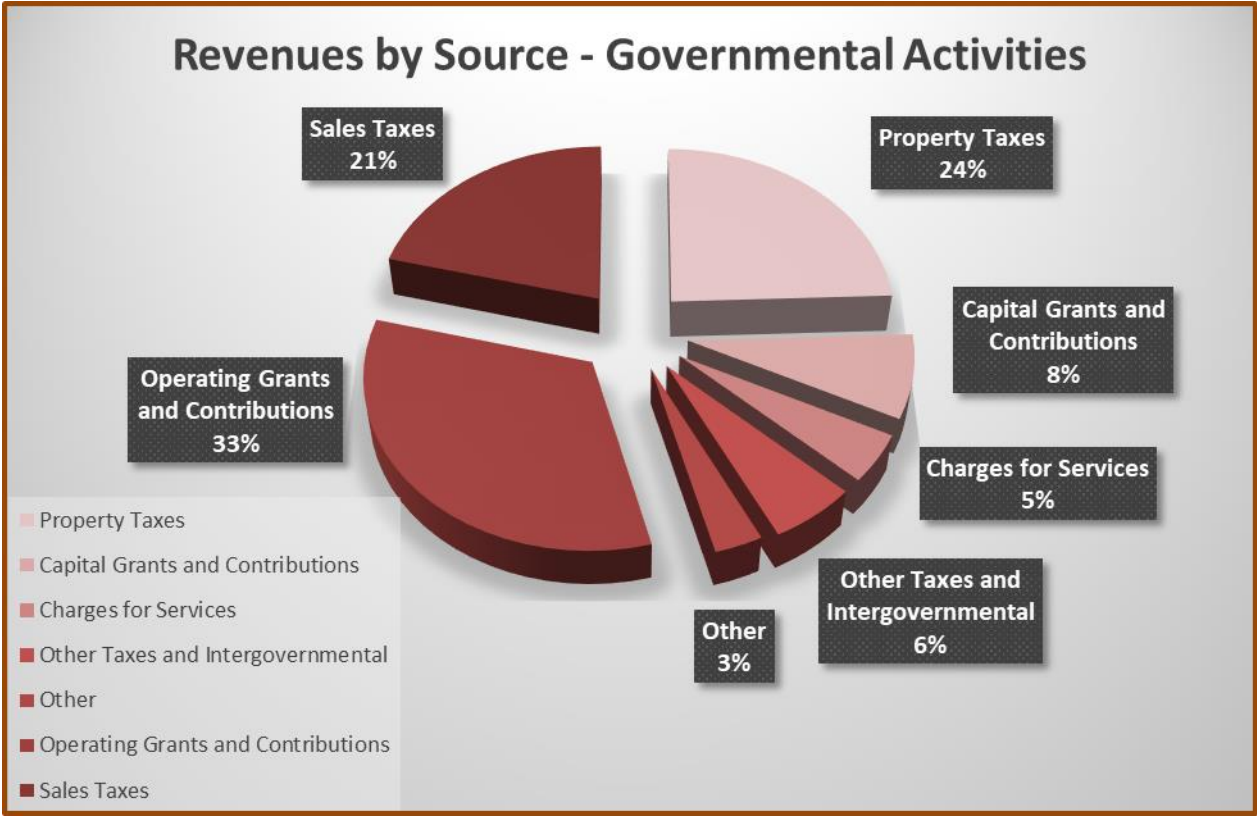
City of Kingsport's Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	\$ 10,836,536	\$ 9,793,161	\$ 46,202,141	\$ 42,139,427	\$ 57,038,677	\$ 51,932,588
Operating Grants and Contributions	78,379,126	62,146,782	0	0	78,379,126	62,146,782
Capital Grants and Contributions	18,762,965	13,697,996	9,417,623	1,211,477	28,180,588	14,909,473
General Revenues						
Property Taxes	57,861,472	64,537,940	0	0	57,861,472	64,537,940
Sales Taxes	49,811,840	49,916,865	0	0	49,811,840	49,916,865
Other Taxes and Intergovernmental	13,734,573	13,846,736	0	0	13,734,573	13,846,736
Unrestricted Investment Earnings	4,846,993	1,835,591	2,210,680	660,800	7,057,673	2,496,391
Grants and Contributions Not Restricted to Specific Programs	2,046,470	1,317,032	0	0	2,046,470	1,317,032
Other	723,480	2,170,238	0	0	723,480	2,170,238
Total Revenues	<u>237,003,455</u>	<u>219,262,341</u>	<u>57,830,444</u>	<u>44,011,704</u>	<u>294,833,899</u>	<u>263,274,045</u>
Expenses:						
General Government	22,289,630	21,389,215	0	0	22,289,630	21,389,215
Public Safety	29,471,289	26,676,165	0	0	29,471,289	26,676,165
Public Works	27,067,764	22,617,812	0	0	27,067,764	22,617,812
Highway Transportation Planning	5,232,903	5,050,087	0	0	5,232,903	5,050,087
Economic and Physical Development	2,852,843	2,405,551	0	0	2,852,843	2,405,551
Culture and Recreation	10,393,153	10,125,763	0	0	10,393,153	10,125,763
Education	113,378,002	100,044,821	0	0	113,378,002	100,044,821
Interest on Long-term Debt	4,295,031	3,183,790	0	0	4,295,031	3,183,790
Water	0	0	15,003,447	13,651,930	15,003,447	13,651,930
Sewer	0	0	16,697,917	14,862,315	16,697,917	14,862,315
Solid Waste Management	0	0	6,580,015	6,555,868	6,580,015	6,555,868
Storm Water Management	0	0	1,492,860	1,921,721	1,492,860	1,921,721
Aquatic Center	0	0	3,391,215	3,360,127	3,391,215	3,360,127
MeadowView Conference Resort and Convention Center	0	0	3,087,819	2,957,802	3,087,819	2,957,802
Cattails at MeadowView Golf Course	0	0	1,617,592	1,469,204	1,617,592	1,469,204
Total Expenses	<u>214,980,615</u>	<u>191,493,204</u>	<u>47,870,865</u>	<u>44,778,967</u>	<u>262,851,480</u>	<u>236,272,171</u>
Increase (Decrease) in Net Position before Transfers	22,022,840	27,769,137	9,959,579	(767,263)	31,982,419	27,001,874
Transfers	(4,516,197)	(3,688,619)	4,516,197	3,688,619	0	0
Change in Net Position	<u>17,506,643</u>	<u>24,080,518</u>	<u>14,475,776</u>	<u>2,921,356</u>	<u>31,982,419</u>	<u>27,001,874</u>
Net Position, beginning of period	<u>285,310,082</u>	<u>261,229,564</u>	<u>207,357,430</u>	<u>204,436,074</u>	<u>492,667,512</u>	<u>465,665,638</u>
Net Position, end of period	<u>\$ 302,816,725</u>	<u>\$ 285,310,082</u>	<u>\$ 221,833,206</u>	<u>\$ 207,357,430</u>	<u>\$ 524,649,931</u>	<u>\$ 492,667,512</u>

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Governmental Activities – Revenue

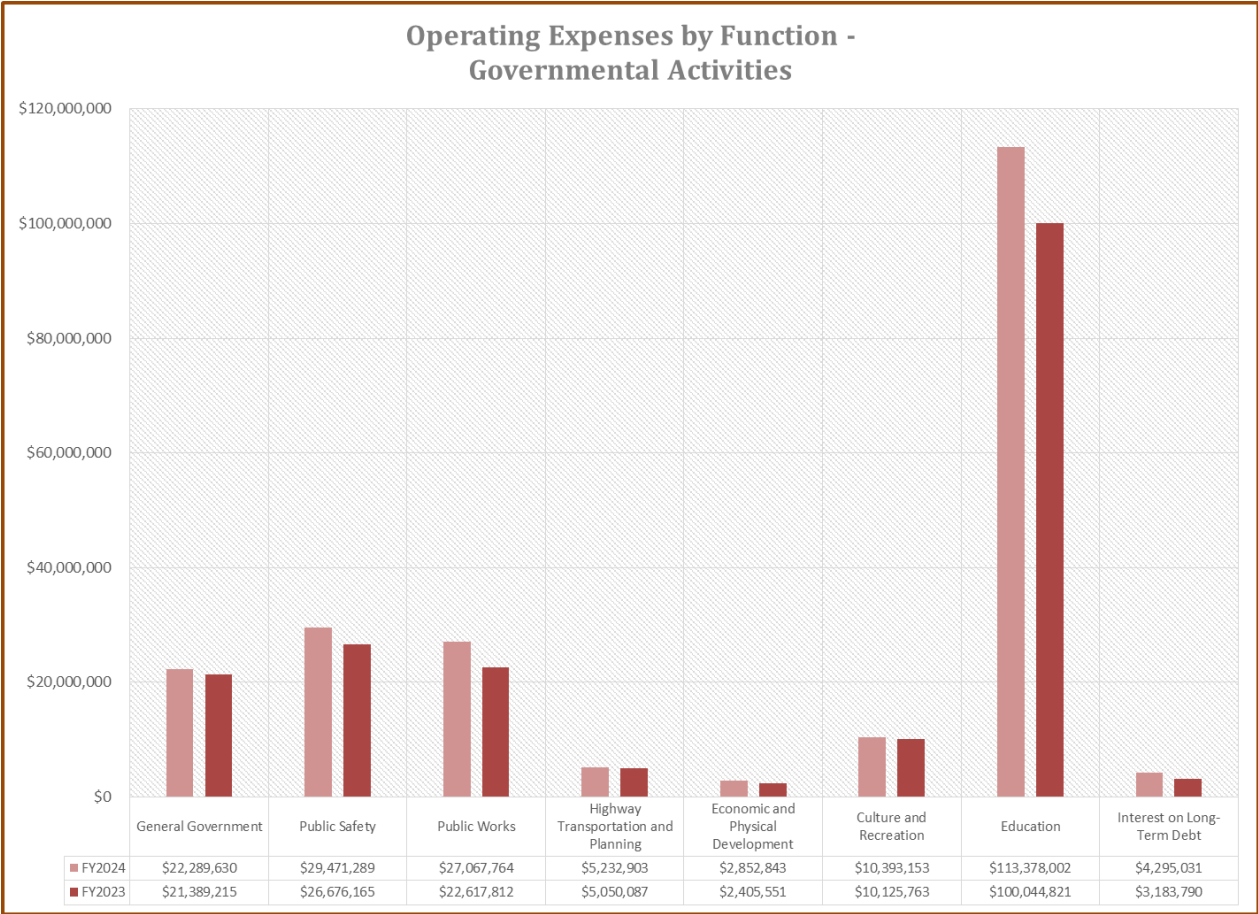
The City's governmental revenues totaling \$237,003,455 were more than the prior year by \$17,741,114. The main factor of this increase is the \$16,232,344 increase of operating grants and contributions. Much of this can be attributed to federal and state grants to help local governments and school systems recover from COVID-19. Capital grants and contributions increased by \$5,064,969 which can be attributed to grant funds for the City's Main Street Rebuild project. The increase in grant revenue helped offset the reduction of property tax revenue which was \$6,676,468.



**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Governmental Activities – Operating Expenses

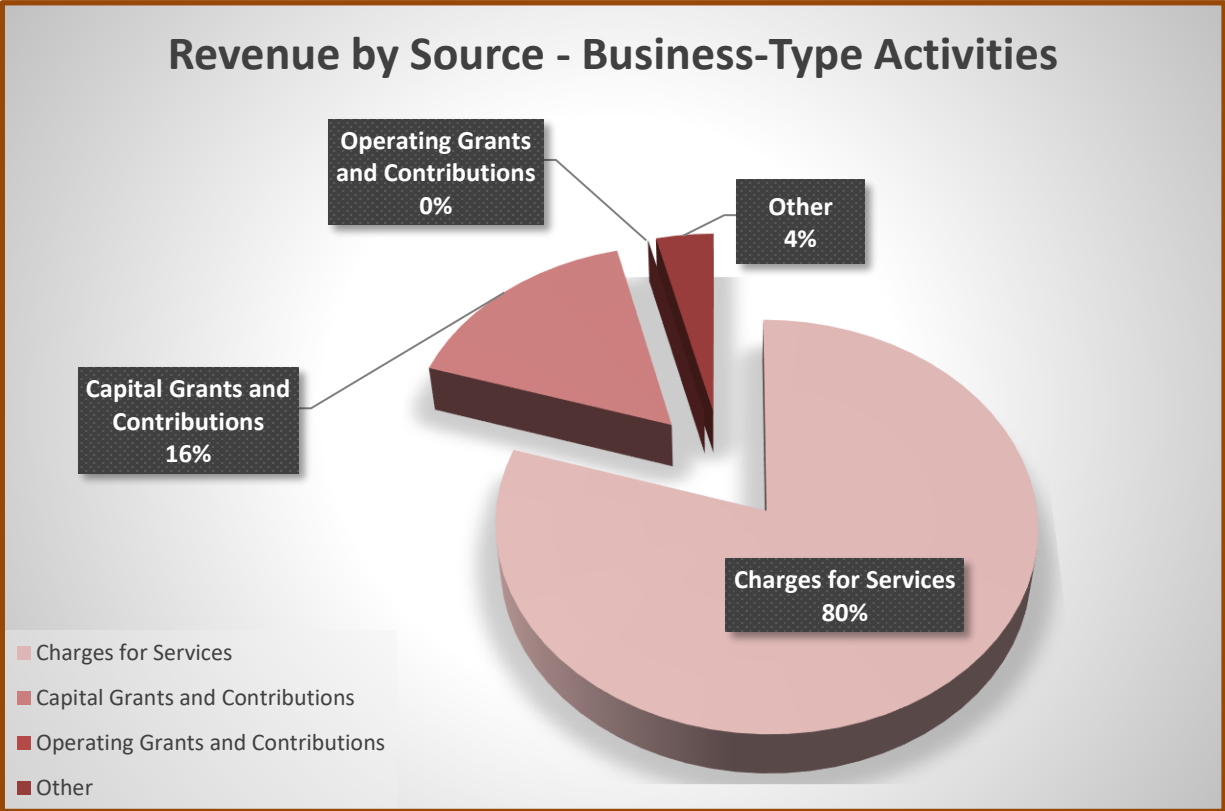
Operating expenses for governmental activities were more than the prior year by \$23,487,411. This increase in expenditures can be attributed to several factors. City Staff levels have returned to normal after unprecedented high vacancies during COVID, salary increases for employees that went into effect July 2022 and 2023, ability to purchase items that had been delayed due to supply chain issues, electricity fee increases and expenditures directly related to ARPA and ESSER grant revenues. The chart below shows how the City’s governmental revenue has been spent by function. By far the largest increase was in education which was higher by \$13,333,181.



**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Business-Type Activities - Revenue

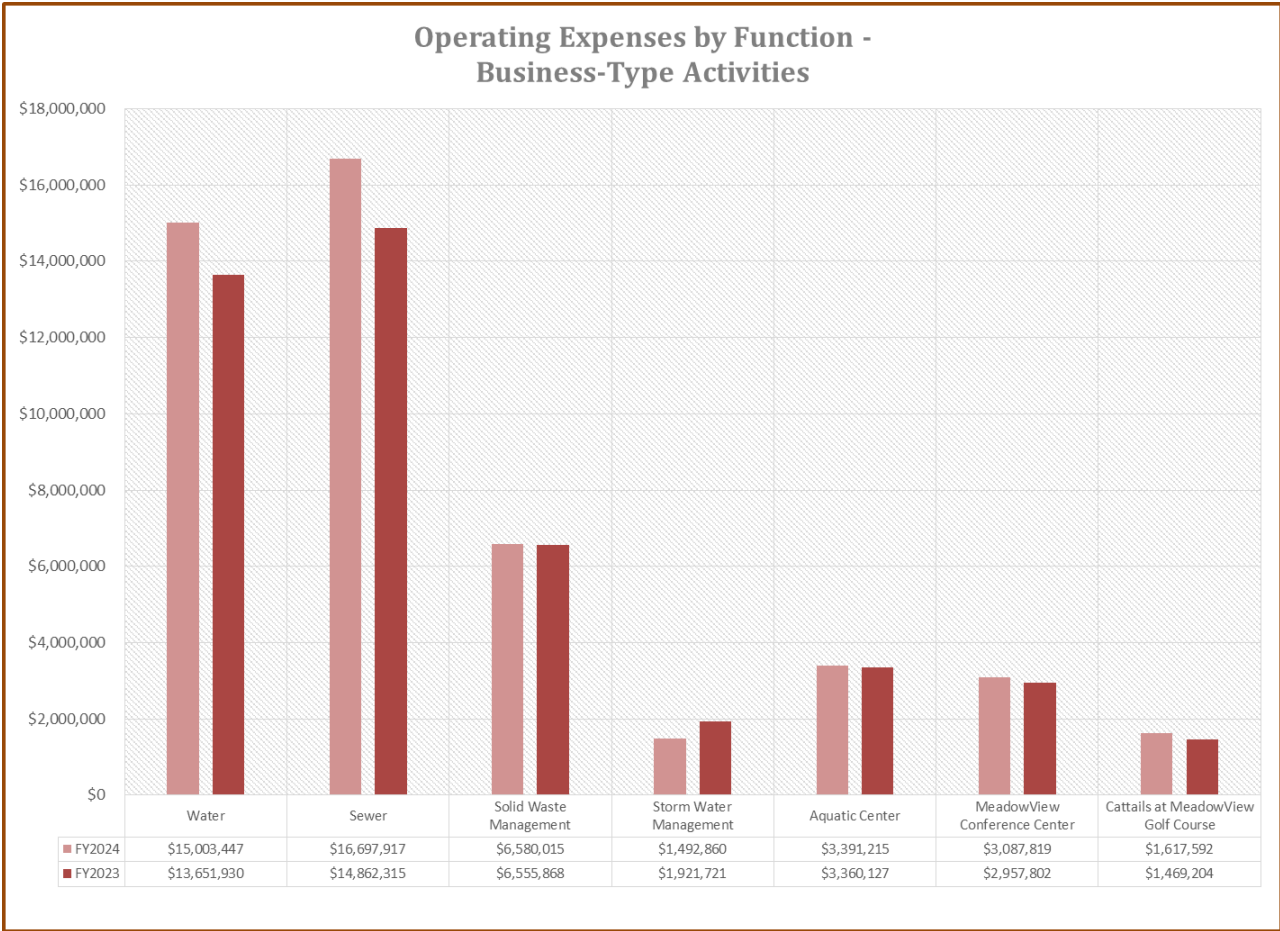
The City's business-type revenues totaling \$57,830,444 were more than the prior year by \$13,818,740. Capital grants and contributions increased by \$8,206,146 which relates to federal ARP grant money from TDEC for utility projects. The \$4,062,714 increase in charges for services can be attributed to utility rate increases. For FY2023 water and sewer rates were restructured to have a base fee for service by meter size with less rate tiers for gallons used. The new rate structure was recommended by a study completed by Raftelis. The rates from the study are being phased in over 4 years. FY24 was the second year if the phase in period.



**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Business-Type Activities – Operating Expenses

Operating expenses for business-type activities totaled \$47,870,865 and was more than the prior year by \$3,091,898. Sewer operations had the largest increase of \$1,835,602. This can be attributed to maintenance projects that did not meet the threshold for capitalization.



**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Financial Analysis of the City's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Kingsport's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the City of Kingsport's governmental funds reported combined ending fund balances of \$107,687,140 a net increase of \$29,750,806 in comparison with the prior year. Approximately 23% of the total fund balance, \$24,759,978 constitutes unassigned fund balance, which is available for spending at the City's discretion. The remainder of fund balance consists of \$476,339 nonspendable primarily attributed to inventories and a perpetual care trust, \$52,466,929 restricted primarily for capital projects, \$12,879,483 committed to special revenue purposes, and \$17,104,411 assigned primarily to the City's various governmental funds most significantly for education, capital projects, and debt service.

The general fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$24,759,978 while total fund balance was \$25,584,464. Of the total fund balance \$17,906 is considered nonspendable while \$319,596 is restricted for future pension costs and \$486,984 is considered assigned. The majority of the assigned fund balance represents encumbrance carryovers from fiscal year 2024 to fiscal year 2025. As a matter of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out.

Unassigned fund balance represents approximately 25% of total general fund expenditures and transfers out, while total fund balance represents 26% of that same amount. During fiscal year 2024, the fund balance of the City's General Fund increased by \$7,420. This increase is a net of increases in various revenues and transfers in and increases in expenditures and transfers out. The most noteworthy fact behind the net increase is that it was achieved even after the Board of Mayor and Aldermen appropriated \$2,616,239 of fund balance to various projects in June 2024.

The general purpose school fund has a total fund balance of \$15,573,280. Of this \$1,338,118 is restricted for future pension costs while the remaining \$14,235,162 is assigned to education. The net increase in fund balance during the current year in the general purpose school fund was \$1,910,193. This increase is directly related to increases in state funding.

The capital project fund has a total fund balance of \$49,832,774. Of this amount, \$48,420,254 represents unspent bond proceeds restricted for capital projects. The remainder of \$1,412,520 is assigned to the capital project fund. The net increase in this fund balance of \$27,795,675 was primarily due to the bonds issued in August 2023.

The debt service fund has a total fund balance of \$969,745. Debt service expenditures (principal and interest) totaled \$14,801,130 for fiscal year 2023. This was \$1,013,635 more than the debt service expenditures paid in fiscal year 2023.

Nonmajor (other) governmental funds have a fund balance of \$15,726,877. The net decrease in fund balance during the current year in nonmajor governmental funds was \$372,498. One source of the decrease was project expenditures from prior year transfers.

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Proprietary funds

The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the water and sewer funds at the end of the fiscal year amounted to \$5,919,513 and \$5,591,270 respectively. Other factors concerning the financial position of these funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights

Differences between the original revenue budget and the final amended revenue budget represent an \$6,992,501 increase and are detailed as follows:

\$ 2,132,850	Appropriation of Fund Balance to transfer to projects
1,232,321	Increases in State Revenue most notably appropriation for School Resource Officers
1,368,515	Increase in Charges for Services most notably in house engineering services
764,642	Increases in Earnings on Investments
796,752	Increases in Property Taxes
<u>697,421</u>	Other Net Revenue Increases
<u>\$ 6,992,501</u>	

Capital Asset and Debt Administration

Capital Assets

The City's investment in capital assets for its governmental and business-type activities as of June 30, 2024, amounts to \$702,238,996 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements other than buildings, equipment, infrastructure and construction in progress.

Major capital asset events during the current fiscal year included the following:

- The most significant business-type construction projects during fiscal year 2024 were various water and sewer improvement projects throughout the city. Business-type construction in progress at the close of the fiscal year was \$24,088,369. Utility Projects under way in FY2024 include several projects funded by ARP grant money through TDEC directly to Kingsport in addition to two water projects funded by ARP grant money through TDEC passed through Sullivan County and Washington County.
- Construction continued and/or began on a variety of general governmental projects including various road improvement projects. Governmental-type construction in progress at the close of the fiscal year was \$70,714,618. The largest of these projects are the Main Street Rebuild Project with a budget of \$19,569,037 and the DB Dome Replacement Project with a budget of \$23,881,529.

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Additional information on the City's capital assets can be found in Note 4.C on pages 72 to 75 of this report.

City of Kingsport's Capital Assets
(Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Land	\$ 39,071,592	\$ 38,933,725	\$ 9,099,323	\$ 9,037,457	\$ 48,170,915	\$ 47,971,182
Buildings and Systems	119,503,450	125,057,380	270,881,570	272,853,695	390,385,020	397,911,075
Improvements other than Buildings	26,638,984	25,395,503	2,560,690	3,026,494	29,199,674	28,421,997
Machinery and Equipment	26,452,201	23,392,450	1,792,523	1,641,180	28,244,724	25,033,630
Software	68,756	151,026	2	2	68,758	151,028
Infrastructure	111,366,918	117,297,811	0	0	111,366,918	117,297,811
Construction in Progress	70,714,618	38,131,506	24,088,369	17,935,819	94,802,987	56,067,325
Total Capital Assets	\$ 393,816,519	\$ 368,359,401	\$ 308,422,477	\$ 304,494,647	\$ 702,238,996	\$ 672,854,048

Long-term debt

At the end of the current fiscal year, the City had total gross debt outstanding of \$257,891,457. All of this debt is backed by the full faith and credit of the government.

City of Kingsport's Outstanding Debt
(Gross Amounts)

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
Notes Payable	\$ 1,499,999	\$ 1,666,666	\$ 0	\$ 0	\$ 1,499,999	\$ 1,666,666
General Obligation Bonds	129,792,041	98,642,708	112,656,157	100,360,489	242,448,198	199,003,197
Loans from Other Governments	3,232,187	3,962,093	10,711,073	10,983,393	13,943,260	14,945,486
Total Long-term Debt	\$ 134,524,227	\$ 104,271,467	\$ 123,367,230	\$ 111,343,882	\$ 257,891,457	\$ 215,615,349

During the current fiscal year, the City's total gross debt increased by \$42,276,108. The governmental activities long-term debt increased by \$30,252,760 while business-type activities long-term debt increased by \$12,023,348. On August 25, 2023, Kingsport issued General Obligation Public Improvement Bonds, Series 2023 with a par value of \$61,945,000. Of this amount \$40,770,000 was for governmental activities while \$21,175,000 was for business activities. The bonds have an average interest rate of 4.23% and mature on March 1, 2053.

The City currently has a rating of AA from Standard & Poor's Rating Services and a rating of Aa2 from Moody's Investors Service. Both the Standard & Poor's rating and the Moody's rating were reaffirmed in August 2023 in conjunction with the most recent bond sale. The next bond issue is planned for spring 2026. The City was approved for a State Revolving Fund Loan of up to \$7,000,000 to fund Upgrades to the High Service Pump Station at an interest rate of 2.13% to be repaid over 20 years after completion of the project. The City received the first draw of \$1,498,120 on December 17, 2024.

The City is subject to debt limitations imposed by its Charter. The total bonded indebtedness (excluding general obligation debt supported by utility operations and assessments) shall not exceed 20% of the assessed taxable value of property within the City. The current outstanding general obligation debt is less than the City's debt limitation. Additional information on the City's long-term debt can be found in Note 4.E on pages 82 to 141 of this report.

**CITY OF KINGSPORT, TENNESSEE
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Fiscal Year Ended June 30, 2024**

Economic Factors and Next Year's Budgets and Rates

- The City's unemployment rate was 3.8% as of June 2024.
- Inflationary trends in the region are comparable to national indices.
- 695 building permits with an estimated value of \$147,189,892 were issued during this fiscal year, compared to 819 building permits with an estimated value of \$160,758,908 for the previous year.

Interest rates on investments for the City's operating funds ranged from 4.60% to 5.33% at the end of fiscal year 2024. For the year ended June 30, 2024, the City had earnings on investments totaling \$7,057,673. However, we anticipate interest declines in the second half of FY2025.

All of these factors were considered in preparing the City's budget for the 2025 fiscal year.

During the current fiscal year, fund balance in the general fund increased to \$25,584,464. Of this amount the City has assigned fund balance of \$466,057 to cover encumbrances remaining from FY2024.

The FY2025 general fund budget was adopted with no appropriation of fund balance. The FY2025 school fund budget was also adopted with no appropriation of fund balance. However the school fund budget was amended to appropriate \$2,519,600 on August 6, 2024 to increase salaries to stay competitive with other local school systems.

Beginning with the FY2023 budget year, water and sewer rates have been restructured to have a base fee for service varying by meter size with less rate tiers for gallons used. The new rate structure was recommended by a study completed by Raftelis and will be phased in over 4 years. For FY2025 the third phase of the rate restructuring went into effect. The amount of free water included with the base fee was reduced from 1,000 gallons to 500 gallons.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in such. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Kingsport, Finance Department, 415 Broad Street, Kingsport, TN 37660.

B. BASIC FINANCIAL STATEMENTS

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF NET POSITION
June 30, 2024

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Industrial Development Board	Emergency Communications District
ASSETS:					
Cash	\$ 4,363,319	\$ 50,142	\$ 4,413,461	\$ 2,853,287	\$ 4,827,441
Equity in Pooled Cash and Investments	50,881,434	10,205,798	61,087,232	0	0
Long Term Certificates of Deposit	250,692	0	250,692	0	0
Investments	1,086,368	0	1,086,368	0	0
Accounts Receivable, Net	44,652,996	7,713,202	52,366,198	39,575	17,600
Accrued Interest Receivable	1,261,915	687,144	1,949,059	0	0
Due from Other Governments	39,720,073	5,985,796	45,705,869	0	0
Internal Balances	1,383,639	(1,383,639)	0	0	0
Inventories	728,218	2,665,753	3,393,971	0	0
Prepays	2,910,586	39,322	2,949,908	0	54,841
Lease Receivable	0	0	0	6,059,481	0
Land Held for Sale or Development	0	0	0	4,427,804	0
Restricted Assets:					
Cash	51,526,742	29,535,715	81,062,457	0	0
Long Term Certificates of Deposit	1,000,000	0	1,000,000	0	0
Investments	6,953,889	1,838,203	8,792,092	181,945	0
Pension Asset	11,117,769	9,679	11,127,448	0	0
Receivables	0	0	0	464,057	0
Capital Assets:					
Land	39,071,592	9,099,323	48,170,915	591,134	242,010
Buildings and Systems	250,768,278	492,404,329	743,172,607	8,991,462	2,022,110
Improvements Other Than Buildings	55,937,978	12,183,523	68,121,501	297,625	0
Machinery and Equipment	86,758,128	8,613,574	95,371,702	0	1,146,952
Software	932,792	303,855	1,236,647	0	0
Infrastructure	303,330,774	0	303,330,774	0	0
Construction in Progress	70,714,618	24,088,369	94,802,987	1,185,040	4,988
Less: Accumulated Depreciation	(413,697,641)	(238,270,496)	(651,968,137)	(1,734,717)	(1,471,691)
Right to use Leased Asset, Net	0	0	0	1,983,570	0
Other Assets, Net	53,994	0	53,994	0	0
Total Assets	611,708,153	365,769,592	977,477,745	25,340,263	6,844,251
DEFERRED OUTFLOWS OF RESOURCES:					
Deferred Outflows Related to Refunding	1,640,200	1,037,780	2,677,980	0	0
Deferred Outflows Related to OPEB	26,922,826	1,178,289	28,101,115	0	0
Deferred Outflows Related to Pensions	25,776,066	2,842,761	28,618,827	0	0
Total Deferred Outflows of Resources	54,339,092	5,058,830	59,397,922	0	0
LIABILITIES:					
Accounts Payable and Other Current Liabilities	25,005,942	2,252,915	27,258,857	156,070	83,943
Due to Other Governments	276,965	245,777	522,742	0	0
Compensated Absences Payable	4,410,913	766,969	5,177,882	0	0
Accrued Interest Payable	1,583,123	1,244,900	2,828,023	38,451	0
Unearned Revenue	2,385,122	63,487	2,448,609	156,090	0
Liabilities Payable from Restricted Assets	0	186,453	186,453	0	0
Noncurrent Liabilities:					
Due Within One Year	11,206,063	10,148,496	21,354,559	3,597,641	0
Due in More Than One Year	130,519,347	119,702,898	250,222,245	7,757,857	0
Lease Liability Due Within One Year	0	0	0	105,606	0
Lease Liability Due in More Than One Year	0	0	0	1,904,148	0
Pension Liability	32,250,843	6,313,395	38,564,238	0	0
OPEB Liability	72,054,762	5,867,037	77,921,799	0	0
Post Closure Liability	0	633,503	633,503	0	0
Total Liabilities	279,693,080	147,425,830	427,118,910	13,715,863	83,943

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF NET POSITION
June 30, 2024

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Industrial Development Board	Emergency Communications District
DEFERRED INFLOWS OF RESOURCES:					
Deferred Inflows Related to Leases	0	0	0	5,896,684	0
Deferred Inflows Related to Property Taxes	55,679,360	0	55,679,360	0	0
Deferred Inflows Related to OPEB	27,112,312	1,569,386	28,681,698	0	0
Deferred Inflows Related to Pensions	745,768	0	745,768	0	0
Total Deferred Inflows of Resources	83,537,440	1,569,386	85,106,826	5,896,684	0
NET POSITION:					
Net Investment in Capital Assets	302,151,563	208,800,023	510,951,586	1,732,779	1,944,369
Restricted for Debt Service	0	1,005,575	1,005,575	0	0
Restricted for Capital Improvements	0	950,692	950,692	0	0
Restricted for Perpetual Care (Nonexpendable)	152,692	0	152,692	0	0
Restricted for Public Safety	667,818	0	667,818	0	0
Restricted for State Street Aid	22,767	0	22,767	0	0
Restricted for Tourism	221,773	0	221,773	0	0
Restricted for Pension asset	11,117,769	9,679	11,127,448	0	0
Restricted for Future Pension Cost	1,678,068	78,804	1,756,872	0	0
Restricted for Internal School Activities	1,469,794	0	1,469,794	0	0
Unrestricted	(14,665,519)	10,988,433	(3,677,086)	3,994,937	4,815,939
Total Net Position	\$ 302,816,725	\$ 221,833,206	\$ 524,649,931	\$ 5,727,716	\$ 6,760,308

See accompanying notes to the basic financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

Functions / Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position				
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business - Type Activities	Total	Industrial Development Board	Emergency Communications District
Primary Government:									
Governmental Activities:									
General Government	\$ 22,289,630	\$ 1,907,824	\$ 5,280,233	\$ 13,651,463	\$ (1,450,110)	\$ 0	\$ (1,450,110)		
Public Safety	29,471,289	2,119,394	539,344	0	(26,812,551)	0	(26,812,551)		
Public Works	27,067,764	1,174,940	0	0	(25,892,824)	0	(25,892,824)		
Transportation	5,232,903	110,315	3,793,629	28,416	(1,300,543)	0	(1,300,543)		
Economic and Physical Development	2,852,843	0	654,669	0	(2,198,174)	0	(2,198,174)		
Culture and Recreation	10,393,153	1,951,825	336,355	0	(8,104,973)	0	(8,104,973)		
Education	113,378,002	3,572,238	67,774,896	5,083,086	(36,947,782)	0	(36,947,782)		
Interest on Long Term Debt	4,295,031	0	0	0	(4,295,031)	0	(4,295,031)		
Total Governmental Activities	<u>214,980,615</u>	<u>10,836,536</u>	<u>78,379,126</u>	<u>18,762,965</u>	<u>(107,001,988)</u>	<u>0</u>	<u>(107,001,988)</u>		
Business - Type Activities:									
Water	15,003,447	16,855,262	0	6,979,113	0	8,830,928	8,830,928		
Sewer	16,697,917	19,764,526	0	2,345,469	0	5,412,078	5,412,078		
Solid Waste Management	6,580,015	4,324,402	0	0	0	(2,255,613)	(2,255,613)		
Storm Water Management	1,492,860	1,881,442	0	84,976	0	473,558	473,558		
Aquatic Center	3,391,215	1,791,487	0	0	0	(1,599,728)	(1,599,728)		
MeadowView Conference Resort and Convention Center	3,087,819	330,757	0	8,065	0	(2,748,997)	(2,748,997)		
Cattails at MeadowView Golf Course	1,617,592	1,254,265	0	0	0	(363,327)	(363,327)		
Total Business - Type Activities	<u>47,870,865</u>	<u>46,202,141</u>	<u>0</u>	<u>9,417,623</u>	<u>0</u>	<u>7,748,899</u>	<u>7,748,899</u>		
Total Primary Government	<u>\$ 262,851,480</u>	<u>\$ 57,038,677</u>	<u>\$ 78,379,126</u>	<u>\$ 28,180,588</u>	<u>(107,001,988)</u>	<u>7,748,899</u>	<u>(99,253,089)</u>		
Component Units:									
Industrial Development Board	\$ 1,902,573	\$ 1,090,027	\$ 488,794	\$ 1,441,064			\$ 1,117,312	\$ 0	
Emergency Communications District	639,480	734,294	173,544	0			0	268,358	
Total Component Units	<u>\$ 2,542,053</u>	<u>\$ 1,824,321</u>	<u>\$ 662,338</u>	<u>\$ 1,441,064</u>			<u>1,117,312</u>	<u>268,358</u>	
General Revenues:									
Property Taxes					57,861,472	0	57,861,472	0	0
Sales Taxes					49,811,840	0	49,811,840	0	0
Alcoholic Beverage Taxes					2,320,710	0	2,320,710	0	0
Occupational Licenses and Business Taxes					9,305,189	0	9,305,189	0	0
Hotel / Motel Taxes					2,107,493	0	2,107,493	0	0
Income Taxes					1,181	0	1,181	0	0
Grants and Contributions Not Restricted to Specific Programs					2,046,470	0	2,046,470	0	289,536
Unrestricted Investment Earnings					4,846,993	2,210,680	7,057,673	323,880	446
Miscellaneous					723,480	0	723,480	0	0
Transfers					(4,516,197)	4,516,197	0	0	0
Total General Revenues and Transfers					<u>124,508,631</u>	<u>6,726,877</u>	<u>131,235,508</u>	<u>323,880</u>	<u>289,982</u>
Change in Net Position					17,506,643	14,475,776	31,982,419	1,441,192	558,340
Net Position - Beginning					285,310,082	207,357,430	492,667,512	4,286,524	6,201,968
Net Position - Ending					<u>\$ 302,816,725</u>	<u>\$ 221,833,206</u>	<u>\$ 524,649,931</u>	<u>\$ 5,727,716</u>	<u>\$ 6,760,308</u>

See accompanying financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	<u>General Fund</u>	<u>General Purpose School Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS:						
Cash	\$ 29,033	\$ 81,301	\$ 0	\$ 5,501	\$ 4,247,484	\$ 4,363,319
Equity in Pooled Cash and Investments	15,631,745	13,067,731	0	149,193	9,458,361	38,307,030
Long-Term Certificates of Deposit	0	0	0	0	250,692	250,692
Investments	0	0	0	0	1,086,368	1,086,368
Taxes Receivable, net	42,294,547	0	0	0	0	42,294,547
Accounts Receivable, net	1,515,038	48,978	0	29,582	122,342	1,715,940
Accrued Interest Receivable	10	0	1,261,088	0	244	1,261,342
Due from Other Governments	7,331,359	20,913,855	0	5,041,363	6,433,496	39,720,073
Due from Other Funds	3,862,716	3,393,617	0	0	0	7,256,333
Inventories	1,058	0	0	0	299,684	300,742
Prepays	16,848	0	0	0	6,057	22,905
Cash - Restricted	521,010	0	39,162	50,285,970	680,600	51,526,742
Investments - Restricted	319,596	1,338,118	0	2,541,709	200,862	4,400,285
Total Assets	<u>\$ 71,522,960</u>	<u>\$ 38,843,600</u>	<u>\$ 1,300,250</u>	<u>\$ 58,053,318</u>	<u>\$ 22,786,190</u>	<u>\$ 192,506,318</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:						
Liabilities:						
Accounts Payable	\$ 1,194,541	\$ 667,410	\$ 1,500	\$ 5,364,251	\$ 1,654,460	\$ 8,882,162
Compensated Absences Payable	0	184,230	0	0	71,268	255,498
Due to Other Governments	274,655	0	0	0	2,310	276,965
Due to Other Funds	0	0	329,005	0	4,385,104	4,714,109
Due to Component Units	0	0	0	0	0	0
Contracts Payable	0	0	0	1,015,164	402,607	1,417,771
Other Liabilities	2,397,406	7,768,280	0	0	0	10,165,686
Unearned Revenue	29	400	0	1,841,129	543,564	2,385,122
Total Liabilities	<u>3,866,631</u>	<u>8,620,320</u>	<u>330,505</u>	<u>8,220,544</u>	<u>7,059,313</u>	<u>28,097,313</u>
Deferred Inflows of Resources:						
Unavailable Revenue - Property Taxes	42,071,865	14,650,000	0	0	0	56,721,865
Total Deferred Inflows of Resources	<u>42,071,865</u>	<u>14,650,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,721,865</u>

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2024

	<u>General Fund</u>	<u>General Purpose School Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balances:						
Nonspendable:						
Inventories	1,058	0	0	0	299,684	300,742
Prepays	16,848	0	0	0	6,057	22,905
Allendale Trust Principal	0	0	0	0	152,692	152,692
Restricted for:						
Stabilization Reserve Trust Restricted for Future Pension Costs	319,596	1,338,118	0	0	6,809	1,664,523
Bond Proceeds Restricted for Capital Projects	0	0	0	48,420,254	0	48,420,254
Federal Forfeitures Restricted for Public Safety	0	0	0	0	62,075	62,075
Drug Fund Restricted per State Law	0	0	0	0	605,743	605,743
State Street Aid Restricted per State Law	0	0	0	0	22,767	22,767
Hotel Tax Restricted for Tourism	0	0	0	0	221,773	221,773
Internal School Activities	0	0	0	0	1,469,794	1,469,794
Committed to:						
Education	0	0	0	0	3,341,322	3,341,322
Community Development	0	0	0	0	16,471	16,471
Other Projects	0	0	0	0	7,333,725	7,333,725
Public Safety	0	0	0	0	67,227	67,227
Transportation	0	0	0	0	229,868	229,868
Culture and Recreation	0	0	0	0	1,806,003	1,806,003
Allendale	0	0	0	0	84,867	84,867
Assigned to:						
Fund Balance Allocations	466,057	0	0	0	0	466,057
Future Industrial Park	20,927	0	0	0	0	20,927
Education	0	14,235,162	0	0	0	14,235,162
Debt Service	0	0	969,745	0	0	969,745
Capital Projects	0	0	0	1,412,520	0	1,412,520
Unassigned	<u>24,759,978</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,759,978</u>
Total Fund Balances	<u>25,584,464</u>	<u>15,573,280</u>	<u>969,745</u>	<u>49,832,774</u>	<u>15,726,877</u>	<u>107,687,140</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 71,522,960</u>	<u>\$ 38,843,600</u>	<u>\$ 1,300,250</u>	<u>\$ 58,053,318</u>	<u>\$ 22,786,190</u>	<u>\$ 192,506,318</u>

See accompanying notes to financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2024

Amounts reported for governmental activities in the statement of net position are different because:

Total Fund Balance of Governmental Funds	\$ 107,687,140
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	380,466,576
Property tax assessments are reported as revenue in the government - wide statements in the period in which an enforceable legal claim arises against property owners. In governmental funds, these assessments are not available to finance current period expenditures and are reported as unearned revenue until paid by property owners.	1,042,505
Net pension asset related to the retirement plans is reported on statement of net position.	11,117,769
Deferred outflows related to refunding is reported is on statement of net position.	1,640,200
Deferred outflows related to OPEB is reported on the statement of net position.	26,922,826
Deferred outflows related to pensions is reported on the statement of net position.	25,776,066
Deferred inflows related to OPEB is reported on the statement of net position.	(27,112,312)
Deferred inflows related to pensions is reported on the statement of net position.	(745,768)
Internal service funds are used by management to charge the costs of fleet maintenance, liability insurance, city employee health insurance, city retiree's insurance, school employee health insurance and school retiree's health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.	27,689,299
Long term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	<u>(251,667,576)</u>
Net Position of Governmental Activities	<u><u>\$ 302,816,725</u></u>

See accompanying notes to the basic financial statements.

Item XII6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	<u>General Fund</u>	<u>General Purpose School Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES:						
Taxes	\$ 53,682,905	\$ 31,113,806	\$ 0	\$ 0	\$ 5,336,100	\$ 90,132,811
Licenses and Permits	903,001	0	0	0	0	903,001
Intergovernmental	33,549,551	48,742,997	0	16,148,646	25,990,988	124,432,182
Charges for Services	3,167,315	1,715,552	0	0	2,050,284	6,933,151
Fines and Forfeitures	1,231,284	0	0	0	91,853	1,323,137
Investment Earnings	1,584,250	109,450	2,426,071	88,256	85,999	4,294,026
Internal School Collections	0	0	0	0	3,382,820	3,382,820
Contributions and Donations	181,508	0	0	18,293	561,767	761,568
Miscellaneous	617,929	1,497,422	0	4,500	13,233	2,133,084
Total Revenues	94,917,743	83,179,227	2,426,071	16,259,695	37,513,044	234,295,780
EXPENDITURES:						
Current:						
General Government	12,752,562	0	0	0	4,057,369	16,809,931
Public Safety	26,416,432	0	0	0	50,705	26,467,137
Public Works	14,453,868	0	0	0	0	14,453,868
Economic and Physical Development	2,110,433	0	0	0	654,668	2,765,101
Transportation	0	0	0	0	5,232,903	5,232,903
Culture and Recreation	4,770,207	0	0	0	2,212,234	6,982,441
Education	0	86,551,241	0	0	17,788,079	104,339,320
Miscellaneous	1,449,011	0	0	0	0	1,449,011
Debt Service:						
Principal	0	0	10,474,240	0	0	10,474,240
Interest	0	0	4,326,890	0	0	4,326,890
Bond Issuance Costs	0	0	0	428,361	0	428,361
Other Costs	0	0	11,432	0	0	11,432
Capital Outlay	231,082	584,927	0	37,709,123	9,432,528	47,957,660
Total Expenditures	62,183,595	87,136,168	14,812,562	38,137,484	39,428,486	241,698,295
Excess (Deficiency) of Revenues Over (Under) Expenditures	32,734,148	(3,956,941)	(12,386,491)	(21,877,789)	(1,915,442)	(7,402,515)

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2024

	<u>General Fund</u>	<u>General Purpose School Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	4,338,802	15,018,758	12,796,507	7,843,946	7,730,286	47,728,299
Transfers Out	(37,065,530)	(9,151,624)	0	0	(6,187,342)	(52,404,496)
Issuance of Debt	0	0	0	40,770,000	0	40,770,000
Premiums on Debt Issued	0	0	0	1,059,518	0	1,059,518
Total Other Financing Sources (Uses)	<u>(32,726,728)</u>	<u>5,867,134</u>	<u>12,796,507</u>	<u>49,673,464</u>	<u>1,542,944</u>	<u>37,153,321</u>
Net Change in Fund Balances	7,420	1,910,193	410,016	27,795,675	(372,498)	29,750,806
Fund Balances, July 1, 2023	<u>25,577,044</u>	<u>13,663,087</u>	<u>559,729</u>	<u>22,037,099</u>	<u>16,099,375</u>	<u>77,936,334</u>
Fund Balances, June 30, 2024	<u>\$ 25,584,464</u>	<u>\$ 15,573,280</u>	<u>\$ 969,745</u>	<u>\$ 49,832,774</u>	<u>\$ 15,726,877</u>	<u>\$ 107,687,140</u>

See accompanying notes to the basic financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2024

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balance of Governmental Funds	\$ 29,750,806
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays in the current period were more than depreciation of capital assets.	29,449,890
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, and donations) is a decrease to net position.	(5,704,734)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(31,725)
Internal service funds are used by management to charge the costs of fleet maintenance, liability insurance, employee health insurance, and retiree health insurance to individual funds. The net expense of certain activities of internal service funds is reported with governmental activities.	(179,184)
Some items reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds:	
Increase in Compensated Absences	(114,950)
Increase in Accrued Interest	(467,840)
Increase in OPEB Liabilities and Deferrals	(191,975)
Increase in Pension Liabilities and Deferrals net of pension asset	(4,191,065)
The issuance of long term debt (e.g. bonds) provide current financial resources to governmental funds, while the repayment of the principal of long term debt consumes financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long term debt and related items.	<u>(30,812,580)</u>
Change in Net Position of Governmental Activities	<u>\$ 17,506,643</u>

See accompanying notes to the basic financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Taxes:				
General Property	\$ 41,045,500	\$ 41,842,252	\$ 41,896,999	\$ 54,747
Gross Receipts	12,293,500	11,809,842	11,785,906	(23,936)
Licenses and Permits	835,400	903,002	903,001	(1)
Intergovernmental:				
Federal	11,500	21,703	21,702	(1)
State	8,474,200	9,706,521	9,459,225	(247,296)
County	23,914,500	23,822,263	23,745,256	(77,007)
Local	306,500	296,502	323,368	26,866
Charges for Services	1,749,600	3,118,115	3,167,315	49,200
Fines and Forfeitures	792,700	1,231,288	1,231,284	(4)
Investment Earnings	800,000	1,564,642	1,584,250	19,608
Contributions and Donations	150,000	181,508	181,508	0
Miscellaneous	196,200	619,510	617,929	(1,581)
	<u>90,569,600</u>	<u>95,117,148</u>	<u>94,917,743</u>	<u>(199,405)</u>
EXPENDITURES:				
General Government:				
Board of Mayor and Aldermen	161,800	173,036	173,031	5
Judicial	29,000	28,916	28,913	3
City Attorney	616,700	574,458	570,876	3,582
City Manager	424,700	418,680	418,047	633
Assistant City Manager	173,800	159,027	157,745	1,282
Budget Office	259,100	299,622	299,065	557
Special Programs	3,549,600	4,111,950	4,009,208	102,742
Public Information Office	564,100	540,243	537,905	2,338
Personnel	1,276,300	1,265,791	1,263,681	2,110
Purchasing	336,200	338,951	337,748	1,203
Finance Administration	2,712,100	2,649,785	2,639,708	10,077
Records Administration	124,300	120,456	120,451	5
Information Technology	2,154,300	2,202,821	2,196,184	6,637
	<u>12,382,000</u>	<u>12,883,736</u>	<u>12,752,562</u>	<u>131,174</u>

CITY OF KINGSPORT, TENNESSEE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
Public Safety:				
Police Administration	2,336,600	2,227,918	2,226,076	1,842
Jail Operations	577,600	529,786	526,461	3,325
Training	480,000	376,615	375,707	908
Traffic School	23,900	22,325	22,321	4
Investigations	1,991,800	1,899,141	1,890,081	9,060
Patrol Division	7,831,100	7,291,722	7,186,245	105,477
Central Dispatch	1,710,500	1,701,057	1,558,979	142,078
Communications	286,600	276,732	188,234	88,498
Fire Control and Prevention	12,201,200	12,801,732	12,442,328	359,404
Total Public Safety	<u>27,439,300</u>	<u>27,127,028</u>	<u>26,416,432</u>	<u>710,596</u>
Public Works:				
Administration	362,300	334,697	334,679	18
Engineering	1,433,800	1,418,792	1,411,430	7,362
Transportation	1,480,000	1,482,063	1,452,783	29,280
Streets and Sanitation Administration	422,000	379,683	379,326	357
Street Cleaning	653,000	628,942	628,495	447
Street Maintenance	2,934,900	2,984,780	2,828,168	156,612
Building Maintenance	2,548,600	2,365,706	2,361,881	3,825
Grounds Maintenance	2,141,900	2,163,594	2,038,167	125,427
Park Maintenance	2,312,200	2,315,828	2,204,492	111,336
Landscaping	775,000	818,271	814,447	3,824
Total Public Works	<u>15,063,700</u>	<u>14,892,356</u>	<u>14,453,868</u>	<u>438,488</u>
Economic and Physical Development:				
Administration	373,100	302,400	301,028	1,372
Planning	384,600	376,674	374,669	2,005
Geographic Information	492,800	547,009	547,004	5
Code Enforcement	881,900	890,874	887,732	3,142
Total Economic and Physical Development	<u>2,132,400</u>	<u>2,116,957</u>	<u>2,110,433</u>	<u>6,524</u>

CITY OF KINGSPORT, TENNESSEE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
Culture and Recreation:				
Administration	384,200	371,946	371,532	414
Parks and Recreation Centers	624,500	606,430	605,184	1,246
Civic Auditorium	112,700	66,041	66,035	6
Lynn View	84,300	68,040	68,036	4
Farmers Market	74,300	49,142	49,132	10
Program Director	396,200	322,130	320,771	1,359
Carousel	119,900	120,926	120,491	435
Athletics	864,700	722,963	722,277	686
Cultural Arts	156,300	135,538	135,531	7
Allandale	264,600	244,892	244,398	494
Senior Citizens Center	918,800	952,679	950,623	2,056
Bays Mountain Park	1,144,000	1,119,487	1,116,197	3,290
Total Culture and Recreation	<u>5,144,500</u>	<u>4,780,214</u>	<u>4,770,207</u>	<u>10,007</u>
Miscellaneous	<u>492,200</u>	<u>1,449,256</u>	<u>1,449,011</u>	<u>245</u>
Capital Outlay	<u>307,000</u>	<u>354,065</u>	<u>231,082</u>	<u>122,983</u>
Total Expenditures	<u>62,961,100</u>	<u>63,603,612</u>	<u>62,183,595</u>	<u>1,420,017</u>
Excess of Revenues Over Expenditures	<u>27,608,500</u>	<u>31,513,536</u>	<u>32,734,148</u>	<u>1,220,612</u>
Other Financing Sources (Uses):				
Transfers In	4,593,400	3,905,503	4,338,802	433,299
Transfers Out	<u>(31,201,900)</u>	<u>(37,551,889)</u>	<u>(37,065,530)</u>	<u>486,359</u>
Net Other Financing Sources (Uses)	<u>(26,608,500)</u>	<u>(33,646,386)</u>	<u>(32,726,728)</u>	<u>919,658</u>
Net Change in Fund Balances	1,000,000	(2,132,850)	7,420	2,140,270
Fund Balances, July 1, 2023	<u>(1,000,000)</u>	<u>2,132,850</u>	<u>25,577,044</u>	<u>23,444,194</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 25,584,464</u>	<u>\$ 25,584,464</u>

See accompanying notes to the basic financial statements.

Item XII.6.

**CITY OF KINGSPORT, TENNESSEE
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
County Taxes:				
Property Taxes	\$ 19,465,000	\$ 17,336,000	\$ 15,986,525	\$ (1,349,475)
Gross Receipts Taxes	14,800,000	14,800,000	15,016,556	216,556
Other Taxes	64,000	64,000	110,725	46,725
Intergovernmental:				
Federal	65,000	201,843	246,091	44,248
State	46,718,700	47,482,245	48,496,906	1,014,661
Charges for Services	1,956,200	1,956,200	1,715,552	(240,648)
Investment Earnings	0	0	109,450	109,450
Miscellaneous	780,000	1,323,713	1,497,422	173,709
Total Revenues	83,848,900	83,164,001	83,179,227	15,226
EXPENDITURES:				
Instruction:				
Regular	44,483,200	45,335,648	43,942,878	1,392,770
Special Education	7,090,800	7,232,403	6,836,038	396,365
Vocational	1,743,400	1,774,063	1,565,807	208,256
Total Instruction	53,317,400	54,342,114	52,344,723	1,997,391
Student Support Services:				
Attendance	100,900	101,458	100,549	909
Health Services	1,439,980	1,581,452	1,541,719	39,733
Other	3,510,400	3,728,602	3,674,530	54,072
Total Student Support Services	5,051,280	5,411,512	5,316,798	94,714
Instructional Staff Support Services:				
Regular	3,926,920	3,203,542	3,011,313	192,229
Special Education	1,271,200	1,277,200	1,240,823	36,377
Vocational	209,500	209,500	204,862	4,638
Technology	2,388,800	2,909,917	2,901,678	8,239
Total Instructional Staff Support Services	7,796,420	7,600,159	7,358,676	241,483
General Administrative Support Services:				
Board of Education	1,276,800	1,215,100	1,141,218	73,882
Office of Superintendent	1,150,600	1,097,194	1,008,876	88,318
Total General Administrative Support Services	2,427,400	2,312,294	2,150,094	162,200
School Administrative Support Services	4,881,600	4,813,809	4,673,511	140,298

(continued)

Item XII.6.

**CITY OF KINGSPORT, TENNESSEE
GENERAL PURPOSE SCHOOL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
Business Administrative Support Services:				
Fiscal Services	631,700	632,790	598,919	33,871
Human Resources	472,600	472,600	436,385	36,215
Total Business Administrative Support Services	<u>1,104,300</u>	<u>1,105,390</u>	<u>1,035,304</u>	<u>70,086</u>
Operations and Maintenance Support Services:				
Operations	6,386,200	6,406,997	5,954,734	452,263
Plant Maintenance	3,243,700	3,751,798	3,516,438	235,360
Total Operations and Maintenance Support Services	<u>9,629,900</u>	<u>10,158,795</u>	<u>9,471,172</u>	<u>687,623</u>
Student Transportation Support Services	<u>3,059,700</u>	<u>3,199,547</u>	<u>2,785,312</u>	<u>414,235</u>
Noninstructional Services:				
After School Programs	767,700	792,440	682,249	110,191
Community Service	792,600	782,642	733,402	49,240
Total Noninstructional Services	<u>1,560,300</u>	<u>1,575,082</u>	<u>1,415,651</u>	<u>159,431</u>
Capital Outlay	<u>5,256,500</u>	<u>1,938,648</u>	<u>584,927</u>	<u>1,353,721</u>
Total Expenditures	<u>94,084,800</u>	<u>92,457,350</u>	<u>87,136,168</u>	<u>5,321,182</u>
Deficiency of Revenues Under Expenditures	(10,235,900)	(9,293,349)	(3,956,941)	5,336,408
OTHER FINANCING SOURCES (USES):				
Transfers In	15,019,900	15,019,900	15,018,758	(1,142)
Transfers Out	(5,694,000)	(9,502,339)	(9,151,624)	350,715
Total Other Financing Sources (Uses)	<u>9,325,900</u>	<u>5,517,561</u>	<u>5,867,134</u>	<u>349,573</u>
Net Change in Fund Balances	(910,000)	(3,775,788)	1,910,193	5,685,981
Fund Balances, July 1, 2023	<u>910,000</u>	<u>3,775,788</u>	<u>13,663,087</u>	<u>9,887,299</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 15,573,280</u>	<u>\$ 15,573,280</u>

See accompanying notes to financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2024

	Business - Type Activities - Enterprise Funds						
	Water Fund	Sewer Fund	Aquatic Center Fund	MeadowView Conference Resort and Convention Center Fund	Other Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
ASSETS:							
Current Assets:							
Cash	\$ 0	\$ 0	\$ 47,201	\$ 0	\$ 2,941	\$ 50,142	\$ 0
Equity in Pooled Cash and Investments	1,335,089	5,533,681	0	0	3,337,028	10,205,798	12,574,404
Accounts Receivable, Net	3,107,183	2,848,522	80,005	0	1,677,492	7,713,202	642,509
Accrued Interest Receivable	306,196	376,813	53	4,082	0	687,144	573
Due from Other Governments	4,354,670	1,582,122	0	0	49,004	5,985,796	0
Inventories	2,553,117	0	24,936	0	87,700	2,665,753	427,476
Prepays	39,322	0	0	0	0	39,322	2,887,681
Total Current Assets	11,695,577	10,341,138	152,195	4,082	5,154,165	27,347,157	16,532,643
Noncurrent Assets:							
Restricted Assets:							
Cash	119,130	57,425	0	85,000	83,000	344,555	0
Cash from Unspent Bonds	12,005,671	16,821,753	65,623	202,469	95,644	29,191,160	0
Long Term Certificates of Deposit	0	0	0	0	0	0	1,000,000
Investments	410,594	526,364	103,836	765,155	32,254	1,838,203	2,553,604
Pension Asset	3,683	3,221	105	0	2,670	9,679	0
Total Restricted Assets	12,539,078	17,408,763	169,564	1,052,624	213,568	31,383,597	3,553,604
Capital Assets:							
Land	852,438	1,581,496	845,711	1,515,497	4,304,181	9,099,323	14,695
Buildings and Systems	165,867,824	255,890,627	21,624,296	44,167,200	4,854,382	492,404,329	0
Improvements Other Than Buildings	0	0	0	3,000,568	9,182,955	12,183,523	0
Software	141,493	88,304	0	0	74,058	303,855	0
Machinery and Equipment	1,555,424	2,383,823	320,472	1,799,736	2,554,119	8,613,574	41,670,781
Construction in Progress	11,323,797	11,792,620	79,193	4,118	888,641	24,088,369	0
Less: Accumulated Depreciation	<u>(74,328,523)</u>	<u>(119,836,462)</u>	<u>(7,627,763)</u>	<u>(25,301,972)</u>	<u>(11,175,776)</u>	<u>(238,270,496)</u>	<u>(28,335,533)</u>
Total Capital Assets	105,412,453	151,900,408	15,241,909	25,185,147	10,682,560	308,422,477	13,349,943
Other Assets:							
Deposits	0	0	0	0	0	0	53,994
Total Other Assets	0	0	0	0	0	0	53,994
Total Noncurrent Assets	117,951,531	169,309,171	15,411,473	26,237,771	10,896,128	339,806,074	16,957,541
Total Assets	129,647,108	179,650,309	15,563,668	26,241,853	16,050,293	367,153,231	33,490,184
DEFERRED OUTFLOWS OF RESOURCES:							
Deferred Outflows Related to Refunding	125,313	191,985	325,333	353,255	41,894	1,037,780	0
Deferred Outflows Related to Pensions	1,087,459	950,186	24,870	0	780,246	2,842,761	0
Deferred Outflows Related to OPEB	447,956	391,795	13,223	0	325,315	1,178,289	0
Total Deferred Outflows of Resources	1,660,728	1,533,966	363,426	353,255	1,147,455	5,058,830	0

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2024

Business - Type Activities - Enterprise Funds							
	Water Fund	Sewer Fund	Aquatic Center Fund	MeadowView Conference Resort and Convention Center Fund	Other Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
LIABILITIES:							
Current Liabilities:							
Accounts Payable	616,738	459,007	187,182	23,689	181,235	1,467,851	759,778
Due to Other Governments	135,046	98,599	12,132	0	0	245,777	0
Due to Other Funds	0	0	1,379,878	3,761	0	1,383,639	1,158,585
Compensated Absences Payable	255,186	209,532	27,652	0	274,599	766,969	101,977
Retainages Payable	122,371	63,788	0	0	294	186,453	0
Accrued Interest Payable	378,804	630,143	104,550	96,295	35,108	1,244,900	0
General Obligation Bonds - Current	2,484,230	4,167,889	1,295,217	1,199,813	298,831	9,445,980	0
State Revolving Loan Current	702,516	0	0	0	0	702,516	0
Unearned Revenue	0	0	63,487	0	0	63,487	0
Other Payables	679,977	105,087	0	0	0	785,064	3,780,545
Total Current Liabilities	5,374,868	5,734,045	3,070,098	1,323,558	790,067	16,292,636	5,800,885
Noncurrent Liabilities:							
General Obligation Bonds Payable (Net of Discounts and Premiums)	31,269,931	57,801,416	9,385,036	8,293,680	2,944,278	109,694,341	0
State Revolving Loan Payable	10,008,557	0	0	0	0	10,008,557	0
OPEB Liability	2,230,497	1,950,855	65,844	0	1,619,841	5,867,037	0
Post Closure Liability	0	0	0	0	633,503	633,503	0
Pension Liability	2,415,350	2,110,424	54,970	0	1,732,651	6,313,395	0
Total Noncurrent Liabilities	45,924,335	61,862,695	9,505,850	8,293,680	6,930,273	132,516,833	0
Total Liabilities	51,299,203	67,596,740	12,575,948	9,617,238	7,720,340	148,809,469	5,800,885
DEFERRED INFLOWS OF RESOURCES:							
Deferred Inflows Related to Pensions	0	0	0	0	0	0	0
Deferred Inflows Related to OPEB	596,640	521,839	17,613	0	433,294	1,569,386	0
Total Deferred Inflows of Resources	596,640	521,839	17,613	0	433,294	1,569,386	0
NET POSITION:							
Net Investment in Capital Assets	73,078,203	106,944,841	4,952,612	16,247,378	7,576,989	208,800,023	13,349,943
Restricted for Pension Asset	3,683	3,221	105	0	2,670	9,679	0
Restricted for Future Pension Costs	31,217	25,534	5,057	0	16,996	78,804	13,545
Restricted for Debt Service	379,377	500,830	98,779	14,791	11,798	1,005,575	0
Restricted for Capital Improvements	0	0	0	864,232	86,460	950,692	0
Unrestricted	5,919,513	5,591,270	(1,723,020)	(148,531)	1,349,201	10,988,433	14,325,811
Total Net Position	\$ 79,411,993	\$ 113,065,696	\$ 3,333,533	\$ 16,977,870	\$ 9,044,114	\$ 221,833,206	\$ 27,689,299

See accompanying financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2024

	Business - Type Activities - Enterprise Funds						
	Water Fund	Sewer Fund	Aquatic Center Fund	MeadowView Conference Resort and Convention Center Fund	Other Enterprise Funds	Total Enterprise Funds	Governmental Activities - Internal Service Funds
OPERATING REVENUES:							
Charges and Fees	\$ 16,517,175	\$ 19,491,206	\$ 1,767,016	\$ 330,757	\$ 7,460,109	\$ 45,566,263	\$ 22,431,844
Penalties and Fines	317,501	263,154	0	0	0	580,655	0
Miscellaneous	20,586	10,166	24,471	0	0	55,223	1,596,249
Total Operating Revenue	16,855,262	19,764,526	1,791,487	330,757	7,460,109	46,202,141	24,028,093
OPERATING EXPENSES:							
Operating Costs	9,787,454	9,262,121	2,244,627	1,270,030	9,136,160	31,700,392	22,401,747
Depreciation	3,844,097	5,569,111	827,152	1,546,272	589,538	12,376,170	2,814,546
Total Operating Expenses	13,631,551	14,831,232	3,071,779	2,816,302	9,725,698	44,076,562	25,216,293
Operating Income (Loss)	3,223,711	4,933,294	(1,280,292)	(2,485,545)	(2,265,589)	2,125,579	(1,188,200)
NONOPERATING REVENUES (EXPENSES):							
Investment Earnings	901,133	1,118,887	8,805	63,202	118,653	2,210,680	552,967
Interest Expense	(1,269,455)	(1,746,395)	(319,436)	(271,517)	(90,209)	(3,697,012)	0
Gain (Loss) on Disposal of Capital Assets	0	(250)	0	0	125,440	125,190	296,049
Bond Issue Cost	(102,441)	(120,040)	0	0	0	(222,481)	0
Total Nonoperating Revenues (Expenses)	(470,763)	(747,798)	(310,631)	(208,315)	153,884	(1,583,623)	849,016
Income (Loss) Before Capital Contributions and Transfers	2,752,948	4,185,496	(1,590,923)	(2,693,860)	(2,111,705)	541,956	(339,184)
Capital Contributions	6,979,113	2,345,469	0	8,065	84,976	9,417,623	0
Transfers In	265,705	0	2,589,624	2,627,327	3,204,747	8,687,403	160,000
Transfers Out	(2,033,100)	(1,920,603)	(64,767)	0	(152,736)	(4,171,206)	0
Change in Net Position	7,964,666	4,610,362	933,934	(58,468)	1,025,282	14,475,776	(179,184)
Net Position, July 1, 2023	71,447,327	108,455,334	2,399,599	17,036,338	8,018,832	207,357,430	27,868,483
Net Position, June 30, 2024	\$ 79,411,993	\$ 113,065,696	\$ 3,333,533	\$ 16,977,870	\$ 9,044,114	\$ 221,833,206	\$ 27,689,299

See accompanying notes to financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2024

	Business - Type Activities - Enterprise Funds						
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Aquatic Center</u>	<u>MeadowView Conference Resort and Convention Center Fund</u>	<u>Other Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:							
Receipts from Customers and Users	\$ 15,734,401	\$ 19,208,847	\$ 1,759,292	\$ 330,757	\$ 7,101,717	\$ 44,135,014	\$ 0
Receipts from Interfund Services Provided	178,681	245,111	11,454	0	172,118	607,364	23,934,107
Payments to Suppliers	(6,477,993)	(5,830,393)	(1,834,250)	(1,626,527)	(5,097,558)	(20,866,721)	(18,680,326)
Payments to Employees	(4,506,684)	(3,924,055)	(353,936)	0	(3,691,553)	(12,476,228)	(1,911,347)
Net Cash Provided (Used) by Operating Activities	<u>4,928,405</u>	<u>9,699,510</u>	<u>(417,440)</u>	<u>(1,295,770)</u>	<u>(1,515,276)</u>	<u>11,399,429</u>	<u>3,342,434</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:							
Transfers from Other Funds	265,705	0	2,589,624	2,627,327	3,204,747	8,687,403	160,000
Transfers to Other Funds	(2,033,100)	(1,920,603)	(64,767)	0	(152,736)	(4,171,206)	0
Advances (to) from Other Funds	0	0	(397,018)	3,761	(25,011)	(418,268)	169,814
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(1,767,395)</u>	<u>(1,920,603)</u>	<u>2,127,839</u>	<u>2,631,088</u>	<u>3,027,000</u>	<u>4,097,929</u>	<u>329,814</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Proceeds from Capital Debt	10,310,360	11,601,660	0	0	0	21,912,020	0
Grant Revenue for Capital Projects	2,599,698	977,208	0	0	0	3,576,906	0
Acquisition and Construction of Capital Assets	(9,683,680)	(5,535,413)	(50,873)	(219,111)	(580,443)	(16,069,520)	(4,526,509)
Principal Paid on Capital Debt	(2,964,439)	(3,892,016)	(1,258,857)	(1,155,009)	(289,832)	(9,560,153)	0
Interest Paid on Capital Debt	(1,272,747)	(1,917,329)	(372,526)	(336,044)	(115,189)	(4,013,835)	0
Proceeds from Sales of Capital Assets	0	(250)	0	0	125,440	125,190	296,049
Net Cash Used by Capital and Related Financing Activities	<u>(1,010,808)</u>	<u>1,233,860</u>	<u>(1,682,256)</u>	<u>(1,710,164)</u>	<u>(860,024)</u>	<u>(4,029,392)</u>	<u>(4,230,460)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:							
Proceeds from Sales and Maturities of Investments	0	0	0	26,275	0	26,275	0
Purchase of Investments	(94,335)	(109,101)	(12,712)	0	(12,376)	(228,524)	(707,900)
Interest Received	625,818	793,273	9,295	62,203	118,653	1,609,242	552,957
Net Cash Provided (Used) by Investing Activities	<u>531,483</u>	<u>684,172</u>	<u>(3,417)</u>	<u>88,478</u>	<u>106,277</u>	<u>1,406,993</u>	<u>(154,943)</u>
Net Increase (Decrease) In Cash and Cash Equivalents	2,681,685	9,696,939	24,726	(286,368)	757,977	12,874,959	(713,155)
Cash and Cash Equivalents, July 1, 2023	<u>10,778,205</u>	<u>12,715,920</u>	<u>88,098</u>	<u>573,837</u>	<u>2,760,636</u>	<u>26,916,696</u>	<u>13,287,559</u>
Cash and Cash Equivalents, June 30, 2024	<u>\$ 13,459,890</u>	<u>\$ 22,412,859</u>	<u>\$ 112,824</u>	<u>\$ 287,469</u>	<u>\$ 3,518,613</u>	<u>\$ 39,791,655</u>	<u>\$ 12,574,404</u>

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Fiscal Year Ended June 30, 2024

	Business - Type Activities - Enterprise Funds						
	<u>Water Fund</u>	<u>Sewer Fund</u>	<u>Aquatic Center</u>	<u>MeadowView Conference Resort and Convention Center Fund</u>	<u>Other Enterprise Funds</u>	<u>Total Enterprise Funds</u>	<u>Governmental Activities - Internal Service Funds</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating Income (Loss)	\$ 3,223,711	\$ 4,933,294	\$ (1,280,292)	\$ (2,485,545)	\$ (2,265,589)	\$ 2,125,579	\$ (1,188,200)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:							
Depreciation	3,844,097	5,569,111	827,152	1,546,272	589,538	12,376,170	2,814,546
(Increase) Decrease in Assets:							
Accounts Receivable	(893,417)	(305,923)	(16,178)	0	(186,274)	(1,401,792)	(93,986)
Inventory	(1,464,068)	0	(711)	0	(4,438)	(1,469,217)	56,603
Prepays and Deposits	0	0	0	0	0	0	1,243,237
Increase (Decrease) in Liabilities:							
Accounts Payable	74,487	(613,197)	71,916	(308,457)	(142,816)	(918,067)	257,428
Benefits Payable	0	0	0	0	0	0	401,181
Pension Liabilities and Deferrals	192,925	205,467	(877)	0	215,479	612,994	0
Compensated Absences Payable	23,367	(32,133)	8,122	0	25,198	24,554	24,322
OPEB Liabilities and Deferrals	(181,674)	(76,200)	(18,654)	0	39,313	(237,215)	0
Other Payables	7,301	45,295	0	0	226,629	279,225	(172,697)
Unearned Revenue	0	0	(7,918)	0	0	(7,918)	0
Retainages Payable	101,676	(26,204)	0	(48,040)	(12,316)	15,116	0
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,928,405</u>	<u>\$ 9,699,510</u>	<u>\$ (417,440)</u>	<u>\$ (1,295,770)</u>	<u>\$ (1,515,276)</u>	<u>\$ 11,399,429</u>	<u>\$ 3,342,434</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS FROM STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION:							
Cash	\$ 0	\$ 0	\$ 47,201	\$ 0	\$ 2,941	\$ 50,142	\$ 0
Equity in Pooled Cash and Investments	1,335,089	5,533,681	0	0	3,337,028	10,205,798	12,574,404
Restricted Cash from Unspent Bonds	12,005,671	16,821,753	65,623	202,469	95,644	29,191,160	0
Restricted Cash	119,130	57,425	0	85,000	83,000	344,555	0
Cash and Cash Equivalents, June 30, 2024	<u>\$ 13,459,890</u>	<u>\$ 22,412,859</u>	<u>\$ 112,824</u>	<u>\$ 287,469</u>	<u>\$ 3,518,613</u>	<u>\$ 39,791,655</u>	<u>\$ 12,574,404</u>
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:							
Capital Assets Contributed by Developers	\$ 64,415	\$ 162,000	\$ 0	\$ 8,065	\$ 0	\$ 234,480	\$ 0

See accompanying notes to the basic financial statements.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

The City of Kingsport, Tennessee (the City) was incorporated in 1917 and operates under a Council-Manager form of government. The City is an industrial community in the foothills of the Appalachian Mountains. Along with two other comparably sized cities within a 20-mile radius, the City is part of a 12 county area in northeast Tennessee and southwest Virginia known as the Tri-Cities Tennessee/Virginia region.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting entity

Primary Government

The City is a Tennessee municipal corporation governed by a Board of Mayor and Aldermen (BMA). A mayor is elected every two years and six aldermen are elected every four years. A vice mayor is appointed by the BMA from within its membership. The accompanying financial statements present the City (primary government) and its component units, entities for which the City is considered to be financially accountable. The City is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on the organization or (2) there is a potential for the entity to provide specific financial benefit to or impose specific financial burden on the City. Additionally, the primary government is required to consider other entities for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Discretely Presented Component Units

The financial statements are formatted to allow the user to clearly distinguish between the primary government and its component units. Discretely presented component units are reported in separate columns in the government-wide financial statements (see note below for description) to emphasize that those entities are legally separate from the City.

Proprietary Fund Type

The Industrial Development Board of the City of Kingsport, Tennessee (IDBK) – The IDBK was incorporated on February 11, 1986, under the provisions of the State of Tennessee constitution and general statutes. The purpose of the IDBK is to finance, acquire, own, lease, and/or dispose of properties to maintain and increase employment opportunities in the City. The IDBK consists of nine members, all of whom are appointed by the City's BMA. A significant amount of the IDBK's revenue is derived from the City. Additionally, City employees provide significant oversight of IDBK projects. Due to the close relationship between the City and the IDBK, it seems likely the City could impose their will on the IDBK, and therefore IDBK is considered a component unit of the City of Kingsport. Separately issued financial statements of the IDBK are not available.

Emergency Communications District of the City of Kingsport, Tennessee (ECD) – The ECD was created by referendum on January 11, 1994, the results of which were certified on January 20, 1994. The purpose of the ECD is to oversee the operations of the 911 emergency telephone services. Their Board consists of nine members, all of whom are appointed by the City's BMA. The operations of the ECD are managed directly by employees of the City. Due to the close relationship between the City and the ECD, it seems likely the City could impose their will on the ECD, and therefore ECD is considered a component unit of the City of Kingsport.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting entity (continued)

Discretely Presented Component Units

Proprietary Fund Type

Separately issued financial statements may be requested from the ECD administrative offices.

Emergency Communications District of the City of Kingsport
P O Box 1326
141 Unicoi Street
Kingsport, Tennessee 37662

Joint Ventures and Jointly Governed Organizations

The IDBK is a participant with the Hawkins County Industrial Development Board (HCIDB) in a joint venture to purchase and develop land for industrial purposes known as the Phipps Bend Venture. The IDBK holds a 20% interest in the venture while the HCIDB holds an 80% interest.

Jointly governed organizations of the City include the Tri-Cities Airport Authority.

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government and its component units. As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are various charges between the City's water and sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting, and financial statement presentation

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period for local revenues, 120 days for state-shared revenues, and 365 days for grant revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

In general, taxes, licenses, federal and state grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The City reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for and reported in another fund. The primary financial resources reported in the general fund are, local property taxes, local option sales taxes, and state shared revenues.

The *general purpose school fund* is used to account for and report transactions of the City School System. The major sources of funding are state-shared revenues, local property taxes, and local option sales taxes.

The *capital projects fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets related to the general operation of the City (excluding types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

The *debt service fund* is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term general obligation debt other than that payable from enterprise funds.

The City reports the following non-major governmental funds:

The *school nutrition services fund* is a special revenue fund used to account for and report federal and state financial resources, as well as user fees for the specific activities associated with the operation of the City School System cafeterias.

The *special school projects fund* is a special revenue fund used to account for and report financial resources derived from federal and state grants related to school projects.

The *public law 93-380 fund* is a special revenue fund used to account for and report restricted federal financial resources, specific to academic programs associated with federal grant entitlements.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

The *Palmer Center fund* is a special revenue fund used to account for and report a contribution from the heirs of the late Mary L. Robinson estate, for the support of educational and other services provided to physically challenged children, by the Palmer Center.

The *internal school fund* is a special revenue fund used to account for funds held at the individual schools for internal school use such as the purchase of supplies, school clubs, and student activities.

The *special revenue general projects fund* is a special revenue fund used to account for and report federal and state grants matched with local revenues to fund general government programs or non-capital improvement projects.

The *community development fund* is a special revenue fund used to account for and report activities funded by community block grant entitlements from the United States Department of Housing and Urban Development.

The *federal transit administration fund* is a special revenue fund used to account for and report activities funded by federal and state grants for support of local government transportation programs.

The *state street aid fund* is a special revenue fund used to account for and report activities funded by state gasoline taxes.

The *drug fund* is a special revenue fund used to account for and report financial resources primarily derived from fines and forfeitures and used to support the City's police department drug investigations and enforcement programs.

The *criminal forfeiture fund* is a special revenue fund used to account for and report activities related to seized property and money with the exception of those related to drug activities. In addition, this fund accounts for funds received from the United States Department of Justice under the Equitable Sharing of Federally Forfeited Property program. Federal revenue is restricted in use for the purchase of equipment.

The *regional sales tax revenue fund* is a special revenue fund used to account for and report the proceeds from a \$.0025 (1/4 ¢) local option sales tax previously approved by local referendum. These funds are used for the retirement of debt issued to fund construction of the MeadowView Conference Resort and Convention Center and to support the operations of the complex including the Cattails Golf Course and Aquatic Center.

The *public library commission fund* is a special revenue fund used to account for and report contributions from patrons, civic organizations, private corporations, and other supporters of the Kingsport Public Library.

The *Bays Mountain Park fund* is a special revenue fund used to account for and report contributions from individuals, civic organizations and private corporations for the support and continued development of the Bays Mountain Park.

The *Public Art Commission fund* is a special revenue fund used to account for and report contributions from individuals, civic organizations and private corporations for the support and continued development of cultural arts in Kingsport.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

The *Steadman cemetery fund* is a special revenue fund used to account for and report a contribution from the heirs of Bonnie M. Steadman to provide for the maintenance of the Steadman family cemetery.

The *senior citizens advisory board fund* is a special revenue fund used to account for and report financial resources derived from various programs and events conducted by participating senior citizens and contributions from individuals, civic organizations, and private corporations.

The *metropolitan planning office fund* is a special revenue fund used to account for and report grant funds received from the federal highway administration, federal transit administration, and State of Tennessee for support of local MPO programs.

The *justice assistance grant fund* is a special revenue fund used to account for and report direct federal grant funds received from the Edward Byrne Memorial Justice Assistance Grant Program. These funds are restricted for certain law enforcement programs.

The *visitors enhancement fund* is a special revenue fund used to account for and report 25% of the hotel and motel taxes collected in Kingsport from hotel and motel room rentals. This revenue is restricted in use for tourism purposes.

The *library governing board fund* is a special revenue fund used to account for intergovernmental financial resources, as well as user fees for the specific activities associated with the operation of the City Library.

The City reports the following major proprietary funds:

The *water fund* accounts for the activities of the City's production, storage and transportation of potable water.

The *sewer fund* accounts for the activities of the City's collection, transportation, treatment and disposal of wastewater.

The *aquatic center fund* accounts for the activities related to the City's operation of an aquatic facility offering indoor and outdoor recreational swimming for the region.

The *MeadowView Conference Resort and Convention Center fund* accounts for the activities of the City's outsourced operation (through Marriott) of the convention center.

The City reports the following non-major proprietary funds:

The *solid waste management fund* accounts for the activities of the City's collection of residential garbage, refuse collection, recycling, and demolition landfill activities.

The *storm water management fund* accounts for the activities of the City's management of storm water run-off, efforts to improve the water quality of rivers and streams and to reduce incidences of flooding.

The *Cattails at MeadowView Golf Course fund* accounts for the activities of the City's outsourced operation (through Marriott Golf) of the 18-hole championship golf course.

Additionally, the City reports the following fund types:

Internal service funds account for risk management, self-insured health insurance, retiree's health insurance, and fleet maintenance services provided to other departments or agencies of the government on a cost reimbursement basis.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement focus, basis of accounting, and financial statement presentation (continued)

The *Allandale Trust fund* is a permanent fund used to account for and report restricted, non-expendable assets left to the City by the late Harvey Brooks, consisting of his home (Allandale Mansion) and other tangible and intangible assets.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of all of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. The water and sewer funds also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the systems. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Internal service funds of a government, which traditionally provide services primarily to other funds of the government, are presented in summary form, as part of the proprietary fund financial statements. The City's governmental activities are the principal users of the internal services activities, therefore, financial statements of internal service funds are consolidated into the governmental column at the government-wide level. The costs of the services provided by internal service funds are allocated to the appropriate functional activity (police, fire, public works, etc.).

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity

1. Deposits and investments

The City'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.

State statutes impose various restrictions on the City's, IDBK's, and ECD's deposits and investments, including repurchase agreements. These restrictions are summarized as follows:

DEPOSITS - All deposits with financial institutions must be collateralized in an amount equal to 105% of the fair value of uninsured deposits.

INVESTMENTS - State statutes authorize the City to invest in treasury bonds, notes or bills of the United States of America; non-convertible debt securities of the Federal Home Loan Bank, the Federal National Mortgage Association, the Federal Farm Credit Bank and the State Loan Marketing Association; other obligations not listed above which are guaranteed as to principal and interest by the United States of America or any of its agencies; Certificates of Deposit and other evidences of deposit at State and Federal chartered banks and Savings and Loan Associations; obligations of the United States of America or its agencies under a repurchase agreement and money market funds whose portfolios consist of any of the foregoing investments if approved by the State Director of Local Finance and made in accordance with procedures established by the State Funding Board; the State of Tennessee Local Government Investment Pool (LGIP); obligations of the Public Housing Authority and bonds of the Tennessee Valley Authority.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity (continued)

1. Deposits and investments (continued)

The City pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. In general, cash overdrafts are reflected in the financial statements as due to other funds. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the City's investments. Investments for the City, as well as for its component units, are reported at fair value based on quoted market prices.

2. Receivables and payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables shown are net of an allowance for un-collectibles. The property tax receivable and trade receivables allowance accounts are based on prior years' collection experience.

All property values are assessed on January 1 of each year. Property taxes receivable are recorded at this lien date. All real and personal property taxes are due and payable on the levy date of November 1 of each year, at which time the receivable is recognized as revenue. All unpaid property taxes become delinquent on December 1 (30 days from date of levy). A penalty of 2% is imposed on unpaid property taxes as of December 1. A penalty of 2% is imposed for the next month and an additional penalty of 1% is imposed for each month thereafter until paid, or the property is sold as authorized by law.

3. Inventories and prepaid items

All inventories are valued at larger of cost or net realizable value, utilizing the weighted average method of valuation. Inventories of governmental and proprietary funds are recorded as expenditures or expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as expenditures or expenses when they are consumed.

4. Restricted assets

Certain cash and investment balances of the City are classified as restricted assets at the government-wide and fund level because they are maintained in separate accounts and their use is limited by certain agreements and contracts with third parties. Restricted cash includes escrow for construction contractors established to fund retainage of outstanding construction projects upon their completion and working capital for outsourced operations of City facilities. Restricted investments include borrowed funds obligated for construction projects that have not been completed at the end of the fiscal year.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity (continued)

5. Capital assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years for property, plant and equipment and assets with an initial, individual cost of more than \$100,000 for infrastructure. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government, as well as the component units are, depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Roads and bridges	50
Utility lines	45
Buildings and building improvements	30
Landfill improvements	25
Golf course improvements	15
Machinery, equipment and heavy vehicles	10
Automobiles	5

6. Compensated absences

It is the City's policy to permit employees to accumulate earned but unused vacation days and sick leave benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. However, for employees eligible for TCRS retirement, it is the City's policy to apply the accumulated sick leave toward years for retirement. All vacation pay is accrued when incurred in the government-wide, internal service and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

It is also the City's policy to permit employees from certain departments of the City to accumulate earned but unused compensation time (comp time) for excess hours worked in lieu of overtime payments. The unpaid balance of reimbursable unused comp time is accrued when incurred in the government-wide, internal service and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Because of the City's policy limits on the amount of accumulated compensated absences an employee can carry forward and the fact that this benefit is available to be taken as soon as it is earned, the entire outstanding balance is considered a current liability and recorded as compensated absences payable on the statement of net position rather than as long-term debt. Compensated absences accrued in proprietary or internal service funds are liquidated from the individual fund where they are accrued. Compensated absences accrued on the statement of net position as governmental activities will primarily be liquidated from the general fund. Compensated absences accrued as Business type activities will be liquidated from the appropriate operating fund.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity (continued)

6. *Compensated absences (continued)*

Changes in compensated absences for the fiscal year ending June 30, 2024 are as follows:

	Governmental Activities	Business-Type Activities
Compensated Absences, July 1, 2023	\$ 4,197,114	\$ 742,415
Compensated Absences Earned - FY 2024	4,304,465	748,461
Compensated Absences Used - FY 2024	(4,090,666)	(723,907)
Compensated Absences, June 30, 2024	\$ 4,410,913	\$ 766,969

7. *Leases*

Key estimates and judgements include how the City determines (1) the discount rate it uses to discount the expected lease receipts and/or payments to present value, (2) lease term, and (3) lease receipts and/or payments.

- The City uses an estimated incremental borrowing rate as the discount rate for the lease.
- The lease term includes the noncancellable periods of the lease. Lease receipts and payments are included in the measurement of the lease receivable or liability, respectively, and are composed of fixed payments.
- The City monitors changes in circumstances that would require a remeasurement of its leases and will remeasure if certain changes occur that are expected to significantly affect the amount of the lease receivable or liability.

8. *Long-term obligations*

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as losses on refunding are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premiums or discounts. Bond issuance costs are expensed during the current period.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity (continued)

9. Net position

The City's net position is classified as follows:

Net Investment in Capital Assets: Consists of capital assets, net of accumulated depreciation and outstanding debt obligations related to those capital assets. When debt has been incurred, but not yet expended for capital assets, such amounts are not included as a component of net investment in capital assets. Any deferred outflows of resources related to refunding of debt obligations are also included as a component of net investment in capital assets.

Restricted Net Position: Restricted net position reflects the resources that are subject to restricted use and have been externally imposed by creditors, grantors or contributors, or by law through constitutional provisions or enabling legislation.

Unrestricted Net Position: Unrestricted net position includes resources that are available for transactions relating to the general operations of the City and may be used at the discretion of the City to meet current expenses for any purpose.

10. Fund equity

Effective July 1, 2010, the City adopted the provisions of Governmental Accounting Standards Board, Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Governmental fund equity is classified as fund balance. As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balance for governmental funds can consist of the following:

Non-spendable Fund Balance – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash (for example: inventories, prepaid amounts, and long-term notes receivable).

Restricted Fund Balance – includes amounts that are, (a) externally restricted by creditors, grantors, contributors, or laws or regulations of other governments, or (b) restricted by law through constitutional provisions or enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

Committed Fund Balance – includes amounts that can only be used for the specific purposes determined by a formal action of the City's highest level of decision making authority. The Board of Mayor and Aldermen is the highest level of decision making authority for the City that can, by adoption of an ordinance, commit fund balance. Commitments of fund balance can be changed or lifted only by the City taking the same formal action through adoption of an ordinance.

Assigned Fund Balance – includes amounts intended to be used by the City for specific purposes that are neither restricted nor committed. Assigned amounts also include all residual amounts in governmental funds (except negative amounts) that are not classified as non-spendable, restricted, or committed. The Board of Mayor and Aldermen has not authorized a specific party at this time to assign fund balance. Intent to assign fund balance is expressed by formal action of the Board of Mayor and Aldermen through adoption of an ordinance.

Unassigned Fund Balance – is a residual classification for the general fund and includes all spendable amounts not contained in the other classifications. It is also used for any negative fund balances in other funds.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity (continued)

10. Fund equity (continued)

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple fund balance classifications, fund balance is depleted in the order of restricted, committed, assigned, and unassigned.

In all cases, encumbrance amounts have been assigned for specific purposes for which resources already have been allocated.

11. Fund Balance Policy

An appropriate level of Unassigned Fund Balance shall be maintained in the General Fund in order to cover unexpected expenditures and revenue shortfalls. Such fund balance shall serve cash flow needs, protect against unforeseen emergencies and enhance the credit worthiness of the City. The Fund Balance Policy establishes a minimum General Fund Unassigned Fund Balance equal to 15% of General Fund expenditures.

12. Deferred outflows and inflows of resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense or expenditure) until then. The City has three items that qualify for reporting in this category; deferred outflows related to refunding, deferred outflows related to pensions and deferred outflows related to OPEB. Deferred outflows for pensions and OPEB occur when there are differences between expected and actual experience, change in assumptions or contributions made after the measurement date. All three are reported in the government-wide statement of net position and the statement of net position for proprietary funds.

These items result from the differences in the carrying value of refunded debt and its reacquisition price as well as from the requirements recognized under GASB 68 for pensions and GASB 75 for OPEB. The deferred outflows related to refunding amounts are deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows related to pensions reflect payments made by the City not currently recognized by the pension plans and the deferred outflows related to OPEB reflect the present value of projected future benefits.

In addition to liabilities, the statement of net position and balance sheet report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has four types of deferred inflows. One item occurs only under a modified accrual basis of accounting. The item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes in both the General Fund and General Purpose School Fund, as well as other receivables not collected within 60 days of year-end, and property taxes collected in advance of their due date. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The second item relates to unearned property taxes recorded in advance of the year in which they are intended to fund operations. This item is a deferred inflow in both the governmental fund balance sheet and the entity wide statement of net position. The third and fourth items are related to the recognition of employee pensions and OPEB as required under GASB 68 and GASB 75 respectively.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Assets, deferred outflows, liabilities, deferred inflows, and net position or fund equity (continued)

12. Deferred outflows and inflows of resources (continued)

Deferred inflows for pension and OPEB occur when there are differences in expected and actual experience, differences in expected and actual investment earnings, and changes in assumptions. These items are deferred inflows found in the entity wide statement of net position.

	Entity- Wide Statements	Governmental Funds
	Governmental	Statements
Property Taxes Receivable - General Fund (unavailable)	\$ 0	\$ 1,042,505
Property Taxes Receivable - General Fund (unearned / unavailable)	41,029,360	41,029,360
Property Taxes Receivable - School Fund (unearned / unavailable)	14,650,000	14,650,000
	\$55,679,360	\$56,721,865

13. 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 the City of Kingsport's participation in the Public Employee Retirement Plan, and Kingsport City School's participation in the Teacher Legacy Pension Plan and Teacher Retirement Plan all included in the Tennessee Consolidated Retirement System (TCRS) and additions to /deductions from the plans' 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, Teacher Legacy Pension Plan, and Teacher Retirement Plan. Investments are reported at fair value. Pension expense is paid out of funds that include salaries. Governmental pension expense is paid out of the General Fund and General Purpose School Fund. Proprietary pension expense is paid for out of the Water, Sewer, Solid Waste, Storm Water, and Aquatics fund where the salary was incurred.

14. Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

15. New Accounting Standards

The City adopted GASB Statement No. 91, Conduit Debt Obligations, effective immediately in fiscal year 2024. This Statement improved the comparability of financial reporting for issuers by eliminating the option to recognize a liability for a conduit debt obligation.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance - total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$380,466,576 difference are as follows:

Governmental funds capital assets	\$ 765,828,684
Less: accumulated depreciation	<u>(385,362,108)</u>
 Net adjustment to increase <i>fund balances – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	 <u>\$ 380,466,576</u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.” The details of this \$(251,667,576) difference are as follows:

Bonds payable, net of premiums and discounts	\$ (136,993,224)
Notes payable	(4,732,186)
Compensated absences	(4,053,438)
OPEB liability	(72,054,762)
Pension liability	(32,250,843)
Accrued interest payable	<u>(1,583,123)</u>
 Net adjustment to reduce <i>fund balances – total governmental funds</i> to arrive at <i>net position – governmental activities</i>	 <u>\$ (251,667,576)</u>

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures”. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays in the current period were exceeded by depreciation of general capital assets. The details of this \$29,449,890 difference are as follows:

Capital outlays	\$ 47,957,660
Depreciation expense	<u>(18,507,770)</u>
 Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	 <u>\$ 29,449,890</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities (continued)

Another element of that reconciliation states that “The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins and donations) is a decrease to net position.” The details of this \$(5,704,734) difference are as follows:

Capital asset donations reported in statement of activities	\$ 590,186
Capital asset roads annexed reported in statement of activities	0
Forfeited vehicles reported in statement of activities	0
Capital project expenditures not meeting capitalization requirements	(6,088,252)
Asset disposals	<u>(206,668)</u>
 Net adjustment to reduce <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	 <u>\$ (5,704,734)</u>

Another element of that reconciliation states that, “revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds”. The details of this \$(31,725) difference are as follows:

Unearned property taxes as of June 30, 2024	\$ 1,042,505
Prior years’ unearned property taxes	<u>(1,074,230)</u>
 Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	 <u>\$ (31,725)</u>

Another element of that reconciliation states that, “the net revenue of certain activities of internal service funds is reported with governmental activities”. The details of this \$(179,184) difference are as follows:

Investment earnings	\$ 552,967
Gain (loss) on disposal of capital assets	296,049
Operating gain (loss)	(1,188,200)
Net transfers in	<u>160,000</u>
 Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	 <u>\$ (179,184)</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities (continued)

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$(30,812,580) difference are as follows:

Principal payments	\$ 10,474,240
Principal payments on HUD Loan	43,000
Issuance of general obligation bonds and notes payable	(40,770,000)
Premium on issuance of general obligation bonds	(1,059,518)
Amortization of premiums, discounts and refunding costs	<u>499,698</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net position of governmental activities</i>	<u>\$ (30,812,580)</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

C. Fund Balance Classification

As provided for in GASB Statement No. 54, governmental fund balances by classification, as of June 30, 2024 are as follows:

	Major Governmental Funds				Other Governmental Funds	Total Governmental Funds
	General Fund	General Purpose Schools Fund	Debt Service Fund	Capital Projects Fund		
Fund Balances:						
<i>Non-spendable:</i>						
Inventory	\$ 1,058	\$ 0	\$ 0	\$ 0	\$ 299,684	\$ 300,742
Prepays	16,848	0	0	0	6,057	22,905
Allandale Trust Principal	0	0	0	0	152,692	152,692
Total Non-spendable	17,906	0	0	0	458,433	476,339
<i>Restricted for:</i>						
Stabilization Reserve Trust						
Restricted for Future Pension Costs	319,596	1,338,118	0	0	6,809	1,664,523
Unspent Bond Proceeds						
Restricted for Capital Projects	0	0	0	48,420,254	0	48,420,254
Unspent Federal Forfeitures						
Restricted for Public Safety	0	0	0	0	62,075	62,075
Unspent Hotel Tax						
Restricted for Tourism	0	0	0	0	221,773	221,773
Restricted by State						
State Street Aid Fund	0	0	0	0	22,767	22,767
Drug Fund	0	0	0	0	605,743	605,743
Internal School Fund	0	0	0	0	1,469,794	1,469,794
Total Restricted	319,596	1,338,118	0	48,420,254	2,388,961	52,466,929
<i>Committed for:</i>						
Other Projects	0	0	0	0	7,333,725	7,333,725
Community Development	0	0	0	0	16,471	16,471
Allandale	0	0	0	0	84,867	84,867
Education:						
School Nutrition Fund	0	0	0	0	3,264,629	3,264,629
School Projects Fund	0	0	0	0	0	0
Palmer Center Fund	0	0	0	0	76,693	76,693
Public Safety:						
Criminal Forfeiture Fund	0	0	0	0	67,227	67,227
Transportation:						
Federal Transit Fund	0	0	0	0	93,212	93,212
MPO Fund	0	0	0	0	136,656	136,656
Culture and Recreation:						
Regional Sales Tax Fund	0	0	0	0	575,259	575,259
Steadman Cemetary Fund	0	0	0	0	2,579	2,579
Public Art Commission Fund	0	0	0	0	1,181	1,181
Library Commission Fund	0	0	0	0	5,498	5,498
Library Governing Board Fund	0	0	0	0	285,827	285,827
Bays Mountain Park Fund	0	0	0	0	538,945	538,945
Senior Citizens Fund	0	0	0	0	396,714	396,714
Total Committed	0	0	0	0	12,879,483	12,879,483
<i>Assigned to:</i>						
Fund Balance Allocations	466,057	0	0	0	0	466,057
Future Industrial Park	20,927	0	0	0	0	20,927
Debt Service	0	0	969,745	0	0	969,745
Capital Projects	0	0	0	1,412,520	0	1,412,520
Education	0	14,235,162	0	0	0	14,235,162
Total Assigned	486,984	14,235,162	969,745	1,412,520	0	17,104,411
<i>Unassigned:</i>	24,759,978	0	0	0	0	24,759,978
Total Fund Balances	\$ 25,584,464	\$ 15,573,280	\$ 969,745	\$ 49,832,774	\$ 15,726,877	\$ 107,687,140

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

3. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for all governmental funds except the capital projects fund and certain special revenue funds associated with grant awards, which are adopted on a project-by-project basis and normally span a multi-year period.

The City Manager is required by charter to present to the BMA a preliminary budget for the upcoming fiscal year by May 15th. The preliminary budget is compiled from revenue and expense projections as well as requests submitted by each department. The BMA must pass the preliminary budget on two readings before it is adopted and becomes the approved spending plan for the City.

The City Manager has the authority to transfer the unused portion of any item or appropriation within the same department, between departments in any given fund, and across departments and/or funds for fleet, risk management and health insurance. The City Manager also has the authority to transfer funds from the vehicle repair and maintenance account of one department to the vehicle repair and maintenance account of another department. Any revisions that alter the total expenditures of any fund must be approved by the BMA. Expenditures may not exceed appropriations at the fund level. Supplemental appropriations may be authorized by the BMA through the adoption of appropriate ordinances during the fiscal year.

Formal budgetary accounting is employed as a management control for all funds of the City. Annual operating budgets are adopted each fiscal year through passage of an annual budget ordinance and amended as required for the general fund, general purpose school fund, certain special revenue funds (criminal forfeiture, drug, state street aid, regional sales tax revenue, visitors enhancement, Steadman cemetery, public library commission, library governing board, Bays Mountain Park, senior citizens advisory board, school nutrition services, and Palmer Center), debt service fund, proprietary funds and the permanent fund. Budgets for the remaining special revenue funds and capital projects funds are made on a project basis, spanning more than one fiscal year. Budgetary control is exercised at the departmental level or by project.

Encumbrances (e.g., purchase orders, contracts) outstanding at year end are reported as Assigned Fund Balance and do not constitute expenditures or liabilities because the commitments will be re-appropriated and honored during the subsequent year.

B. Excess of expenditures over appropriations

For the fiscal year ended June 30, 2024, there were no instances of expenditures exceeding appropriations in any funds.

C. Deficit fund equity

For the fiscal year ended June 30 2024, there were no instances of deficit fund equity in any funds of the City.

D. Legal Debt Limit

City Charter limits total bonded indebtedness to twenty (20) percent of the assessed value of taxable property. Bonds paid from utility revenues are excluded from this limit. The Board maintains a stricter unwritten self-imposed limit of ten (10) percent.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and investments

Cash deposits on the statement of net position include demand deposits, certificates of deposit, savings accounts, cash on deposit with the State of Tennessee and cash deposited in escrow accounts.

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of bank failure, deposits may not be returned to the City. The policy for custodial credit risk on deposits is to follow state statutes. As of June 30, 2024, all deposits were insured through FDIC or collateralized as required by Tennessee Code Annotated (TCA) 9-1-118. Total demand deposits and certificates of deposit for the City are held in financial institutions which are members of the Tennessee Bank Collateral Pool (the pool) administered by the State of Tennessee Treasurer. The pool is a multiple financial institution collateral pool in which member financial institutions holding public funds pledge collateral securities. In the event any member financial institution fails, the entire collateral pool becomes available to satisfy the claims of governmental entities. The pool also has the ability to make additional assessments on a pro rata basis to the pool if the value of collateral is inadequate to cover a loss.

At June 30, 2024, the City's carrying amount of deposits was \$146,359,377 and the bank balance was \$153,476,332. The book amount consists of cash, equity in pooled cash, and restricted cash less change funds and cash on hand at various locations of \$203,773.

The carrying amount of deposits at June 30, 2024 for the IDBK, a discretely presented component unit, was \$2,853,287, and the bank balance was \$2,853,287. The IDBK's deposits in financial institutions were entirely insured through FDIC or collateralized through the Tennessee Bank Collateral Pool at June 30, 2024.

Total demand deposits and certificates of deposit for the ECD, also a discretely presented component unit, were held in financial institutions, which were members of the Tennessee Bank Collateral Pool. The ECD's deposits in financial institutions were entirely insured through FDIC or collateralized through the Tennessee Bank Collateral Pool at June 30, 2024.

The carrying amount of deposits at June 30, 2024 for the ECD was \$4,827,441 and the deposits in financial institutions were \$4,840,774.

Investments

The City's investment policy is to ensure the preservation of capital in the overall investment portfolio. The City will emphasize the safety of capital first, maintain sufficient liquidity to meet obligations second, and gain the highest possible yield third.

The City's investments generally include long term certificates of deposit placed at local banks or money market deposits with the State of Tennessee Local Government Investment Pool (LGIP).

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and investments (continued)

Investments (continued)

Specifically, the LGIP was established under Tennessee Code Annotated Title 9, Chapter 4, Part 7. This investment pool is established for the use of idle funds of local governments located within the State of Tennessee. These funds are placed by the participating entity into accounts that are held and invested by the State Treasurer. The LGIP invests in time deposits, such as certificates of deposit, commercial paper, United States of America agency securities, repurchase agreements, and United States of America treasuries. By law, the LGIP is required to maintain a 90-day or less weighted-average-maturity. The fair value of shares held in the LGIP is the same as the value of the LGIP shares. The TN LGIP has not been rated by a nationally recognized statistical rating organization.

At June 30, 2024, the City's carrying amount for investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (in Years)</u>
Certificate of Deposit	\$ 1,250,692	0.94
Tennessee Local Government Investment Pool	8,121,588	0.13
TCRS Stabilization Trust	<u>1,756,872</u>	n/a
 Total	 <u><u>\$ 11,129,152</u></u>	

The City does not have a policy for determining which investments will be recorded at amortized cost. No investments are recorded at amortized cost at June 30, 2024.

Concentration of Credit Risk

The City's investment policy does not allow for an investment in any issuer that is in excess of five percent of the City's total investments.

Restricted Investments – TCRS Stabilization Trust

Legal Provisions. The City is a member of the Tennessee Consolidated Retirement System (TCRS) Stabilization Reserve Trust. The City has placed funds into the irrevocable trust as authorized by statute under Tennessee Code Annotated (TCA), Title 8, and Chapters 34-37. The TCRS Board of Trustees is responsible for the proper operation and administration of the trust. Funds of trust members are held and invested in the name of the trust for the benefit of each member. Each member's funds are restricted for the payment of retirement benefits of that member's employees. Trust funds are not subject to the claims of general creditors of the City or the School Department.

The following plans are part of the TCRS Stabilization Reserve Trust: Kingsport City Schools - Teachers, and the City of Kingsport Hybrid Plan with Cost Controls.

The trust is authorized to make investments as directed by the TCRS Board of Trustees. The City may not impose any restrictions on investments placed by the trust on their behalf.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and investments (continued)

Investments (continued)

Investment Balances. Assets of the TCRS, including the Stabilization Reserve Trust, are invested in the Tennessee Retiree Group Trust (TRGT). The TRGT is not registered with the Securities and Exchange Commission (SEC) as an investment company. The State of Tennessee has not obtained a credit quality rating for the TRGT from a nationally recognized credit ratings agency. The fair value of investment positions in the TRGT is determined daily based on the fair value of the pool's underlying portfolio. Furthermore, TCRS had not obtained or provided any legally binding guarantees to support the value of participant shares during the fiscal year. There are no restrictions on the sale or redemption of shares.

Investments are reported at fair value or amortized cost which approximates fair value. Securities traded on a national exchange are valued at the last reported sales price. Investment income consists of realized and unrealized appreciation (depreciation) in the fair Securities and securities transactions are recorded in the financial statements on a trade-date basis. The fair value of assets of the TRGT held at June 30, 2024, represents the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants. Assets held are categorized for fair value measurement within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset and give the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

- Level 1 - Unadjusted quoted prices for identical assets or liabilities in active markets that can be accessed at the measurement date.
- Level 2 - Quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; assets or liabilities that have a bid-ask spread price in an inactive dealer market, brokered market and principal-to-principal market; and Level 1 assets or liabilities that are adjusted.
- Level 3 - Valuations derived from valuation techniques in which significant inputs are unobservable

Investments using the Net Asset Value ("NAV") per share have no readily determinable fair value and have been determined using amortized cost which approximates fair value.

Where inputs used in the measurement of fair value fall into different levels of the hierarchy, fair value of the instrument in its entirety is categorized based on the lowest level input that is significant to the valuation. This assessment requires professional judgement and as such management of the TRGT developed a fair value committee that worked in conjunction with the plan's custodian and investment professionals to make these valuations. All assets held were valued individually and aggregated into classes so to be represented in the table below.

Short-term securities generally include investments in money market-type securities reported at cost plus accrued interest.

Equity and equity derivative securities classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Equity and equity derivative securities classified in Level 2 are securities whose values are derived daily from associated traded securities. Equity securities classified in Level 3 are valued with last trade data having limited trading volume.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and investments (continued)

Investments (continued)

US Treasury Bills, Bonds, Notes and Futures classified in Level 1 are valued using last reported sales prices quoted in active markets that can be accessed at the measurement date. Debt and debt derivative securities classified in Level 2 are valued using a bid-ask spread price from multiple independent brokers, dealers, or market principals, which are known to be actively involved in the market. Level 3 debt securities are valued using proprietary information, a single pricing source, or other unobservable inputs related to similar assets or liabilities.

Real estate investments classified in Level 3 are valued using the last valuations provided by external investment advisors or independent external appraisers. Generally, all direct real estate investments are appraised by a qualified independent appraiser(s) with the professional designation of Member of the Appraisal Institute (“MAI”), or its equivalent, every three (3) years beginning from the acquisition date of the property. The appraisals are performed using generally accepted valuation approaches applicable to the property type.

Investments in private mutual funds, traditional private equity funds, strategic lending funds and real estate funds that report using GAAP, the fair value, as well as the unfunded commitments, were determined using the prior quarter’s NAV, as reported by the fund managers, plus the current cash flows. These assets were then categorized by investment strategy. In instances where the fund investment reported using non-GAAP standards, the investment was valued using the same method but was classified in Level 3.

At June 30, 2024, the City had the following investments held by the trust on its behalf:

<u>Investment Type</u>	<u>Weighted Average Maturity (days)</u>	<u>Maturities</u>	<u>KCS Teachers Fair Value</u>	<u>City Hybrid WCC Fair Value</u>	<u>Combined Total Fair Value</u>
Investments at Fair Value:					
U.S. Equity	NA	NA	\$ 378,752	\$ 165,877	\$ 544,629
Developed Market International Equity	NA	NA	171,050	74,912	245,962
Emerging Market International Equity	NA	NA	48,871	21,404	70,275
U.S. Fixed Income	NA	NA	244,357	107,018	351,375
Real Estate	NA	NA	122,178	53,509	175,687
Short-term Securities	NA	NA	12,218	5,351	17,569
Investments at Amortize Cost using the NAV:					
Private Equity and Strategic Lending:	NA	NA	244,357	107,018	351,375
Total			<u>\$1,221,783</u>	<u>\$ 535,089</u>	<u>\$ 1,756,872</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and investments (continued)

Investments (continued)

Investment Type	Fair Value	Kingsport City Schools - Teachers Fair Value Measurement Using			Amortized Cost
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV
U.S. Equity	\$ 378,752	\$ 378,752	\$ 0	\$ 0	\$ 0
Developed Market International Equity	171,050	171,050	0	0	0
Emerging Market International Equity	48,871	48,871	0	0	0
U.S. Fixed Income	244,357	0	244,357	0	0
Real Estate	122,178	0	0	122,178	0
Short-term Securities	12,218	0	12,218	0	0
Private Equity and Strategic Lending	244,357	0	0	0	244,357
	<u>\$ 1,221,783</u>	<u>\$ 598,673</u>	<u>\$ 256,575</u>	<u>\$ 122,178</u>	<u>\$ 244,357</u>

Investment Type	Fair Value	City of Kingsport Hybrid With Cost Controls Fair Value Measurement Using			Amortized Cost
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	NAV
U.S. Equity	\$ 165,877	\$ 165,877	\$ 0	\$ 0	\$ 0
Developed Market International Equity	74,912	74,912	0	0	0
Emerging Market International Equity	21,404	21,404	0	0	0
U.S. Fixed Income	107,018	0	107,018	0	0
Real Estate	53,509	0	0	53,509	0
Short-term Securities	5,351	0	5,351	0	0
Private Equity and Strategic Lending	107,018	0	0	0	107,018
	<u>\$ 535,089</u>	<u>\$ 262,193</u>	<u>\$ 112,369</u>	<u>\$ 53,509</u>	<u>\$ 107,018</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and investments (continued)

Restricted Investments – TCRS Stabilization Trust (continued)

Risks and Uncertainties. The trust's investments include various types of investment funds, which in turn invest in any combination of stock, bonds and other investments exposed to various risks, such as interest rate, credit, and market risk. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported for trust investments.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City does not have the ability to limit trust investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City does not have the ability to limit the credit ratings of individual investments made by the trust.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the county's investment in a single issuer. The City places no limit on the amount the county may invest in one issuer.

Custodial Credit Risk. Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, the county will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Pursuant to the trust agreement, investments are held in the name of the trust for the benefit of the City to pay retirement benefits of the City employees.

For further information concerning the City's investments with the TCRS Stabilization Reserve Trust, audited financial statements of the Tennessee Consolidated Retirement System may be obtained at <https://publicreports.treasury.tn.gov>.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

B. Receivables

Receivables as of June 30, 2024, for the City's individual major funds, non-major funds, and internal service funds in the aggregate, and for the component units in total, including the applicable allowances for uncollectible accounts, are as follows:

	General	General Purpose School	Capital Projects	Water	Sewer	Aquatic Center	MeadowView Conference Resort and Convention Center	Non-Major Governmental	Non-Major Business-Type	Internal Service	Total Primary Government	Component Units
Receivables:												
Taxes	\$ 43,204,594	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,204,594	\$ 0
Accounts	1,942,754	170,807	29,582	3,391,483	3,357,845	80,005	0	122,342	2,070,039	642,509	11,807,366	57,175
Intergovernmental	7,331,359	20,913,855	5,041,363	4,354,670	1,582,122	0	0	6,433,496	49,004	0	45,705,869	0
Gross receivables	52,478,707	21,084,662	5,070,945	7,746,153	4,939,967	80,005	0	6,555,838	2,119,043	642,509	100,717,829	57,175
Less: Allowances for uncollectibles	(1,337,763)	(121,829)	0	(284,300)	(509,323)	0	0	0	(392,547)	0	(2,645,762)	0
Net total receivables	<u>\$ 51,140,944</u>	<u>\$ 20,962,833</u>	<u>\$ 5,070,945</u>	<u>\$ 7,461,853</u>	<u>\$ 4,430,644</u>	<u>\$ 80,005</u>	<u>\$ 0</u>	<u>\$ 6,555,838</u>	<u>\$ 1,726,496</u>	<u>\$ 642,509</u>	<u>\$ 98,072,067</u>	<u>\$ 57,175</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets

Capital asset activity for the year ended June 30, 2024, was as follows:

Primary government

	Beginning Balance	Additions	Deletions	Adjustments	Ending Balance
Governmental activities:					
Capital assets, not being depreciated:					
Land	\$ 38,933,725	\$ 137,867	\$ 0	\$ 0	\$ 39,071,592
Construction in Progress	38,131,506	39,648,643	(7,016,254)	(49,277)	70,714,618
Total capital assets, not being depreciated	77,065,231	39,786,510	(7,016,254)	(49,277)	109,786,210
Capital assets, being depreciated:					
Buildings	250,305,993	1,293,869	(831,584)	0	250,768,278
Improvements other than buildings	51,978,754	4,020,945	(61,721)	0	55,937,978
Equipment	81,449,938	8,707,099	(3,398,909)	0	86,758,128
Software	1,082,501	0	(149,709)	0	932,792
Infrastructure	303,089,694	241,080	0	0	303,330,774
Total capital assets, being depreciated	687,906,880	14,262,993	(4,441,923)	0	697,727,950
Less accumulated depreciation for:					
Buildings	(125,248,613)	(6,672,895)	656,680	0	(131,264,828)
Improvements other than buildings	(26,583,251)	(2,772,430)	56,687	0	(29,298,994)
Equipment	(58,057,488)	(5,622,748)	3,374,309	0	(60,305,927)
Software	(931,475)	(82,270)	149,709	0	(864,036)
Infrastructure	(185,791,883)	(6,171,973)	0	0	(191,963,856)
Total accumulated depreciation	(396,612,710)	(21,322,316)	4,237,385	0	(413,697,641)
Total capital assets, being depreciated, net	291,294,170	(7,059,323)	(204,538)	0	284,030,309
Governmental activities capital assets, net	\$ 368,359,401	\$ 32,727,187	\$ (7,220,792)	\$ (49,277)	\$ 393,816,519

Depreciation expense was charged to governmental activities functions/programs of the primary government as follows:

Governmental activities:	
General government	\$ 2,227,938
Economic and physical development	33,297
Public safety	1,241,395
Public works	8,645,584
Culture and recreation	3,093,209
Education	6,080,893
	<hr/>
Total depreciation expense - governmental activities	<u>\$ 21,322,316</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Primary government (continued)

	Amount	Additions	Deletions	Adjustments	Amount
Business-type activities:					
Capital assets, not being depreciated:					
<u>Water</u>					
Land	\$ 852,438	\$ 0	\$ 0	\$ 0	\$ 852,438
Construction in Progress	9,131,247	9,660,650	(7,468,100)	0	11,323,797
<u>Sewer</u>					
Land	1,519,630	61,866	0	0	1,581,496
Construction in Progress	6,969,969	7,192,933	(2,370,282)	0	11,792,620
<u>Solid Waste Management</u>					
Land	1,716,309	0	0	0	1,716,309
Construction in Progress	38,500	391,241	(274,769)	0	154,972
<u>Storm Water</u>					
Land	1,606,272	0	0	0	1,606,272
Construction in Progress	452,706	131,523	0	0	584,229
<u>Aquatic Center</u>					
Land	845,711	0	0	0	845,711
Construction in Progress	42,350	79,193	(42,350)	0	79,193
<u>Meadowview Conference Resort and Convention Center</u>					
Land	1,515,497	0	0	0	1,515,497
Construction in Progress	1,113,874	261	(1,110,017)	0	4,118
<u>Cattails at Meadowview Golf Course</u>					
Land	981,600	0	0	0	981,600
Construction in Progress	187,173	22,698	(60,431)	0	149,440
Total capital assets, not being depreciated	26,973,276	17,540,365	(11,325,949)	0	33,187,692
Capital assets, being depreciated:					
<u>Water</u>					
Buildings and system	158,397,976	7,469,848	0	0	165,867,824
Equipment and machinery	1,527,435	85,697	(57,708)	0	1,555,424
Software	141,493	0	0	0	141,493
<u>Sewer</u>					
Buildings and system	255,350,134	673,857	(133,364)	0	255,890,627
Equipment and machinery	2,284,452	201,156	(101,785)	0	2,383,823
Software	88,304	0	0	0	88,304
<u>Solid Waste Management</u>					
Buildings and system	519,836	0	0	0	519,836
Improvements other than Buildings	2,565,154	0	0	0	2,565,154
Equipment and machinery	1,943,209	6,790	(500,558)	0	1,449,441
Software	6,750	0	0	0	6,750
<u>Storm Water</u>					
Buildings and system	2,553,056	315,523	0	0	2,868,579
Improvements other than Buildings	534,297	0	0	0	534,297
Equipment and machinery	609,014	0	0	0	609,014
Software	67,308	0	0	0	67,308
<u>Aquatic Center</u>					
Buildings and system	21,624,296	0	0	0	21,624,296
Equipment and machinery	313,506	14,030	(7,064)	0	320,472
<u>MeadowView Conference Resort and Convention Center</u>					
Buildings	43,097,183	1,070,017	0	0	44,167,200
Improvements other than Buildings	2,975,392	25,176	0	0	3,000,568
Equipment	1,557,997	241,739	0	0	1,799,736
<u>Cattails at MeadowView Golf Course</u>					
Buildings	1,434,547	31,420	0	0	1,465,967
Improvements other than Buildings	6,058,934	24,570	0	0	6,083,504
Equipment	498,444	5,238	(8,018)	0	495,664
Total capital assets, being depreciated	504,148,717	10,165,061	(808,497)	0	513,505,281

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Primary government (continued)

	Amount	Additions	Deletions	Adjustments	Amount
Less accumulated depreciation for:					
<u>Water</u>					
Buildings and system	(68,970,461)	(3,813,119)	0	0	(72,783,580)
Equipment and machinery	(1,430,181)	(30,978)	57,708	0	(1,403,451)
Software	(141,492)	0	0	0	(141,492)
<u>Sewer</u>					
Buildings and system	(113,002,942)	(5,411,091)	71,497	0	(118,342,536)
Equipment and machinery	(1,349,137)	(158,020)	101,535	0	(1,405,622)
Software	(88,304)	0	0	0	(88,304)
<u>Solid Waste Management</u>					
Buildings and system	(246,734)	(14,541)	0	0	(261,275)
Improvements other than Buildings	(1,408,578)	(115,657)	0	0	(1,524,235)
Equipment and machinery	(1,768,383)	(54,913)	487,448	0	(1,335,848)
Software	(6,750)	0	0	0	(6,750)
<u>Storm Water</u>					
Buildings and system	(406,014)	(80,304)	0	0	(486,318)
Improvements other than Buildings	(391,819)	(35,620)	0	0	(427,439)
Equipment and machinery	(429,551)	(56,995)	0	0	(486,546)
Software	(67,307)	0	0	0	(67,307)
<u>Aquatic Center</u>					
Buildings and system	(6,611,036)	(797,026)	0	0	(7,408,062)
Equipment and machinery	(196,639)	(30,126)	7,064	0	(219,701)
<u>MeadowView Conference Resort and Convention Center</u>					
Buildings	(20,172,954)	(1,312,038)	0	0	(21,484,992)
Improvements other than Buildings	(2,140,979)	(177,575)	0	0	(2,318,554)
Equipment	(1,441,767)	(56,659)	0	0	(1,498,426)
<u>Cattails at MeadowView Golf Course</u>					
Buildings	(713,192)	(42,804)	0	0	(755,996)
Improvements other than Buildings	(5,165,907)	(186,698)	0	0	(5,352,605)
Equipment	(477,219)	(2,006)	7,768	0	(471,457)
Total accumulated depreciation	<u>(226,627,346)</u>	<u>(12,376,170)</u>	<u>733,020</u>	<u>0</u>	<u>(238,270,496)</u>
Total capital assets, being depreciated, net	<u>277,521,371</u>	<u>(2,211,109)</u>	<u>(75,477)</u>	<u>0</u>	<u>275,234,785</u>
Business-type activities capital assets, net	<u>\$ 304,494,647</u>	<u>\$ 15,329,256</u>	<u>\$ (11,401,426)</u>	<u>\$ 0</u>	<u>\$ 308,422,477</u>

Depreciation expense was charged to business-type activities functions/programs of the primary government as follows:

Business-type activities:	
Water	\$ 3,844,097
Sewer	5,569,111
Solid Waste Management	185,111
Storm Water	172,919
Aquatic Center	827,152
MeadowView Conference Resort and Convention Center	1,546,272
Cattails at MeadowView Golf Course	<u>231,508</u>
Total depreciation expense - business-type activities	<u>\$ 12,376,170</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Primary government (continued)

Construction commitments

The City has active construction projects as of June 30, 2024. The governmental projects of the City are reflected in the capital projects fund and the City has provided funding for the future commitments in the amount of, \$48,420,254 through city bonded debt. In the proprietary funds, funding for construction projects has been provided and is in segregated deposit and investment accounts totaling \$29,191,160. Except for projects which are shared with counties or the State of Tennessee, the City could terminate any project at their discretion.

Net Investment in Capital Assets

The net investment in capital assets is composed of the following items at June 30, 2024:

	Business-Type						Total Business-Type
	Governmental	Water	Sewer	Aquatic Center	MeadowView Conference Center	Other Enterprise Funds	
Capital Assets	\$807,514,160	\$179,740,976	\$271,736,870	\$22,869,672	\$50,487,119	\$21,858,336	\$546,692,973
Less Accumulated Depreciation	<u>(413,697,641)</u>	<u>(74,328,523)</u>	<u>(119,836,462)</u>	<u>(7,627,763)</u>	<u>(25,301,972)</u>	<u>(11,175,776)</u>	<u>(238,270,496)</u>
Net Capital Assets	<u>393,816,519</u>	<u>105,412,453</u>	<u>151,900,408</u>	<u>15,241,909</u>	<u>25,185,147</u>	<u>10,682,560</u>	<u>308,422,477</u>
Deferred Outflows Related to Refunding	<u>1,640,200</u>	<u>125,313</u>	<u>191,985</u>	<u>325,333</u>	<u>353,255</u>	<u>41,894</u>	<u>1,037,780</u>
Total Debt	141,725,410	44,465,234	61,969,305	10,680,253	9,493,493	3,243,109	129,851,394
Less Debt not related to Capital Assets	0	0	0	0	0	0	0
Less Capital related unspent debt proceeds	<u>(48,420,254)</u>	<u>(12,005,671)</u>	<u>(16,821,753)</u>	<u>(65,623)</u>	<u>(202,469)</u>	<u>(95,644)</u>	<u>(29,191,160)</u>
Total Capital Debt	<u>93,305,156</u>	<u>32,459,563</u>	<u>45,147,552</u>	<u>10,614,630</u>	<u>9,291,024</u>	<u>3,147,465</u>	<u>100,660,234</u>
Net Investment in Capital Assets	<u>\$302,151,563</u>	<u>\$ 73,078,203</u>	<u>\$106,944,841</u>	<u>\$ 4,952,612</u>	<u>\$16,247,378</u>	<u>\$ 7,576,989</u>	<u>\$208,800,023</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Discretely presented component units

Activity for the IDBK for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 439,994	\$ 151,140	\$ 0	\$ 591,134
Construction in Progress	14,400	1,170,640	0	1,185,040
Total capital assets, not being depreciated	454,394	1,321,780	0	1,776,174
Capital assets, being depreciated:				
Buildings	8,101,744	889,718	0	8,991,462
Improvements other than buildings	242,203	0	0	242,203
Signs	55,422	0	0	55,422
Total capital assets, being depreciated	8,399,369	889,718	0	9,289,087
Less accumulated depreciation for:				
Buildings	(1,280,941)	(222,085)	0	(1,503,026)
Improvements other than buildings	(160,123)	(16,146)	0	(176,269)
Signs	(55,422)	0	0	(55,422)
Total accumulated depreciation	(1,496,486)	(238,231)	0	(1,734,717)
Total capital assets, being depreciated, net	6,902,883	651,487	0	7,554,370
IDBK capital assets, net	<u>\$ 7,357,277</u>	<u>\$ 1,973,267</u>	<u>\$ 0</u>	<u>\$ 9,330,544</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Discretely presented component units (continued)

Right-to-use leased asset activity for IDBK for the year ended June 30, 2024 was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Right-to-use leased assets, being amortized:				
Right-to-use leased land	\$ 0	\$ 0	\$ 0	\$ 0
Right-to-use leased structures and improvements	478,862	1,592,160	0	2,071,022
Right-to-use leased equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total right-to-use leased assets, being amortized	 <u>478,862</u>	 <u>1,592,160</u>	 <u>0</u>	 <u>2,071,022</u>
 Less accumulated amortization for:				
Right-to-use leased land	0	0	0	0
Right-to-use leased structures and improvements	(7,981)	(79,471)	0	(87,452)
Right-to-use leased equipment	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total accumulated amortization	 <u>(7,981)</u>	 <u>(79,471)</u>	 <u>0</u>	 <u>(87,452)</u>
 Total right-to-use leased assets, being amortized, net	 <u>\$ 470,881</u>	 <u>\$ 1,512,689</u>	 <u>\$ 0</u>	 <u>\$ 1,983,570</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Discretely presented component units (continued)

Activity for the ECD for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets, not being depreciated:				
Land	\$ 242,010	\$ 0	\$ 0	\$ 242,010
Construction in Progress	0	4,988	0	4,988
Total capital assets, not being depreciated	242,010	4,988	0	246,998
Capital assets, being depreciated:				
Building	2,022,110	0	0	2,022,110
Furniture and Fixtures	241,259	0	0	241,259
Office Equipment	9,332	0	0	9,332
Communications Equipment	789,557	0	0	789,557
Other Capital Assets	104,339	2,465	0	106,804
Total capital assets, being depreciated	3,166,597	2,465	0	3,169,062
Less accumulated depreciation for:				
Building	(391,784)	(50,553)	0	(442,337)
Furniture and Fixtures	(175,590)	(24,584)	0	(200,174)
Office Equipment	(9,332)	0	0	(9,332)
Communications Equipment	(688,735)	(75,526)	0	(764,261)
Other Capital Assets	(47,880)	(7,707)	0	(55,587)
Total accumulated depreciation	(1,313,321)	(158,370)	0	(1,471,691)
Total capital assets, being depreciated, net	1,853,276	(155,905)	0	1,697,371
ECD capital assets, net	\$2,095,286	\$ (150,917)	\$ 0	\$1,944,369

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Inter-fund receivables, payables, and transfers

The composition of Inter-fund balances as of June 30, 2024, is as follows:

The outstanding balances between funds result mainly from the time lag between the dates that inter-fund goods and services are provided, reimbursable expenditures occur, transactions are recorded in the accounting system, and / or payments between funds are made.

Inter-fund transfers

Transfers are used to move revenue from the fund with collection authorization or resolution, to the debt service fund as debt service principal and interest payments become due and move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

The composition of interfund balances as of June 30, 2024, is as follows:

Due to/from other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund (major)	Aquatic Center Fund (major)	\$ 1,379,878
	Fleet Maintenance Fund (internal service)	1,158,585
	Federal Transit (nonmajor)	342,550
	Debt Service Fund (major)	329,005
	Regional Sales Tax Fund (nonmajor)	275,604
	Community Development Fund (nonmajor)	156,482
	State Street Aid Fund (nonmajor)	136,604
	Visitors Enhancement Fund (nonmajor)	80,247
	MeadowView Convention Center Fund (major)	3,761
		<u>3,862,716</u>
General Purpose School Fund (major)	Public Law 93-380 Fund (nonmajor)	3,237,782
	Special School Projects Fund (nonmajor)	155,835
		<u>3,393,617</u>
Total		<u>\$ 7,256,333</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Inter-fund receivables, payables, and transfers (continued)

Inter-fund transfers (continued)

Transfers in:						
Transfers out:	General	General Purpose School	Debt Service	Capital Projects	Nonmajor Governmental	Total Governmental
General	\$ 0	\$ 14,932,435	\$ 8,284,572	\$ 3,668,887	\$ 7,441,236	\$ 34,327,130
General Purpose School	433,301	0	4,511,935	4,137,338	69,050	9,151,624
Nonmajor Governmental	<u>0</u>	<u>86,323</u>	<u>0</u>	<u>37,721</u>	<u>220,000</u>	<u>344,044</u>
Total Governmental	<u>\$ 433,301</u>	<u>\$ 15,018,758</u>	<u>\$ 12,796,507</u>	<u>\$ 7,843,946</u>	<u>\$ 7,730,286</u>	<u>\$ 43,822,798</u>
Water	\$ 2,033,100	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,033,100
Sewer	1,686,911	0	0	0	0	1,686,911
Storm Water	120,723	0	0	0	0	120,723
Aquatic Center	64,767	0	0	0	0	64,767
Cattails at Meadow View	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Proprietary	<u>\$ 3,905,501</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,905,501</u>
Fleet Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Health Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Internal Service	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Total	<u>\$ 4,338,802</u>	<u>\$ 15,018,758</u>	<u>\$ 12,796,507</u>	<u>\$ 7,843,946</u>	<u>\$ 7,730,286</u>	<u>\$ 47,728,299</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Inter-fund receivables, payables, and transfers (continued)

Inter-fund transfers (continued)

Transfers out:	Transfers in:							
	Water	Aquatic Center	Meadow View Conference Resort and Convention Center	Nonmajor Proprietary	Total Proprietary	Fleet Maintenance	Total Internal Service	Total
General	\$ 0	\$ 0	\$ 0	\$ 2,578,400	\$ 2,578,400	\$ 160,000	\$ 160,000	\$ 37,065,530
General Purpose School	0	0	0	0	0	0	0	9,151,624
Nonmajor Governmental	0	2,589,624	2,627,327	626,347	5,843,298	0	0	6,187,342
Total Governmental	\$ 0	\$ 2,589,624	\$ 2,627,327	\$ 3,204,747	\$ 8,421,698	160,000	160,000	52,404,496
Water	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0	2,033,100
Sewer	233,692	0	0	0	233,692	0	0	1,920,603
Storm Water	32,013	0	0	0	32,013	0	0	152,736
Aquatic Center	0	0	0	0	0	0	0	64,767
Cattails at Meadow View	0	0	0	0	0	0	0	0
Total Proprietary	\$ 265,705	\$ 0	\$ 0	\$ 0	\$ 265,705	0	0	4,171,206
Fleet Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0	0
Health Insurance	0	0	0	0	0	0	0	0
Total Internal Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	0	0
Total	\$ 265,705	\$ 2,589,624	\$ 2,627,327	\$ 3,204,747	\$ 8,687,403	\$ 160,000	\$ 160,000	\$ 56,575,702

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities

The City routinely issues and retires long-term debt instruments each year for both general governmental activities and business-type activities. Long-term debt for general governmental activities is reported in the Government Wide Statement of Net Position and paid from the Debt Service Fund. Long-term debt for business-type activities is recorded in and paid from the applicable enterprise fund.

Issued Debt

On August 25, 2023, the City of Kingsport issued General Obligation Public Improvement Bonds, Series 2023 at a total par value of \$61,945,000. The portion of these bonds related to general government activities totals \$40,770,000 while the remaining \$21,175,000 is related to water and sewer activities. The bonds are 30 year bonds with final maturity date of March 1, 2053 and have an average interest rate of 4.23%. The bonds were issued for the purpose of financing a portion of the costs of certain public works projects, consisting of the acquisition of public art; acquisition, construction, improvement and renovation of public school facilities, including replacement of the Dobyns-Bennett High School dome; acquisition, construction, renovation, improvement and equipping of public buildings within the Municipality, including expansion of the justice center and renovation of the library; construction, expansion and improvement of roads, streets, bridges and infrastructure; construction, expansion and improvement of the Municipality's water system; construction, expansion and improvement of the Municipality's sewer system; acquisition of all property real and personal, appurtenant thereto or connected with such work; and to pay legal, fiscal, administrative, and engineering costs (collectively, the "Project"); to reimburse the Municipality for the costs of any of the above projects, to pay capitalized interest, and to pay costs incident to the issuance and sale of the Bonds.

Governmental Activities:

Notes Payable

In December 2009, the City issued a loan with the State of Tennessee for Qualified School Construction Bonds in the amount of \$1,240,000, with a variable interest rate and a maturity date of September 2026. As of June 30, 2024, \$163,212 is outstanding.

In July 2010, the City issued a loan with the U.S. Department of Housing and Urban Development in the amount of \$856,000 with a maturity date of August 2030. Annual principal payments are \$43,000 and the interest rate ranges from 4.00% to 5.00%. As of June 30, 2024, \$297,000 is outstanding.

In December 2010, the City issued a loan with the State of Tennessee Energy Efficient Schools Initiative in the amount of \$5,000,000 with an annual interest rate of .75%. Repayment began December 4, 2012. As of June 30, 2024, \$146,361 is outstanding.

In October 2020, the City issued a General Obligation Capital Outlay Note, Series 2020 in the amount of \$2,000,000, with an interest rate of 1.99% and a maturity date of October 2032. As of June 30, 2024, \$1,499,999 is outstanding.

In June 2021, the City was approved for a loan with the State of Tennessee Energy Efficient Schools Initiative in the amount of \$2,866,134 with an annual interest rate of .50%. As of June 30, 2024, \$2,625,614 is outstanding.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Notes Payable (continued)

Payments to maturity on notes payable are as follows:

Fiscal Year Ending June 30	2009 QSCB	2010 HUD 108 Loan	2010 School Energy Efficiency Loan	2020 Capital Outlay Notes	2021 School Energy Efficiency Loan
2025	\$ 77,374	\$ 43,000	\$ 146,361	\$ 166,667	\$ 173,641
2026	77,374	43,000	0	166,667	174,517
2027	8,464	43,000	0	166,667	175,393
2028	0	43,000	0	166,667	176,269
2029	0	43,000	0	166,667	177,146
2030	0	43,000	0	166,667	178,035
2031	0	39,000	0	166,667	178,934
2032	0	0	0	166,667	179,823
2033	0	0	0	166,663	180,724
2034	0	0	0	0	181,636
2035	0	0	0	0	182,548
2036	0	0	0	0	183,461
2037	0	0	0	0	184,384
2038	0	0	0	0	185,288
2039	0	0	0	0	113,815
	<u>\$ 163,212</u>	<u>\$ 297,000</u>	<u>\$ 146,361</u>	<u>\$ 1,499,999</u>	<u>\$ 2,625,614</u>

Bonds Payable

The City issues general obligation bonds to provide funds for the acquisition, construction, improvement and renovation of public works projects. General obligation bonds have been issued for both governmental and business-type activities. The general obligation bonds issued for business-type activities have been reflected in the appropriate enterprise fund.

As previously mentioned, during the fiscal year ended June 30, 2024, the City issued General Obligation Improvement Bonds, Series 2023 at par value of \$61,945,000. The portion of these bonds related to general governmental activities totals \$40,770,000 while \$21,175,000 related to Water and Sewer activities and carry an average coupon rate of 4.23%.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General obligation bonds are direct obligations and pledge the full faith and credit of the City. General obligation bonds currently outstanding and to be repaid by governmental activities are as follows:

Debt Service Fund	Interest Payable Dates	Issue Date	Amount Authorized and Issued	Interest Rates	Outstanding June 30, 2024
2013 General Obligation Refunding	02/01, 05/01	02/08/13	\$ 12,177,052	2.500%-3.750%	\$ 2,824,166
2013B General Obligation Public Improvement	03/01, 09/01	10/21/13	13,406,846	2.000%-5.000%	7,721,973
2014A General Obligation Public Improvement	03/01, 09/01	10/31/14	14,596,848	2.000%-5.000%	8,904,574
2015 General Obligation Refunding	03/01, 09/01	02/06/15	17,695,000	2.000%-4.000%	9,085,000
2015A General Obligation Refunding and Improvement	03/01, 09/01	10/27/15	8,054,686	1.000%-4.000%	3,687,398
2016A General Obligation Refunding	03/01, 09/01	06/03/16	6,928,927	2.000%-4.000%	3,788,343
2016B General Obligation Refunding	03/01, 09/01	06/03/16	4,330,138	2.000%-4.000%	2,643,134
2016 (NOV) General Obligation Public Improvement	03/01, 09/01	11/04/16	7,821,325	3.000%-4.000%	5,509,938
2017A General Obligation Public Improvement	03/01, 09/01	09/08/17	14,690,288	2.000%-5.000%	11,060,982
2018A General Obligation Public Improvement	03/01, 09/01	09/28/18	7,040,000	3.000%-5.000%	5,475,000
2019 General Obligation Refunding	03/01, 09/01	05/01/19	7,377,513	3.000%-5.000%	4,777,070
2019 General Obligation Public Improvement	03/01, 09/01	11/15/19	8,906,518	3.000%-5.000%	7,514,202
2020 General Obligation Refunding	03/01, 09/01	11/20/20	9,250,917	1.300%-2.000%	7,447,221
2021 General Obligation Public Improvement	03/01, 09/01	11/19/21	9,205,000	2.000%-5.000%	8,583,040
2023 General Obligation Public Improvement	03/01, 09/01	08/25/23	40,770,000	4.000%-5.000%	<u>40,770,000</u>
Total General Obligation Bonds (before net premiums and discounts of \$7,201,183)					<u>\$ 129,792,041</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2013, issued February 08, 2013 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 915,010	\$ 76,626	\$ 991,636
2026	939,740	53,751	993,491
2027	969,416	29,082	998,498
	<u>\$ 2,824,166</u>	<u>\$ 159,459</u>	<u>\$ 2,983,625</u>

General Obligation Public Improvement Bonds, Series 2013B, issued October 21, 2013 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 638,421	\$ 317,830	\$ 956,251
2026	665,225	291,495	956,720
2027	692,029	263,223	955,252
2028	723,707	233,812	957,519
2029	752,947	204,864	957,811
2030	784,625	172,864	957,489
2031	816,302	139,517	955,819
2032	850,416	106,865	957,281
2033	882,093	72,848	954,941
2034	916,208	37,565	953,773
	<u>\$ 7,721,973</u>	<u>\$ 1,840,883</u>	<u>\$ 9,562,856</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2014A, issued October 31, 2014 debt service requirements to maturity are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 653,002	\$ 316,664	\$ 969,666
2026	686,925	283,165	970,090
2027	720,847	251,575	972,422
2028	750,528	222,148	972,676
2029	780,210	191,533	971,743
2030	809,892	159,731	969,623
2031	843,814	126,657	970,471
2032	873,496	96,678	970,174
2033	898,938	70,092	969,030
2034	928,620	42,678	971,298
2035	958,302	14,374	972,676
	<u>\$ 8,904,574</u>	<u>\$ 1,775,295</u>	<u>\$ 10,679,869</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2015, issued February 06, 2015 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 2,485,000	\$ 323,200	\$ 2,808,200
2026	2,580,000	223,800	2,803,800
2027	2,695,000	120,600	2,815,600
2028	1,325,000	39,750	1,364,750
	<u>\$ 9,085,000</u>	<u>\$ 707,350</u>	<u>\$ 9,792,350</u>

General Obligation Refunding and Improvement Bonds, Series 2015A, issued October 27, 2015 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 258,625	\$ 112,382	\$ 371,007
2026	266,623	104,623	371,246
2027	277,288	96,624	373,912
2028	285,287	88,306	373,593
2029	293,286	79,747	373,033
2030	301,284	70,948	372,232
2031	309,283	61,910	371,193
2032	319,948	52,631	372,579
2033	327,946	43,033	370,979
2034	338,611	33,195	371,806
2035	349,276	22,613	371,889
2036	359,941	11,698	371,639
	<u>\$ 3,687,398</u>	<u>\$ 777,710</u>	<u>\$ 4,465,108</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2016A, issued June 03, 2016 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 706,266	\$ 120,190	\$ 826,456
2026	733,430	91,940	825,370
2027	760,594	62,603	823,197
2028	785,668	39,785	825,453
2029	802,385	24,072	826,457
	<u>\$ 3,788,343</u>	<u>\$ 338,590</u>	<u>\$ 4,126,933</u>

General Obligation Refunding Bonds, Series 2016B, issued June 03, 2016 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 431,069	\$ 83,297	\$ 514,366
2026	448,895	66,054	514,949
2027	466,721	48,098	514,819
2028	479,686	34,097	513,783
2029	491,030	24,503	515,533
2030	325,733	9,772	335,505
	<u>\$ 2,643,134</u>	<u>\$ 265,821</u>	<u>\$ 2,908,955</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2016, issued November 04, 2016 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 386,759	\$ 185,718	\$ 572,477
2026	401,423	170,247	571,670
2027	401,423	154,190	555,613
2028	417,919	138,133	556,052
2029	434,416	121,417	555,833
2030	452,746	104,040	556,786
2031	467,410	90,458	557,868
2032	482,074	76,435	558,509
2033	493,072	61,973	555,045
2034	509,568	47,181	556,749
2035	524,232	31,894	556,126
2036	538,896	16,167	555,063
	<u>\$ 5,509,938</u>	<u>\$ 1,197,853</u>	<u>\$ 6,707,791</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2017A, issued September 08, 2017 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 716,961	\$ 314,956	\$ 1,031,917
2026	751,573	279,108	1,030,681
2027	766,407	264,077	1,030,484
2028	786,185	246,832	1,033,017
2029	801,019	231,109	1,032,128
2030	815,853	213,086	1,028,939
2031	840,575	192,690	1,033,265
2032	865,298	167,472	1,032,770
2033	890,021	141,513	1,031,534
2034	914,744	114,813	1,029,557
2035	944,411	87,370	1,031,781
2036	969,134	59,038	1,028,172
2037	998,801	29,964	1,028,765
	<u>\$ 11,060,982</u>	<u>\$ 2,342,028</u>	<u>\$ 13,403,010</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2018A, issued September 28, 2018 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 360,000	\$ 188,450	\$ 548,450
2026	375,000	170,450	545,450
2027	395,000	151,700	546,700
2028	405,000	139,850	544,850
2029	340,000	127,700	467,700
2030	350,000	117,500	467,500
2031	365,000	107,000	472,000
2032	375,000	96,050	471,050
2033	385,000	84,331	469,331
2034	400,000	71,819	471,819
2035	410,000	58,819	468,819
2036	425,000	45,494	470,494
2037	440,000	31,150	471,150
2038	450,000	15,750	465,750
	<u>\$ 5,475,000</u>	<u>\$ 1,406,063</u>	<u>\$ 6,881,063</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 708,974	\$ 238,854	\$ 947,828
2026	737,751	203,405	941,156
2027	774,377	166,517	940,894
2028	811,003	127,798	938,801
2029	850,245	87,248	937,493
2030	894,720	44,736	939,456
	<u>\$ 4,777,070</u>	<u>\$ 868,558</u>	<u>\$ 5,645,628</u>

General Obligation Improvement Bonds, Series 2019, issued November 15, 2019 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 442,575	\$ 261,394	\$ 703,969
2026	464,105	239,265	703,370
2027	488,028	216,060	704,088
2028	511,951	191,659	703,610
2029	533,482	166,061	699,543
2030	550,228	150,057	700,285
2031	397,121	133,550	530,671
2032	409,083	121,636	530,719
2033	421,044	109,364	530,408
2034	433,006	96,733	529,739
2035	444,967	85,907	530,874
2036	456,929	72,558	529,487
2037	471,282	58,851	530,133
2038	483,244	44,712	527,956
2039	497,598	30,215	527,813
2040	509,559	15,287	524,846
	<u>\$ 7,514,202</u>	<u>\$ 1,993,309</u>	<u>\$ 9,507,511</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2020, issued November 20, 2020 debt service requirements to maturity are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 877,055	\$ 131,251	\$ 1,008,306
2026	886,353	113,710	1,000,063
2027	908,046	95,983	1,004,029
2028	926,641	77,822	1,004,463
2029	942,137	59,290	1,001,427
2030	954,534	47,042	1,001,576
2031	966,930	33,201	1,000,131
2032	985,525	17,247	1,002,772
	<u>\$ 7,447,221</u>	<u>\$ 575,546</u>	<u>\$ 8,022,767</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2021, issued November 19, 2021 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 334,303	\$ 269,377	\$ 603,680
2026	352,444	252,661	605,105
2027	370,584	235,039	605,623
2028	391,316	216,510	607,826
2029	404,274	196,944	601,218
2030	430,189	176,730	606,919
2031	450,921	155,221	606,142
2032	463,878	137,184	601,062
2033	479,427	123,268	602,695
2034	494,976	108,885	603,861
2035	507,934	94,036	601,970
2036	523,482	78,798	602,280
2037	536,440	68,328	604,768
2038	544,214	57,599	601,813
2039	559,763	46,715	606,478
2040	567,538	35,520	603,058
2041	577,904	24,169	602,073
2042	593,453	12,611	606,064
	<u>\$ 8,583,040</u>	<u>\$ 2,289,595</u>	<u>\$ 10,872,635</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2023, issued August 25, 2023 debt service requirements to maturity are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 685,000	\$ 1,789,537	\$ 2,474,537
2026	720,000	1,755,288	2,475,288
2027	755,000	1,719,287	2,474,287
2028	790,000	1,681,538	2,471,538
2029	830,000	1,642,037	2,472,037
2030	870,000	1,600,538	2,470,538
2031	915,000	1,557,037	2,472,037
2032	960,000	1,511,288	2,471,288
2033	1,010,000	1,463,287	2,473,287
2034	1,060,000	1,412,788	2,472,788
2035	1,115,000	1,359,787	2,474,787
2036	1,170,000	1,304,038	2,474,038
2037	1,230,000	1,245,537	2,475,537
2038	1,290,000	1,184,038	2,474,038
2039	1,355,000	1,119,537	2,474,537
2040	1,420,000	1,051,788	2,471,788
2041	1,480,000	994,987	2,474,987
2042	1,535,000	935,788	2,470,788
2043	1,600,000	874,387	2,474,387
2044	1,660,000	810,388	2,470,388
2045	1,730,000	743,987	2,473,987
2046	1,800,000	674,788	2,474,788
2047	1,870,000	602,787	2,472,787
2048	1,945,000	527,988	2,472,988
2049	2,025,000	450,187	2,475,187
2050	2,105,000	369,188	2,474,188
2051	2,190,000	282,356	2,472,356
2052	2,280,000	192,019	2,472,019
2053	2,375,000	97,969	2,472,969
	<u>\$ 40,770,000</u>	<u>\$ 30,954,169</u>	<u>\$ 71,724,169</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Governmental Activities (continued):

Bonds Payable (continued)

Total annual debt service requirements for general obligation bonds related to Governmental Activities is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 10,599,020	\$ 4,729,726	\$ 15,328,746
2026	11,009,487	4,298,962	15,308,449
2027	11,440,760	3,874,658	15,315,418
2028	9,389,891	3,478,040	12,867,931
2029	8,255,431	3,156,525	11,411,956
Next Five Years	32,280,152	11,983,137	44,263,289
Next Five Years	18,553,846	7,274,987	25,828,833
Next Five Years	9,943,454	4,754,925	14,698,379
Next Five Years	9,370,000	2,999,737	12,369,737
Next Five Years	8,950,000	941,532	9,891,532
	<u>\$ 129,792,041</u>	<u>\$ 47,492,229</u>	<u>\$ 177,284,270</u>

The total on the statement of net assets has been adjusted by net premiums and discounts of \$7,201,183.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities:

Long-term debt issued by the City for capital improvement projects related to business-type activities is recorded and to be paid from the applicable enterprise fund. Maturities on July 1 are considered as maturing on the preceding June 30th.

Loans Payable

On July 1, 2014, the City approved Resolution Number 2015-011, authorizing the financing and construction of a water facilities project known as the, Water Intake Project. The total amount of the project is estimated to be \$16,500,000 and will be funded through a Drinking Water Revolving Fund Loan in the amount of \$15,000,000, and a \$1,500,000 Economic Development Administration Grant, with the State of Tennessee. The loan will be drawn upon as funds are needed to complete the project and will be structured on a monthly re-payment plan. The total draws on the loan were \$13,556,601. At June 30, 2024 the outstanding principal balance was \$9,459,913. Principal and interest is paid monthly.

State Revolving Fund, DWF 2014-140, issued September 2017 debt service requirements to maturity for the Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 643,332	\$ 163,152	\$ 806,484
2026	654,876	151,608	806,484
2027	666,624	139,860	806,484
2028	678,588	127,896	806,484
2029	690,768	115,716	806,484
2030	703,164	103,320	806,484
2031	715,788	90,696	806,484
2032	728,628	77,856	806,484
2033	741,708	64,776	806,484
2034	755,016	51,468	806,484
2035	768,564	37,920	806,484
2036	782,352	24,132	806,484
2037	796,392	10,092	806,484
2038	134,113	299	134,412
	<u>\$ 9,459,913</u>	<u>\$ 1,158,791</u>	<u>\$ 10,618,704</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Loans Payable (continued)

On March 7, 2023 the City approved Resolution 2022-274, authorizing the financing of and purchase of additional water meters for the project known Replacement Meters Project. The total amount of the loan is estimated to be \$1,300,000 and will be funded through a Drinking Water Revolving Fund Loan in the amount of \$1,300,000 with the State of Tennessee. The loan will be drawn upon as funds are needed to complete the project and will be structured on a monthly re-payment plan. The total draws on the loan were \$891,500. At June 30, 2024 the outstanding principal balance was \$1,251,160. No payments were made prior to June 30, 2023. The final draw of \$408,500 was received on July 21, 2023. The first payment was due September 20, 2023. The amortization schedule is as follows.

State Revolving Fund, DG8 2022-249, issued July 2023 debt service requirements to maturity for the Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 59,184	\$ 12,972	\$ 72,156
2026	59,808	12,348	72,156
2027	60,444	11,712	72,156
2028	61,092	11,064	72,156
2029	61,740	10,416	72,156
2030	62,400	9,756	72,156
2031	63,060	9,096	72,156
2032	63,732	8,424	72,156
2033	64,416	7,740	72,156
2034	65,100	7,056	72,156
2035	65,796	6,360	72,156
2036	66,492	5,664	72,156
2037	67,200	4,956	72,156
2038	67,920	4,236	72,156
2039	68,640	3,516	72,156
2040	69,372	2,784	72,156
2041	70,116	2,040	72,156
2042	70,860	1,296	72,156
2043	71,616	540	72,156
2044	12,172	16	12,188
	<u>\$ 1,251,160</u>	<u>\$ 131,992</u>	<u>\$ 1,383,152</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable

As previously mentioned, during the fiscal year ended June 30, 2024, the City issued General Obligation Improvement Bonds, Series 2023 at par value of \$61,945,000. The portion of these bonds related to general governmental activities totals \$40,770,000 while \$9,750,000 was for water projects and \$11,425,000 was for sewer projects. The bonds carry an average coupon rate of 4.23%.

Most of the City of Kingsport's bonds payable including those supporting business-type activities are general obligation bonds with the City's full faith and credit pledge.

Bonds currently outstanding to be repaid from business-type activities and the enterprise funds from which they will be paid are as follows:

<u>Solid Waste Management Fund</u>	<u>Interest Payable Dates</u>	<u>Issue Date</u>	<u>Amount Authorized and Issued</u>	<u>Interest Rates</u>	<u>Outstanding June 30, 2024</u>
2013 General Obligation Refunding	05/01, 11/01	02/08/13	\$ 132,948	2.500%-4.000%	\$ 30,834
2013B General Obligation Public Improvement	03/01, 09/01	10/21/13	289,856	2.000%-5.000%	166,949
2014A General Obligation Public Improvement	03/01, 09/01	10/31/14	2,371,107	2.000%-5.000%	1,595,427
2019 General Obligation Refunding	03/01, 09/01	05/01/19	161,953	3.000%-5.000%	<u>104,867</u>
Total Solid Waste Management Fund (before net premiums and discounts of \$146,675)					<u>\$ 1,898,077</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

<u>MeadowView Conference Resort and Convention Center Fund</u>	<u>Interest Payable Dates</u>	<u>Issue Date</u>	<u>Amount Authorized and Issued</u>	<u>Interest Rates</u>	<u>Outstanding June 30, 2024</u>
2016A General Obligation Refunding	03/01, 09/01	06/03/16	\$ 9,221,015	2.000%-4.000%	\$ 5,041,525
2016 (NOV) General Obligation Public Improvement	03/01, 09/01	11/04/16	3,266,427	3.000%-4.000%	2,301,120
2019 General Obligation Refunding	03/01, 09/01	05/01/19	542,374	3.000%-5.000%	351,196
2019 (NOV) General Obligation Improvement	03/01, 09/01	11/15/19	324,543	3.000%-5.000%	273,809
2021 General Obligation Improvement	03/01, 09/01	11/19/21	830,000	2.000%-5.000%	<u>773,920</u>
Total MeadowView Conference Resort and Convention Center Fund (before net premiums and discounts of \$751,923)					<u>\$ 8,741,570</u>
<u>Cattails at MeadowView Golf Course Fund</u>					
2019 (NOV) General Obligation Improvement	03/01, 09/01	11/15/19	\$ 231,817	3.000%-5.000%	\$ 195,577
2020 General Obligation Refunding	03/01, 09/01	11/20/20	334,626	1.300%-2.000%	<u>269,384</u>
Total Cattails at MeadowView Golf Course Fund (before net premiums and discounts of \$23,157)					<u>\$ 464,961</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

<u>Storm Water Fund</u>	<u>Interest Payable Dates</u>	<u>Issue Date</u>	<u>Amount Authorized and Issued</u>	<u>Interest Rates</u>	<u>Outstanding June 30, 2024</u>
2016A General Obligation Refunding	03/01, 09/01	06/03/16	\$ 430,058	2.000%-4.000%	\$ 235,131
2019 General Obligation Refunding	03/01, 09/01	05/01/19	323,907	3.000%-5.000%	209,736
2020 General Obligation Refunding	03/01, 09/01	11/20/20	255,992	1.300%-2.000%	<u>206,080</u>
Total Storm Water Fund (before net premiums and discounts of \$59,292)					<u>\$ 650,947</u>

<u>Aquatic Center Fund</u>	<u>Interest Payable Dates</u>	<u>Issue Date</u>	<u>Amount Authorized and Issued</u>	<u>Interest Rates</u>	<u>Outstanding June 30, 2024</u>
2012A General Obligation Public Improvement	04/01, 10/01	06/22/12	\$ 3,110,000	2.000%-5.000%	\$ 1,580,000
2013A General Obligation Public Improvement	03/01, 09/01	10/21/13	1,310,000	3.000%-4.000%	765,000
2016B General Obligation Refunding	03/01, 09/01	06/03/16	9,029,862	2.000%-4.000%	5,511,866
2017A General Obligation Public Improvement	03/01, 09/01	09/08/17	164,712	2.000%-5.000%	124,018
2018C General Obligation Public Improvement	03/01, 09/01	09/28/18	2,360,000	3.000%-5.000%	1,860,000
2019 General Obligation Refunding	03/01, 09/01	05/01/19	295,809	3.000%-5.000%	191,542
2020 General Obligation Refunding	03/01, 09/01	11/20/20	103,584	1.300%-2.000%	<u>83,388</u>
Total Aquatic Center Fund (before net premiums and discounts of \$564,439)					<u>\$ 10,115,814</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

<u>Water Fund</u>	<u>Interest Payable Dates</u>	<u>Issue Date</u>	<u>Amount Authorized and Issued</u>	<u>Interest Rates</u>	<u>Outstanding June 30, 2024</u>
2008 Tennessee Municipal Bond Fund	Monthly	10/17/08	\$ 9,698,196	Variable	\$ 1,393,196
2013 General Obligation Refunding	05/01, 11/01	02/08/13	3,025,000	2.500%-3.750%	30,000
2013B General Obligation Public Improvement	03/01, 09/01	10/21/13	4,262,308	2.000%-5.000%	2,454,971
2014B General Obligation Public Improvement	03/01, 09/01	10/31/14	2,717,899	2.000%-3.000%	1,737,410
2015A General Obligation Refunding and Improvement	03/01, 09/01	10/27/15	2,226,420	1.000%-4.000%	1,019,245
2016 (NOV) General Obligation Public Improvement	03/01, 09/01	11/04/16	3,294,425	3.000%-4.000%	2,320,844
2017B General Obligation Public Improvement	03/01, 09/01	09/08/17	1,167,095	2.000%-5.000%	875,580
2018B General Obligation Public Improvement	03/01, 09/01	09/28/18	3,966,023	3.000%-5.000%	3,191,615
2019 General Obligation Refunding	03/01, 09/01	05/01/19	2,159,378	3.000%-5.000%	1,398,236
2019 (NOV) General Obligation Improvement	03/01, 09/01	11/15/19	5,730,508	3.000%-5.000%	4,834,683
2020 General Obligation Refunding	03/01, 09/01	11/20/20	2,337,395	1.300%-2.000%	1,881,661
2021 General Obligation Public Improvement	03/01, 09/01	11/19/21	1,380,000	2.000%-5.000%	1,286,756
2023 General Obligation Public Improvement	03/01, 09/01	08/25/23	9,750,000	4.000%-5.000%	<u>9,750,000</u>
Total Water Fund (before net premiums and discounts of \$1,579,964)					<u>\$ 32,174,197</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

<u>Sewer Fund</u>	<u>Interest Payable Dates</u>	<u>Issue Date</u>	<u>Amount Authorized and Issued</u>	<u>Interest Rates</u>	<u>Outstanding June 30, 2024</u>
2013 General Obligation Refunding	05/01, 11/01	02/08/13	\$ 27,760,000	2.500%-4.000%	\$ 8,725,000
2013B General Obligation Public Improvement	03/01, 09/01	10/21/13	9,550,990	2.000%-5.000%	5,501,106
2014B General Obligation Public Improvement	03/01, 09/01	10/31/14	6,582,101	2.000%-3.000%	4,207,591
2015A General Obligation Refunding and Improvement	03/01, 09/01	10/27/15	4,823,895	1.000%-4.000%	2,208,357
2016 (NOV) General Obligation Public Improvement	03/01, 09/01	11/04/16	6,952,823	3.000%-4.000%	4,898,100
2017B General Obligation Public Improvement	03/01, 09/01	09/08/17	10,082,905	2.000%-5.000%	7,564,420
2018B General Obligation Public Improvement	03/01, 09/01	09/28/18	1,308,977	3.000%-5.000%	1,053,385
2019 General Obligation Refunding	03/01, 09/01	05/01/19	3,239,067	3.000%-5.000%	2,097,354
2019 (NOV) General Obligation Improvement	03/01, 09/01	11/15/19	3,421,614	3.000%-5.000%	2,886,728
2020 General Obligation Refunding	03/01, 09/01	11/20/20	2,642,486	3.000%-5.000%	2,127,268
2021 General Obligation Public Improvement	03/01, 09/01	11/19/21	6,345,000	2.000%-5.000%	5,916,282
2023 General Obligation Public Improvement	03/01, 09/01	08/25/23	11,425,000	4.000%-5.000%	<u>11,425,000</u>
Total Sewer Fund (before net premiums and discounts of \$3,358,714)					<u>\$ 58,610,591</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2013, issued February 08, 2013 debt service requirements to maturity for the Solid Waste Management Fund are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 9,990	\$ 837	\$ 10,827
2026	10,260	587	10,847
2027	10,584	317	10,901
	<u>\$ 30,834</u>	<u>\$ 1,741</u>	<u>\$ 32,575</u>

General Obligation Public Improvement Bonds, Series 2013B, issued October 21, 2013 debt service requirements to maturity for the Solid Waste Management Fund are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 13,803	\$ 6,871	\$ 20,674
2026	14,382	6,302	20,684
2027	14,962	5,691	20,653
2028	15,646	5,055	20,701
2029	16,279	4,429	20,708
2030	16,964	3,737	20,701
2031	17,648	3,016	20,664
2032	18,386	2,310	20,696
2033	19,071	1,575	20,646
2034	19,808	813	20,621
	<u>\$ 166,949</u>	<u>\$ 39,799</u>	<u>\$ 206,748</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2014A, issued October 31, 2014 debt service requirements to maturity for the Solid Waste Management Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 116,998	\$ 56,736	\$ 173,734
2026	123,076	50,735	173,811
2027	129,153	45,075	174,228
2028	134,472	39,802	174,274
2029	139,790	34,317	174,107
2030	145,108	28,619	173,727
2031	151,186	22,693	173,879
2032	156,504	17,322	173,826
2033	161,062	12,558	173,620
2034	166,380	7,647	174,027
2035	171,698	2,576	174,274
	<u>\$ 1,595,427</u>	<u>\$ 318,080</u>	<u>\$ 1,913,507</u>

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity for the Solid Waste Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 15,564	\$ 5,243	\$ 20,807
2026	16,195	4,465	20,660
2027	16,999	3,655	20,654
2028	17,803	2,806	20,609
2029	18,665	1,915	20,580
2030	19,641	982	20,623
	<u>\$ 104,867</u>	<u>\$ 19,066</u>	<u>\$ 123,933</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2016A, issued June 03, 2016 debt service requirements to maturity for the MeadowView Conference Resort and Convention Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 939,898	\$ 159,950	\$ 1,099,848
2026	976,048	122,354	1,098,402
2027	1,012,198	83,312	1,095,510
2028	1,045,567	52,946	1,098,513
2029	1,067,814	32,034	1,099,848
	<u>\$ 5,041,525</u>	<u>\$ 450,596</u>	<u>\$ 5,492,121</u>

General Obligation Public Improvement Bonds, Series 2016 (Nov), issued November 04, 2016 debt service requirements to maturity for the MeadowView Conference Resort and Convention Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 161,522	\$ 77,561	\$ 239,083
2026	167,646	71,100	238,746
2027	167,646	64,395	232,041
2028	174,536	57,689	232,225
2029	181,426	50,707	232,133
2030	189,081	43,450	232,531
2031	195,205	37,778	232,983
2032	201,329	31,922	233,251
2033	205,922	25,882	231,804
2034	212,812	19,704	232,516
2035	218,936	13,320	232,256
2036	225,059	6,752	231,811
	<u>\$ 2,301,120</u>	<u>\$ 500,260</u>	<u>\$ 2,801,380</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity for the MeadowView Conference Resort and Convention Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 52,122	\$ 17,560	\$ 69,682
2026	54,237	14,954	69,191
2027	56,930	12,242	69,172
2028	59,623	9,395	69,018
2029	62,507	6,414	68,921
2030	65,777	3,289	69,066
	<u>\$ 351,196</u>	<u>\$ 63,854</u>	<u>\$ 415,050</u>

General Obligation Improvement Bonds, Series 2019, issued November 15, 2019 debt service requirements to maturity for the MeadowView Conference Resort and Convention Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 16,127	\$ 9,525	\$ 25,652
2026	16,911	8,719	25,630
2027	17,783	7,873	25,656
2028	18,655	6,984	25,639
2029	19,439	6,051	25,490
2030	20,050	5,468	25,518
2031	14,471	4,866	19,337
2032	14,907	4,432	19,339
2033	15,342	3,985	19,327
2034	15,778	3,525	19,303
2035	16,214	3,130	19,344
2036	16,650	2,644	19,294
2037	17,173	2,145	19,318
2038	17,609	1,629	19,238
2039	18,132	1,101	19,233
2040	18,568	557	19,125
	<u>\$ 273,809</u>	<u>\$ 72,634</u>	<u>\$ 346,443</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2021, issued November 19, 2021 debt service requirements to maturity for the MeadowView Conference Resort and Convention Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 30,144	\$ 24,289	\$ 54,433
2026	31,779	22,782	54,561
2027	33,415	21,193	54,608
2028	35,284	19,522	54,806
2029	36,453	17,758	54,211
2030	38,789	15,936	54,725
2031	40,659	13,996	54,655
2032	41,827	12,370	54,197
2033	43,229	11,115	54,344
2034	44,631	9,818	54,449
2035	45,799	8,479	54,278
2036	47,202	7,105	54,307
2037	48,370	6,161	54,531
2038	49,071	5,194	54,265
2039	50,473	4,212	54,685
2040	51,174	3,203	54,377
2041	52,109	2,179	54,288
2042	53,512	1,137	54,649
	<u>\$ 773,920</u>	<u>\$ 206,449</u>	<u>\$ 980,369</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2019, issued November 15, 2019 debt service requirements to maturity for the Cattails at MeadowView Golf Course Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 11,519	\$ 6,803	\$ 18,322
2026	12,080	6,228	18,308
2027	12,702	5,624	18,326
2028	13,325	4,988	18,313
2029	13,885	4,322	18,207
2030	14,321	3,906	18,227
2031	10,336	3,476	13,812
2032	10,647	3,166	13,813
2033	10,959	2,846	13,805
2034	11,270	2,518	13,788
2035	11,582	2,236	13,818
2036	11,893	1,889	13,782
2037	12,266	1,532	13,798
2038	12,578	1,164	13,742
2039	12,951	786	13,737
2040	13,263	398	13,661
	<u>\$ 195,577</u>	<u>\$ 51,882</u>	<u>\$ 247,459</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2020, issued November 20, 2020 debt service requirements to maturity for the Cattails at MeadowView Golf Course Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 31,725	\$ 4,748	\$ 36,473
2026	32,061	4,113	36,174
2027	32,846	3,472	36,318
2028	33,519	2,815	36,334
2029	34,079	2,145	36,224
2030	34,528	1,702	36,230
2031	34,976	1,201	36,177
2032	35,650	624	36,274
	<u>\$ 269,384</u>	<u>\$ 20,820</u>	<u>\$ 290,204</u>

General Obligation Refunding Bonds, Series 2016A, issued June 03, 2016 debt service requirements to maturity for the Storm Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 43,836	\$ 7,460	\$ 51,296
2026	45,522	5,706	51,228
2027	47,208	3,886	51,094
2028	48,764	2,469	51,233
2029	49,801	1,494	51,295
	<u>\$ 235,131</u>	<u>\$ 21,015</u>	<u>\$ 256,146</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity for the Storm Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 31,127	\$ 10,487	\$ 41,614
2026	32,391	8,930	41,321
2027	33,999	7,311	41,310
2028	35,607	5,611	41,218
2029	37,330	3,831	41,161
2030	39,282	1,964	41,246
	<u>\$ 209,736</u>	<u>\$ 38,134</u>	<u>\$ 247,870</u>

General Obligation Refunding Bonds, Series 2020, issued November 20, 2020 debt service requirements to maturity for the Storm Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 24,270	\$ 3,632	\$ 27,902
2026	24,527	3,147	27,674
2027	25,127	2,656	27,783
2028	25,642	2,153	27,795
2029	26,071	1,641	27,712
2030	26,414	1,302	27,716
2031	26,757	919	27,676
2032	27,272	477	27,749
	<u>\$ 206,080</u>	<u>\$ 15,927</u>	<u>\$ 222,007</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation, Series 2012A, issued June 22, 2012 debt service requirements to maturity for the Aquatic Center Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 175,000	\$ 48,981	\$ 223,981
2026	185,000	43,731	228,731
2027	190,000	38,181	228,181
2028	195,000	32,482	227,482
2029	200,000	26,631	226,631
2030	205,000	20,382	225,382
2031	210,000	13,975	223,975
2032	220,000	7,150	227,150
	<u>\$ 1,580,000</u>	<u>\$ 231,513</u>	<u>\$ 1,811,513</u>

General Obligation, Series 2013A, issued October 21, 2013 debt service requirements to maturity for the Aquatic Center Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 65,000	\$ 29,463	\$ 94,463
2026	65,000	27,431	92,431
2027	70,000	25,400	95,400
2028	70,000	22,600	92,600
2029	75,000	19,800	94,800
2030	80,000	16,800	96,800
2031	80,000	13,600	93,600
2032	85,000	10,400	95,400
2033	85,000	7,000	92,000
2034	90,000	3,600	93,600
	<u>\$ 765,000</u>	<u>\$ 176,094</u>	<u>\$ 941,094</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2016B, issued June 03, 2016 debt service requirements to maturity for the Aquatic Center Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 898,931	\$ 173,703	\$ 1,072,634
2026	936,105	137,746	1,073,851
2027	973,279	100,302	1,073,581
2028	1,000,314	71,103	1,071,417
2029	1,023,970	51,097	1,075,067
2030	679,267	20,378	699,645
	<u>\$ 5,511,866</u>	<u>\$ 554,329</u>	<u>\$ 6,066,195</u>

General Obligation, Series 2017A, issued September 08, 2017 debt service requirements to maturity for the Aquatic Center Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 8,039	\$ 3,531	\$ 11,570
2026	8,427	3,129	11,556
2027	8,593	2,961	11,554
2028	8,815	2,768	11,583
2029	8,981	2,591	11,572
2030	9,148	2,389	11,537
2031	9,425	2,160	11,585
2032	9,702	1,878	11,580
2033	9,979	1,587	11,566
2034	10,256	1,287	11,543
2035	10,589	980	11,569
2036	10,866	662	11,528
2037	11,198	336	11,534
	<u>\$ 124,018</u>	<u>\$ 26,259</u>	<u>\$ 150,277</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation, Series 2018C, issued September 28, 2018 debt service requirements to maturity for the Aquatic Center Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 110,000	\$ 59,169	\$ 169,169
2026	110,000	55,869	165,869
2027	115,000	52,568	167,568
2028	120,000	49,119	169,119
2029	125,000	45,518	170,518
2030	125,000	41,769	166,769
2031	130,000	38,018	168,018
2032	135,000	34,119	169,119
2033	140,000	29,900	169,900
2034	140,000	25,350	165,350
2035	145,000	20,800	165,800
2036	150,000	16,087	166,087
2037	155,000	11,025	166,025
2038	160,000	5,600	165,600
	<u>\$ 1,860,000</u>	<u>\$ 484,911</u>	<u>\$ 2,344,911</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity for the Aquatic Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 28,427	\$ 9,577	\$ 38,004
2026	29,581	8,156	37,737
2027	31,049	6,677	37,726
2028	32,518	5,124	37,642
2029	34,092	3,498	37,590
2030	35,875	1,794	37,669
	<u>\$ 191,542</u>	<u>\$ 34,826</u>	<u>\$ 226,368</u>

General Obligation Refunding Bonds, Series 2020, issued November 20, 2020 debt service requirements to maturity for the Aquatic Center Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 9,820	\$ 1,470	\$ 11,290
2026	9,925	1,273	11,198
2027	10,168	1,075	11,243
2028	10,376	871	11,247
2029	10,549	664	11,213
2030	10,688	527	11,215
2031	10,827	372	11,199
2032	11,035	193	11,228
	<u>\$ 83,388</u>	<u>\$ 6,445</u>	<u>\$ 89,833</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

Water Bonds, Series 2008 were issued through the Tennessee Municipal Bond Fund (TMBF) totaling \$9,698,196. These bonds funded the acquisition and installation of an automated meter reading and leak detection system. The debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest *	Total
2025	\$ 735,000	\$ 56,733	\$ 791,733
2026	658,196	26,803	684,999
	\$ 1,393,196	\$ 83,536	\$ 1,476,732

Principal payments are made on an annual basis, while interest is paid monthly.

* The interest rate on the TMBF Water Bonds is a variable monthly rate, based on the average daily rate for the period, plus a 0.15% administrator's fee. The annual interest expense requirements to maturity are estimated using the monthly interest amount and other monthly loan expenses, as of June 30, 2024, to calculate an estimated annual effective interest rate of 04.072%.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2013, issued February 08, 2013 debt service requirements to maturity for the Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 10,000	\$ 812	\$ 10,812
2026	10,000	563	10,563
2027	10,000	300	10,300
	<u>\$ 30,000</u>	<u>\$ 1,675</u>	<u>\$ 31,675</u>

General Obligation Public Improvement Bonds, Series 2013B, issued October 21, 2013 debt service requirements to maturity for the Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 202,967	\$ 101,045	\$ 304,012
2026	211,489	92,672	304,161
2027	220,010	83,684	303,694
2028	230,081	74,334	304,415
2029	239,377	65,130	304,507
2030	249,448	54,957	304,405
2031	259,519	44,355	303,874
2032	270,364	33,975	304,339
2033	280,435	23,160	303,595
2034	291,281	11,942	303,223
	<u>\$ 2,454,971</u>	<u>\$ 585,254</u>	<u>\$ 3,040,225</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2014B, issued October 31, 2014 debt service requirements to maturity for the Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 135,895	\$ 50,084	\$ 185,979
2026	140,279	45,941	186,220
2027	144,662	41,667	186,329
2028	149,046	37,262	186,308
2029	153,430	32,724	186,154
2030	156,352	28,078	184,430
2031	160,736	23,321	184,057
2032	166,581	18,412	184,993
2033	170,965	13,348	184,313
2034	176,809	8,132	184,941
2035	182,655	2,740	185,395
	\$ 1,737,410	\$ 301,709	\$ 2,039,119

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding & Improvement Bonds, Series 2015A, issued October 27, 2015 debt service requirements to maturity for the Water Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 71,487	\$ 31,064	\$ 102,551
2026	73,698	28,919	102,617
2027	76,646	26,708	103,354
2028	78,857	24,409	103,266
2029	81,068	22,043	103,111
2030	83,279	19,611	102,890
2031	85,490	17,113	102,603
2032	88,438	14,548	102,986
2033	90,649	11,895	102,544
2034	93,597	9,175	102,772
2035	96,545	6,250	102,795
2036	99,491	3,234	102,725
	\$ 1,019,245	\$ 214,969	\$ 1,234,214

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2016 (Nov), issued November 04, 2016 debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 162,907	\$ 78,226	\$ 241,133
2026	169,083	71,710	240,793
2027	169,083	64,947	234,030
2028	176,032	58,183	234,215
2029	182,981	51,142	234,123
2030	190,701	43,823	234,524
2031	196,878	38,102	234,980
2032	203,055	32,195	235,250
2033	207,687	26,104	233,791
2034	214,636	19,873	234,509
2035	220,812	13,434	234,246
2036	226,989	6,810	233,799
	<u>\$ 2,320,844</u>	<u>\$ 504,549</u>	<u>\$ 2,825,393</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation, Series 2017B, issued September 08, 2017 debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 56,539	\$ 24,930	\$ 81,469
2026	59,652	22,103	81,755
2027	60,689	20,910	81,599
2028	61,726	19,545	81,271
2029	63,282	18,310	81,592
2030	64,839	16,887	81,726
2031	66,395	15,266	81,661
2032	68,470	13,274	81,744
2033	70,544	11,220	81,764
2034	72,619	9,103	81,722
2035	74,694	6,925	81,619
2036	76,769	4,684	81,453
2037	79,362	2,381	81,743
	\$ 875,580	\$ 185,538	\$ 1,061,118

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation, Series 2018B, issued September 28, 2018 debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 180,445	\$ 108,953	\$ 289,398
2026	187,963	99,931	287,894
2027	199,241	90,532	289,773
2028	203,000	84,555	287,555
2029	210,519	78,465	288,984
2030	218,037	72,150	290,187
2031	221,797	65,609	287,406
2032	229,315	58,955	288,270
2033	236,834	51,789	288,623
2034	244,352	44,091	288,443
2035	251,871	36,150	288,021
2036	259,389	27,964	287,353
2037	270,667	19,210	289,877
2038	278,185	9,736	287,921
	<u>\$ 3,191,615</u>	<u>\$ 848,090</u>	<u>\$ 4,039,705</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity for the Water Fund portion are as follows:

<u>Fiscal Year</u> <u>Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 207,515	\$ 69,912	\$ 277,427
2026	215,938	59,536	275,474
2027	226,658	48,739	275,397
2028	237,378	37,406	274,784
2029	248,865	25,537	274,402
2030	261,882	13,094	274,976
	<u>\$ 1,398,236</u>	<u>\$ 254,224</u>	<u>\$ 1,652,460</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2019, issued November 15, 2019 debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 284,755	\$ 168,183	\$ 452,938
2026	298,608	153,945	452,553
2027	314,000	139,014	453,014
2028	329,393	123,314	452,707
2029	343,246	106,845	450,091
2030	354,020	96,547	450,567
2031	255,510	85,927	341,437
2032	263,206	78,262	341,468
2033	270,902	70,365	341,267
2034	278,599	62,238	340,837
2035	286,295	55,273	341,568
2036	293,991	46,685	340,676
2037	303,226	37,865	341,091
2038	310,922	28,768	339,690
2039	320,157	19,440	339,597
2040	327,853	9,836	337,689
	<u>\$ 4,834,683</u>	<u>\$ 1,282,507</u>	<u>\$ 6,117,190</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2020, issued November 20, 2020 debt service requirements to maturity for the Water Fund portion are as follows:

<u>Fiscal Year</u> <u>Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 221,602	\$ 33,163	\$ 254,765
2026	223,951	28,731	252,682
2027	229,433	24,252	253,685
2028	234,131	19,663	253,794
2029	238,046	14,980	253,026
2030	241,178	11,886	253,064
2031	244,311	8,389	252,700
2032	249,009	4,358	253,367
	<u>\$ 1,881,661</u>	<u>\$ 145,422</u>	<u>\$ 2,027,083</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2021, issued November 19, 2021 debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 50,118	\$ 40,385	\$ 90,503
2026	52,838	37,879	90,717
2027	55,557	35,237	90,794
2028	58,666	32,459	91,125
2029	60,608	29,526	90,134
2030	64,493	26,495	90,988
2031	67,601	23,270	90,871
2032	69,544	20,566	90,110
2033	71,875	18,480	90,355
2034	74,206	16,324	90,530
2035	76,149	14,098	90,247
2036	78,480	11,813	90,293
2037	80,422	10,244	90,666
2038	81,588	8,635	90,223
2039	83,919	7,003	90,922
2040	85,084	5,325	90,409
2041	86,638	3,623	90,261
2042	88,970	1,891	90,861
	<u>\$ 1,286,756</u>	<u>\$ 343,253</u>	<u>\$ 1,630,009</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2023, issued August 25, 2023 debt service requirements to maturity for the Water Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 165,000	\$ 428,025	\$ 593,025
2026	170,000	419,775	589,775
2027	180,000	411,275	591,275
2028	190,000	402,275	592,275
2029	200,000	392,775	592,775
2030	210,000	382,775	592,775
2031	220,000	372,275	592,275
2032	230,000	361,275	591,275
2033	240,000	349,775	589,775
2034	255,000	337,775	592,775
2035	265,000	325,025	590,025
2036	280,000	311,775	591,775
2037	295,000	297,775	592,775
2038	310,000	283,025	593,025
2039	325,000	267,525	592,525
2040	340,000	251,275	591,275
2041	355,000	237,675	592,675
2042	365,000	223,475	588,475
2043	380,000	208,875	588,875
2044	395,000	193,675	588,675
2045	415,000	177,875	592,875
2046	430,000	161,275	591,275
2047	445,000	144,075	589,075
2048	465,000	126,275	591,275
2049	485,000	107,675	592,675
2050	505,000	88,275	593,275
2051	525,000	67,444	592,444
2052	545,000	45,788	590,788
2053	565,000	23,306	588,306
	<u>\$ 9,750,000</u>	<u>\$ 7,400,088</u>	<u>\$ 17,150,088</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2013, issued February 08, 2013 debt service requirements to maturity for the Sewer Fund portion are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,185,000	\$ 248,282	\$ 1,433,282
2026	1,215,000	218,656	1,433,656
2027	1,240,000	186,763	1,426,763
2028	1,195,000	149,563	1,344,563
2029	1,230,000	116,700	1,346,700
2030	1,265,000	79,800	1,344,800
2031	1,230,000	41,850	1,271,850
2032	165,000	4,950	169,950
	<u>\$ 8,725,000</u>	<u>\$ 1,046,564</u>	<u>\$ 9,771,564</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2013B, issued October 21, 2013 debt service requirements to maturity for the Sewer Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 454,809	\$ 226,421	\$ 681,230
2026	473,904	207,660	681,564
2027	492,999	187,519	680,518
2028	515,566	166,567	682,133
2029	536,397	145,944	682,341
2030	558,964	123,147	682,111
2031	581,531	99,391	680,922
2032	605,833	76,130	681,963
2033	628,400	51,897	680,297
2034	652,703	26,763	679,466
	\$ 5,501,106	\$ 1,311,439	\$ 6,812,545

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2014B, issued October 31, 2014 debt service requirements to maturity for the Sewer Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 329,105	\$ 121,291	\$ 450,396
2026	339,721	111,259	450,980
2027	350,338	100,908	451,246
2028	360,954	90,238	451,192
2029	371,570	79,251	450,821
2030	378,648	67,997	446,645
2031	389,264	56,479	445,743
2032	403,419	44,588	448,007
2033	414,035	32,327	446,362
2034	428,191	19,693	447,884
2035	442,346	6,635	448,981
	<u>\$ 4,207,591</u>	<u>\$ 730,666</u>	<u>\$ 4,938,257</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding & Improvement Bonds, Series 2015A, issued October 27, 2015 debt service requirements to maturity for the Sewer Fund are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 154,888	\$ 67,305	\$ 222,193
2026	159,679	62,658	222,337
2027	166,066	57,868	223,934
2028	170,856	52,886	223,742
2029	175,647	47,760	223,407
2030	180,437	42,490	222,927
2031	185,227	37,077	222,304
2032	191,615	31,521	223,136
2033	196,405	25,772	222,177
2034	202,792	19,880	222,672
2035	209,179	13,543	222,722
2036	215,566	7,006	222,572
	<u>\$ 2,208,357</u>	<u>\$ 465,766</u>	<u>\$ 2,674,123</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Public Improvement Bonds, Series 2016 (Nov), issued November 04, 2016 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 343,812	\$ 165,095	\$ 508,907
2026	356,848	151,342	508,190
2027	356,848	137,069	493,917
2028	371,512	122,795	494,307
2029	386,177	107,934	494,111
2030	402,472	92,487	494,959
2031	415,507	80,413	495,920
2032	428,543	67,948	496,491
2033	438,320	55,091	493,411
2034	452,985	41,942	494,927
2035	466,020	28,352	494,372
2036	479,056	14,372	493,428
	<u>\$ 4,898,100</u>	<u>\$ 1,064,840</u>	<u>\$ 5,962,940</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation, Series 2017B, issued September 08, 2017 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 488,461	\$ 215,382	\$ 703,843
2026	515,348	190,959	706,307
2027	524,311	180,652	704,963
2028	533,274	168,855	702,129
2029	546,718	158,190	704,908
2030	560,161	145,888	706,049
2031	573,605	131,884	705,489
2032	591,530	114,676	706,206
2033	609,456	96,930	706,386
2034	627,381	78,647	706,028
2035	645,306	59,825	705,131
2036	663,231	40,466	703,697
2037	685,638	20,569	706,207
	<u>\$ 7,564,420</u>	<u>\$ 1,602,923</u>	<u>\$ 9,167,343</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation, Series 2018B, issued September 28, 2018 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 59,555	\$ 35,960	\$ 95,515
2026	62,037	32,982	95,019
2027	65,759	29,880	95,639
2028	67,000	27,907	94,907
2029	69,481	25,897	95,378
2030	71,963	23,813	95,776
2031	73,203	21,654	94,857
2032	75,685	19,458	95,143
2033	78,166	17,093	95,259
2034	80,648	14,552	95,200
2035	83,129	11,931	95,060
2036	85,611	9,230	94,841
2037	89,333	6,340	95,673
2038	91,815	3,214	95,029
	<u>\$ 1,053,385</u>	<u>\$ 279,911</u>	<u>\$ 1,333,296</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2019, issued May 01, 2019 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 311,272	\$ 104,868	\$ 416,140
2026	323,907	89,304	413,211
2027	339,987	73,109	413,096
2028	356,068	56,109	412,177
2029	373,297	38,306	411,603
2030	392,823	19,641	412,464
	<u>\$ 2,097,354</u>	<u>\$ 381,337</u>	<u>\$ 2,478,691</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2019, issued November 15, 2019 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 170,024	\$ 100,420	\$ 270,444
2026	178,295	91,918	270,213
2027	187,486	83,004	270,490
2028	196,676	73,629	270,305
2029	204,948	63,796	268,744
2030	211,381	57,647	269,028
2031	152,562	51,306	203,868
2032	157,157	46,729	203,886
2033	161,752	42,014	203,766
2034	166,348	37,162	203,510
2035	170,943	33,003	203,946
2036	175,538	27,875	203,413
2037	181,052	22,609	203,661
2038	185,647	17,177	202,824
2039	191,162	11,607	202,769
2040	195,757	5,873	201,630
	<u>\$ 2,886,728</u>	<u>\$ 765,769</u>	<u>\$ 3,652,497</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Refunding Bonds, Series 2020, issued November 20, 2020 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 250,527	\$ 37,491	\$ 288,018
2026	253,183	32,481	285,664
2027	259,380	27,417	286,797
2028	264,691	22,230	286,921
2029	269,118	16,936	286,054
2030	272,659	13,437	286,096
2031	276,199	9,484	285,683
2032	281,511	4,926	286,437
	<u>\$ 2,127,268</u>	<u>\$ 164,402</u>	<u>\$ 2,291,670</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2021, issued November 19, 2021 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 230,435	\$ 185,681	\$ 416,116
2026	242,939	174,159	417,098
2027	255,443	162,012	417,455
2028	269,734	149,240	418,974
2029	278,665	135,753	414,418
2030	296,529	121,820	418,349
2031	310,819	106,994	417,813
2032	319,751	94,561	414,312
2033	330,469	84,968	415,437
2034	341,187	75,054	416,241
2035	350,118	64,819	414,937
2036	360,836	54,315	415,151
2037	369,768	47,099	416,867
2038	375,127	39,703	414,830
2039	385,844	32,201	418,045
2040	391,202	24,484	415,686
2041	398,348	16,660	415,008
2042	409,068	8,693	417,761
	<u>\$ 5,916,282</u>	<u>\$ 1,578,216</u>	<u>\$ 7,494,498</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Bonds Payable (continued)

General Obligation Improvement Bonds, Series 2023, issued August 25, 2023 debt service requirements to maturity for the Sewer Fund portion are as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 190,000	\$ 501,437	\$ 691,437
2026	200,000	491,938	691,938
2027	210,000	481,937	691,937
2028	220,000	471,438	691,438
2029	235,000	460,437	695,437
2030	245,000	448,688	693,688
2031	255,000	436,437	691,437
2032	270,000	423,688	693,688
2033	285,000	410,187	695,187
2034	295,000	395,938	690,938
2035	310,000	381,187	691,187
2036	330,000	365,688	695,688
2037	345,000	349,187	694,187
2038	360,000	331,938	691,938
2039	380,000	313,937	693,937
2040	400,000	294,938	694,938
2041	415,000	278,937	693,937
2042	430,000	262,338	692,338
2043	450,000	245,137	695,137
2044	465,000	227,138	692,138
2045	485,000	208,537	693,537
2046	505,000	189,138	694,138
2047	525,000	168,937	693,937
2048	545,000	147,938	692,938
2049	565,000	126,137	691,137
2050	590,000	103,538	693,538
2051	615,000	79,200	694,200
2052	640,000	53,831	693,831
2053	665,000	27,431	692,431
	<u>\$ 11,425,000</u>	<u>\$ 8,677,237</u>	<u>\$ 20,102,237</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Business-type Activities (continued):

Long-term liability activity for the year ended June 30, 2024, was as follows:

Total annual debt service requirements for general obligation and revenue bonds related to Business-type Activities is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 9,445,980	\$ 3,918,744	\$ 13,364,724
2026	9,693,709	3,551,281	13,244,990
2027	9,344,237	3,189,269	12,533,506
2028	9,565,107	2,861,164	12,426,271
2029	9,879,571	2,551,238	12,430,809
Next Five Years	33,264,855	8,622,985	41,887,840
Next Five Years	15,781,152	4,305,840	20,086,992
Next Five Years	6,166,546	2,507,322	8,673,868
Next Five Years	4,865,000	1,557,862	6,422,862
Next Five Years	4,650,000	488,813	5,138,813
	<u>\$ 112,656,157</u>	<u>\$ 33,554,518</u>	<u>\$ 146,210,675</u>

The total on the statement of net position has been adjusted by net premiums and discounts of \$6,484,164.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2024, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Governmental activities:					
General Obligation Debt	\$ 98,642,708	\$ 40,770,000	\$ (9,620,667)	\$ 129,792,041	\$ 10,599,020
Plus: Net Premiums and discounts	<u>7,007,450</u>	<u>1,059,518</u>	<u>(865,785)</u>	<u>7,201,183</u>	<u>0</u>
Total Bonds Payable	105,650,158	41,829,518	(10,486,452)	136,993,224	10,599,020
Notes Payable-State	240,586	0	(77,374)	163,212	77,374
Capital Outlay Note	1,666,666	0	(166,667)	1,499,999	166,667
School Energy Efficiency Note 2010	583,162	0	(436,801)	146,361	146,361
School Energy Efficiency Note 2021	2,798,345	0	(172,731)	2,625,614	173,641
Hud 108 Note	<u>340,000</u>	<u>0</u>	<u>(43,000)</u>	<u>297,000</u>	<u>43,000</u>
Total Governmental Activities	<u>\$ 111,278,917</u>	<u>\$ 41,829,518</u>	<u>\$ (11,383,025)</u>	<u>\$ 141,725,410</u>	<u>\$ 11,206,063</u>
Business-type activities:					
General Obligation Debt	\$ 100,360,489	\$ 21,175,000	\$ (8,879,332)	\$ 112,656,157	\$ 9,445,980
Local Option Sales Tax Revenue and Tax Bonds	0	0	0	0	0
Water and Sewer Revenue and Tax Bonds	0	0	0	0	0
Plus: Net Premiums and discounts	<u>6,649,851</u>	<u>551,001</u>	<u>(716,688)</u>	<u>6,484,164</u>	<u>0</u>
Total Bonds Payable	107,010,340	21,726,001	(9,596,020)	119,140,321	9,445,980
State Revolving Note	<u>10,983,393</u>	<u>408,500</u>	<u>(680,820)</u>	<u>10,711,073</u>	<u>702,516</u>
Total Business-type Activities	<u>\$ 117,993,733</u>	<u>\$ 22,134,501</u>	<u>\$ (10,276,840)</u>	<u>\$ 129,851,394</u>	<u>\$ 10,148,496</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Discretely presented component units

Industrial Development Board (IDBK)

The IDBK, a discretely presented component unit of the City, reports the following long-term liabilities at June 30, 2024.

On December 27, 2013, The IDBK borrowed \$4,000,000 at an interest rate of 3.0%, with a seven-year term in order to purchase and develop certain property known as the General Shale Property. Consisting of approximately 98 acres, this property will be used to provide for future economic development opportunities and construct the City's Brickyard Park. By resolution adopted on December 17, 2013, the City and IDBK entered into an agreement wherein proceeds from the sale of all or any portion of the property would be applied toward the retirement of the principal loan balance. To support IDBK's acquisition of the property and to assure its ability to pay the loan, the City also agreed to make certain semi-annual contributions up to \$60,000 each to the IDBK as economic development contributions for a period up to seven years, beginning in fiscal year 2014. The first such semi-annual contribution was made in June 2014. Subsequent contributions will be made, on or before each December 1 and June 1 annually. On December 10, 2020 the IDBK entered into a renewal and extension of the remaining \$3,289,320 loan for General Shale. Pursuant to the renewal and extension promissory note dated December 10, 2020, the loan is renewed and extended to December 30, 2023. In December 2023, the loan was extended until December 2024 at an interest rate of 7.5%. It is expected that land sales will be finalized and a substantial amount of the principal balance will be paid at that time. IDBK agreed to use such contributions to pay interest payments due on the loan in the event net proceeds realized from the lease of all or any portion of the property are insufficient to pay such interest. At June 30, 2024 the outstanding principal balance was \$3,288,731.

In October 2019, the IDBK entered into a construction loan agreement in the amount of \$1,800,000 to build a Miracle League Ball Field, which is specifically designed for safe use by special needs children and adults. The loan bears interest at a rate per annum of 3.25% and matures July, 2030. The loan will be paid from donations raised privately in the community, as well as through lease payments made by the City of Kingsport. In FY2023, the City of Kingsport received an award from the State of Tennessee for the Miracle Field Project. The State agreed for the \$250,000 award to be used to pay down the construction loan. The outstanding balance on this loan as of June 30, 2024 was \$469,000.

In June 2020, a consolidation loan was issued in the amount of \$6,640,000 for Anita's Snack Foods. This loan will replace two loans for properties in use by Anita's Snack Foods. The original loan issued on May 15, 2015 for \$6,540,000 that was used to purchase 33.75 acres and to construct an industrial building for lease to Pure Foods. In February 2017, Pure Foods, Inc. filed for Chapter 11 Bankruptcy. In May 2018, the IDBK entered into a lease agreement with Anita's Snack Foods Corp for this property. The second loan being consolidated was originally issued in March, 2019. This was a construction loan agreement known as the Anita's Snack Foods Loan, and was issued in the amount of \$1,900,000 for the purposes of expansion. As a condition of providing the consolidation loan, the IDBK has entered into a negative pledge agreement. IDBK has agreed not to encumber or otherwise transfer any interest in the property while the loan is outstanding. On November, 2023 Palmex Food Group Tennessee LLC assumed the lease of Anita's Snack Foods. At June 20, 2024 the outstanding principle balance on the loan was \$5,845,737.

In August 2023, the IDBK entered into a loan agreement in the amount of \$800,000 to purchase property at 301 West Main Street to expand the educational facilities for the Regional Center for Advanced Manufacturing program. The loan bears interest at a rate per annum of 4.35% and matures in September 2033. The outstanding balance of the loan as of June 30, 2024 was \$778,600

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

4. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Long-term liabilities (continued)

Discretely presented component units

Industrial Development Board (IDBK) (continued)

In July 2024, the IDBK entered into a loan agreement in the amount of up to \$3,500,000 to secure funding for the improvements to the Clinic Property located at 117 West Sevier Avenue. The loan will be paid out over a 12 month construction draw period and quarterly interest only payments with a balloon payment of all outstanding principal six years from the date of the note at a taxable fixed interest of 4.18% The outstanding balance of the loan as of June 30, 2024 was \$973,430.

Amortization of the Palmex Loan is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 282,297	\$ 182,583	\$ 464,880
2026	291,446	173,434	464,880
2027	300,891	163,989	464,880
2028	310,223	154,657	464,880
2029	320,696	144,184	464,880
2030	4,340,184	133,790	4,473,974
	<u>\$ 5,845,737</u>	<u>\$ 952,637</u>	<u>\$ 6,798,374</u>

Amortization of the RCAM Loan is as follows:

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 26,613	\$ 33,501	\$ 60,114
2026	27,960	32,154	60,114
2027	29,201	30,913	60,114
2028	30,497	29,617	60,114
2029	31,850	28,264	60,114
2030	33,263	26,851	60,114
2031	34,740	25,374	60,114
2032	36,281	23,833	60,114
2033	37,891	22,223	60,114
2034	490,304	4,765	495,069
	<u>\$ 778,600</u>	<u>\$ 257,495</u>	<u>\$ 360,684</u>

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-term liabilities (continued)

Discretely presented component units

Industrial Development Board (IDBK) (continued)

Changes in Long-Term Liabilities – IDBK

Long-term liability activity for IDBK for the year ended June 30, 2024, was as follows:

Component Unit - IDBK	Beginning Balance	Additions	Reductions	Ending Balance	Due within One Year
Loans Payable:					
General Shale Loan	\$ 3,288,731	\$ 0	\$ 0	\$ 3,288,731	\$ 3,288,731
Miracle Field Loan	608,000	0	(139,000)	469,000	0
Palmex Loan	6,118,647	0	(272,910)	5,845,737	282,297
Dental Clinic Loan	0	973,430	0	973,430	0
RCAM Loan	0	800,000	(21,400)	778,600	26,613
Total Loans Payable	\$ 10,015,378	\$ 1,773,430	\$ (433,310)	\$ 11,355,498	\$ 3,597,641

Emergency Communications District (ECD)

The ECD, a discretely presented component unit of the City, reports no long-term liabilities at June 30, 2024.

F. Closure and post closure costs

The City currently operates a demolition landfill located on Brookside Drive which was permitted by the State of Tennessee in 1986 with an estimated useful life of 60 years. At June 30, 2024, the estimated remaining useful life of the landfill cell is 22 years. Upon closure, the City is required to continue a period of monitoring and conduct any necessary post-closure activities in compliance with applicable state and federal laws.

In June, 1996, the City entered into a *Contract in Lieu of Performance Bond* with the State of Tennessee Department of Environment and Conservation to provide financial assurance in the amount of \$1,390,095, for proper operation, closure and/or post-closure activities related to the City's demolition landfill. This financial assurance pledges any revenue due to the City from the State of Tennessee as collateral to fund estimated costs associated with the proper operation and closure, and/or post closure of the Kingsport Demolition Landfill.

This agreement is subsequently amended on an annual basis by the State of Tennessee Department of Environment and Conservation for inflation. The year 2023 financial assurance amount of, \$2,441,245, was adjusted for inflation by 3.8%, resulting in an amended amount of \$2,534,012 at June 30, 2024.

The City's demolition landfill has over 100 acres and has room for several cells to be constructed, used, and then closed. Costs to open and construct a new cell are capitalized and depreciated over the expected life of the cell. While a cell is being used closing and post-closing costs are accrued. The amount accrued should equal the amount needed to close the cell when it is full. Actual costs may be higher due to inflation, changes in technology or changes in regulations. As of 06/30/2024 the demolition landfill was at 25.00% capacity.

The current open cell being used by the City is expected to last an additional 9 years. Estimated post closure costs of \$633,503 are included in long-term liabilities.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION

A. Risk management

The City carries insurance coverage through the Tennessee Municipal League (TML) Risk Management Pool for general liability, automobile, and errors and omissions coverage. Although TML is a risk management pool and the policy contains an assessment clause, no assessment has been levied during the time the City has participated in this program.

The City's workers compensation coverage is self-funded and administered by CCMSI. The City carries a specific excess workers compensation reinsurance agreement through The Gray Insurance Company up to \$750,000, then Midwest Employers Casualty up to statutory limits.

An actuarial study for workers compensation and public liability was conducted for the period ended June 30, 2024. The estimated reserve requirements were as follows:

ESTIMATED REQUIRED RESERVES

	<u>Low</u>	<u>Expected</u>	<u>High</u>
Workers Compensation *	\$ 2,416,878	\$ 2,685,420	\$ 2,953,962
Public Liability *	\$ 432,113	\$ 480,125	\$ 528,138

* Calculation utilizes U.S. Treasury yields as of June 30, 2024

Liabilities have been accrued to reflect the discounted expected claims of \$2,685,420 for workers compensation and \$480,125 for public liability, as of June 30, 2024. The Insurance Reserve Fund has total assets of \$7,326,498 as of June 30, 2024. Estimated claims are budgeted and charged to the various departments on an annual basis.

A reconciliation of workers compensation claims for the past five years is as follows:

	<u>Year Ended June 30, 2024</u>	<u>Year Ended June 30, 2023</u>	<u>Year Ended June 30, 2022</u>	<u>Year Ended June 30, 2021</u>	<u>Year Ended June 30, 2020</u>
Claims Accrued, Beginning	\$ 2,449,239	\$ 2,664,299	\$ 2,544,907	\$ 2,592,317	\$ 2,399,771
Claims Incurred	976,423	442,214	837,208	704,720	881,753
Claims Paid	<u>(740,242)</u>	<u>(657,274)</u>	<u>(717,816)</u>	<u>(752,130)</u>	<u>(689,207)</u>
Claims Accrued, Ending	<u>\$ 2,685,420</u>	<u>\$ 2,449,239</u>	<u>\$ 2,664,299</u>	<u>\$ 2,544,907</u>	<u>\$ 2,592,317</u>

The City's estimate of claims accrued at year end is based on actuarial reports using the discounted expected claims liability.

The actuarial adjustment has been taken out of prior year claims to be more comparable.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

A. Risk management (continued)

A reconciliation of public liability claims for the past five years is as follows:

	Year Ended <u>June 30, 2024</u>	Year Ended <u>June 30, 2023</u>	Year Ended <u>June 30, 2022</u>	Year Ended <u>June 30, 2021</u>	Year Ended <u>June 30, 2020</u>
Claims Accrued, Beginning	\$ 652,822	\$ 656,435	\$ 783,678	\$ 882,885	\$ 761,393
Claims Incurred	536,815	312,341	320,032	194,658	377,683
Claims Paid	<u>(709,512)</u>	<u>(315,954)</u>	<u>(447,275)</u>	<u>(293,865)</u>	<u>(256,191)</u>
Claims Accrued, Ending	<u>\$ 480,125</u>	<u>\$ 652,822</u>	<u>\$ 656,435</u>	<u>\$ 783,678</u>	<u>\$ 882,885</u>

The City's estimate of claims accrued at year end is based on actuarial reports using the discounted expected claims liability.

The actuarial adjustment has been taken out of prior year claims to be more comparable.

The City carries additional coverage for public officials and other employees through Liberty Mutual, Travelers and Western Surety insurance companies and property insurance through Travelers, EMC, Great American, and Hartford insurance companies. There has been no significant reduction in insurance coverage from the prior year, and the City has not had any settlements in the last five years, which were not covered by insurance.

Health insurance for the City is provided through a self-funded health insurance program. Effective January 1, 2017, the City's program is administered by Blue Cross Blue Shield of Tennessee. Premiums are evaluated annually based on historical expenditures and expected cost increase trends. Premium equivalents for participation in the self-funded programs are established annually based on quotations from the third-party administrator for projected expenses. The City carries stop-loss insurance.

Effective January 1, 2017, health insurance coverage for school system employees is provided through the State of Tennessee Local Education Program.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

B. Contingencies

Primary government

The City, like other similar bodies, is subject to a variety of legal suits and proceedings arising in the ordinary conduct of its affairs. After reviewing the status of all pending and threatened litigation at June 30, 2024 except as specifically described below, the City Attorney believes that, while the outcome of any litigation cannot be predicted, the final settlement of all lawsuits that have been filed and of any actions or claims presently pending or threatened against the City or its officials in such capacity, are adequately covered by insurance or by sovereign immunity or will not have an adverse effect upon the City's financial condition.

The City hires an independent arbitrage compliance firm to calculate arbitrage rebates due the IRS, for each applicable debt issue's reporting computation period. The City has recorded an estimated arbitrage rebate liability in the water and sewer funds. At June 30, 2024, the water fund and sewer fund had arbitrage rebate liabilities recorded of \$40,037 and \$97,473, respectively. These arbitrage rebate liabilities are not directly related to any bond issue, however they are recorded in anticipation of future liabilities.

The City has entered into several construction contracts in the various funds, which were not completed at year-end. To account for these commitments, the City reserves a portion of fund balance in the appropriate governmental fund. In the proprietary funds, the City internally designates a portion of net position.

The City is dependent upon financial resources flowing from, or associated with, both the Federal Government and the State of Tennessee. Due to this dependency, the City is subject to changes in specific flows of intergovernmental revenues based on modifications to Federal and State laws and appropriations. This includes long-term debt related interest subsidies provided by the Federal Government that may be reduced through sequestrations.

The Sullivan County Economic Development Partnership (SCEDP), (also known as NETWORKS), acquired considerable acreage near Tri-Cities Regional Airport for the purpose of establishing an industrial park. The related debt liabilities for SCEDP are reflected in the financial statements of Sullivan County, Tennessee government. In March 2015, \$6,265,000 in industrial park refunding bonds was issued, of which, the City is contingently liable for 31%. In December 2021, \$4,000,000 in industrial park general obligation bonds were issued, of which, the City is contingently liable for 31%.

The capital outlay notes and the bonds are secured by the assignment of revenue derived from property sales in the industrial park. The SCEDP is responsible for making the bond payments, funded primarily from the sale of land in the industrial park. In the event that SCEDP is financially unable to repay these debt issues, the City is responsible for a 31% portion of the debt. During the fiscal year 2024, there were no property sales in the industrial park, resulting in no reduction of the City's 31% proportionate share of the debt. The current and prior residual net proceeds from property sales, were not sufficient for the SCEDP to make the total amount of the annual debt service payments at their time of maturity. Therefore, the City recorded an expenditure of \$277,188 for the repayment of the associated debt principal and interest. As of June 30, 2024, a total of \$5,915,000 of principal debt was outstanding, with \$1,833,650 representing the City's 31% contingent share.

In May 2023, City of Kingsport approved a resolution to authorize, if needed, a financial contribution to Kingsport Economic Development Board (KEDB) related to startup of a Dental Clinic. They have begun leasing a medical office building at 117 Sevier Avenue that will be used for the purposes of setting up a Dental Clinic that will be staffed by students from ETSU Dental Hygiene Program and UT Memphis School of Dentistry. The Clinic will be operated by University of Tennessee Health Science Center. The base rent will be payable in monthly installments of \$5.90 per square foot or \$5.90 in year 1. Beginning in year 2, the base rent will be payable in monthly installments of \$14.00 per square foot or \$8,260 and increase annually by a rate of 3%.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

B. Contingencies (continued)

Primary government (continued)

In June 2023, City of Kingsport approved the resolution to authorize, if needed, a financial contribution to the Kingsport Economic Development Board (KEDB) so that it can facilitate the redevelopment of 301 West Main Street. KEDB has secured financing to purchase the property located at 301 West Main Street. Northeast State Community College has committed to a five-year lease with anticipated renewals for the property to expand their RCAM (Regional Center for Advanced Manufacturing) program. In order to expedite opening of the RCAM expansion, KEDB has taken steps to secure financing itself to purchase the property located at 301 West Main Street. Northeast State Community College has committed to pay for renovations. The interest rate on this loan is 4.35% and will be paid off in September 2033.

In June 2023, City of Kingsport approved a resolution to authorize, if needed, a financial contribution to Kingsport Economic Development Board (KEDB) to facilitate the redevelopment of the Dobyns-Taylor Warehouse Property. In July 2023, KEDB began leasing the Dobyns-Taylor Warehouse property. The property is located in Downtown Kingsport on Press Street and consists of approximately 3.1 acres of land and 5 buildings totaling approximately 108,000 square feet. Lease payments are \$6,777 per month for an initial term of 25 years. There is an option to purchase and an option to renew after the initial lease ends. There are currently 2 sub-lease tenants using one building and one floor of another building. Both sub-leases are month to month with 60 day termination clause. KEDB has engaged CainRashWest to develop a feasibility study to assist in marketing this historical site.

The City has coverage through the Tennessee Municipal League Risk Management Pool for compensatory damages for civil rights claims up to \$5,000,000. Ultimately, the City pays for this coverage, as it is self-insured through this risk pool. This coverage for its employees is for damages arising out of the performance of official duties. The charter of the City provides the following pertaining to coverage for its employees:

Whenever any elected official or employee of the City of Kingsport shall be sued for damages arising out of the performance of his official duties and while engaged in the course of his employment or discharge or attempted discharge of his official duties in his employment, the City of Kingsport shall be authorized and required to provide defense counsel for such elected official or employee in such suit and to indemnify him from any judgment rendered against him in such suit; provided, however, that such indemnity shall not extend to any judgment for punitive damages or for damages arising out of any willful wrongdoing by said elected official or employee and provided, further, that such municipal corporation or other political subdivision shall have notice of such suit.

The City of Kingsport is authorized to contract at governmental expense for policies of liability insurance to protect elected officials and employees in the course of their employment.

There is no coverage for punitive damages or intentional torts. Generally, the City has governmental immunity from intentional torts. For certain types of actions, immunity is waived, including certain negligent acts of its employees. The amount of damages that are recoverable are limited as set out in the Tennessee Governmental Tort Liability Act. The limits are \$300,000 for bodily injury or death of any one (1) person in any one (1) accident, occurrence, or act, and up to \$700,000 for bodily injury or death of all persons in any one (1) accident, occurrence, or act, and \$100,000 for injury or destruction of property of others in any one (1) accident, occurrence, or act.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

B. Contingencies (continued)

Primary government (continued)

In July 2016, the City entered into an agreement with the Kingsport Housing & Redevelopment Authority (“KHRA”) to provide financial support in the program to redevelop public housing facilities within the City. The estimated \$50,500,000 project was targeted to rehabilitate 378 existing public housing units and construct 51 replacement units. The City agreed to donate to KHRA up to a total of \$4,493,440, in annual amounts, beginning January 30, 2018, of \$224,672 over a twenty year period, in support of this project, if needed. The total amount of the donation will be limited to the amount needed to complete the project or \$4,493,440, whichever is less. Funds donated to the KHRA that are not used on the project, will be returned to the City. KHRA received an award of approximately \$14,900,000 of low income housing tax credits for this project in May 2018. Construction has been completed and the Project is now in the cost certification phase.

Component Unit – Industrial Development Board

On December 27, 2013, The IDBK borrowed \$4,000,000 at an interest rate of 3.0%, with a seven-year term in order to purchase and develop certain property known as the General Shale Property. Consisting of approximately 98 acres, this property will be used to provide for future economic development opportunities and construct the City’s Brickyard Park. By resolution adopted on December 17, 2013, the City and IDBK entered into an agreement wherein proceeds from the sale of all or any portion of the property would be applied toward the retirement of the principal loan balance. To support IDBK’s acquisition of the property and to assure its ability to pay the loan, the City also agreed to make certain semi-annual contributions up to \$60,000 each to the IDBK as economic development contributions for a period up to seven years, beginning in fiscal year 2014. Subsequent contributions will be made, on or before each December 1 and June 1 annually. IDBK agreed to use such contributions to pay interest payments due on the loan in the event net proceeds realized from the lease of all or any portion of the property are insufficient to pay such interest. At June 30, 2024 the outstanding principal balance was \$3,288,731.

On December 10, 2020 the IDBK entered into a renewal and extension of the remaining \$3,289,320 loan for General Shale. Pursuant to the renewal and extension promissory note dated December 10, 2020, the loan is renewed and extended to December 30, 2023. Remaining funds will be advanced from time to time as requested by IDBK, provided, however, IDBK acknowledges that the loan is not a revolving credit facility.

On June 15, 2020, the IDBK closed on a loan totaling \$6,640,000 in order to consolidate two previously held loans. The first loan for \$6,540,000 was used for the acquisition of 33.75 acres for industrial development and an industrial building that is leased by Anita’s Snack Foods. The second loan for \$1,900,000 was used for the construction of a warehouse for Anita’s Snack Foods. The construction of the warehouse is now complete and the Lender has determined that it is appropriate to consolidate the two loans. At the time of consolidation the acquisition loan balance was \$4,740,075 and the expansion loan balance was \$1,899,661. The outstanding principal balance under the loan consolidation note shall bear interest at a fixed rate of 3.15% per annum. The maturity date of the loan will be June 15, 2030. At June 30, 2024 the outstanding principal balance on the loan was \$5,845,737. IDBK has entered into a negative pledge agreement. IDBK has agreed they will not encumber or otherwise transfer any interest in the property while the loan is outstanding. Anita’s Snack Foods was purchased on 2024 by Palmex Food Group Tennessee.

IDBK will use all net rental income received from the leases and rental agreements on the property, and all net proceeds realized from the sale of all or any portion of the property, to pay the accrued interest and debt service payments due under the loan. In the event any indebtedness remains outstanding under the loan at the maturity date, the City shall: (1) purchase the property from IDBK for a purchase price equal to the outstanding loan amount, or (2) provide an economic development contribution to IDBK sufficient to pay the outstanding indebtedness on the loan.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

B. Contingencies (continued)

Component Unit – Industrial Development Board (continued)

In October, 2019 the IDBK entered into a construction loan agreement in the amount of \$1,800,000 to build a Miracle League Ball Field, which is specifically designed for safe use by special needs children and adults. The loan bears interest at a rate per annum of 3.25% and matures July, 2030. The loan will be paid from donations raised privately in the community, as well as through lease payments made by the City of Kingsport. The outstanding balance on this loan as of June 30, 2024 was \$469,000.

The IDBK and the City signed a First Amendment to a Ground Lease effective September 17, 2019, to provide for the development of the Miracle League Ball Field. This amendment changed the annual lease payment from one dollar to an annual payment not to exceed \$214,223 per year for ten years. The amended lease payment may be reduced, dollar for dollar by any amount received by IDBK as donations or contributions from any source for the project.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

B. Contingencies (continued)

Jointly Governed – Tri Cities Airport Authority

In March of 2018 the Tri-Cities Airport Authority issued \$8,500,000 Aerospace Park Bonds (Taxable), Series 2018 for the purpose of providing funds to pay for the costs of construction, site development, infrastructure, paving and utilities of Aerospace Park, a 160 acre site that offers direct airfield access on airport property. The bonds are payable solely from and secured solely by a pledge of Aerospace Park net revenues, subject to the prior pledge of net revenues of the Airport (which includes the Aerospace Park net revenues) under the 2013 pledge agreement (with Sullivan County), and from amounts payable by the Tennessee Authority Members under the guaranty agreements. Since no net revenues are anticipated in the foreseeable future, it is expected that the principal of and interest on the series 2018 bonds will be primarily repaid in the near-term future from amounts payable by the Tennessee Authority Members under the Guaranty agreements, pursuant to which each member pledged its full faith and credit and its unlimited taxing power to pay a pro-rate share of the principal and interest on the series 2018 bonds. The City of Kingsport's original share of the Aerospace Park Bonds was \$1,589,500. The City's principal portion outstanding at June 30, 2024 is \$1,230,000, and represents 19% of the total bond issue. See amortization below:

Tri-Cities Authority - Aerospace Park Bonds, Series 2018
City of Kingsport Portion

Fiscal Year Ending June 30	Principal	Interest	Total
2025	\$ 70,000	\$ 42,325	\$ 112,325
2026	75,000	39,175	114,175
2027	75,000	36,925	111,925
2028	75,000	34,581	109,581
2029	80,000	32,144	112,144
2030	85,000	29,544	114,544
2031	85,000	26,781	111,781
2032	90,000	24,019	114,019
2033	90,000	20,981	110,981
2034	95,000	17,944	112,944
2035	95,000	14,619	109,619
2036	100,000	11,294	111,294
2037	105,000	7,794	112,794
2038	110,000	3,988	113,988
	<u>\$ 1,230,000</u>	<u>\$ 342,114</u>	<u>\$ 1,572,114</u>

The City expects to make principal and interest payment in accordance with the above debt schedule for a minimum of 5 years while the Aerospace Park is under construction. Marketing of the Aerospace Park was delayed due to the Covid-19 pandemic. Management expects to see activity at the Aerospace Park soon.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans

Defined Benefit Pension Plan – City of Kingsport

Plan description

Employees of the City of Kingsport are provided a defined benefit pension plan through the Public Employee Retirement Plan, an agent multiple-employer pension plan administered by the Tennessee Consolidated Retirement System (TCRS). The City elected to close participation in this plan to new membership effective June 30, 2012, but the plan will continue providing benefits to existing members and retirees. 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. The City has adopted a mandatory retirement provision at age 60 for eligible public safety officers (fire and police) and at age 62 for eligible public safety officers in administrative-type positions. Under this mandatory provision, public safety officers who are members of the TCRS plan, receive a supplemental bridge benefit which is payable at the beginning of the mandatory retirement age and ends when reaching eligibility for benefits under Title II of the Federal Social Security Act. The supplemental bridge benefit is equal to .75 percent of the member's average final compensation multiplied by the member's years of public safety service established in the TCRS plan. A variety of death benefits are available under various eligibility criteria for all members in the TCRS plan.

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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1,056
Inactive employees entitled to but not yet receiving benefits	696
Active employees	417
	<u>2,169</u>

Effective July 1, 2012, the plan was closed to new entrants.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport (continued)

Contributions

Contributions for employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Employees hired before October 1, 2010 are non-contributory members in the plan and make no employee contributions to the plan. Employees hired from October 1, 2010 thru June 30, 2012 are contributory members in the plan and contribute 5 percent of salary. The City 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 Actuarially Determined Contribution (ADC) for the City was \$7,046,384 based on an aggregate employer rate of 29.05 percent of covered payroll. In practice, separate rates are applied to general employees and public safety officers (fire and police). The employer rate for general employees was 27.97 percent and the employer rate for public safety officers was 31.47 percent. By law, employer contributions are required to be paid. The TCRS may intercept the City's state shared taxes if required employer contributions are not remitted. The employer's 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.

Net pension liability (asset)

The City's net pension liability (asset) was measured as of June 30, 2023 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 the June 30, 2023 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 ranges 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 adjustment	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, 2023 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.

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

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport (continued)

Actuarial assumptions (continued)

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:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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%
		<u>100%</u>

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 three 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 the City 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.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport (continued)

Changes in the net pension liability

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 6/30/22	\$ 268,571,066	\$ 236,170,983	\$ 32,400,083
Changes for the year:			
Service Cost	2,178,754	0	2,178,754
Interest	17,778,916	0	17,778,916
Differences between expected and actual experience	8,111,003	0	8,111,003
Changes in Assumptions	0		0
Contributions by employer	0	6,280,224	(6,280,224)
Contributions by employees	0	120,130	(120,130)
Net Investment income	0	15,592,616	(15,592,616)
Benefit payments, including refunds of employee contributions	(14,716,948)	(14,716,948)	0
Administrative expense	0	(88,452)	88,452
Net Changes	<u>13,351,725</u>	<u>7,187,570</u>	<u>6,164,155</u>
Balance at 6/30/23	<u>\$ 281,922,791</u>	<u>\$ 243,358,553</u>	<u>\$ 38,564,238</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the City calculated using the discount rate of 6.75 percent, as well as what the net pension liability 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 Discount Rate (6.75%)	1% Increase (7.75%)
City's Net Pension Liability	<u>\$ 72,834,233</u>	<u>\$ 38,564,238</u>	<u>\$ 9,881,884</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

Pension expense

For the year ended June 30, 2024, the City recognized pension expense (income) of \$11,312,412.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport (continued)

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 8,347,867	\$ 0
Net difference between projected and actual earning on pension plan investments	1,637,063	0
Changes in Assumptions	0	0
Contributions subsequent to the measurement date June 30, 2023	7,046,384	(not applicable)
	\$17,031,314	\$ 0

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2023", 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:

Year Ended June 30th:

2025	\$ 4,268,223
2026	405,107
2027	5,298,463
2028	13,047
2029	0
Thereafter	0

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, 2024, the City reported a payable of \$547,894 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Contribution Plan – City of Kingsport

Plan description

Employees of the City hired on or after July 1, 2012 are participants in a Governmental Money Purchase Plan and Trust known as the City of Kingsport Defined Contribution Retirement Plan. The qualified plan is established under Internal Revenue Codes 401(a) and 457(b) and is administered by the International City/County Management Association Retirement Corporation (ICMA-RC). Investment decisions on contributions to the plan are controlled by the employee participant. In-service distributions are not permitted under the plan at any age. Employee contributions are immediately 100% vested to the participant. Employer contributions made by the City are subject to a graduated vesting schedule based upon the employee's completed years of service with the City as follows: 1 year – 0% vested; 2 years – 20% vested; 3 years – 40% vested; 4 years – 60% vested; 5 years – 80% vested; 6 years – 100% vested. The plan's provisions may be amended at the discretion of the City's BMA, by resolution and subject to applicable federal laws governing such plans.

As approved by the Kingsport Board of Mayor and Alderman on November 15, 2022 and effective December 1, 2022, all participants in the Money Purchase Plan became 100% vested. Effective January 1, 2023, the plan was closed to new participants.

Contributions

A mandatory employee contribution equal to 5% of compensation is required from each participant. An employer matching contribution equal to 5% of the employee's compensation is currently made by the City. Employees may make voluntary contributions to the plan up to the Internal Revenue Service code annual maximum. Voluntary contributions made by the employee receive an equal matching contribution made by the City, which is currently up to a maximum of 3%. Contribution requirements may be amended at the discretion of the City's BMA, by resolution and subject to applicable federal laws governing such plans. Total City contributions for the year ended June 30, 2024 were \$177,966.

Defined Benefit Pension Plan – City of Kingsport Hybrid Plan with Cost Controls

Plan description

Beginning January 1, 2023, the City of Kingsport Hybrid Plan with Cost Controls (Kingsport Hybrid WCC) became effective for employees employed by the City of Kingsport on January 1, 2023. Employees that were on the previous defined contribution plan had the option to join the Kingsport Hybrid WCC Plan or remain on their current defined contribution plan. Employees of the Kingsport Hybrid WCC Plan 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 all employer pension plans in 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 publically 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 of the Kingsport Hybrid WCC Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport Hybrid Plan with Cost Controls

Benefits provided (continued)

available at age 60 and vested pursuant to the rule of 80 in which member's age and service credit total 80. Members are vested with five years of service credit. Service related to 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. Under the Kingsport Hybrid WCC Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls, and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

The City adopted the bridge benefit for public safety personnel.

Tennessee Code Annotated Title 8, Chapters 34-37 establishes the benefit terms and can be amended only by the Tennessee General Assembly. Members of the City Police and Fire Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested pursuant to the rule of 80. Members are vested with five years of service credit. Service related to 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. Under the City Police and Fire Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls, and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Employees covered by benefit terms

At the measurement date of June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	0
Inactive employees entitled to but not yet receiving benefits	52
Active employees	545
	<u>597</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport Hybrid Plan with Cost Controls (continued)

Contributions

Contributions for regular employees are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Employees contribute 5 percent of salary. The City makes employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the City Regular Plan are required to be paid. The TCRS may intercept the state shared taxes of the City if the required employer contributions are not remitted. Amounts paid by the City for the year ended June 30, 2024 to the Kingsport Hybrid WCC Plan total \$656,753, which is 4% percent of covered payroll. Of this amount \$304,653 is considered employer contributions, while the remaining \$352,100 is an increase to the Stabilization Reserve Trust. The employer rate, when combined with member contributions, is 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.

Net Pension liabilities (Assets)

The City's net pension liability (asset) was measured as of June 30, 2023, and the total pension liability (asset) used to calculate net pension liability (asset) was determined by an actuarial valuation as of that date.

Actuarial assumptions

The total pension liability (asset) as of June 30, 2023 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 ranges 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 adjustment	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, 2023 actuarial valuation are 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.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport Hybrid Plan with Cost Controls (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 weighing 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:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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%
		<u>100%</u>

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 (asset) 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 the City 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.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport Hybrid Plan with Cost Controls (continued)

Changes in the Net Pension Liability (Asset)

	Total Pension Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balance at 6/30/22	\$ 0	\$ 0	\$ 0
Changes for the year:			
Service Cost	732,898	0	732,898
Interest	0	0	0
Differences between expected and actual experience	0	0	0
Changes in Assumptions	0	0	0
Contributions by employer	0	274,113	(274,113)
Contributions by employees	0	505,677	(505,677)
Net Investment income	0	25,590	(25,590)
Benefit payments, including refunds of employee contributions	0	0	0
Administrative expense	0	(18,400)	18,400
Net Changes	<u>732,898</u>	<u>786,980</u>	<u>(54,082)</u>
Balance at 6/30/23	<u>\$ 732,898</u>	<u>\$ 786,980</u>	<u>\$ (54,082)</u>

Sensitivity of the net pension liability (asset) to changes in the discount rate

The following presents the net pension liability (asset) of the City 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 the 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 Discount Rate (6.75%)	1% Increase (7.75%)
City's Net Pension Liability (Asset)	<u>\$ 146,412</u>	<u>\$ (54,082)</u>	<u>\$ (205,308)</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

Pension expense

For the year ended June 30, 2024, the City recognized pension expense of \$219,945.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – City of Kingsport Hybrid Plan with Cost Controls (continued)

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 0	\$ 0
Net Difference between projected and actual earnings on pension plan investments	86	0
Changes in Assumptions	0	0
Contributions subsequent to the measurement date June 30, 2023	304,653	(not applicable)
	\$ 304,739	\$ 0

The amount shown above for "Contributions subsequent to the measurement date of June 30, 2023", 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:

Year Ended June 30th:

2025	\$	21
2026		21
2027		21
2028		3
2029		0
Thereafter		0

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, 2024, the City reported a payable of \$55,629 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Legacy Pension Plan - Kingsport City

Plan description

Teachers employed by Kingsport City Schools with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by Local Education Agencies (LEAs) after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. 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 all employer pension plans in 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://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. Members of the Teacher Legacy Pension Plan 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. A reduced early retirement benefit is available at age 55 if vested. Members are vested 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.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly. Teachers contribute 5 percent of salary. The Local Education Agencies (LEAs) make employer contributions at the rate set by the Board of Trustees as determined by an actuarial valuation. By law, employer contributions for the Teacher Legacy Pension Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Employer contributions by Kingsport City Schools for the year ended June 30, 2024 to the Teacher Legacy Pension Plan were \$2,103,662 which is 6.81 percent of covered payroll. The employer rate, when combined with member contributions, is 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.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Legacy Pension Plan - Kingsport City (continued)

Net pension liability (asset)

At June 30, 2024, the Kingsport City Schools reported an asset of (\$10,784,523) for its proportionate share of the net pension liability (asset). The net pension asset was measured as of June 30, 2023, and the total pension asset used to calculate the net pension asset was determined by an actuarial valuation as of that date. Kingsport City Schools' proportion of the net pension asset was based on Kingsport City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023, Kingsport City Schools' proportion was 0.914738 percent. The proportion measured as of June 30, 2022 was 0.932345 percent.

Pension expense (negative pension expense)

For the year ended June 30, 2024, Kingsport City Schools recognized pension expense of \$2,849,651.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, Kingsport City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,569,423	\$ 500,474
Changes in assumptions	3,513,892	0
Net difference between projected and actual earnings on pension plan investments	1,871,170	0
Changes in proportion of Net Pension Liability (Asset)	400,635	25,579
Kingsport City Schools contributions subsequent to the measurement date of June 30, 2023	2,103,662	(not applicable)
	\$ 10,458,782	\$ 526,053

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Legacy Pension Plan - Kingsport City (continued)

Deferred outflows of resources and deferred inflows of resources (continued)

Kingsport City Schools employer contributions of \$2,103,662 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase in net pension asset in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30th:

2025	\$ 2,681,834
2026	(1,338,014)
2027	6,470,590
2028	14,657
2029	0
Thereafter	0

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

Actuarial assumptions

The total pension liability in the June 30, 2023 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 ranges 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 adjustment	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, 2023 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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. The best-estimates are combined to produce the long-term expected rate of return by weighing 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:

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Legacy Pension Plan - Kingsport City (continued)

Actuarial assumptions (continued)

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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%
		<u>100%</u>

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 the all LEAs 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.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate

The following presents Kingsport City Schools’ proportionate share of the net pension liability (asset) calculated using the discount rate of 6.75 percent, as well as what Kingsport City Schools’ proportionate share of 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:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Kingsport City Schools' proportionate share of the net pension liability (asset)	<u>\$ 23,489,442</u>	<u>\$ (10,784,523)</u>	<u>\$ (39,290,798)</u>

Pension plan fiduciary net position

Detailed information about the pension plan’s fiduciary net position is available in a separately issued TCRS financial report.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Legacy Pension Plan - Kingsport City (continued)

Payable to the pension plan

At June 30, 2024, Kingsport City Schools reported a payable of \$368,964 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

Defined Benefit Pension Plan – Teacher Retirement Plan - Kingsport City Schools

Plan description

Teachers employed by Kingsport City Schools with membership in the Tennessee Consolidated Retirement System (TCRS) before July 1, 2014 are provided with pensions through the Teacher Legacy Pension Plan, a cost sharing multiple-employer pension plan administered by the TCRS. The Teacher Legacy Pension Plan closed to new membership on June 30, 2014, but will continue providing benefits to existing members and retirees. Beginning July 1, 2014, the Teacher Retirement Plan became effective for teachers employed by LEAs after June 30, 2014. The Teacher Retirement Plan is a separate cost-sharing, multiple-employer defined benefit plan. 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 all employer pension plans in 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 publically 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. Members of the Teacher Retirement Plan are eligible to retire with an unreduced benefit at age 65 with 5 years of service credit or pursuant to the rule of 90 in which the member's age and service credit total 90. Benefits are determined by a formula using the member's highest five consecutive year average compensation and the member's years of service credit. A reduced early retirement benefit is available at age 60 and vested pursuant to the rule of 80. Members are vested with five years of service credit. Service related to 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. Under the Teacher Retirement Plan, benefit terms and conditions, including COLAs, can be adjusted on a prospective basis. Moreover, there are defined cost controls, and unfunded liability controls that provide for the adjustment of benefit terms and conditions on an automatic basis.

Contributions

Contributions for teachers are established in the statutes governing the TCRS and may only be changed by the Tennessee General Assembly or by automatic cost controls set out in law. Teachers contribute 5 percent of salary. The Local Education Agencies (LEAs) make employer contributions at the rate set by

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Retirement Plan - Kingsport City Schools (continued)

Contributions (continued)

the Board of Trustees as determined by an actuarial valuation. Per the statutory provisions governing the TCRS, the employer contribution rate cannot be less than 4 percent, except in years when the maximum funded level, as established by the TCRS Board of Trustees, is reached. By law, employer contributions for the Teacher Retirement Plan are required to be paid. The TCRS may intercept the state shared taxes of the sponsoring governmental entity of the LEA if the required employer contributions are not remitted. Amounts paid by Kingsport City Schools for the year ended June 30, 2024 to the Teacher Retirement Plan total \$641,008, which is 4 percent of covered payroll. Of this amount \$483,130 is considered employer contributions, while the remaining \$157,878 is an increase to the Stabilization Reserve Trust. The employer rate, when combined with member contributions, is 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.

Net pension liability (asset)

At June 30, 2024, Kingsport City Schools reported an asset of (\$288,843) for its proportionate share of the net pension liability (asset). The net pension asset was measured as of June 30, 2023, and the total pension asset used to calculate the net pension asset was determined by an actuarial value as of that date. Kingsport City Schools' proportion of the net pension asset was based on Kingsport City Schools' share of contributions to the pension plan relative to the contributions of all participating LEAs. At the measurement date of June 30, 2023 Kingsport City Schools' proportion was 0.681179 percent. The proportion measured as of June 30, 2022 was 0.620016 percent.

Pension expense (negative pension expense)

For the year ended June 30, 2024, Kingsport City Schools recognized pension expense of \$366,243.

Deferred outflows of resources and deferred inflows of resources

For the year ended June 30, 2024, Kingsport City Schools reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 9,729	\$ 168,591
Net difference between projected and actual earnings on pension plan investments	73,437	0
Changes in assumptions	217,309	0
Changes in proportion of Net Pension Liability (Asset)	40,387	51,124
Kingsport City Schools contributions subsequent to the measurement date of June 30, 2023	483,130	(not applicable)
	\$ 823,992	\$ 219,715

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Retirement Plan - Kingsport City Schools (continued)

Deferred outflows of resources and deferred inflows of resources (continued)

Kingsport City Schools' employer contributions of \$483,130 reported as pension related deferred outflows of resources, subsequent to the measurement date, will be recognized as an increase of net pension asset in the year ended June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30th:

2025	\$ (659)
2026	(11,347)
2027	101,940
2028	5,893
2029	6,341
Thereafter	18,979

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

Actuarial assumptions

The total pension liability in the June 30, 2023 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 ranges 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 adjustment	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, 2023 actuarial valuation were based on the results of an actuarial experience study performed for the period July 1, 2016 through June 30, 2020. As a result of the 2020 actuarial experience study, the investment and demographic assumptions were adjusted to more closely reflect actual and expected future experience.

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 weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.25 percent.

The target allocation and best estimates of geometric real rates of return and the TCRS Investment Policy for each major asset class are summarized in the following table:

Item XII6.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Retirement Plan - Kingsport City Schools (continued)

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Allocation</u>
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%
		<u>100%</u>

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 three 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 all LEAs 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.

Sensitivity of the proportionate share of net pension liability (asset) to changes in the discount rate

The following presents Kingsport City Schools' proportionate share of the net pension liability (asset) calculated using the discount rate of (6.75) percent, as well as what Kingsport City Schools' proportionate share of 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:

	<u>1% Decrease (5.75%)</u>	<u>Current Discount Rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
Kingsport City Schools' proportionate share of the net pension liability (asset)	<u>\$ 1,328,664</u>	<u>\$ (288,843)</u>	<u>\$ (1,453,316)</u>

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in a separately issued TCRS financial report.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Defined Benefit Pension Plan – Teacher Retirement Plan - Kingsport City Schools (continued)

Payable to the pension plan

At June 30, 2024, Kingsport City Schools reported a payable of \$115,306 for the outstanding amount of contributions to the pension plan required at the year ended June 30, 2024.

Defined Contribution Plan – Kingsport City Schools

Plan description

As previously described, teachers of the Kingsport City Schools hired on or after July 1, 2014 are provided with pensions through a legally separate plan referred to as the Teacher Retirement Plan, a cost sharing, multiple-employer defined benefit plan. Teachers hired on or after July 1, 2014 are required to participate in a separately managed defined contribution plan referred to as the State of Tennessee 401(k) Deferred Compensation Program, administered by Great West Financial. The teacher participant controls investment decisions on contributions to the plan. Teachers are immediately 100% vested in the plan.

Contributions

An employer contribution equal to 5% of the teacher's compensation is made by the Kingsport City Schools. Teachers are automatically enrolled in the plan when hired with an employee contribution rate of 2 percent. Teachers have the ability to opt out of employee contribution portion within 30 days of hire date. Teachers may make voluntary contributions to the plan up to the Internal Revenue Service code annual maximum. Total employer contributions for the year ended June 30, 2024 were \$812,374.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

C. Retirement Plans (continued)

Summary of Retirement Plans

The following is a summary of the financial statement elements of the defined benefit retirement plans discussed throughout the note:

	Governmental Activities	Business-Type Activities	Total Primary Government
Net Pension Asset			
Defined Benefit City of Kingsport	\$ 0	\$ 0	\$ 0
Defined Benefit Teacher Legacy	10,784,523	0	10,784,523
Defined Benefit Teacher Retirement	288,843	0	288,843
Defined Benefit City of Kingsport Hybrid WCC	44,403	9,679	54,082
Total Net Pension Asset	<u>\$ 11,117,769</u>	<u>\$ 9,679</u>	<u>\$ 11,127,448</u>
Deferred Outflows Related to Pensions			
Defined Benefit City of Kingsport	\$ 14,243,096	2,788,218	\$ 17,031,314
Defined Benefit Teacher Legacy	10,458,782	0	10,458,782
Defined Benefit Teacher Retirement	823,992	0	823,992
Defined Benefit City of Kingsport Hybrid WCC	250,196	54,543	304,739
Total Deferred Outflows Related to Pension	<u>\$ 25,776,066</u>	<u>\$ 2,842,761</u>	<u>\$ 28,618,827</u>
Net Pension Liability			
Defined Benefit City of Kingsport	\$ 32,250,843	\$ 6,313,395	\$ 38,564,238
Defined Benefit Teacher Legacy	0	0	0
Defined Benefit Teacher Retirement	0	0	0
Defined Benefit City of Kingsport Hybrid WCC	0	0	0
Total Net Pension Liability	<u>\$ 32,250,843</u>	<u>\$ 6,313,395</u>	<u>\$ 38,564,238</u>
Deferred Inflows Related to Pensions			
Defined Benefit City of Kingsport	\$ 0	\$ 0	\$ 0
Defined Benefit Teacher Legacy	526,053	0	526,053
Defined Benefit Teacher Retirement	219,715	0	219,715
Defined Benefit City of Kingsport Hybrid WCC	0	0	0
Total Deferred Inflows Related to Pensions	<u>\$ 745,768</u>	<u>\$ 0</u>	<u>\$ 745,768</u>
Net Pension Expense			
Defined Benefit City of Kingsport	\$ 9,460,445	\$ 1,851,967	\$ 11,312,412
Defined Benefit Teacher Legacy	2,849,651	0	2,849,651
Defined Benefit Teacher Retirement	366,243	0	366,243
Defined Benefit City of Kingsport Hybrid WCC	180,579	39,366	219,945
Total Net Pension Expense	<u>\$ 12,856,918</u>	<u>\$ 1,891,333</u>	<u>\$ 14,748,251</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB)

Postemployment Health and Life Insurance Plans – City of Kingsport

Plan description and benefits

The City provides postemployment health insurance and life insurance benefits for certain eligible retired full-time employees under a single-employer defined benefit plan. The pre-65 health plans are self-insured while post-65 health plans are fully insured. Eligible employees are classified in one of two categories:

Category I: Employees hired prior to June 1, 2007 are eligible to receive retiree health benefits once they meet the following requirements: (1) Age 55 with a minimum of ten years of service with the City or any age with 25 years of service with the City and (2) Receiving benefits through TCRS immediately upon separation from service with the City and must have been enrolled in the City's offered health insurance plan as an active full time employee at the date of retirement.

Category II: Employees hired on or after June 1, 2007, are eligible to receive retiree health benefits once they meet the following requirements: (1) Age 55 with a minimum of 20 years of service with the City and have been enrolled in the City's offered health insurance plan for a minimum of three years immediately prior to retirement or have 30 years of service with the City and enrolled in the City's offered health insurance plan for a minimum of one full year immediately prior to retirement, and. (2) Receiving benefits through TCRS or has retired from the City and participated in a non-TCRS retirement plan upon separation from service with the City.

Spouses of retirees and surviving spouses of Category I retirees are allowed to remain on the plan until age 65. They are responsible for 100% of the premium. Public Safety employees (fire and police) hired prior to July 1, 2012 are held to a mandatory retirement requirement at age 60. Those with more than 50% of job duties in administrative or supervisory capacity are held to a mandatory retirement requirement at age 62. The Department Head (Chief) is exempt from any mandatory retirement provision.

Employees who retired on or before June 30, 2010 and continued on the City's health insurance plan as listed above are eligible for the City funded post-Medicare coverage when they reach 65 years of age. Employees retiring on or after July 1, 2010 are not eligible for the City funded post-Medicare coverage. The City provides the Medicare Advantage plan for retirees prior to July 1, 2010 and pays the premium for this coverage with a cap of \$85. Since January 2011, the Medicare Advantage plan has been a zero premium plan. The OPEB valuation assumes the plan will continue to be a zero premium with the City having no contribution requirement.

All retirees of the City of Kingsport are eligible for a life insurance benefit. The City's life insurance benefit is based upon 25% of final annual compensation and remains in effect until death. Policy premiums are paid for by the City.

Employees covered

The number of active and retired employee participants as of June 30, 2024 was as follows:

Active employees - health & life insurance benefits	603
Active employees - life insurance benefit only	149
Retired employees - health & life insurance benefits	137
Retired employees - life insurance benefit only	<u>291</u>
Total	<u>1,180</u>

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – City of Kingsport (continued)

Total OPEB liability

The City's total OPEB liability of \$32,280,097 was measured as of June 30, 2024 and was determined based on an actuarial valuation performed as of June 30, 2024.

Actuarial Methods and Assumptions

The actuarial assumptions used represent a reasonable long-term expectation of future OPEB outcomes. As national economic and City experience change over time, the assumptions will be tested for ongoing reasonableness and, if necessary, updated.

Measurement Date	June 30, 2024
Discount Rate	4.13% as of June 30, 2023 and 4.21% as of June 30, 2024
Payroll Growth	Payroll growth rates are based on the Tennessee Consolidated Retirement System (TCRS) actuarial valuation as of June 30, 2023
Inflation Rate	3.00% per year
Cost Method	Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where: - Service Cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and - Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to the Payroll Growth.
Census Data	June 30, 2024
Health Care Coverage Election Rate	Active employees with current coverage: 85% Active employees with no coverage: 0% Active employees with and without current coverage electing life insurance: 100% Inactive employees with current coverage: 100% Inactive employees with no coverage: 0% Inactive employees with and without current coverage electing life insurance: 100%
Spousal Coverage	Based on actual data for retirees. 80% of current actives are assumed to have spousal coverage at retirement. Husbands are assumed to be three years older than wives.
Employer Funding Policy	Pay-as-you-go cash basis
Mortality	SOA-Pub-2010 Total Dataset Mortality Table fully generational using Scale MP-2021
Disability	None
Turnover Rate	Assumption used to project terminations (voluntary and involuntary) prior to meeting minimum retirement eligibility for retiree health coverage. Rates represent the probability of termination in the next 12 months and are based on the City's Experience Study conducted as of August 2014.
Retirement Rate	Annual rates of retirement are based on the City's Experience Study conducted as of August 2014. Retirees with less than 5 years of service at age 65 are assumed to retire with no benefit.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – City of Kingsport (continued)

Actuarial Methods and Assumptions (continued)

Health Care Trend Rates	<u>FYE</u>	<u>Rate</u>	<u>FYE</u>	<u>Rate</u>
	2025	8.0%	2029	6.0%
	2026	7.5%	2030	5.5%
	2027	7.0%	2031	5.0%
	2028	6.5%	2032+	4.5%

Retiree Contributions	Retiree contributions are assumed to increase according to health care trend rates. All retirees are assumed to qualify for the wellness rate.
Per Capita Costs	Annual per capita costs were calculated based on City paid claims experience for the 12-month period ending June 30, 2024 plus administrative expenses, actuarially increased using health index factors and current enrollment. The costs are assumed to increase with health care trend rates.
Explicit Subsidy	The difference between the premium rate and the retiree contribution.
Implicit Subsidy	The difference between the per capita cost and the premium rate.
Experience Study	Best actuarial practices call for a periodic assumption review and the City completed an actuarial assumption review (also referred to as an experience study) in 2014. Nyhart recommends the City to complete another experience study prior to the fiscal year ending June 30, 2026 valuation.

Changes in the total OPEB liability

Changes in the Total OPEB Liability

Balance at June 30, 2023	<u>\$ 29,029,991</u>
Changes for the year:	
Service cost	956,227
Interest	1,203,443
Benefit changes	0
Differences between expected and actual experience	1,206,259
Assumption or other input changes	1,595,796
Benefit payments	<u>(1,711,619)</u>
Net changes	<u>3,250,106</u>
Balance at June 30, 2024	<u><u>\$ 32,280,097</u></u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – City of Kingsport (continued)

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.21%) or one percentage point higher (5.21%) than the current discount rate:

	1% Decrease (3.21%)	Current Discount Rate (4.21%)	1% Increase (5.21%)
Total OPEB liability	\$ 35,046,002	\$ 32,280,097	\$ 29,824,026

Sensitivity of the total OPEB liability to changes in the healthcare cost trends rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (7.00%) or one percentage point higher (9.00%) than the current healthcare cost trend rates:

	1% Decrease (7.00%)	Current Healthcare Cost Trend Rates (8.00%)	1% Increase (9.00%)
Total OPEB liability	\$ 29,906,670	\$ 32,280,097	\$ 35,018,790

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended June 30, 2024, the City recognized OPEB expense of \$1,240,869. At June 30, 2024, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 3,614,107	\$ (5,773,605)
Changes in Assumptions	2,868,761	(2,861,052)
Contributions subsequent to the measurement date	0	(not applicable)
Net difference between projected and actual earnings in OPEB plan investments	0	0
	\$ 6,482,868	\$ (8,634,657)

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – City of Kingsport (continued)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30th:

2025	\$	(918,806)
2026		(416,253)
2027		(406,332)
2028		6,176
2029		(816,865)
Thereafter		400,291

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

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Pre 65 Plan

Plan description

Employees of the Kingsport City Schools (KCS) who were hired prior to July 1, 2015, are provided with pre-65 retiree health insurance benefits through the closed Teacher Group OPEB Plan (TGOP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a cost-sharing 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 teachers, support staff and disability participants of local education agencies, who choose coverage, participate in the TGOP. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Plan benefits

KCS offers the TGOP to provide health insurance coverage to eligible pre-65 retired teachers, support staff and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. An insurance committee created in accordance with TCA 8-27-301 establishes and amends the benefit terms of the TGOP. 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 TGOP, receives 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. Retired employees who have not reached the age of 65 pay the same base premium as active employees in the plan adjusted for years of service. Teachers with 30 years of service are subsidized 45 percent; 20 but less than 30 years, 35 percent; and less than 20 years, 25 percent. The state, as a governmental non-employer contributing entity, provides a direct subsidy for eligible retiree's premiums, based on years of service. Therefore, retirees with 30 or more years of service will receive 45%; 20 but less than 30 years, 35%; and less than 20 years, 20% of the scheduled premium. No subsidy is provided for enrollees of the health savings CDHP. The TGOP 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.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Pre 65 Plan (continued)

Employees covered

At July 1, 2023, the following employees of KCS were covered by the benefit terms of the TGOP.

Inactive employees currently receiving benefit payments	76
Inactive employees entitled to but not yet receiving benefit payments	1
Active employees eligible for future benefits	553
Active employees not eligible for future benefits*	21
Total*	651

*Note: Non-grandfathered employees who retire after attaining eligibility for Medicare benefits will not be eligible for coverage through the Local Education Employee Group Plan.

An insurance committee, created in accordance with TCA 8-27-301, establishes the required payments to the TGOP 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. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, the KCS paid \$803,502 to the TGOP for OPEB benefits as they came due.

Total OPEB liability

The KCS collective total OPEB liability of \$21,857,252 was measured as of June 30, 2023 and was determined based on an actuarial valuation performed as of June 30, 2024, of which \$15,537,424 (71.09%) and \$6,319,828 (28.91%) represented the KCS and non-employer contributor's proportionate share respectively.

Actuarial Methods and Assumptions

The collective total OPEB liability in the June 30, 2024 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	10.31% for 2023, decreasing annually over an eleven 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.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Pre 65 Plan (continued)

Actuarial Methods and Assumptions (continued)

Unless noted otherwise, the actuarial demographic assumptions used in the June 30, 2023, valuations were the same as those employed in the July 1, 2020, 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 pre-retirement mortality rates employed in this valuation are taken from the PUB-2010 Headcount-weighted Employee mortality table for Teacher Employees projected generationally with MP-2021 from 2010. Post-retirement tables are Headcount-weighted Teacher Below Median Healthy Annuitant and adjusted with a 19% load for males and an 18% 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 3.65 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.

Changes in collective total OPEB liability

Changes in the Total OPEB Liability	
Balance at June 30, 2022	\$ 19,316,795
Changes for the year:	
Service cost	799,321
Interest	691,580
Benefit changes	0
Differences between expected and actual experience	671,522
Assumption or other input changes	1,548,129
Benefit payments	(1,170,095)
Net changes	2,540,457
Balance at June 30, 2023	\$ 21,857,252
Non-employer contributing entities proportionate share of the collective total OPEB liability	\$ 6,319,828
Employer's proportionate share of the collective total OPEB liability	\$ 15,537,424
Employer's proportion of the collective total OPEB liability	71.09%

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Pre 65 Plan (continued)

Special funding situation

KCS has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TGOP. KCS's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefit payments to the OPEB plan relative to the projected share of benefit payments of all participating employers and non-employer contributing entities, actuarially determined. KCS recognized \$755,437 in revenue for subsidies provided by non-employer contributing entities for benefits paid by the TGOP for KCS retirees.

Changes in Assumptions

The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change in assumption increased the total OPEB liability.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate.

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Proportionate share of collective total OPEB liability	\$ 16,663,880	\$ 15,537,424	\$ 14,472,478

Sensitivity of the total OPEB liability to changes in the healthcare cost trends rates

The following presents the proportionate share of the collective total OPEB liability related to the TGOP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (9.3/11.44% decreasing to 3.50%) or 1-percentage-point higher (11.3/13.44% decreasing to 5.50%) than the current healthcare cost trend rate.

	1% Decrease (9.3%)	Current Healthcare Cost Trend Rates (10.3%)	1% Increase (11.3%)
Proportionate share of collective total OPEB liability	\$ 14,033,401	\$ 15,537,424	\$ 17,282,019

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Pre 65 Plan (continued)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the fiscal year ended June 30, 2024, KCS recognized OPEB expense of \$1,746,486. For the fiscal year ended June 30, 2023, KCS reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TGOP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,498,243	\$ (3,830,537)
Changes in Assumptions	2,028,594	(1,580,737)
Changes in proportion and differences between amounts paid as benefits came due and proportionate share of certain amounts paid by the employer and nonemployer contributors as the benefits came due.	50,461	(1,431,292)
Employer payments subsequent to the measurement date	803,502	0
	\$ 7,380,800	\$ (6,842,566)

The amount shown above for "Employer payments subsequent to the measurement date", will be recognized as a reduction to total OPEB 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:

Year Ended June 30th:

2025	(68,772)
2026	(68,772)
2027	(56,319)
2028	(6,510)
2029	(303,853)
Thereafter	238,958

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

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Post 65 Plan

Plan description

Employees of Kingsport City Schools (KCS), who were hired prior to July 1, 2015, are provided with post-65 retiree health insurance benefits through the closed Tennessee Plan (TNP) administered by the Tennessee Department of Finance and Administration. This plan is considered to be a cost sharing 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 post-65 retired teachers and disability participants of local education agencies, who choose coverage, participate in the TNP. The TNP also includes eligible retirees of the state, certain component units of the state, and certain local governmental entities. This plan is closed to the employees of all participating employers that were hired on or after July 1, 2015.

Plan benefits

The state offers the TNP to help fill most of the coverage gaps created by Medicare for eligible post-65 retired teachers and disabled participants of local education agencies. Insurance coverage is the only postemployment benefit provided to retirees. The TNP does not include pharmacy. In accordance with TCA 8-27-209, benefits of the TNP are established and amended by cooperation of insurance committees created by TCA 8-27-201, 8-27-301 and 8-27-701. Retirees and disabled employees of the state, component units, local education agencies, and certain local governments who have reached the age of 65, are Medicare eligible and also receives a benefit from the Tennessee Consolidated Retirement System may participate in this plan. All plan members receive the same plan benefits at the same premium rates. Participating employers determine their own policy related to subsidizing the retiree premiums. The Kingsport City Schools cover the premium for the post 65 retiree Medicare supplement plan remaining after the state subsidy. The state, as a governmental non-employer contributing entity contributes to the premiums of eligible retirees of local education agencies based on years of service. Therefore, retirees with 30 years of service receive \$50 per month; 20 but less than 30 years, \$37.50; and 15 but less than 20 years, \$25. The TNP 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.

At June 30, 2023, the following employees of KCS were covered by the benefit terms of the TNP.

Inactive employees currently receiving benefit payments	363
Inactive employees entitled to but not yet receiving benefit payments	105
Active employees	<u>577</u>
Total	<u><u>1,045</u></u>

In accordance with TCA 8-27-209, the state insurance committees established by TCAs 8-27-201, 8-27-301 and 8-27-701 determine the required payments to the plan by member employers and employees. Claims liabilities of the plan are periodically computed using actuarial and statistical techniques to establish premium rates. Administrative costs are allocated to plan participants. Employers contribute towards employee costs based on their own developed policies. During the current reporting period, KCS paid \$442,792 to the TNP for OPEB benefits as they came due.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Post 65 Plan (continued)

Total OPEB liability

The KCS collective total OPEB liability of \$32,843,883 was measured as of June 30, 2023, and was determined based on an actuarial valuation performed as of June 30, 2024, of which \$30,104,278 (91.66%) and \$2,739,605 (8.34%) represented the KCS and non-employer contributor's proportionate share respectively.

Actuarial Methods and Assumptions

The collective total OPEB liability in the June 30, 2023 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	7.20% for 2024, decreasing annually to an ultimate rate of 4.50% for 2030 and later years.
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, 2023, 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 headcount-weighted below median teachers PUB-2010 Healthy Participant Mortality Table for Annuitants for non-disabled post-retirement mortality, with mortality improvement projected to all future years using Scale MP-2021. Post-retirement tables are adjusted with a 19% load for males and a 18% load for females. 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 with mortality improvement projected to all future years using Scale MP-2021.

Discount rate - The discount rate used to measure the total OPEB liability was 3.65 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 Fidelity 20-Year Municipal GO AA index.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Post 65 Plan (continued)

Changes in collective total OPEB liability

Changes in the Total OPEB Liability

Balance at June 30, 2022	\$	<u>22,822,680</u>
Changes for the year:		
Service cost		649,646
Interest		823,231
Benefit changes		0
Differences between expected and actual experience		2,441,585
Assumption or other input changes		6,544,966
Benefit payments		<u>(438,225)</u>
Net changes		<u>10,021,203</u>
Balance at June 30, 2023	\$	<u><u>32,843,883</u></u>
Nonemployer contributing entities proportionate share of the collective total OPEB liability	\$	<u><u>2,739,605</u></u>
Employer's proportionate share of the collective total OPEB liability	\$	<u><u>30,104,278</u></u>
Employer's proportion of the collective total OPEB liability		<u><u>91.66%</u></u>

Special funding situation

KCS has a special funding situation related to benefits paid by the State of Tennessee for its eligible retired employees participating in the TNP. KCS's proportionate share of the collective total OPEB liability was based on a projection of the employer's long-term share of benefits paid through the OPEB plan relative to the projected share of benefit payments of all participating employers and non-employer contributing entities, actuarially determined. KCS recognized (\$33,932) in revenue for support provided by non-employer contributing entities for benefits paid to the TNP for KCS retired employees.

Changes in Assumptions

The discount rate was changed from 3.54% as of the beginning of the measurement period to 3.65% as of June 30, 2023. This change in assumption decreased the total OPEB liability.

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Post 65 Plan (continued)

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the proportionate share of the collective total OPEB liability related to the TNP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.65%) or 1-percentage-point higher (4.65%) than the current discount rate.

	1% Decrease (2.65%)	Current Discount Rate (3.65%)	1% Increase (4.65%)
Proportionate share of collective total OPEB liability	\$ 36,547,214	\$ 30,104,278	\$ 25,061,618

Sensitivity of the total OPEB liability to changes in the healthcare cost trends rates

The following presents the proportionate share of the collective total OPEB liability related to the TNP, as well as what the proportionate share of the collective total OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1-percentage-point lower (6.20% decreasing to 3.50%) or 1-percentage-point higher (8.20% increasing to 5.50%) than the current healthcare cost trend rate.

	1% Decrease (6.20%)	Current Healthcare Cost Trend Rates (7.20%)	1% Increase (8.20%)
Proportionate share of collective total OPEB liability	\$ 24,634,770	\$ 30,104,278	\$ 37,339,230

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Postemployment Health and Life Insurance Plans – Kingsport City Schools – Post 65 Plan (continued)

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB

For the fiscal year ended June 30, 2024, KCS recognized OPEB expense of \$646,823. For the fiscal year ended June 30, 2023, KCS reported deferred outflows of resources and deferred inflows of resources related to OPEB benefits in the TNP from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,570,452	\$ (1,849,505)
Changes in Assumptions	10,213,358	(10,917,989)
Changes in proportion and differences between amounts paid as benefits came due and proportionate share of certain amounts paid by the employer and nonemployer contributors as the benefits came due.	1,010,845	(436,981)
Employer payments subsequent to the measurement date	442,792	0
	\$ 14,237,447	\$ (13,204,475)

The amount shown above for "Employer payments subsequent to the measurement date", will be recognized as a reduction (increase) to total OPEB liability (asset) 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:

Year Ended June 30th:

2025	(669,265)
2026	(4,711)
2027	858,383
2028	(95,821)
2029	501,594
Thereafter	0

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

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

D. Other Postemployment Benefits (OPEB) (continued)

Summary of OPEB Plans

The following is a summary of the financial statement elements of the OPEB plans discussed throughout the note:

	Governmental Activities	Business-Type Activities	Total Primary Government
Deferred Outflows Related to OPEB			
Post Employment City of Kingsport	\$ 5,304,579	\$ 1,178,289	\$ 6,482,868
Post Employment City Schools Pre 65	7,380,800	0	7,380,800
Post Employment City Schools Post 65	14,237,447	0	14,237,447
Total Deferred Outflows Related to OPEB	<u>\$ 26,922,826</u>	<u>\$ 1,178,289</u>	<u>\$ 28,101,115</u>
Net OPEB Liability			
Post Employment City of Kingsport	\$ 26,413,060	\$ 5,867,037	\$ 32,280,097
Post Employment City Schools Pre 65	15,537,424	0	15,537,424
Post Employment City Schools Post 65	30,104,278	0	30,104,278
Total Net OPEB Liability	<u>\$ 72,054,762</u>	<u>\$ 5,867,037</u>	<u>\$ 77,921,799</u>
Deferred Inflows Related to OPEB			
Post Employment City of Kingsport	\$ 7,065,271	\$ 1,569,386	\$ 8,634,657
Post Employment City Schools Pre 65	6,842,566	0	6,842,566
Post Employment City Schools Post 65	13,204,475	0	13,204,475
Total Deferred Inflows Related to OPEB	<u>\$ 27,112,312</u>	<u>\$ 1,569,386</u>	<u>\$ 28,681,698</u>
Net OPEB Expense			
Post Employment City of Kingsport	\$ 1,015,337	\$ 225,532	\$ 1,240,869
Post Employment City Schools Pre 65	1,746,486	0	1,746,486
Post Employment City Schools Post 65	646,823	0	646,823
Total OPEB Expense	<u>\$ 3,408,646</u>	<u>\$ 225,532</u>	<u>\$ 3,634,178</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

E. On-Behalf Payments

As required by GASB Statement No. 24, *Accounting, and Financial Reporting for Certain Grants and Other Financial Assistance*, the following on-behalf payments have been recorded.

Teacher Group OPEB Plan

The State of Tennessee made contribution (on-behalf payments) for retired teachers who participated in the State-administered Teacher Group OPEB Plan through TCRS. The on-behalf payments for fiscal year 2023 was \$348,031 and has been recorded as revenue and expenditure in the General Purpose School fund.

Medicare Supplement Plan

The State of Tennessee made contributions (on-behalf payments) for retired teachers who participated in the Medicare Supplement plan through the TCRS. For fiscal year 2023, on-behalf payments made by the State of Tennessee totaled, \$40,293 and have been recorded as revenue and expenditure in the general purpose school fund.

During the year ended June 30, 2024, Kingsport City Schools contributed \$1,053,909 to the Medicare Supplement plan.

F. Economic Dependency

A material portion of the City's property tax revenue is derived from one taxpayer, the loss of which would have a material effect on the City. During the tax years ended December 31, 2023 and 2024, the taxes assessed on the previously mentioned taxpayer, accounted for approximately 24.7% and 21.7% respectively, of the total property taxes assessed for each tax year.

G. Joint Ventures

Phipps Bend Joint Venture

The IDBK entered into a joint venture with the Hawkins County Industrial Development Board (HCIDB) to purchase and develop land known as Phipps Bend for industrial purposes.

According to the Joint Venture Agreement, HCIDB shall have an 80% interest and IDBK shall have a 20% interest in the profit and losses of the Joint Venture. However, each party shall have an equal 50% right to control, manage, operate, and otherwise deal with the Joint Venture in all matters and respects. A separate capital account is maintained for each party. No party shall withdraw any part of its original or additional capital account without the express written agreement of both parties respectively. IDBK's investment in the Phipps Bend Joint Venture at June 30, 2024 is valued as follows:

Note Receivable from Phipps Bend Venture	\$ 464,057
20% interest in capital of Phipps Bend Joint	<u>181,945</u>
Total Investment	<u><u>\$ 646,002</u></u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

G. Joint Ventures (continued)

Audited information for the Phipps Bend joint venture as of June 30, 2024 is as follows:

	<u>Phipps Bend Joint Venture</u>
Operating Revenues	\$ 4,579
Operating Expenses	(32,799)
Non Operating Revenues	1,364
Non Operating Expenses	0
Capital Transactions	
Accounting fees paid by Hawkins County	<u>7,000</u>
Change in Net Position	(19,856)
Net Position, July 1	<u>976,411</u>
Net Postion, June 30	<u>\$ 956,555</u>
Total Assets	\$ 2,348,827
Total Liabilities	<u>(1,392,272)</u>
Total Net Position	<u>\$ 956,555</u>

Complete financial statements for the joint venture may be obtained at the administrative offices of:

Phipps Bend Joint Venture
C/o Rebecca Baker
107 East Main Street, Suite 221
Rogersville, TN 37857

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

H. Jointly Governed Organization

Tri-Cities Airport Authority

The Tri-Cities Airport Authority, (the Airport) is jointly governed by representatives of Johnson City; Kingsport; Bristol, Tennessee; Bristol, Virginia and Washington and Sullivan Counties, Tennessee, and operates the Tri-Cities Regional Airport, TN/VA. The City initially contributed 20 percent of the start-up costs of the Airport in 1934 and has not contributed further since 1967. The City is represented by two of the Airport's twelve commissioners. The Airport prepares its own separate financial statements. The participating governments do not record any balances for the Airport. If the Airport ceased operations, disposition of its assets would be controlled by the Federal Aviation Administration. The City would not be guaranteed a return of its initial investments or subsequent retained earnings.

Complete financial statements for the jointly governed organization may be obtained at the administrative offices of:

Tri-Cities Airport Authority
ATTN: Director of Finance
2525 Highway 75, Suite 301
Blountville, TN 37617

Audited information for the Tri-Cities Regional Airport Authority jointly governed organization as of June 30, 2024 is presented below:

	<u>Tri-Cities Airport Authority</u>
Operating Revenues	\$ 8,762,237
Operating Expenses	(8,491,913)
Depreciation	(6,252,387)
Non Operating Revenues	2,124,684
Non Operating Expenses	(187,374)
Capital Contributions	<u>5,810,210</u>
Change in Net Position	1,765,457
Beginning Net Position, July 1	<u>109,010,491</u>
Net Position, June 30	<u>\$ 110,775,948</u>
Total Assets	\$ 121,245,269
Total Deferred Outflows of Resources	552,685
Total Liabilities	(6,833,719)
Total Deferred Inflows of Resources	<u>(4,188,287)</u>
Total Net Position	<u>\$ 110,775,948</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

I. Leases

Lessor Activity

The IDBK leases two IDBK owned properties to lessees. These leases range from 5 years to 30 years. IDBK recognized lease revenue for non-cancellable operating leases for the year ended June 30, 2024 as follows:

The lease is between IDBK and Palmex Food Group Tennessee, and includes a parcel of land, including a building and easements pertaining thereto and all stationary utility fixtures, lines, pipes, tanks, etc., presently installed and now operated in the 13th Civil District of Sullivan County, Tennessee.

Lessor or Lessee:	Lessor
Fund with Lease:	Component Unit
Department with Lease:	IDBK
Leased Asset:	Building
Asset Description:	Palmex
Inception Date	7/1/2021
Lease Term in Years	20
Monthly Payments	\$ 39,575
Payments Made At First or End of Year	Beginning
Annual Discount (Interest) Rate	3.15%
 Beginning inflows of resources for leases	 \$ 6,160,405
Total Amount of inflows of resources recognized in the reporting period from leases	357,953
Ending inflows of resources for leases	\$ 5,802,452

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2025	\$ 291,263	\$ 183,638	\$ 474,901
2026	300,572	174,329	474,901
2027	310,177	164,724	474,901
2028	320,090	154,811	474,901
2029	330,320	144,581	474,901
2030 - 2034	1,816,861	557,646	2,374,507
2035 - 2039	2,126,344	248,163	2,374,507
2040 - 2044	466,898	8,004	474,902
	\$ 5,962,525	\$ 1,635,896	\$ 7,598,421

**CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024**

5. OTHER INFORMATION (CONTINUED)

I. Leases (continued)

Lessor Activity (continued)

The lease is between IDBK and Kingsport Chamber Foundation, and includes a building with 5,432 square feet located in the City of Kingsport, 11th Civil District of Sullivan County, and Tennessee on the grounds of the Meadowview Convention Center Complex.

Lessor or Lessee:	Lessor
Fund with Lease:	Component Unit
Department with Lease:	IDBK
Leased Asset:	Building
Asset Description:	Kingsport Chamber Foundation
Inception Date	9/1/2022
Lease Term in Years	4.7
Monthly Payments	\$ <u>3,000</u>
Payments Made At First or End of Year	Beginning
Annual Discount (Interest) Rate	3.51%
 Beginning inflows of resources for leases	 \$ 127,491
 Total Amount of inflows of resources recognized in the reporting period from leases	 33,259
Ending inflows of resources for leases	<u>\$ 94,232</u>

Lease Payment Schedule - Kingsport Chamber Foundation

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2025	\$ 33,126	\$ 2,874	\$ 36,000
2026	34,308	1,692	36,000
2027	29,522	478	30,000
	<u>\$ 96,956</u>	<u>\$ 5,044</u>	<u>\$ 102,000</u>

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

I. Leases (continued)

Lessee Activity

The IDBK has two leasing arrangements in which the IDBK is the lessee. The IDBK is leasing a building at 117 Sevier Avenue. The building is a medical office space and will be used for the purposes of setting up a Dental Clinic that will be staffed by students from ETSU and UT Memphis School of Dentistry. The base rent will be payable in monthly installments of \$5.90 per square foot or \$5.90 in year 1. Beginning in year 2, the base rent will be payable in monthly installments of \$14.00 per square foot or \$8,260 and increase annually by a rate of 3%. An initial deposit of \$12,980 was paid at the beginning of the lease agreement and will be returned upon the completion of this agreement. The interest rate on the lease is 3.51%.

Lease expense and changes in lease liabilities are as follows:

Lease expense		
Amortization expense by class of underlying asset		
Building	\$	15,962
Total amortization expense		15,962
Interest on lease liabilities		16,497
Total	\$	32,459

	Year Ending June 30, 2023	Additions	Deletions	Year Ending June 30, 2024	Amounts due within one year
Lease Assets					
Building	\$ 478,862	\$ 0	\$ 0	\$ 478,862	
Less: Accumulated Amortization					
Building	(7,981)	(15,962)	0	(23,943)	
	(7,981)	(15,962)	0	(23,943)	
Total Lease Assets, net	\$ 486,843	\$ (15,962)	\$ 0	\$ 454,919	
Lease Liabilities	\$ 472,700	\$ 0	\$ 33,099	\$ 439,601	\$ 86,547

Maturities and future interest requirements related to the balances of lease liabilities outstanding as of June 30, 2024, are summarized as follows:

Year ended June 30,	Principal	Interest	Total Payment
2025	\$ 86,547	\$ 14,059	\$ 100,606
2026	92,692	10,924	103,616
2027	99,164	7,567	106,731
2028	105,974	3,978	109,952
2029	55,224	567	55,791
	\$ 439,601	\$ 37,095	\$ 476,696

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

J. Leases (continued)

Lessee Activity (continued)

The IDBK is leasing a property at 435 Press Street. The building is a warehouse space, known as the Dobyms-Taylor Warehouse, that has been turned into commercial office space. The base rent will be payable in monthly installments of \$6,777.60 and will increase annually by 2.15%. The interest rate on the lease is 4.10%.

Lease expense and changes in lease liabilities are as follows:

Lease expense		
Amortization expense by class of underlying asset		
Building	\$	15,962
Total amortization expense		15,962
Interest on lease liabilities		16,497
Total	\$	32,459

	Year Ending June 30, 2023	Additions	Deletions	Year Ending June 30, 2024	Amounts due within one year
Lease Assets					
Building	\$ 0	\$ 1,592,160	\$ 0	\$ 1,592,160	
Less: Accumulated Amortization					
Building	0	(63,509)	0	(63,509)	
	0	(63,509)	0	(63,509)	
Total Lease Assets, net	\$ 0	\$ 1,528,651	\$ 0	\$ 1,528,651	
Lease Liabilities	\$ 0	\$ 1,592,160	\$ 22,007	\$ 1,570,153	\$ 19,059

Maturities and future interest requirements related to the balances of lease liabilities outstanding as of June 30, 2024, are summarized as follows:

Year ended June 30,	Principal	Interest	Total Payment
2025	\$ 19,059	\$ 64,021	\$ 83,080
2026	21,675	63,191	84,866
2027	24,440	62,250	86,690
2028	27,361	61,194	88,555
2029	30,444	60,014	90,458
2030 - 2034	204,725	277,590	482,315
2035 - 2039	311,074	225,368	536,442
2040 - 2044	448,291	148,352	596,643
2045 - 2048	483,084	42,090	525,174
	\$ 1,570,153	\$ 1,004,070	\$ 2,574,223

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

K. SBITAs

The City of Kingsport did not have any SBITA agreements that met the criteria for GASB 96 as of 6/30/24.

L. Conduit Debt Obligations

In 2009, Series 2009 Capital A Bonds (Model City Apartment Project) were issued as a series of four bonds by the IDBK with total principal indebtedness of \$11,050,000. The proceeds were used by Model City II, LP to finance the cost of renovating an apartment complex in the city as well as a portion being set aside to redeem the then existing 2003 Capital A bonds as they matured. The bonds were paid off in February 2024.

M. Subsequent Events

In June 2024, bids were opened for the Kingsport Resurfacing Project. The bid was awarded to Summers-Taylor, Inc. in the amount of \$2,295,402.50, with a 6% contingency of \$137,724.

In June 26, 2024, bids were opened for the Waterline Upgrades for the Sullivan County Water project, serving the Gravely Road, Thomas Street, and Midway areas. The bid has been awarded to Traxon Construction, Inc. in the amount of \$2,002,507, with a 6% contingency of \$120,150, and 14% additional fees related to engineering, admin, and inspection totaling \$297,172. The total project costs are expected to be \$2,419,829.

In August 2024, an assessment of the existing Headworks was proposed in preparation for the implementation of the Equalization (EQ) Basin Project and in consideration of the results of the completed Wastewater Treatment Plant Master Plan. CDM Smith was awarded the contract in the amount of \$238,000.

In August 2024, the City applied for and received a Tennessee State Library & Archives (TSLA) Construction Grant. This is a reimbursable grant of up to \$200,000 with a 10% match.

In September 2024, the BMA authorized the purchase 72 Blue Bird school buses from Central States Bus Sales, Inc., utilizing the Sourcewell Contract, in the amount of \$166,408 each, for a total cost of \$1,497,672. With Sourcewell, agencies can utilize competitively solicited contracts to help save time and resources while still meeting purchasing requirements. Funding will be from the Fleet Replacement Fund.

In September 2024, the City awarded a bid for the Fox Den Playground Project at Bays Mountain Park to Inland Construction in the amount of \$858,000. Total project costs are \$941,960. The anticipated opening date will be in the summer of 2025. Of the total project costs \$667,260 are from private donors, the Bays Mountain Park Association, and the Bays Mountain Park Commission.

In October 2024, the City approved to authorize the issuance of 12-year Qualified Tax – Exempt Capital Outlay Notes, Series 2024 not to exceed \$2,000,000. The proceeds will be used to fund the purchase of the new Customer Information System, implementation, setup, training, and other related costs. Bid requests for the Capital Outlay Notes were emailed to local banks on September 19th with reply due by September 24th at 11:00 a.m. First Horizon Bank was the lowest compliant bidder with interest rate of 4.27%.

CITY OF KINGSPORT, TENNESSEE
NOTES TO THE FINANCIAL STATEMENTS
For the Fiscal Year Ended June 30, 2024

5. OTHER INFORMATION (CONTINUED)

M. Subsequent Events (continued)

In October 2024, the City entered into an agreement with Hansen Banner, LLC for the purchase of a new Software Customer Information System (CIS) and service agreement. The goal is to improve customer service by streamlining access to utility accounts and methods of payment while modernizing the billing process to ensure accuracy and efficiency. The cost of the software is \$1,060,064.00 plus vendor travel expenses, which will be paid in portions based on milestones defined in the Agreement. The timeline of this implementation project is to commence in October 2024 and “Go-Live” in December 2025.

In August 2024, the City of Kingsport was awarded a \$2,900,000 Local Parks and Recreation Fund grant from Tennessee Department of Environment and Conservation. The funds will be used for improvements at Bays Mountain Park and the Brickyard Park Complex.

In October 2024, Kingsport received a \$6,500,000 miscellaneous appropriation from the State of Tennessee to help fund the second phase of the Kingsport Dental Clinic. The clinic opened in September 2024. Dental students from University of Tennessee Memphis and dental hygiene students from East Tennessee State University will work at the clinic on a rotational basis.

In November 2024 the City was awarded a \$2,000,000 Connected Community Facilities competitive grant from Tennessee Department of Economic and Community Development to help with renovations of the Kingsport Public Library.

In November 2024, the purchase of a Pumper Truck with Enforcer Chassis from Siddons-Martin Emergency Group, utilizing Sourcewell contract, for use by the Fire Department, was approved. The delivery from the dealership to the agency is included in the total price of \$1,186,267. Payment will not be made until the truck is delivered on or before January 6, 2028. This is a fleet replacement purchase.

In December 2024, the Board of Mayor and Aldermen approved purchase of a 38.68 acre property located adjacent to Bays Mountain Park. The property includes sections of Laural Run Creek and a waterfall. Purchase price of the property was \$315,000.

On December 17, 2024, the City received the first draw of \$1,498,120 on the new State Revolving Loan Fund debt DWF 23-254. The State of Tennessee previously approved a State Revolving Fund Loan for the improvements to the high service pump station at the water treatment plant. The loan is up to \$7,000,000 with interest only due until project completion. The interest rate is 2.13% and the loan will be amortized over 20 years at completion of construction.

On December 5, 2024, the IDBK issued Exempt Facility Bonds (Domtar Project), Series 2024 totaling \$59,870,000 for Domtar Paper Company, LLC, where the funds will be used to finance or refinance a project that will consist of the acquisition and installation of equipment, and the making of certain renovations to the Kingsport Mill. The 2024 bonds will mature on December 1, 2054.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

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

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total Pension Liability										
Service Cost	\$ 3,134,841	\$ 2,928,686	\$ 2,641,482	\$ 2,561,651	\$ 2,682,495	\$ 2,563,093	\$ 2,418,469	\$ 2,280,676	\$ 2,428,098	\$ 2,178,754
Interest	13,948,239	14,225,977	14,899,301	15,290,619	15,337,903	15,902,804	16,493,665	17,025,502	16,853,422	17,778,916
Changes in Benefit Terms	0	0	0	0	0	0	0	0	0	0
Differences Between Actual & Expected Experience	(4,085,461)	1,727,975	(2,335,240)	(5,025,737)	556,022	1,300,327	888,913	(4,830,360)	8,821,594	8,111,003
Change of Assumptions	0	0	0	4,884,302	0	0	0	13,385,169	0	0
Benefit Payments, Including Refunds of Employee Contributions	(8,744,114)	(9,432,488)	(9,803,076)	(10,013,182)	(10,285,453)	(11,045,104)	(11,898,492)	(12,756,651)	(13,568,542)	(14,716,948)
Net Change in Total Pension Liability	4,253,505	9,450,150	5,402,467	7,697,653	8,290,967	8,721,120	7,902,555	15,104,336	14,534,572	13,351,725
Total Pension Liability-Beginning	187,213,741	191,467,246	200,917,396	206,319,863	214,017,516	222,308,483	231,029,603	238,932,158	254,036,494	268,571,066
Total Pension Liability-Ending (a)	<u>\$191,467,246</u>	<u>\$ 200,917,396</u>	<u>\$206,319,863</u>	<u>\$214,017,516</u>	<u>\$222,308,483</u>	<u>\$231,029,603</u>	<u>\$238,932,158</u>	<u>\$254,036,494</u>	<u>\$268,571,066</u>	<u>\$281,922,791</u>
Plan Fiduciary Net Position										
Contributions-Employer	\$ 6,099,494	\$ 5,677,773	\$ 5,449,196	\$ 5,411,825	\$ 5,297,090	\$ 5,735,438	\$ 5,807,518	\$ 5,510,253	\$ 5,194,398	\$ 6,280,224
Contributions-Employee	149,333	138,269	128,305	125,734	121,321	111,298	104,498	107,141	109,242	120,130
Net Investment Income	24,199,909	5,146,329	4,463,037	19,072,897	15,161,522	14,350,101	9,990,910	52,832,924	(9,559,711)	15,592,616
Benefit Payments, Including Refunds of Employee Contributions	(8,744,114)	(9,432,488)	(9,803,076)	(10,013,182)	(10,285,453)	(11,045,104)	(11,898,492)	(12,756,651)	(13,568,542)	(14,716,948)
Administrative Expense	(42,145)	(43,337)	(59,140)	(63,078)	(66,245)	(57,018)	(52,685)	(48,454)	(46,945)	(88,452)
Net Change in Plan Fiduciary Net Position	21,662,477	1,486,546	178,322	14,534,196	10,228,235	9,094,715	3,951,749	45,645,213	(17,871,558)	7,187,570
Plan Fiduciary Net Position-Beginning	147,261,088	168,923,565	170,410,111	170,588,433	185,122,629	195,350,864	204,445,579	208,397,328	254,042,541	236,170,983
Plan Fiduciary Net Position-Ending (b)	<u>\$168,923,565</u>	<u>\$ 170,410,111</u>	<u>\$170,588,433</u>	<u>\$185,122,629</u>	<u>\$195,350,864</u>	<u>\$204,445,579</u>	<u>\$208,397,328</u>	<u>\$254,042,541</u>	<u>\$236,170,983</u>	<u>\$243,358,553</u>
Net Pension Liability (Asset)- Ending (a) - (b)	<u>\$ 22,543,681</u>	<u>\$ 30,507,285</u>	<u>\$ 35,731,430</u>	<u>\$ 28,894,887</u>	<u>\$ 26,957,619</u>	<u>\$ 26,584,024</u>	<u>\$ 30,534,830</u>	<u>\$ (6,047)</u>	<u>\$ 32,400,083</u>	<u>\$ 38,564,238</u>
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	<u>88.23%</u>	<u>84.82%</u>	<u>82.68%</u>	<u>86.50%</u>	<u>87.87%</u>	<u>88.49%</u>	<u>87.22%</u>	<u>100.00%</u>	<u>87.94%</u>	<u>86.32%</u>
Covered Payroll	<u>\$ 35,655,016</u>	<u>\$ 33,574,550</u>	<u>\$ 32,180,488</u>	<u>\$ 31,970,958</u>	<u>\$ 30,929,617</u>	<u>\$ 29,333,269</u>	<u>\$ 27,887,750</u>	<u>\$ 25,869,732</u>	<u>\$ 24,340,450</u>	<u>\$ 24,506,709</u>
Net Pension Liability as a Percentage of Covered Payroll	63.23%	90.86%	111.03%	90.38%	87.16%	90.63%	109.49%	-(0.02)%	133.11%	157.36%

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, and 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.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**City of Kingsport
Schedule of Contributions
Based on Participation in the Public Employee Pension Plan of the TCRS
Fiscal Year Ended June 30**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially Determined Contribution	\$ 5,677,773	\$ 5,449,196	\$ 5,390,303	\$ 5,297,090	\$ 5,734,838	\$ 5,807,518	\$ 5,510,253	\$ 5,194,398	\$ 6,280,224	\$ 7,046,384
Contributions in Relation to the Actuarially Determined Contribution	<u>5,677,773</u>	<u>5,449,196</u>	<u>5,411,825</u>	<u>5,297,090</u>	<u>5,734,838</u>	<u>5,807,518</u>	<u>5,510,253</u>	<u>5,194,398</u>	<u>6,280,224</u>	<u>7,046,384</u>
Contribution Deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (21,522)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	<u>\$ 33,574,550</u>	<u>\$ 32,180,488</u>	<u>\$ 31,970,958</u>	<u>\$ 30,929,617</u>	<u>\$ 29,333,269</u>	<u>\$ 27,887,750</u>	<u>\$ 25,869,732</u>	<u>\$ 24,340,450</u>	<u>\$ 24,506,709</u>	<u>\$ 24,256,055</u>
Contributions as a Percentage of Covered Payroll	<u>16.91%</u>	<u>16.93%</u>	<u>16.93%</u>	<u>17.13%</u>	<u>19.55%</u>	<u>20.82%</u>	<u>21.30%</u>	<u>21.34%</u>	<u>25.63%</u>	<u>29.05%</u>

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**City of Kingsport
Notes to Schedule
Public Employee Pension Plan of the TCRS**

Valuation Date

Actuarially determined contribution rates for Fiscal Year 2024 were calculated based on the June 30, 2022 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary ranges 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.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**City of Kingsport
Schedule of Changes in Net Pension Liability (Asset) and Related Ratios
Based on Participation in the City Hybrid Pension of the TCRS
Fiscal Year Ended June 30**

	2023
Total Pension Liability	
Service Cost	\$ 732,898
Interest	0
Changes in Benefit Terms	0
Differences Between Actual & Expected Experience	0
Change of Assumptions	0
Benefit Payments, Including Refunds of Employee Contributions	0
Net Change in Total Pension Liability	732,898
Total Pension Liability-Beginning	-
Total Pension Liability-Ending (a)	\$ 732,898
Plan Fiduciary Net Position	
Contributions-Employer	\$ 274,113
Contributions-Employee	505,677
Net Investment Income	25,590
Benefit Payments, Including Refunds of Employee Contributions	0
Administrative Expense	(18,400)
Net Change in Plan Fiduciary Net Position	786,980
Plan Fiduciary Net Position-Beginning	-
Plan Fiduciary Net Position-Ending (b)	\$ 786,980
Net Pension Liability (Asset)- Ending (a) - (b)	\$ (54,082)
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	107.38%
Covered Payroll	\$ 10,113,428
Net Pension Liability as a Percentage of Covered Payroll	-0.53%

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, and 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.

This is a 10-year schedule however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**City of Kingsport
Schedule of Contributions
Based on Participation in the City Hybrid Pension of the TCRS
Fiscal Year Ended June 30**

	2023	2024
Actuarially Determined Contribution	\$ 274,113	\$ 304,653
Contributions in Relation to the Actuarially Determined Contribution	274,113	304,653
Contribution Deficiency (excess)	\$ 0	\$ 0
 Covered Payroll	 \$10,113,428	 \$ 13,822,122
 Contributions as a Percentage of Covered Payroll	 2.71%	 2.20%

This is a 10-year schedule however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**City of Kingsport
Notes to Schedule
City Hybrid Pension of the TCRS**

Valuation Date

Actuarially determined contribution rates for Fiscal Year 2024 were calculated based on the June 30, 2022 actuarial valuation.

Methods and Assumptions Used to Determine Contribution Rates

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar, closed (not to exceed 20 years)
Remaining amortization period	Varies by Year
Asset valuation	10-year smoothed within a 20 percent corridor to market value
Inflation	2.25 percent
Salary increases	Graded salary ranges 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.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

Kingsport City Schools
Schedule of Proportionate Share of Net Pension Liability (Asset)
Teacher Legacy Pension Plan of the TCRS
Fiscal Year Ended June 30*

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Proportion of the Net Pension Liability (Asset)	0.83%	0.86%	0.88%	0.89%	0.90%	0.93%	0.93%	0.95%	0.93%	0.91%
Proportionate Share of the Net Pension Liability (Asset)	\$ (135,007)	\$ 350,455	\$ 5,468,376	\$ (291,014)	\$ (3,166,290)	\$ (9,515,735)	\$ (7,115,078)	\$ (40,908,145)	\$ (11,434,331)	\$ (10,784,523)
Covered Payroll	\$ 32,610,169	\$32,026,901	\$31,586,342	\$31,441,513	\$31,507,841	\$30,974,844	\$31,053,810	\$ 31,130,263	\$ 30,673,790	\$ 29,683,670
Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	-(0.41)%	(1.09)%	(17.31)%	-(0.93)%	-(10.05)%	-(30.72)%	-(22.91)%	-(131.41)%	-(37.28)%	-(36.33)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	100.08%	99.81%	97.14%	100.14%	101.49%	104.28%	103.09%	116.13%	104.42%	104.11%

*The amounts presented were determined as of June 30 of the prior fiscal year

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Contributions
Teacher Legacy Pension Plan of the TCRS
Fiscal Year Ended June 30**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually Required Contribution	\$ 2,895,224	\$ 2,855,408	\$ 2,842,315	\$ 2,860,912	\$ 3,246,064	\$ 3,301,020	\$ 3,196,964	\$ 3,160,339	\$ 2,579,512	\$ 2,103,662
Contributions in Relation to the Contractually Required Contribution	<u>2,895,224</u>	<u>2,855,408</u>	<u>2,842,315</u>	<u>2,860,912</u>	<u>3,246,064</u>	<u>3,301,020</u>	<u>3,196,964</u>	<u>3,160,339</u>	<u>2,579,512</u>	<u>2,103,662</u>
Contribution Deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	<u>\$ 32,026,901</u>	<u>\$ 31,586,342</u>	<u>\$ 31,441,513</u>	<u>\$ 31,507,841</u>	<u>\$ 30,974,844</u>	<u>\$ 31,053,810</u>	<u>\$ 31,130,263</u>	<u>\$ 30,673,790</u>	<u>\$ 29,683,670</u>	<u>\$ 30,890,778</u>
Contributions as a Percentage of Covered Payroll	<u>9.04%</u>	<u>9.04%</u>	<u>9.04%</u>	<u>9.08%</u>	<u>10.48%</u>	<u>10.63%</u>	<u>10.27%</u>	<u>10.30%</u>	<u>8.69%</u>	<u>6.81%</u>

Changes in 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.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Proportionate Share of Net Pension Liability (Asset)
Teacher Retirement Plan of the TCRS
Fiscal Year Ended June 30***

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Proportion of the Net Pension Liability (Asset)	0.42%	0.56%	0.71%	0.74%	0.69%	0.63%	0.61%	0.62%	0.68%
Proportionate Share of the Net Pension Liability (Asset)	\$ (16,828)	\$ (58,657)	\$ (187,351)	\$ (336,180)	\$ (390,297)	\$ (360,155)	\$ (664,607)	\$ (187,819)	\$ (288,843)
Covered Payroll	\$ 869,128	\$ 2,479,203	\$ 4,660,725	\$ 6,477,700	\$ 7,316,600	\$ 7,992,493	\$ 8,854,931	\$ 10,588,070	\$ 13,548,969
Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	-(1.94)%	-(2.37)%	-(4.02)%	-(5.19)%	-(5.33)%	-(4.51)%	-(7.51)%	-(1.77)%	-(2.13)%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	127.46%	121.88%	126.81%	126.97%	123.07%	116.52%	121.53%	104.55%	104.97%

*The amounts presented were determined as of June 30 of the prior fiscal year

This is a 10-year schedule however, the information in this schedule is not required to be presented retroactively. Years will be added to this schedule in future fiscal years until 10 years of information is available.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Contributions
Teacher Retirement Plan of the TCRS
Fiscal Year Ended June 30**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Contractually Required Contribution	\$ 21,728	\$ 62,059	\$ 186,429	\$ 259,108	\$ 141,942	\$ 162,248	\$ 178,869	\$ 212,819	\$ 388,855	\$ 483,130
Contributions in Relation to the Contractually Required Contribution	<u>34,765</u>	<u>99,168</u>	<u>186,429</u>	<u>259,108</u>	<u>141,942</u>	<u>162,248</u>	<u>178,869</u>	<u>212,819</u>	<u>388,855</u>	<u>483,130</u>
Contribution Deficiency (excess)	<u>\$ (13,037)</u>	<u>\$ (37,109)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Covered Payroll	<u>\$ 869,128</u>	<u>\$ 2,479,203</u>	<u>\$ 4,660,725</u>	<u>\$ 6,477,700</u>	<u>\$ 7,316,600</u>	<u>\$ 7,992,493</u>	<u>\$ 8,854,931</u>	<u>\$10,588,070</u>	<u>\$13,548,969</u>	<u>\$16,377,413</u>
Contributions as a Percentage of Covered Payroll	<u>4.00%</u>	<u>4.00%</u>	<u>4.00%</u>	<u>4.00%</u>	<u>1.94%</u>	<u>2.03%</u>	<u>2.02%</u>	<u>2.01%</u>	<u>2.87%</u>	<u>2.95%</u>

Changes in 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.

Note: The City is required to contribute 4% of covered payroll. For years that show less than 4%, the difference was invested in the Pension Stabilization Reserve Trust.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**City of Kingsport
Schedule of Changes in Net OPEB Liability and Related Ratios
City Employees Post Employment Health and Life Insurance
June 30, 2024**

Primary Government - Local Plan

	<u>Plan Year 2018</u>	<u>Plan Year 2019</u>	<u>Plan Year 2020</u>	<u>Plan Year 2021</u>	<u>Plan Year 2022</u>	<u>Plan Year 2023</u>	<u>Plan Year 2024</u>
Total OPEB Liability							
Service cost	\$ 1,337,168	\$ 1,121,257	\$ 1,226,041	\$ 1,213,070	\$ 1,648,744	\$ 983,079	\$ 956,227
Interest on total OPEB liability	1,054,578	1,050,014	1,020,734	737,050	796,077	1,260,781	1,203,443
Changes in benefit terms	0	0	0	0	0	0	0
Difference between expected and actual experience	(3,995,091)	(955,196)	(4,819,997)	5,160,343	(2,249,157)	(2,551,084)	1,206,259
Changes in assumptions	(25,242)	875,811	1,519,904	1,424,033	(4,468,017)	(91,538)	1,595,796
Benefit payments	<u>(773,365)</u>	<u>(183,289)</u>	<u>(313,829)</u>	<u>(297,016)</u>	<u>(359,518)</u>	<u>(819,964)</u>	<u>(1,711,619)</u>
Net change in total OPEB liability	(2,401,952)	1,908,597	(1,367,147)	8,237,480	(4,631,871)	(1,218,726)	3,250,106
Total OPEB liability - beginning	<u>28,503,610</u>	<u>26,101,658</u>	<u>28,010,256</u>	<u>26,643,109</u>	<u>34,880,589</u>	<u>30,248,717</u>	<u>29,029,991</u>
Total OPEB liability - ending	<u>26,101,658</u>	<u>28,010,255</u>	<u>26,643,109</u>	<u>34,880,589</u>	<u>30,248,718</u>	<u>29,029,991</u>	<u>32,280,097</u>
Plan Fiduciary Net Position							
Contributions - employer	773,365	183,289	313,829	297,016	359,518	819,964	1,711,619
Contributions - employee	0	0	0	0	0	0	0
Net investment income	0	0	0	0	0	0	0
Benefit payments	<u>(773,365)</u>	<u>(183,289)</u>	<u>(313,829)</u>	<u>(297,016)</u>	<u>(359,518)</u>	<u>(819,964)</u>	<u>(1,711,619)</u>
Administrative expenses	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0	0	0	0
Plan fiduciary net position - beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plan fiduciary net position - ending	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net OPEB liability - ending	<u>\$ 26,101,658</u>	<u>\$ 28,010,255</u>	<u>\$ 26,643,109</u>	<u>\$ 34,880,589</u>	<u>\$ 30,248,718</u>	<u>\$ 29,029,991</u>	<u>\$ 32,280,097</u>
Plan fiduciary net position as a percentage of total OPEB liability	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>	<u>0%</u>
Covered payroll	<u>\$ 32,082,945</u>	<u>\$ 32,104,506</u>	<u>\$ 31,803,203</u>	<u>\$ 32,757,299</u>	<u>\$ 32,506,951</u>	<u>\$ 40,827,565</u>	<u>\$ 41,380,005</u>
Net OPEB liability as a percentage of covered payroll	<u>81.4%</u>	<u>87.2%</u>	<u>83.8%</u>	<u>106.5%</u>	<u>93.1%</u>	<u>71.1%</u>	<u>78.0%</u>

This schedule is intended to show information for 10 years. Additional years will be included as they become available.

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

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Changes in Net OPEB Liability and Related Ratios
Pre 65 Employees Post Employment Health and Life Insurance
June 30, 2024**

Schools - Pre 65

	Plan Year 2017	Plan Year 2018	Plan Year 2019	Plan Year 2020	Plan Year 2021	Plan Year 2022	Plan Year 2023
Total OPEB Liability							
Service cost	\$ 1,242,765	\$ 1,153,973	\$ 621,886	\$ 948,206	\$ 1,082,810	\$ 1,216,514	\$ 799,321
Interest on total OPEB liability	602,104	728,693	379,447	675,609	439,534	484,881	691,580
Changes in benefit terms	0	(822,660)	1,721,006	0	0	(2,724,125)	-
Difference between expected and actual experience	0	(9,682,354)	8,278,348	(1,850,005)	1,286,156	1,398,161	671,522
Changes in assumptions	(858,352)	263,689	(1,458,039)	1,795,042	669,416	(1,743,631)	1,548,129
Benefit payments	(994,943)	(1,102,686)	(1,099,473)	(1,105,906)	(1,016,433)	(1,087,546)	(1,170,095)
Net change in total OPEB liability	(8,426)	(9,461,345)	8,443,175	462,946	2,461,483	(2,455,746)	2,540,457
Total OPEB liability - beginning	19,874,708	19,866,282	10,404,937	18,848,112	19,311,058	21,772,541	19,316,795
Total OPEB liability - ending	19,866,282	10,404,937	18,848,112	19,311,058	21,772,541	19,316,795	21,857,252
Plan Fiduciary Net Position							
Contributions - employer	1,757,282	116,177	1,889,379	962,691	1,025,904	(980,235)	991,049
Contributions - employee	0	0	0	0	0	0	0
Net investment income	0	0	0	0	0	0	0
Benefit payments	(1,757,282)	(116,177)	(1,889,379)	(962,691)	(1,025,904)	980,235	(991,049)
Administrative expenses	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0	0	0	0
Plan fiduciary net position - beginning	0	0	0	0	0	0	0
Plan fiduciary net position - ending	0	0	0	0	0	0	0
Net OPEB liability - ending	\$ 19,866,282	\$ 10,404,937	\$ 18,848,112	\$ 19,311,058	\$ 21,772,541	\$ 19,316,795	\$ 21,857,252

(continued)

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Changes in Net OPEB Liability and Related Ratios
Pre 65 Employees Post Employment Health and Life Insurance
June 30, 2024**

Schools - Pre 65

	<u>Plan Year 2017</u>	<u>Plan Year 2018</u>	<u>Plan Year 2019</u>	<u>Plan Year 2020</u>	<u>Plan Year 2021</u>	<u>Plan Year 2022</u>	<u>Plan Year 2023</u>
Plan fiduciary net position as a percentage of total OPEB liability	0%	0%	0%	0%	0%	0%	0%
Covered payroll	\$ 42,671,617	\$ 43,617,259	\$ 45,505,667	\$ 46,823,809	\$ 47,517,094	\$ 47,523,694	\$ 48,413,366
Net OPEB liability as a percentage of covered payroll	46.6%	23.9%	41.4%	41.2%	45.8%	40.6%	45.1%
Non-employer contributing entities proportionate share of the collective total OPEB liability	<u>3,599,631</u>	<u>2,333,848</u>	<u>4,125,117</u>	<u>4,542,367</u>	<u>5,303,290</u>	<u>5,247,465</u>	<u>6,319,828</u>
Employer's proportionate share of the collective total OPEB liability	<u>16,266,651</u>	<u>8,071,089</u>	<u>14,722,995</u>	<u>14,768,691</u>	<u>16,469,251</u>	<u>14,069,330</u>	<u>15,537,424</u>
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	<u>38.1%</u>	<u>18.5%</u>	<u>32.4%</u>	<u>31.5%</u>	<u>34.7%</u>	<u>29.6%</u>	<u>32.1%</u>

The plan years above are reported in the entity's financial statements in the fiscal year following the plan year - i.e., plan year 2018 information was presented in the entity's fiscal year 2019 financial report.

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

This schedule is intended to show information for 10 years. Since fiscal year 2018 (plan year 2017) is the first year for this presentation, no earlier data is available. Additional years will be included as they become available.

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Changes in Net OPEB Liability and Related Ratios
Post 65 Employees Post Employment Health and Life Insurance
June 30, 2024**

Schools - Post 65

	Plan Year 2017	Plan Year 2018	Plan Year 2019	Plan Year 2020	Plan Year 2021	Plan Year 2022	Plan Year 2023
Total OPEB Liability							
Service cost	\$ 2,165,989	\$ 1,762,492	\$ 1,602,798	\$ 873,403	\$ 1,646,287	\$ 1,085,818	\$ 649,646
Interest on total OPEB liability	878,623	1,034,874	760,193	879,320	847,237	629,920	823,231
Changes in benefit terms	0	0	0	0	0	0	0
Difference between expected and actual experience	0	(9,139,536)	1,005,059	207,267	159,932	376,833	2,441,585
Changes in assumptions	(3,180,197)	(1,089,673)	1,860,884	10,974,865	(10,840,284)	(7,138,730)	6,544,966
Benefit payments	(488,960)	(473,540)	(487,087)	(407,107)	(437,923)	(414,404)	(438,225)
Net change in total OPEB liability	(624,545)	(7,905,383)	4,741,847	12,527,748	(8,624,751)	(5,460,563)	10,021,203
Total OPEB liability - beginning	28,168,327	27,543,782	19,638,399	24,380,246	36,907,994	28,283,243	22,822,680
Total OPEB liability - ending	27,543,782	19,638,399	24,380,246	36,907,994	28,283,243	22,822,680	32,843,883
Plan Fiduciary Net Position							
Contributions - employer	2,656,783	1,081,068	1,020,837	1,905,506	1,042,073	(667,414)	680,755
Contributions - employee	0	0	0	0	0	0	0
Net investment income	0	0	0	0	0	0	0
Benefit payments	(2,656,783)	(1,081,068)	(1,020,837)	(1,905,506)	(1,042,073)	667,414	(680,755)
Administrative expenses	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Net change in plan fiduciary net position	0	0	0	0	0	0	0
Plan fiduciary net position - beginning	0	0	0	0	0	0	0
Plan fiduciary net position - ending	0	0	0	0	0	0	0
Net OPEB liability - ending	\$ 27,543,782	\$ 19,638,399	\$ 24,380,246	\$ 36,907,994	\$ 28,283,243	\$ 22,822,680	\$ 32,843,883

(continued)

**CITY OF KINGSPORT, TENNESSEE
REQUIRED SUPPLEMENTARY INFORMATION
For the Fiscal Year Ended June 30, 2024**

**Kingsport City Schools
Schedule of Changes in Net OPEB Liability and Related Ratios
Post 65 Employees Post Employment Health and Life Insurance
June 30, 2023**

Schools - Post 65

	Plan Year 2017	Plan Year 2018	Plan Year 2019	Plan Year 2020	Plan Year 2021	Plan Year 2022	Plan Year 2023
Plan fiduciary net position as a percentage of total OPEB liability	0%	0%	0%	0%	0%	0%	0%
Covered Employee Payroll	\$ 42,671,617	\$ 43,617,259	\$ 45,505,667	\$ 46,823,809	\$ 47,517,094	\$ 47,523,694	\$ 48,413,366
Net OPEB liability as a percentage of covered payroll	64.5%	45.0%	53.6%	78.8%	59.5%	48.0%	67.8%
Non-employer contributing entities proportionate share of the collective total OPEB liability	2,725,511	2,135,381	3,039,607	3,624,623	2,915,181	2,444,696	2,739,605
Employer's proportionate share of the collective total OPEB liability	24,818,271	17,503,018	21,340,639	33,283,371	25,368,062	20,377,984	30,104,278
Employer's proportionate share of collective total OPEB liability as a percentage of covered-employee payroll	58.2%	40.1%	46.9%	71.1%	53.4%	42.9%	62.2%

The plan years above are reported in the entity's financial statements in the fiscal year following the plan year - i.e., plan year 2018 information was presented in the entity's fiscal year 2019 financial report.

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

This schedule is intended to show information for 10 years. Since fiscal year 2018 (plan year 2017) is the first year for this presentation, no earlier data is available. Additional years will be included as they become available.

C. COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

CITY OF KINGSPORT, TENNESSEE
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	Variance with Final Budget Positive (Negative)
REVENUES:				
Investment Earnings	\$ 275,000	\$ 2,426,072	\$ 2,426,071	\$ (1)
Total Revenues	<u>275,000</u>	<u>2,426,072</u>	<u>2,426,071</u>	<u>(1)</u>
EXPENDITURES:				
Principal	10,517,400	10,517,400	10,474,240	43,160
Interest	4,455,400	4,574,893	4,326,890	248,003
Bond Issuance Costs	120,000	507	0	507
Miscellaneous	<u>155,000</u>	<u>163,080</u>	<u>11,432</u>	<u>151,648</u>
Total Expenditures	<u>15,247,800</u>	<u>15,255,880</u>	<u>14,812,562</u>	<u>443,318</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(14,972,800)</u>	<u>(12,829,808)</u>	<u>(12,386,491)</u>	<u>443,317</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	<u>14,972,800</u>	<u>12,829,808</u>	<u>12,796,507</u>	<u>(33,301)</u>
Total Other Financing Sources (Uses)	<u>14,972,800</u>	<u>12,829,808</u>	<u>12,796,507</u>	<u>(33,301)</u>
Net Change in Fund Balances	0	0	410,016	410,016
Fund Balances, July 1, 2023	<u>0</u>	<u>0</u>	<u>559,729</u>	<u>559,729</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 969,745</u>	<u>\$ 969,745</u>

See Independent Auditors' Report.

Item XII6.

CITY OF KINGSPORT, TENNESSEE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 June 30, 2024

	Special Revenue Funds						Permanent Fund	Total Nonmajor Governmental Funds	
	Community Development Fund	Special Revenue General Projects Fund	Public Safety Funds	Transportation Funds	Culture & Recreation Funds	Education Funds	Total Special Revenue Funds		Allandale Trust Fund
ASSETS:									
Cash	\$ 0	\$ 0	\$ 356	\$ 100	\$ 12,731	\$ 4,234,297	\$ 4,247,484	\$ 0	\$ 4,247,484
Equity in Pooled Cash & Investments	0	7,674,809	685,483	55,004	628,153	408,676	9,452,125	6,236	9,458,361
Long Term Certificates of Deposit	0	0	0	0	0	98,000	98,000	152,692	250,692
Investments	0	0	0	0	931,288	76,693	1,007,981	78,387	1,086,368
Accounts Receivable	0	96	0	0	59,420	62,826	122,342	0	122,342
Accrued Interest Receivable	0	0	0	0	0	0	0	244	244
Due from Other Governments	251,952	57,705	424	857,866	824,313	4,441,236	6,433,496	0	6,433,496
Prepays	0	0	0	0	0	6,057	6,057	0	6,057
Inventories	0	0	0	0	32,331	267,353	299,684	0	299,684
Restricted Cash	0	293,263	0	0	0	387,337	680,600	0	680,600
Restricted Investments	0	121,556	62,075	10,422	6,809	0	200,862	0	200,862
Total Assets	\$ 251,952	\$ 8,147,429	\$ 748,338	\$ 923,392	\$ 2,495,045	\$ 9,982,475	\$ 22,548,631	\$ 237,559	\$ 22,786,190
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES:									
Liabilities:									
Accounts Payable	\$ 78,999	\$ 467,513	\$ 289	\$ 191,603	\$ 69,968	\$ 846,088	\$ 1,654,460	\$ 0	\$ 1,654,460
Contracts Payable	0	15,270	0	0	0	387,337	402,607	0	402,607
Other Liabilities	0	0	0	0	0	71,268	71,268	0	71,268
Due to Other Funds	156,482	0	0	479,154	355,851	3,393,617	4,385,104	0	4,385,104
Due to Other Governments	0	0	0	0	2,310	0	2,310	0	2,310
Unearned Revenue	0	330,921	13,004	0	0	199,639	543,564	0	543,564
Total Liabilities	235,481	813,704	13,293	670,757	428,129	4,897,949	7,059,313	0	7,059,313
Fund Balances:									
Nonspendable:									
Inventory	0	0	0	0	32,331	267,353	299,684	0	299,684
Prepays	0	0	0	0	0	6,057	6,057	0	6,057
Allandale Trust Principal	0	0	0	0	0	0	0	152,692	152,692
Restricted:									
Internal School Activities	0	0	0	0	0	1,469,794	1,469,794	0	1,469,794
Federal Forfeitures for Public Safety	0	0	62,075	0	0	0	62,075	0	62,075
Hotel Tax for Tourism	0	0	0	0	221,773	0	221,773	0	221,773
Drug Fund Per State Law	0	0	605,743	0	0	0	605,743	0	605,743
Stabilization Reserve Trust for Future Pension Costs	0	0	0	0	6,809	0	6,809	0	6,809
State Street Aid Per State Law	0	0	0	22,767	0	0	22,767	0	22,767
Committed	16,471	7,333,725	67,227	229,868	1,806,003	3,341,322	12,794,616	84,867	12,879,483
Total Fund Balances	16,471	7,333,725	735,045	252,635	2,066,916	5,084,526	15,489,318	237,559	15,726,877
Total Liabilities and Fund Balances	\$ 251,952	\$ 8,147,429	\$ 748,338	\$ 923,392	\$ 2,495,045	\$ 9,982,475	\$ 22,548,631	\$ 237,559	\$ 22,786,190

See Independent Item XII.6 Report.

CITY OF KINGSPORT, TENNESSEE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 For the Fiscal Year Ended June 30, 2024

	Special Revenue Funds						Permanent Fund	Total Nonmajor Governmental Funds	
	Community Development Fund	Special Revenue General Projects Fund	Public Safety Funds	Transportation Funds	Culture & Recreation Funds	Education Funds	Total Special Revenue Funds		Allandale Trust Fund
REVENUES:									
Local Option Sales Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,809,227	\$ 0	\$ 4,809,227	\$ 0	\$ 4,809,227
Hotel/Motel Tax Allocation	0	0	0	0	526,873	0	526,873	0	526,873
Federal Government	525,983	1,018,458	18,441	1,071,227	0	18,544,647	21,178,756	0	21,178,756
State Government	128,685	942,122	0	2,649,314	0	1,077,111	4,797,232	0	4,797,232
County Government	0	0	0	0	15,000	0	15,000	0	15,000
Charges for Services	0	0	0	110,315	757,549	1,182,420	2,050,284	0	2,050,284
Fines and Forfeitures	0	125	82,292	0	9,436	0	91,853	0	91,853
Investment Earnings	0	0	3,088	422	67,036	5,299	75,845	10,154	85,999
Internal School Fund Collections	0	0	0	0	0	3,382,820	3,382,820	0	3,382,820
Contributions and Donations	0	32,484	0	0	242,031	287,252	561,767	0	561,767
Other	0	0	0	0	13,233	0	13,233	0	13,233
Total Revenues	654,668	1,993,189	103,821	3,831,278	6,440,385	24,479,549	37,502,890	10,154	37,513,044
EXPENDITURES:									
General & Administrative	0	4,057,369	0	0	0	0	4,057,369	0	4,057,369
School Food Service	0	0	0	0	0	4,570,558	4,570,558	0	4,570,558
School Federal Projects	0	0	0	0	0	8,208,595	8,208,595	0	8,208,595
Economic & Physical Development	654,668	0	0	0	0	0	654,668	0	654,668
Public Safety	0	0	50,705	0	0	0	50,705	0	50,705
Transportation	0	0	0	5,232,903	0	0	5,232,903	0	5,232,903
Culture and Recreation	0	0	0	0	2,212,234	0	2,212,234	0	2,212,234
Education	0	0	0	0	0	1,515,625	1,515,625	0	1,515,625
Internal School Fund	0	0	0	0	0	3,493,301	3,493,301	0	3,493,301
Capital Outlay	0	1,921,081	44,441	65,214	0	7,401,792	9,432,528	0	9,432,528
Total Expenditures	654,668	5,978,450	95,146	5,298,117	2,212,234	25,189,871	39,428,486	0	39,428,486
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(3,985,261)	8,675	(1,466,839)	4,228,151	(710,322)	(1,925,596)	10,154	(1,915,442)
OTHER FINANCING SOURCES (USES):									
Transfers In	0	4,955,258	0	1,330,978	1,375,000	69,050	7,730,286	0	7,730,286
Transfers Out	0	0	8,771	0	(6,109,790)	(86,323)	(6,187,342)	0	(6,187,342)
Total Other Financing Sources (Uses)	0	4,955,258	8,771	1,330,978	(4,734,790)	(17,273)	1,542,944	0	1,542,944
Net Change in Fund Balances	0	969,997	17,446	(135,861)	(506,639)	(727,595)	(382,652)	10,154	(372,498)
Fund Balances, July 1, 2023	16,471	6,363,728	717,599	388,496	2,573,555	5,812,121	15,871,970	227,405	16,099,375
Fund Balances, June 30, 2024	\$ 16,471	\$ 7,333,725	\$ 735,045	\$ 252,635	\$ 2,066,916	\$ 5,084,526	\$ 15,489,318	\$ 237,559	\$ 15,726,877

See Independent Auditor's Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - PUBLIC SAFETY
June 30, 2024

	Criminal Forfeiture Fund	Drug Fund	Justice Assistance Grant Fund	Total Public Safety Funds
ASSETS:				
Cash	\$ 0	\$ 356	\$ 0	\$ 356
Equity in Pooled Cash and Investments	67,227	616,799	1,457	685,483
Due from Other Governments	0	424	0	424
Restricted Investments	<u>62,075</u>	<u>0</u>	<u>0</u>	<u>62,075</u>
Total Assets	<u>\$ 129,302</u>	<u>\$ 617,579</u>	<u>\$ 1,457</u>	<u>\$ 748,338</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 0	\$ 289	\$ 0	\$ 289
Due to Other Funds	0	0	0	0
Unearned Revenue	<u>0</u>	<u>11,547</u>	<u>1,457</u>	<u>13,004</u>
Total Liabilities	<u>0</u>	<u>11,836</u>	<u>1,457</u>	<u>13,293</u>
Fund Balances:				
Restricted:				
Federal Forfeitures for Public Safety	62,075	0	0	62,075
Drug Fund Per State Law	0	605,743	0	605,743
Committed	<u>67,227</u>	<u>0</u>	<u>0</u>	<u>67,227</u>
Total Fund Balances	<u>129,302</u>	<u>605,743</u>	<u>0</u>	<u>735,045</u>
Total Liabilities and Fund Balances	<u>\$ 129,302</u>	<u>\$ 617,579</u>	<u>\$ 1,457</u>	<u>\$ 748,338</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - PUBLIC SAFETY
For the Fiscal Year Ended June 30, 2024

	Criminal Forfeiture Fund	Drug Fund	Justice Assistance Grant Fund	Total Public Safety Funds
REVENUES:				
Federal Government	\$ 0	\$ 0	\$ 18,441	\$ 18,441
State Government	0	0	0	0
Fines and Forfeitures	9,975	72,317	0	82,292
Miscellaneous	0	0	0	0
Investment Earnings	3,088	0	0	3,088
Total Revenues	13,063	72,317	18,441	103,821
EXPENDITURES:				
General and Administrative	0	0	0	0
Public Safety	0	50,705	0	50,705
Capital Outlay	0	26,000	18,441	44,441
Total Expenditures	0	76,705	18,441	95,146
Excess (Deficiency) of Revenues Over (Under) Expenditures	13,063	(4,388)	0	8,675
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	5,877	2,894	0	8,771
Total Other Financing Sources (Uses)	5,877	2,894	0	8,771
Net Change in Fund Balances	18,940	(1,494)	0	17,446
Fund Balances, July 1, 2023	110,362	607,237	0	717,599
Fund Balances, June 30, 2024	\$ 129,302	\$ 605,743	\$ 0	\$ 735,045

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - TRANSPORTATION
June 30, 2024

	<u>Federal Transit Administration Fund</u>	<u>Metropolitan Planning Office Fund</u>	<u>State Street Aid Fund</u>	<u>Total Transportation Funds</u>
ASSETS:				
Cash	\$ 100	\$ 0	\$ 0	\$ 100
Equity in Pooled Cash and Investments	0	55,004	0	55,004
Due from Other Governments	443,043	72,191	342,632	857,866
Restricted Investments	0	10,422	0	10,422
Total Assets	<u>\$ 443,143</u>	<u>\$ 137,617</u>	<u>\$ 342,632</u>	<u>\$ 923,392</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 7,381	\$ 961	\$ 183,261	\$ 191,603
Due to Other Governments	0	0	0	0
Due to Other Funds	342,550	0	136,604	479,154
Total Liabilities	<u>349,931</u>	<u>961</u>	<u>319,865</u>	<u>670,757</u>
Fund Balances:				
Restricted Per State Law	0	0	22,767	22,767
Committed	93,212	136,656	0	229,868
Total Fund Balances	<u>93,212</u>	<u>136,656</u>	<u>22,767</u>	<u>252,635</u>
Total Liabilities and Fund Balances	<u>\$ 443,143</u>	<u>\$ 137,617</u>	<u>\$ 342,632</u>	<u>\$ 923,392</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - TRANSPORTATION
For the Fiscal Year Ended June 30, 2024

	Federal Transit Administration Fund	Metropolitan Planning Office Fund	State Street Aid Fund	Total Transportation Funds
REVENUES:				
Federal Government	\$ 847,413	\$ 223,814	\$ 0	\$ 1,071,227
State Government	685,951	14,139	1,949,224	2,649,314
Charges for Services	110,315	0	0	110,315
Investment Earnings	0	422	0	422
Total Revenues	1,643,679	238,375	1,949,224	3,831,278
EXPENDITURES:				
Transportation	1,995,565	274,728	2,962,610	5,232,903
Capital Outlay	850	0	64,364	65,214
Total Expenditures	1,996,415	274,728	3,026,974	5,298,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	(352,736)	(36,353)	(1,077,750)	(1,466,839)
OTHER FINANCING SOURCES (USES):				
Transfers In	197,858	44,146	1,088,974	1,330,978
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	197,858	44,146	1,088,974	1,330,978
Net Change in Fund Balances	(154,878)	7,793	11,224	(135,861)
Fund Balances, July 1, 2023	248,090	128,863	11,543	388,496
Fund Balances, June 30, 2024	\$ 93,212	\$ 136,656	\$ 22,767	\$ 252,635

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS - CULTURE AND RECREATION
 June 30, 2024

	Regional Sales Tax Revenue Fund	Visitors Enhancement Fund	Public Art Commission Fund	Steadman Cemetery Fund	Public Library Commission Fund	Library Governing Board Fund	Bays Mountain Park Fund	Senior Citizens Advisory Board Fund	Total Culture & Recreation Funds
ASSETS:									
Cash	\$ 0	\$ 0	\$ 109	\$ 0	\$ 0	\$ 359	\$ 12,263	\$ 0	\$ 12,731
Equity in Pooled Cash & Investments	0	263,731	1,188	360	391	303,193	29,627	29,663	628,153
Investments	26,550	0	0	2,219	5,107	0	526,707	370,705	931,288
Accounts Receivable	0	53,287	0	0	0	0	0	6,133	59,420
Due from Other Governments	824,313	0	0	0	0	0	0	0	824,313
Inventories	0	0	9,413	0	0	0	22,918	0	32,331
Restricted Investments	0	0	0	0	0	6,809	0	0	6,809
Total Assets	\$ 850,863	\$ 317,018	\$ 10,710	\$ 2,579	\$ 5,498	\$ 310,361	\$ 591,515	\$ 406,501	\$ 2,495,045
LIABILITIES AND FUND BALANCES:									
Liabilities:									
Accounts Payable	\$ 0	\$ 14,998	\$ 0	\$ 0	\$ 0	\$ 17,617	\$ 27,571	\$ 9,782	\$ 69,968
Due to Other Governments	0	0	116	0	0	108	2,081	5	2,310
Due to Other Funds	275,604	80,247	0	0	0	0	0	0	355,851
Total Liabilities	275,604	95,245	116	0	0	17,725	29,652	9,787	428,129
Fund Balances:									
Nonspendable:									
Inventory	0	0	9,413	0	0	0	22,918	0	32,331
Restricted For:									
Stabilization Reserve Trust for Future Pension Costs	0	0	0	0	0	6,809	0	0	6,809
Hotel Tax for Tourism	0	221,773	0	0	0	0	0	0	221,773
Committed	575,259	0	1,181	2,579	5,498	285,827	538,945	396,714	1,806,003
Total Fund Balances	575,259	221,773	10,594	2,579	5,498	292,636	561,863	396,714	2,066,916
Total Liabilities and Fund Balances	\$ 850,863	\$ 317,018	\$ 10,710	\$ 2,579	\$ 5,498	\$ 310,361	\$ 591,515	\$ 406,501	\$ 2,495,045

See Ind. _____ Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - CULTURE AND RECREATION
For the Fiscal Year Ended June 30, 2024

	Regional Sales Tax Revenue Fund	Visitors Enhancement Fund	Public Art Commission Fund	Steadman Cemetery Fund	Public Library Commission Fund	Library Governing Board Fund	Bays Mountain Park Fund	Senior Citizens Advisory Board Fund	Total Culture & Recreation Funds
REVENUES:									
Local Option Sales Tax	\$ 4,809,227	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,809,227
Hotel/Motel Tax Allocation	0	526,873	0	0	0	0	0	0	526,873
County Government	0	0	0	0	0	15,000	0	0	15,000
Fines and Forfeitures	0	0	0	0	0	9,436	0	0	9,436
Charges for Services	0	0	5,349	0	0	9,355	278,152	464,693	757,549
Investment Earnings	22,143	0	0	243	249	428	22,194	21,779	67,036
Contributions and Donations	0	0	14,477	0	0	0	129,167	98,387	242,031
Other	0	0	0	0	0	8	0	13,225	13,233
Total Revenues	4,831,370	526,873	19,826	243	249	34,227	429,513	598,084	6,440,385
EXPENDITURES:									
Culture and Recreation	0	173,050	9,232	2,720	0	1,195,798	195,296	636,138	2,212,234
Capital Outlay	0	0	0	0	0	0	0	0	0
Total Expenditures	0	173,050	9,232	2,720	0	1,195,798	195,296	636,138	2,212,234
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,831,370	353,823	10,594	(2,477)	249	(1,161,571)	234,217	(38,054)	4,228,151
OTHER FINANCING SOURCES (USES):									
Transfers In	0	0	0	0	0	1,375,000	0	0	1,375,000
Transfers Out	(5,670,057)	(323,241)	0	0	0	0	(116,492)	0	(6,109,790)
Total Other Financing Sources (Uses)	(5,670,057)	(323,241)	0	0	0	1,375,000	(116,492)	0	(4,734,790)
Net Change in Fund Balances	(838,687)	30,582	10,594	(2,477)	249	213,429	117,725	(38,054)	(506,639)
Fund Balances, July 1, 2023	1,413,946	191,191	0	5,056	5,249	79,207	444,138	434,768	2,573,555
Fund Balances, June 30, 2024	\$ 575,259	\$ 221,773	\$ 10,594	\$ 2,579	\$ 5,498	\$ 292,636	\$ 561,863	\$ 396,714	\$ 2,066,916

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Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS - EDUCATION
June 30, 2024

	<u>School Nutrition Services Fund</u>	<u>Special School Projects Fund</u>	<u>Public Law 93-380 Fund</u>	<u>Palmer Center Fund</u>	<u>Internal School Fund</u>	<u>Total Education Funds</u>
ASSETS:						
Cash	\$ 2,769,507	\$ 0	\$ 0	\$ 0	\$ 1,464,790	\$ 4,234,297
Equity in Pooled Cash and Investments	408,676	0	0	0	0	408,676
Long Term Certificates of Deposit	98,000	0	0	0	0	98,000
Investments	0	0	0	76,693	0	76,693
Accounts Receivable	0	43,717	0	0	19,109	62,826
Due from Other Governments	98,668	273,392	4,069,176	0	0	4,441,236
Prepays	0	0	0	0	6,057	6,057
Inventories	252,233	0	0	0	15,120	267,353
Restricted Cash	0	0	387,337	0	0	387,337
Total Assets	<u>\$ 3,627,084</u>	<u>\$ 317,109</u>	<u>\$ 4,456,513</u>	<u>\$ 76,693</u>	<u>\$ 1,505,076</u>	<u>\$ 9,982,475</u>
LIABILITIES AND FUND BALANCES:						
Liabilities:						
Accounts Payable	\$ 51,385	\$ 12,776	\$ 770,622	\$ 0	\$ 11,305	\$ 846,088
Contracts Payable	0	0	387,337	0	0	387,337
Other Liabilities	10,496	0	60,772	0	0	71,268
Due to Other Funds	0	155,835	3,237,782	0	0	3,393,617
Due to Other Governments	0	0	0	0	0	0
Unearned Revenue	48,341	148,498	0	0	2,800	199,639
Total Liabilities	<u>110,222</u>	<u>317,109</u>	<u>4,456,513</u>	<u>0</u>	<u>14,105</u>	<u>4,897,949</u>
Fund Balances:						
Nonspendable:						
Inventory	252,233	0	0	0	15,120	267,353
Prepays	0	0	0	0	6,057	6,057
Restricted For:						
Internal School Activities	0	0	0	0	1,469,794	1,469,794
Committed	3,264,629	0	0	76,693	0	3,341,322
Total Fund Balances	<u>3,516,862</u>	<u>0</u>	<u>0</u>	<u>76,693</u>	<u>1,490,971</u>	<u>5,084,526</u>
Total Liabilities and Fund Balances	<u>\$ 3,627,084</u>	<u>\$ 317,109</u>	<u>\$ 4,456,513</u>	<u>\$ 76,693</u>	<u>\$ 1,505,076</u>	<u>\$ 9,982,475</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS - EDUCATION
For the Fiscal Year Ended June 30, 2024

	<u>School Nutrition Services Fund</u>	<u>Special School Projects Fund</u>	<u>Public Law 93-380 Fund</u>	<u>Palmer Center Fund</u>	<u>Internal School Fund</u>	<u>Total Education Funds</u>
REVENUES:						
Federal Government	\$ 3,346,407	\$ 643,785	\$ 14,554,455	\$ 0	\$ 0	\$ 18,544,647
State Government	36,494	1,040,617	0	0	0	1,077,111
Charges for Services	897,694	284,726	0	0	0	1,182,420
Investment Earnings	1,323	0	0	3,976	0	5,299
Internal School Fund Collections	0	0	0	0	3,382,820	3,382,820
Contributions and Donations	287,252	0	0	0	0	287,252
Total Revenues	<u>4,569,170</u>	<u>1,969,128</u>	<u>14,554,455</u>	<u>3,976</u>	<u>3,382,820</u>	<u>24,479,549</u>
EXPENDITURES:						
School Food Service	4,570,558	0	0	0	0	4,570,558
School Federal Projects	0	0	8,208,595	0	0	8,208,595
Education	0	1,515,625	0	0	0	1,515,625
Internal School Fund	0	0	0	0	3,493,301	3,493,301
Capital Outlay	619,702	498,339	6,283,751	0	0	7,401,792
Total Expenditures	<u>5,190,260</u>	<u>2,013,964</u>	<u>14,492,346</u>	<u>0</u>	<u>3,493,301</u>	<u>25,189,871</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(621,090)</u>	<u>(44,836)</u>	<u>62,109</u>	<u>3,976</u>	<u>(110,481)</u>	<u>(710,322)</u>
OTHER FINANCING SOURCES (USES):						
Transfers In	0	44,836	24,214	0	0	69,050
Transfers Out	0	0	(86,323)	0	0	(86,323)
Total Other Financing Sources (Uses)	<u>0</u>	<u>44,836</u>	<u>(62,109)</u>	<u>0</u>	<u>0</u>	<u>(17,273)</u>
Net Change in Fund Balances	<u>(621,090)</u>	<u>0</u>	<u>0</u>	<u>3,976</u>	<u>(110,481)</u>	<u>(727,595)</u>
Fund Balances, July 1, 2023	<u>4,137,952</u>	<u>0</u>	<u>0</u>	<u>72,717</u>	<u>1,601,452</u>	<u>5,812,121</u>
Fund Balances, June 30, 2024	<u>\$ 3,516,862</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 76,693</u>	<u>\$ 1,490,971</u>	<u>\$ 5,084,526</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
CRIMINAL FORFEITURE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Federal Government	\$ 0	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	6,000	3,173	9,975	6,802
Investment Earnings	0	2,827	3,088	261
Contributions and Donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Revenues	 <u>6,000</u>	 <u>6,000</u>	 <u>13,063</u>	 <u>7,063</u>
EXPENDITURES:				
Public Safety	6,000	6,000	0	6,000
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Expenditures	 <u>6,000</u>	 <u>6,000</u>	 <u>0</u>	 <u>6,000</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>0</u>	 <u>0</u>	 <u>13,063</u>	 <u>13,063</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>5,877</u>	<u>5,877</u>
 Total Other Financing Sources (Uses)	 <u>0</u>	 <u>0</u>	 <u>5,877</u>	 <u>5,877</u>
 Net Change in Fund Balances	 0	 0	 18,940	 18,940
 Fund Balances, July 1, 2023	 <u>0</u>	 <u>0</u>	 <u>110,362</u>	 <u>110,362</u>
 Fund Balances, June 30, 2024	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 129,302</u>	 <u>\$ 129,302</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
DRUG FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
State Government	\$ 0	\$ 0	\$ 0	\$ 0
Fines and Forfeitures	157,100	157,100	72,317	(84,783)
Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>157,100</u>	<u>157,100</u>	<u>72,317</u>	<u>(84,783)</u>
EXPENDITURES:				
General and Administrative	0	0	0	0
Public Safety	107,100	107,100	50,705	56,395
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>26,000</u>	<u>24,000</u>
Total Expenditures	<u>157,100</u>	<u>157,100</u>	<u>76,705</u>	<u>80,395</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>(4,388)</u>	<u>(4,388)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>2,894</u>	<u>2,894</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>2,894</u>	<u>2,894</u>
Net Change in Fund Balances	0	0	(1,494)	(1,494)
Fund Balances, July 1, 2023	<u>0</u>	<u>0</u>	<u>607,237</u>	<u>607,237</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 605,743</u>	<u>\$ 605,743</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STATE STREET AID FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
State Government	\$ 1,940,500	\$ 1,949,225	\$ 1,949,224	\$ (1)
Investment Earnings	0	0	0	0
Miscellaneous	0	0	0	0
Total Revenues	<u>1,940,500</u>	<u>1,949,225</u>	<u>1,949,224</u>	<u>(1)</u>
EXPENDITURES:				
Highways and Streets	2,966,700	3,120,024	2,962,610	157,414
Capital Outlay	0	64,365	64,364	1
Total Expenditures	<u>2,966,700</u>	<u>3,184,389</u>	<u>3,026,974</u>	<u>157,415</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,026,200)</u>	<u>(1,235,164)</u>	<u>(1,077,750)</u>	<u>157,414</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	1,026,200	1,179,260	1,088,974	(90,286)
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>1,026,200</u>	<u>1,179,260</u>	<u>1,088,974</u>	<u>(90,286)</u>
Net Change in Fund Balances	0	(55,904)	11,224	67,128
Fund Balances, July 1, 2023	<u>0</u>	<u>55,904</u>	<u>11,543</u>	<u>(44,361)</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,767</u>	<u>\$ 22,767</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
REGIONAL SALES TAX REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Local Option Sales Tax	\$ 5,000,000	\$ 4,977,857	\$ 4,809,227	\$ (168,630)
Investment Earnings	<u>0</u>	<u>22,143</u>	<u>22,143</u>	<u>0</u>
Total Revenues	<u>5,000,000</u>	<u>5,000,000</u>	<u>4,831,370</u>	<u>(168,630)</u>
EXPENDITURES:				
Culture and Recreation	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>5,000,000</u>	<u>5,000,000</u>	<u>4,831,370</u>	<u>(168,630)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>(5,000,000)</u>	<u>(5,850,000)</u>	<u>(5,670,057)</u>	<u>179,943</u>
Total Other Financing Sources (Uses)	<u>(5,000,000)</u>	<u>(5,850,000)</u>	<u>(5,670,057)</u>	<u>179,943</u>
Net Change in Fund Balances	0	(850,000)	(838,687)	11,313
Fund Balances, July 1, 2023	<u>0</u>	<u>850,000</u>	<u>1,413,946</u>	<u>563,946</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 575,259</u>	<u>\$ 575,259</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
VISITORS ENHANCEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	Variance with Final Budget Positive (Negative)
REVENUES:				
Taxes	\$ 550,000	\$ 550,000	\$ 526,873	\$ (23,127)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>550,000</u>	<u>550,000</u>	<u>526,873</u>	<u>(23,127)</u>
EXPENDITURES:				
Culture and Recreation	75,000	173,050	173,050	0
Capital Outlay	<u>475,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>550,000</u>	<u>173,050</u>	<u>173,050</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>376,950</u>	<u>353,823</u>	<u>(23,127)</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>(380,000)</u>	<u>(323,241)</u>	<u>56,759</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(380,000)</u>	<u>(323,241)</u>	<u>56,759</u>
Net Change in Fund Balances	0	(3,050)	30,582	33,632
Fund Balances, July 1, 2023	<u>0</u>	<u>3,050</u>	<u>191,191</u>	<u>188,141</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 221,773</u>	<u>\$ 221,773</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
PUBLIC ART COMMISSION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Charges for Service	\$ 0	\$ 3,500	\$ 5,349	\$ 1,849
Investment Earnings	0	0	0	0
Contributions and Donations	0	6,000	14,477	8,477
Other	0	500	0	(500)
	<u>0</u>	<u>10,000</u>	<u>19,826</u>	<u>9,826</u>
EXPENDITURES:				
Capital Outlay	0	0	0	0
Culture and Recreation	0	10,000	9,232	768
	<u>0</u>	<u>10,000</u>	<u>9,232</u>	<u>768</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>10,594</u>	<u>10,594</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	10,594	10,594
Fund Balances, July 1, 2023	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 10,594</u>	<u>\$ 10,594</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
STEADMAN CEMETERY FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Investment Earnings	\$ 50	\$ 243	\$ 243	\$ 0
Total Revenues	<u>50</u>	<u>243</u>	<u>243</u>	<u>0</u>
EXPENDITURES:				
Culture and Recreation	<u>2,550</u>	<u>2,720</u>	<u>2,720</u>	<u>0</u>
Total Expenditures	<u>2,550</u>	<u>2,720</u>	<u>2,720</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,500)</u>	<u>(2,477)</u>	<u>(2,477)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(2,500)	(2,477)	(2,477)	0
Fund Balances, July 1, 2023	<u>2,500</u>	<u>2,477</u>	<u>5,056</u>	<u>2,579</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,579</u>	<u>\$ 2,579</u>

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Item XII.6.

**CITY OF KINGSPORT, TENNESSEE
PUBLIC LIBRARY COMMISSION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Investment Earnings	\$ 10	\$ 10	\$ 249	\$ 239
Contributions and Donations	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>10</u>	<u>10</u>	<u>249</u>	<u>239</u>
EXPENDITURES:				
Culture and Recreation	<u>10</u>	<u>10</u>	<u>0</u>	<u>10</u>
Total Expenditures	<u>10</u>	<u>10</u>	<u>0</u>	<u>10</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>249</u>	<u>249</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	249	249
Fund Balances, July 1, 2023	<u>0</u>	<u>0</u>	<u>5,249</u>	<u>5,249</u>
Fund Balances, June 30, 2024	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 5,498</u></u>	<u><u>\$ 5,498</u></u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
LIBRARY GOVERNING BOARD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Charges for Services	\$ 7,900	\$ 9,195	\$ 9,355	\$ 160
County Government	15,000	15,000	15,000	0
Fines and Forfeitures	9,000	9,400	9,436	36
Investment Earnings	0	0	428	428
Other	0	0	8	8
Contributions and Donations	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Revenues	 <u>33,400</u>	 <u>33,595</u>	 <u>34,227</u>	 <u>632</u>
 EXPENDITURES:				
Capital Outlay	0	0	0	0
Culture and Recreation	<u>1,408,400</u>	<u>1,408,595</u>	<u>1,195,798</u>	<u>212,797</u>
 Total Expenditures	 <u>1,408,400</u>	 <u>1,408,595</u>	 <u>1,195,798</u>	 <u>212,797</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>(1,375,000)</u>	 <u>(1,375,000)</u>	 <u>(1,161,571)</u>	 <u>213,429</u>
 OTHER FINANCING SOURCES (USES):				
Transfers In	1,375,000	1,375,000	1,375,000	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Other Financing Sources (Uses)	 <u>1,375,000</u>	 <u>1,375,000</u>	 <u>1,375,000</u>	 <u>0</u>
 Net Change in Fund Balances	 0	 0	 213,429	 213,429
 Fund Balances, July 1, 2023	 <u>0</u>	 <u>0</u>	 <u>79,207</u>	 <u>79,207</u>
 Fund Balances, June 30, 2024	 <u>\$ 0</u>	 <u>\$ 0</u>	 <u>\$ 292,636</u>	 <u>\$ 292,636</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
BAYS MOUNTAIN PARK FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Charges for Service	\$ 285,000	\$ 278,152	\$ 278,152	\$ 0
Investment Earnings	5,000	22,194	22,194	0
Contributions and Donations	0	129,168	129,167	(1)
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>290,000</u>	<u>429,514</u>	<u>429,513</u>	<u>(1)</u>
EXPENDITURES:				
Capital Outlay	41,300	12,278	0	12,278
Culture and Recreation	<u>248,700</u>	<u>334,722</u>	<u>195,296</u>	<u>139,426</u>
Total Expenditures	<u>290,000</u>	<u>347,000</u>	<u>195,296</u>	<u>151,704</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>82,514</u>	<u>234,217</u>	<u>151,703</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>(116,492)</u>	<u>(116,492)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>(116,492)</u>	<u>(116,492)</u>	<u>0</u>
Net Change in Fund Balances	0	(33,978)	117,725	151,703
Fund Balances, July 1, 2023	<u>0</u>	<u>33,978</u>	<u>444,138</u>	<u>410,160</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 561,863</u>	<u>\$ 561,863</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SENIOR CITIZENS ADVISORY BOARD FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Charges for Services	\$ 283,200	\$ 464,693	\$ 464,693	\$ 0
Investment Earnings	400	21,779	21,779	0
Contributions and Donations	55,400	98,387	98,387	0
Other	<u>0</u>	<u>13,225</u>	<u>13,225</u>	<u>0</u>
Total Revenues	<u>339,000</u>	<u>598,084</u>	<u>598,084</u>	<u>0</u>
EXPENDITURES:				
Capital Outlay	0	0	0	0
Culture and Recreation	<u>339,000</u>	<u>636,138</u>	<u>636,138</u>	<u>0</u>
Total Expenditures	<u>339,000</u>	<u>636,138</u>	<u>636,138</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>(38,054)</u>	<u>(38,054)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	(38,054)	(38,054)	0
Fund Balances, July 1, 2023	<u>0</u>	<u>38,054</u>	<u>434,768</u>	<u>396,714</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 396,714</u>	<u>\$ 396,714</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHOOL NUTRITION SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Federal Government	\$ 3,348,000	\$ 3,354,657	\$ 3,346,407	\$ (8,250)
State Government	39,000	39,000	36,494	(2,506)
Charges for Services	899,950	899,950	897,694	(2,256)
Investment Earnings	850	850	1,323	473
Contributions and Donations	<u>0</u>	<u>190,000</u>	<u>287,252</u>	<u>97,252</u>
 Total Revenues	 <u>4,287,800</u>	 <u>4,484,457</u>	 <u>4,569,170</u>	 <u>84,713</u>
EXPENDITURES:				
School Food Service	3,592,800	4,647,034	4,570,558	76,476
Capital Outlay	<u>695,000</u>	<u>755,584</u>	<u>619,702</u>	<u>135,882</u>
 Total Expenditures	 <u>4,287,800</u>	 <u>5,402,618</u>	 <u>5,190,260</u>	 <u>212,358</u>
 Excess (Deficiency) of Revenues Over (Under) Expenditures	 <u>0</u>	 <u>(918,161)</u>	 <u>(621,090)</u>	 <u>297,071</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
 Total Other Financing Sources (Uses)	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 Net Change in Fund Balances	 0	 (918,161)	 (621,090)	 297,071
 Fund Balances, July 1, 2023	 <u>0</u>	 <u>918,161</u>	 <u>4,137,952</u>	 <u>3,219,791</u>
 Fund Balances, June 30, 2024	 <u><u>\$ 0</u></u>	 <u><u>\$ 0</u></u>	 <u><u>\$ 3,516,862</u></u>	 <u><u>\$ 3,516,862</u></u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
PALMER CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Investment Earnings	\$ 100	\$ 100	\$ 3,976	\$ 3,876
Total Revenues	<u>100</u>	<u>100</u>	<u>3,976</u>	<u>3,876</u>
EXPENDITURES:				
Capital Outlay	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Total Expenditures	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>0</u>	<u>0</u>	<u>3,976</u>	<u>3,976</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	3,976	3,976
Fund Balances, July 1, 2023	<u>0</u>	<u>0</u>	<u>72,717</u>	<u>72,717</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 76,693</u>	<u>\$ 76,693</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
ALLANDALE TRUST FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES:				
Investment Earnings	\$ 4,500	\$ 10,155	\$ 10,154	\$ (1)
Total Revenues	<u>4,500</u>	<u>10,155</u>	<u>10,154</u>	<u>(1)</u>
EXPENDITURES:				
Culture and Recreation	<u>17,500</u>	<u>17,500</u>	<u>0</u>	<u>17,500</u>
Total Expenditures	<u>17,500</u>	<u>17,500</u>	<u>0</u>	<u>17,500</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,000)</u>	<u>(7,345)</u>	<u>10,154</u>	<u>17,499</u>
OTHER FINANCING SOURCES (USES):				
Transfers In	0	0	0	0
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	(13,000)	(7,345)	10,154	17,499
Fund Balances, July 1, 2023	<u>13,000</u>	<u>7,345</u>	<u>227,405</u>	<u>220,060</u>
Fund Balances, June 30, 2024	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 237,559</u>	<u>\$ 237,559</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2024

	Solid Waste Management Fund	Storm Water Management Fund	Cattails at MeadowView Golf Course Fund	Total Nonmajor Enterprise Funds
ASSETS:				
Current Assets:				
Cash	\$ 2,941	\$ 0	\$ 0	\$ 2,941
Equity in Pooled Cash and Investments	2,632,749	264,437	439,842	3,337,028
Accounts Receivable, Net	1,049,123	562,898	65,471	1,677,492
Due from Other Governments	0	49,004	0	49,004
Inventories	0	0	87,700	87,700
Prepays	0	0	0	0
Total Current Assets	3,684,813	876,339	593,013	5,154,165
Noncurrent Assets:				
Restricted Assets:				
Cash	0	0	83,000	83,000
Cash from Unspent Bonds	0	33	95,611	95,644
Investments	23,600	5,194	3,460	32,254
Pension Asset	2,126	544	0	2,670
Total Restricted Assets	25,726	5,771	182,071	213,568
Capital Assets:				
Land	1,716,309	1,606,272	981,600	4,304,181
Buildings and Systems	519,836	2,868,579	1,465,967	4,854,382
Improvements Other Than Buildings	2,565,154	534,297	6,083,504	9,182,955
Software	6,750	67,308	0	74,058
Machinery and Equipment	1,449,441	609,014	495,664	2,554,119
Construction in Progress	154,972	584,229	149,440	888,641
Less: Accumulated Depreciation	(3,128,108)	(1,467,610)	(6,580,058)	(11,175,776)
Total Capital Assets	3,284,354	4,802,089	2,596,117	10,682,560
Total Noncurrent Assets	3,310,080	4,807,860	2,778,188	10,896,128
Total Assets	6,994,893	5,684,199	3,371,201	16,050,293
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred Outflows Related to Refunding	5,727	28,121	8,046	41,894
Deferred Outflows Related to Pensions	625,115	155,131	0	780,246
Deferred Outflows Related to OPEB	258,798	66,517	0	325,315
Total Deferred Outflows of Resources	889,640	249,769	8,046	1,147,455

(continued)

Item XII6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
June 30, 2024

	Solid Waste Management Fund	Storm Water Management Fund	Cattails at MeadowView Golf Course Fund	Total Nonmajor Enterprise Funds
LIABILITIES:				
Current Liabilities:				
Accounts Payable	77,192	44,572	59,471	181,235
Due to Other Funds	0	0	0	0
Compensated Absences Payable	216,049	58,550	0	274,599
Retainages Payable	0	0	294	294
Accrued Interest Payable	24,065	7,193	3,850	35,108
General Obligation Bonds - Current	156,354	99,233	43,244	298,831
Other Payables	0	0	0	0
Total Current Liabilities	473,660	209,548	106,859	790,067
Noncurrent Liabilities:				
General Obligation Bonds Payable (Net of Deferred Refunding Costs, Discounts and Premiums)	1,888,398	611,006	444,874	2,944,278
OPEB Liability	1,288,635	331,206	0	1,619,841
Post Closure Liability	633,503	0	0	633,503
Pension Liability	1,388,325	344,326	0	1,732,651
Total Noncurrent Liabilities	5,198,861	1,286,538	444,874	6,930,273
Total Liabilities	5,672,521	1,496,086	551,733	7,720,340
DEFERRED INFLOWS OF RESOURCES:				
Deferred Inflows Related to Pensions	0	0	0	0
Deferred Inflows Related to OPEB	344,699	88,595	0	433,294
Total Deferred Inflows of Resources	344,699	88,595	0	433,294
NET POSITION:				
Net Investment in Capital Assets	1,245,329	4,120,004	2,211,656	7,576,989
Restricted for Debt Service	11,798	0	0	11,798
Restricted for Future Pension Costs	11,802	5,194	0	16,996
Restricted for Capital Improvements	0	0	86,460	86,460
Restricted for Pension Asset	2,126	544	0	2,670
Unrestricted	596,258	223,545	529,398	1,349,201
Total Net Position	\$ 1,867,313	\$ 4,349,287	\$ 2,827,514	\$ 9,044,114

See Independent Auditor's Report.
Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2024

	Solid Waste Management Fund	Storm Water Management Fund	Cattails at MeadowView Golf Course Fund	Total Nonmajor Enterprise Funds
OPERATING REVENUES:				
Charges and Fees	\$ 4,324,402	\$ 1,881,442	\$ 1,254,265	\$ 7,460,109
Penalties and Fines	0	0	0	0
Miscellaneous	0	0	0	0
Total Operating Revenue	<u>4,324,402</u>	<u>1,881,442</u>	<u>1,254,265</u>	<u>7,460,109</u>
OPERATING EXPENSES:				
Operating Costs	6,459,344	1,301,618	1,375,198	9,136,160
Depreciation	185,111	172,919	231,508	589,538
Total Operating Expenses	<u>6,644,455</u>	<u>1,474,537</u>	<u>1,606,706</u>	<u>9,725,698</u>
Operating Income (Loss)	<u>(2,320,053)</u>	<u>406,905</u>	<u>(352,441)</u>	<u>(2,265,589)</u>
NONOPERATING REVENUES:				
Investment Earnings	74,700	21,812	22,141	118,653
Interest Expense	(60,450)	(18,323)	(11,436)	(90,209)
Gain (Loss) on Disposal of Capital Assets	124,890	0	550	125,440
Bond Issue Cost	0	0	0	0
Total Nonoperating Revenues	<u>139,140</u>	<u>3,489</u>	<u>11,255</u>	<u>153,884</u>
Income (Loss) Before Capital Contributions and Transfers	(2,180,913)	410,394	(341,186)	(2,111,705)
Capital Contributions	0	84,976	0	84,976
Transfers In	2,578,400	0	626,347	3,204,747
Transfers Out	0	(152,736)	0	(152,736)
Change in Net Position	397,487	342,634	285,161	1,025,282
Net Position, July 1, 2023	<u>1,469,826</u>	<u>4,006,653</u>	<u>2,542,353</u>	<u>8,018,832</u>
Net Position, June 30, 2024	<u>\$ 1,867,313</u>	<u>\$ 4,349,287</u>	<u>\$ 2,827,514</u>	<u>\$ 9,044,114</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2024

	Solid Waste Management Fund	Storm Water Management Fund	Cattails at MeadowView Golf Course Fund	Total Nonmajor Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:				
Receipts from Customers and Users	\$ 4,112,093	\$ 1,774,814	\$ 1,214,810	\$ 7,101,717
Receipts from Interfund Services Provided	82,560	89,558	0	172,118
Payments to Suppliers	(3,089,046)	(520,406)	(1,488,106)	(5,097,558)
Payments to Employees	(2,873,765)	(817,788)	0	(3,691,553)
Net Cash Provided (Used) by Operating Activities	<u>(1,768,158)</u>	<u>526,178</u>	<u>(273,296)</u>	<u>(1,515,276)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Transfers from Other Funds	2,578,400	0	626,347	3,204,747
Transfers to Other Funds	0	(152,736)	0	(152,736)
Advances (to) From Other Funds	0	0	(25,011)	(25,011)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>2,578,400</u>	<u>(152,736)</u>	<u>601,336</u>	<u>3,027,000</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Proceeds from Capital Debt	0	0	0	0
Grant Revenue for Capital Projects	0	0	0	0
Acquisition and Construction of Capital Assets	(110,152)	(447,046)	(23,245)	(580,443)
Principal Paid on Capital Debt	(151,331)	(96,602)	(41,899)	(289,832)
Interest Paid on Capital Debt	(77,194)	(25,277)	(12,718)	(115,189)
Proceeds from Sales of Capital Assets	124,890	0	550	125,440
Net Cash Used by Capital and Related Financing Activities	<u>(213,787)</u>	<u>(568,925)</u>	<u>(77,312)</u>	<u>(860,024)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:				
Purchase of Investments	(8,450)	(3,747)	(179)	(12,376)
Interest Received	74,700	21,812	22,141	118,653
Net Cash Provided (Used) by Investing Activities	<u>66,250</u>	<u>18,065</u>	<u>21,962</u>	<u>106,277</u>
Net Increase (Decrease) In Cash and Cash Equivalents	662,705	(177,418)	272,690	757,977
Cash and Cash Equivalents, July 1, 2023	<u>1,972,985</u>	<u>441,888</u>	<u>345,763</u>	<u>2,760,636</u>
Cash and Cash Equivalents, June 30, 2024	<u>\$ 2,635,690</u>	<u>\$ 264,470</u>	<u>\$ 618,453</u>	<u>\$ 3,518,613</u>

(continued)

Item XII6.

CITY OF KINGSPORT, TENNESSEE
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2024

	Solid Waste Management Fund	Storm Water Management Fund	Cattails at MeadowView Golf Course Fund	Total Nonmajor Enterprise Funds
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income (Loss)	\$ (2,320,053)	\$ 406,905	\$ (352,441)	\$ (2,265,589)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	185,111	172,919	231,508	589,538
(Increase) Decrease in Assets:				
Accounts Receivable	(129,749)	(17,070)	(39,455)	(186,274)
Inventory	0	0	(4,438)	(4,438)
Prepays	0	0	0	0
Increase (Decrease) in Liabilities:				
Accounts Payable	4,208	(38,554)	(108,470)	(142,816)
Pension Liabilities and Deferrals	183,524	31,955	0	215,479
Compensated Absences Payable	24,604	594	0	25,198
OPEB Liabilities and Deferrals	57,568	(18,255)	0	39,313
Other Payables	226,629	0	0	226,629
Retainages Payable	0	(12,316)	0	(12,316)
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,768,158)</u>	<u>\$ 526,178</u>	<u>\$ (273,296)</u>	<u>\$ (1,515,276)</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS FROM STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION:				
Cash on Hand	\$ 2,941	\$ 0	\$ 0	\$ 2,941
Equity in Pooled Cash and Investments	2,632,749	264,437	439,842	3,337,028
Restricted Cash from Unspent Bonds	0	33	95,611	95,644
Restricted Cash	0	0	83,000	83,000
Cash and Cash Equivalents, June 30, 2024	<u>\$ 2,635,690</u>	<u>\$ 264,470</u>	<u>\$ 618,453</u>	<u>\$ 3,518,613</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2024

	<u>Fleet Operations & Maintenance Fund</u>	<u>Insurance Reserve Fund</u>	<u>Employee Health Insurance Fund</u>	<u>Retirees Health Insurance Fund</u>	<u>Total Internal Service Funds</u>
ASSETS:					
Current Assets:					
Equity in Pooled Cash and Investments	\$ 0	\$ 6,310,034	\$ 3,782,349	\$ 2,482,021	\$ 12,574,404
Accounts Receivable	269,352	0	277,750	95,407	642,509
Accrued Interest Receivable	369	204	0	0	573
Due from Other Governments	0	0	0	0	0
Due from Other Funds	0	0	0	0	0
Inventories	331,897	0	95,579	0	427,476
Prepays	2,393,305	490,196	3,069	1,111	2,887,681
Total Current Assets	<u>2,994,923</u>	<u>6,800,434</u>	<u>4,158,747</u>	<u>2,578,539</u>	<u>16,532,643</u>
Capital Assets:					
Land	14,695	0	0	0	14,695
Buildings and Improvements	0	0	0	0	0
Machinery and Equipment	41,670,781	0	0	0	41,670,781
Less: Accumulated Depreciation	(28,335,533)	0	0	0	(28,335,533)
Net Capital Assets	<u>13,349,943</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,349,943</u>
Other Assets:					
Deposits	0	25,000	26,920	2,074	53,994
Total Other Assets	<u>0</u>	<u>25,000</u>	<u>26,920</u>	<u>2,074</u>	<u>53,994</u>
Restricted Assets:					
Long Term Certificates of Deposit	500,000	500,000	0	0	1,000,000
Investments	2,550,966	1,064	1,574	0	2,553,604
Total Restricted Assets	<u>3,050,966</u>	<u>501,064</u>	<u>1,574</u>	<u>0</u>	<u>3,553,604</u>
Total Assets	<u>19,395,832</u>	<u>7,326,498</u>	<u>4,187,241</u>	<u>2,580,613</u>	<u>33,490,184</u>

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2024

	<u>Fleet Operations & Maintenance Fund</u>	<u>Insurance Reserve Fund</u>	<u>Employee Health Insurance Fund</u>	<u>Retirees Health Insurance Fund</u>	<u>Total Internal Service Funds</u>
LIABILITIES:					
Current Liabilities:					
Accounts Payable	604,177	38,154	117,447	0	759,778
Due to Other Funds	1,158,585	0	0	0	1,158,585
Claims Payable	0	480,125	0	0	480,125
Benefits Payable	0	2,685,420	508,585	106,415	3,300,420
Compensated Absences Payable	81,042	16,751	4,184	0	101,977
Total Current Liabilities	<u>1,843,804</u>	<u>3,220,450</u>	<u>630,216</u>	<u>106,415</u>	<u>5,800,885</u>
Total Liabilities	<u>1,843,804</u>	<u>3,220,450</u>	<u>630,216</u>	<u>106,415</u>	<u>5,800,885</u>
NET POSITION:					
Net Investment in Capital Assets	13,349,943	0	0	0	13,349,943
Restricted for Future Pension Costs	10,907	1,064	1,574	0	13,545
Unrestricted	4,191,178	4,104,984	3,555,451	2,474,198	14,325,811
Total Net Position	<u>\$ 17,552,028</u>	<u>\$ 4,106,048</u>	<u>\$ 3,557,025</u>	<u>\$ 2,474,198</u>	<u>\$ 27,689,299</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
For the Fiscal Year Ended June 30, 2024

	<u>Fleet Operations & Maintenance Fund</u>	<u>Insurance Reserve Fund</u>	<u>Employee Health Insurance Fund</u>	<u>Retirees Health Insurance Fund</u>	<u>Total Internal Service Funds</u>
OPERATING REVENUE:					
Charges for Sales and Services	\$ 9,568,583	\$ 2,489,370	\$ 9,125,532	\$ 1,248,359	\$ 22,431,844
Miscellaneous	27,234	173,263	1,149,600	246,152	1,596,249
Total Operating Revenue	<u>9,595,817</u>	<u>2,662,633</u>	<u>10,275,132</u>	<u>1,494,511</u>	<u>24,028,093</u>
OPERATING EXPENSES:					
Personnel Services and Benefits	1,564,911	263,561	107,197	0	1,935,669
Materials and Supplies	4,956,783	3,655	766,988	0	5,727,426
Contractual Services	167,896	91,905	647,228	708	907,737
Insurance	16,937	1,035,632	645,472	96,661	1,794,702
Insurance Claims	0	1,539,786	7,843,064	1,662,657	11,045,507
Depreciation	2,814,546	0	0	0	2,814,546
Miscellaneous	141,956	47,308	754,596	46,846	990,706
Total Operating Expenses	<u>9,663,029</u>	<u>2,981,847</u>	<u>10,764,545</u>	<u>1,806,872</u>	<u>25,216,293</u>
Operating Income (Loss)	<u>(67,212)</u>	<u>(319,214)</u>	<u>(489,413)</u>	<u>(312,361)</u>	<u>(1,188,200)</u>
NONOPERATING REVENUES:					
Gain on Disposal of Capital Assets	296,049	0	0	0	296,049
Investment Earnings	125,187	219,568	119,115	89,097	552,967
Total Nonoperating Revenues	<u>421,236</u>	<u>219,568</u>	<u>119,115</u>	<u>89,097</u>	<u>849,016</u>
Income (Loss) Before Transfers	354,024	(99,646)	(370,298)	(223,264)	(339,184)
Transfers In	<u>160,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>160,000</u>
Change in Net Position	514,024	(99,646)	(370,298)	(223,264)	(179,184)
Net Position, July 1, 2023	<u>17,038,004</u>	<u>4,205,694</u>	<u>3,927,323</u>	<u>2,697,462</u>	<u>27,868,483</u>
Net Position, June 30, 2024	<u>\$ 17,552,028</u>	<u>\$ 4,106,048</u>	<u>\$ 3,557,025</u>	<u>\$ 2,474,198</u>	<u>\$ 27,689,299</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2024

	Fleet Operations & Maintenance Fund	Insurance Reserve Fund	Employee Health Insurance Fund	Retirees Health Insurance Fund	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:					
Receipts from Interfund Services Provided	\$ 9,598,910	\$ 2,672,854	\$ 10,194,912	\$ 1,467,431	\$ 23,934,107
Payments to Suppliers	(3,563,322)	(2,790,239)	(10,566,308)	(1,760,457)	(18,680,326)
Payments to Employees	(1,554,701)	(251,238)	(105,408)	0	(1,911,347)
Net Cash Provided (Used) by Operating Activities	<u>4,480,887</u>	<u>(368,623)</u>	<u>(476,804)</u>	<u>(293,026)</u>	<u>3,342,434</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:					
Transfers (to) from Other Funds	160,000	0	0	0	160,000
Advances (to) from Other Funds	169,814	0	0	0	169,814
Net Cash Provided (Used) by Noncapital Financing Activities	<u>329,814</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>329,814</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Purchase of Capital Assets	(4,526,509)	0	0	0	(4,526,509)
Proceeds from Sales of Capital Assets	296,049	0	0	0	296,049
Net Cash Used by Capital and Related Financing Activities	<u>(4,230,460)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,230,460)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of Investments	(705,581)	(1,064)	(1,255)	0	(707,900)
Interest Received	125,340	219,405	119,115	89,097	552,957
Net Cash Provided (Used) by Investing Activities	<u>(580,241)</u>	<u>218,341</u>	<u>117,860</u>	<u>89,097</u>	<u>(154,943)</u>
Net Increase (Decrease) In Cash and Cash Equivalents	0	(150,282)	(358,944)	(203,929)	(713,155)
Cash and Cash Equivalents, July 1, 20223	<u>0</u>	<u>6,460,316</u>	<u>4,141,293</u>	<u>2,685,950</u>	<u>13,287,559</u>
Cash and Cash Equivalents, June 30, 2024	<u>\$ 0</u>	<u>\$ 6,310,034</u>	<u>\$ 3,782,349</u>	<u>\$ 2,482,021</u>	<u>\$ 12,574,404</u>

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2024

	Fleet Operations & Maintenance Fund	Insurance Reserve Fund	Employee Health Insurance Fund	Retirees Health Insurance Fund	Total Internal Service Funds
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:					
Operating Income (Loss)	\$ (67,212)	\$ (319,214)	\$ (489,413)	\$ (312,361)	\$ (1,188,200)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Depreciation	2,814,546	0	0	0	2,814,546
(Increase) Decrease in Assets:					
Accounts Receivable	3,093	10,221	(80,220)	(27,080)	(93,986)
Inventory	43,957	0	12,646	0	56,603
Prepays and Deposits	1,330,358	(87,121)	0	0	1,243,237
Increase (Decrease) in Liabilities:					
Accounts Payable	345,935	(48,316)	(40,191)	0	257,428
Benefits Payable	0	236,181	118,585	46,415	401,181
Claims Payable	0	(172,697)	0	0	(172,697)
Compensated Absences Payable	10,210	12,323	1,789	0	24,322
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,480,887</u>	<u>\$ (368,623)</u>	<u>\$ (476,804)</u>	<u>\$ (293,026)</u>	<u>\$ 3,342,434</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS FROM STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION:					
Equity in Pooled Cash and Investments	\$ 0	\$ 6,310,034	\$ 3,782,349	\$ 2,482,021	\$ 12,574,404
Restricted Assets Cash in Bank	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, June 30, 2024	<u>\$ 0</u>	<u>\$ 6,310,034</u>	<u>\$ 3,782,349</u>	<u>\$ 2,482,021</u>	<u>\$ 12,574,404</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
DISCRETELY PRESENTED COMPONENT UNITS
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended June 30, 2024

	Industrial Development Board	Emergency Communications District
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and Users	\$ 1,345,858	\$ 907,838
Payments to Suppliers	(777,999)	(434,749)
Net Cash Provided (Used) by Operating Activities	567,859	473,089
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Noncapital Grants	0	289,536
Net Cash Provided by Noncapital Financing Activities	0	289,536
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Note Proceeds	1,773,430	0
Proceeds from Sale of Capital Assets	0	0
Purchases of Capital Assets	(1,915,640)	(7,453)
Capital Grants	619,419	0
Payments to Grantees	(250,000)	0
Principal Paid on Capital Debt	(433,310)	0
Interest Paid on Capital Debt	(394,413)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	(600,514)	(7,453)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from Maturities of Investments	0	0
Interest Received	127,207	446
Net Cash Provided by Investing Activities	127,207	446
Net Increase (Decrease) in Cash and Cash Equivalents	94,552	755,618
Cash and Cash Equivalents, July 1, 2023	2,758,735	4,071,823
Cash and Cash Equivalents, June 30, 2024	\$ 2,853,287	\$ 4,827,441
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 1,009,605	\$ 268,358
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:		
Depreciation and Amortization	317,702	158,370
(Increase) Decrease in Assets:		
Accounts Receivable	(39,575)	(17,600)
Land Held for Sale or Development	61,173	0
Prepaid Items	500	(11,271)
Lease Receivables and Related Deferrals	(76,983)	0
Increase (Decrease) in Liabilities:		
Accounts Payable	121,876	75,232
Unearned Income	(826,439)	0
Net Cash Provided (Used) by Operating Activities	\$ 567,859	\$ 473,089
RECONCILIATION OF CASH AND CASH EQUIVALENTS FROM STATEMENT OF CASH FLOWS TO STATEMENT OF NET POSITION:		
Cash	\$ 2,853,287	\$ 4,827,441
Restricted Assets Cash in Bank	0	0
Cash and Cash Equivalents, June 30, 2024	\$ 2,853,287	\$ 4,827,441
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Decrease in Investment in Joint Venture	\$ 5,371	\$ 0
Donations of Capital Assets	331,620	0
Right to Use Lease Asset Acquired in Exchange for a Lease Liability	\$ 1,592,160	\$ 0

See Index to Financial Statements' Report.

Item XII.6.

D. SUPPLEMENTAL INFORMATION

CITY OF KINGSPORT, TENNESSEE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
COMPARATIVE SCHEDULES BY SOURCE
June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
GOVERNMENTAL FUNDS CAPITAL ASSETS:		
Land	\$ 39,056,897	\$ 38,919,030
Buildings	250,768,278	250,305,993
Improvements Other Than Buildings	55,937,978	51,978,754
Equipment	45,087,347	41,261,047
Software	932,792	1,082,501
Infrastructure	303,330,774	303,089,694
Construction in Progress	70,714,618	38,131,506
Total Governmental Funds Capital Assets	\$ 765,828,684	\$ 724,768,525
INVESTMENTS IN GOVERNMENTAL FUNDS CAPITAL ASSETS BY SOURCE:		
General Obligation Bonds	\$ 468,652,180	\$ 467,154,731
Contributions from Municipalities	30,747	203,747
Federal Grants	23,568,012	21,855,444
State Grants	2,910,814	2,788,361
County Grants	21,296,887	21,296,887
Federal Revenue Sharing	366,414	366,414
General Fund Revenue	23,231,982	20,552,395
Gifts	40,244,031	39,692,055
Annexed Roads	14,297,831	14,297,831
Forfeitures	113,485	113,485
Special Revenue Funds	96,053,361	93,273,502
Operating Revenue	2,269,181	2,279,181
Notes Payable	2,079,141	2,762,986
Construction in Progress	70,714,618	38,131,506
Total Governmental Funds Capital Assets	\$ 765,828,684	\$ 724,768,525

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2024

Function and Activity	Land	Buildings	Improvements other than Buildings	Equipment	Software	Infrastructure	Construction in Progress	Total
General Government:								
General Government	\$ 14,415,964	\$ 32,816,796	\$ 6,675,716	\$ 2,145,488	\$ 0	\$ 0	\$ 5,461,564	\$ 61,515,528
Finance	0	0	5,797	33,576	47,560	0	0	86,933
Information Services	0	0	0	1,417,376	156,531	0	0	1,573,907
Personnel	0	0	0	10,522	0	0	0	10,522
Geographic Information	0	0	0	80,823	8,500	0	0	89,323
Total General Government	14,415,964	32,816,796	6,681,513	3,687,785	212,591	0	5,461,564	63,276,213
Economic and Physical Development:								
Development Services	0	0	9,895	26,717	0	0	0	36,612
Transportation	511,342	6,955,067	1,423,504	2,808,924	149,111	0	6,389,891	18,237,839
Engineering	0	576,203	76,879	189,996	0	0	0	843,078
Total Economic and Physical Development	511,342	7,531,270	1,510,278	3,025,637	149,111	0	6,389,891	19,117,529
Public Safety:								
Police	90,588	4,677,342	175,384	4,292,417	87,248	0	556,872	9,879,851
Fire	653,337	7,057,786	1,157,571	4,159,357	60,273	0	189,445	13,277,769
Communication	0	66,535	0	204,629	0	0	0	271,164
Central Dispatch	0	0	0	2,046,631	0	0	0	2,046,631
Total Public Safety	743,925	11,801,663	1,332,955	10,703,034	147,521	0	746,317	25,475,415
Public Works:								
General and Administrative	44,620	514,645	0	148,655	32,262	344,469	0	1,084,651
Sanitation	0	0	0	5,000	0	0	0	5,000
Streets	0	0	1,174,765	1,648,898	0	49,744,964	13,268,344	65,836,971
Maintenance	0	634,033	167,727	2,260,453	52,010	0	692,219	3,806,442
Bridges System	0	0	0	0	0	9,159,085	62,097	9,221,182
Highways System	0	0	0	0	0	243,605,639	0	243,605,639
Total Public Works	44,620	1,148,678	1,342,492	4,063,006	84,272	302,854,157	14,022,660	323,559,885

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE BY FUNCTION AND ACTIVITY
JUNE 30, 2024

Function and Activity	Land	Buildings	Improvements other than Buildings	Equipment	Software	Infrastructure	Construction in Progress	Total
Culture and Recreation:								
Senior Citizens	0	3,901,672	42,621	108,007	13,550	0	0	4,065,850
Recreation	15,635,519	24,342,798	26,414,130	1,584,258	0	0	2,869,567	70,846,272
Cultural Arts	140,000	2,050,524	711,069	375,874	0	0	15,000	3,292,467
Bays Mountain	1,386,962	953,077	2,494,326	2,635,224	0	0	1,148,746	8,618,335
Allandale	306,018	463,417	780,576	197,816	0	0	0	1,747,827
Library	133,000	4,788,976	313,412	329,979	0	476,617	0	6,041,984
Total Culture and Recreation	<u>17,601,499</u>	<u>36,500,464</u>	<u>30,756,134</u>	<u>5,231,158</u>	<u>13,550</u>	<u>476,617</u>	<u>4,033,313</u>	<u>94,612,735</u>
Education	<u>5,739,547</u>	<u>160,969,407</u>	<u>14,314,606</u>	<u>18,376,727</u>	<u>325,747</u>	<u>0</u>	<u>40,060,873</u>	<u>239,786,907</u>
Total Governmental Funds Capital Assets	<u>\$ 39,056,897</u>	<u>\$ 250,768,278</u>	<u>\$ 55,937,978</u>	<u>\$ 45,087,347</u>	<u>\$ 932,792</u>	<u>\$ 303,330,774</u>	<u>\$ 70,714,618</u>	<u>\$ 765,828,684</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY
For the Fiscal Year Ended June 30, 2024

Function and Activity	Governmental Funds Capital Assets June 30, 2023	Additions	Deletions	Adjustments	Governmental Funds Capital Assets June 30, 2024
General Government:					
General Government	\$ 60,726,010	\$ 1,267,999	\$ (478,481)	\$ 0	\$ 61,515,528
Finance	72,608	14,325	0	0	86,933
Information Services	1,526,752	47,155	0	0	1,573,907
Personnel	10,522	0	0	0	10,522
Geographic Information	89,323	0	0	0	89,323
Total General Government	62,425,215	1,329,479	(478,481)	0	63,276,213
Economic and Physical Development:					
Development Services	701,805	26,717	(691,910)	0	36,612
Transportation	18,237,520	279,871	(279,552)	0	18,237,839
Engineering	843,078	0	0	0	843,078
Total Economic and Physical Development	19,782,403	306,588	(971,462)	0	19,117,529
Public Safety:					
Police	9,828,207	342,873	(291,229)	0	9,879,851
Fire	13,058,600	2,071,329	(1,802,882)	(49,278)	13,277,769
Communication	271,164	0	0	0	271,164
Central Dispatch	2,046,631	0	0	0	2,046,631
Total Public Safety	25,204,602	2,414,202	(2,094,111)	(49,278)	25,475,415
Public Works:					
General and Administrative	1,090,021	0	(5,370)	0	1,084,651
Sanitation	5,000	0	0	0	5,000
Streets	56,903,651	8,933,320	0	0	65,836,971
Maintenance	3,636,261	172,710	(2,529)	0	3,806,442
Bridges System	9,211,767	9,415	0	0	9,221,182
Highways System	243,605,639	0	0	0	243,605,639
Total Public Works	314,452,339	9,115,445	(7,899)	0	323,559,885
Culture and Recreation:					
Senior Citizens	4,070,064	7,014	(11,228)	0	4,065,850
Recreation	69,307,521	5,241,689	(3,702,938)	0	70,846,272
Cultural Arts	3,292,467	0	0	0	3,292,467
Bays Mountain	7,567,325	1,077,180	(26,170)	0	8,618,335
Allandale	1,742,697	5,130	0	0	1,747,827
Library	5,874,335	167,649	0	0	6,041,984
Total Culture and Recreation	91,854,409	6,498,662	(3,740,336)	0	94,612,735
Education	211,049,557	29,834,018	(1,096,668)	0	239,786,907
Total Governmental Funds Capital Assets	\$ 724,768,525	\$ 49,498,394	\$ (8,388,957)	\$ (49,278)	\$ 765,828,684

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in the internal service fund are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net position.

CITY OF KINGSPORT, TENNESSEE
LONG TERM DEBT FOR GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
SCHEDULE OF CHANGES IN LONG TERM DEBT BY INDIVIDUAL ISSUE
For the Fiscal Year Ended June 30, 2024

DESCRIPTION OF INDEBTEDNESS	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 6/30/2023	Issued During Period	Paid and/or matured During Period	Refunded During Period	Outstanding 6/30/2024
PRIMARY GOVERNMENT									
GOVERNMENTAL ACTIVITIES									
<u>Notes Payable</u>									
<u>Payable through Debt Service Fund</u>									
2009 QSCB	\$ 1,240,000	1.52%	12/17/09	7/1/26	\$ 240,586	\$ 0	\$ 77,374	\$ 0	\$ 163,212
2010A HUD 108	856,000	4.25%	7/21/10	8/1/31	340,000	0	43,000	0	297,000
2010 EESI	5,045,078	0.75%	12/7/10	11/1/24	583,162	0	436,801	0	146,361
2020 CAPITAL OUTLAY SCHOOLS	2,000,000	1.99%	10/30/20	10/1/32	1,666,666	0	166,667	0	1,499,999
2021 EESI	2,976,123	0.50%	6/1/21	6/1/38	2,798,345	0	172,731	0	2,625,614
Total Notes Payable through Debt Service Fund	12,117,201				5,628,759	0	896,573	0	4,732,186
<u>Bonds Payable</u>									
<u>Payable through Debt Service Fund</u>									
General Obligation Refunding, Series 2013	\$ 12,177,052	2.5 - 3.75%	2/8/13	5/1/27	\$ 3,714,446	\$ 0	\$ 890,280	\$ 0	\$ 2,824,166
General Obligation, Series 2013B	13,406,846	2.0 - 5.0%	10/21/13	3/1/34	8,394,508	0	672,535	0	7,721,973
General Obligation, Series 2014A	13,233,893	2.0 - 5.0%	10/31/14	9/1/34	9,527,894	0	623,320	0	8,904,574
General Obligation Refunding, Series 2015	17,695,000	2.0 - 4.0%	2/6/15	3/1/28	11,475,000	0	2,390,000	0	9,085,000
General Obligation Refunding, Series 2015A	8,054,686	1.0 - 4.0%	10/27/15	3/1/36	3,938,024	0	250,626	0	3,687,398
General Obligation Refunding, Series 2016A	6,928,927	2.0 - 4.0%	6/3/16	3/1/29	4,467,445	0	679,102	0	3,788,343
General Obligation, Series 2016B	4,330,138	2.0 - 4.0%	6/3/16	3/1/30	3,059,618	0	416,484	0	2,643,134
General Obligation, Series 2016	7,821,325	3.0 - 4.0%	11/4/16	3/1/36	5,882,033	0	372,095	0	5,509,938
General Obligation, Series 2017A	14,690,288	2.0 - 5.0%	9/8/17	3/1/37	11,743,331	0	682,349	0	11,060,982
General Obligation, Series 2018A	7,040,000	3.0 - 5.0%	9/17/18	3/17/38	5,820,000	0	345,000	0	5,475,000
General Obligation Refunding, Series 2019	7,377,513	3.0 - 5.0%	5/1/19	3/1/30	5,478,196	0	701,126	0	4,777,070
General Obligation, Series 2019	8,906,518	3.0 - 5.0%	11/15/19	3/1/40	7,935,246	0	421,044	0	7,514,202
General Obligation Refunding, Series 2020	9,250,917	1.3 - 2.0%	11/20/20	3/1/32	8,302,582	0	855,361	0	7,447,221
General Obligation, Series 2021	9,205,000	2.0 - 5.0%	11/19/21	11/19/42	8,904,385	0	321,345	0	8,583,040
General Obligation, Series 2023	40,770,000	4.0 - 5.0%	8/25/23	8/25/56	0	40,770,000	0	0	40,770,000
Total Bonds Payable through Debt Service Fund	180,888,103				98,642,708	40,770,000	9,620,667	0	129,792,041
TOTAL GOVERNMENTAL ACTIVITIES	193,005,304				104,271,467	40,770,000	10,517,240	0	134,524,227

CITY OF KINGSPORT, TENNESSEE
LONG TERM DEBT FOR GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
SCHEDULE OF CHANGES IN LONG TERM DEBT BY INDIVIDUAL ISSUE
For the Fiscal Year Ended June 30, 2024

DESCRIPTION OF INDEBTEDNESS	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 6/30/2023	Issued During Period	Paid and/or matured During Period	Refunded During Period	Outstanding 6/30/2024
BUSINESS-TYPE ACTIVITIES									
<u>Bonds Payable</u>									
<u>Payable through Solid Waste Fund</u>									
General Obligation Refunding, Series 2013	132,948	2.5 - 4.0%	2/8/13	5/1/27	40,554	0	9,720	0	30,834
General Obligation, Series 2013B	289,856	2.0 - 5.0%	10/21/13	3/1/34	181,489	0	14,540	0	166,949
General Obligation, Series 2014A	2,371,107	2.0 - 5.0%	10/31/14	9/1/34	1,707,107	0	111,680	0	1,595,427
General Obligation Refunding, Series 2019	161,953	3.0 - 5.0%	5/1/19	3/1/30	120,258	0	15,391	0	104,867
Total Bonds Payable	2,955,864				2,049,408	0	151,331	0	1,898,077
<u>Bonds Payable</u>									
<u>Payable through MeadowView Fund</u>									
General Obligation Refunding, Series 2016A	9,221,015	2.0 - 4.0%	6/3/16	3/1/29	5,945,274	0	903,749	0	5,041,525
General Obligation, Series 2016	3,266,427	3.0 - 4.0%	11/4/16	3/1/36	2,456,518	0	155,398	0	2,301,120
General Obligation Refunding, Series 2019	542,374	3.0 - 5.0%	5/1/19	3/1/30	402,741	0	51,545	0	351,196
General Obligation, Series 2019	324,543	3.0 - 5.0%	11/15/19	3/1/40	289,151	0	15,342	0	273,809
General Obligation, Series 2021	830,000	2.0 - 5.0%	11/19/21	11/19/42	802,895	0	28,975	0	773,920
Total Bonds Payable	14,184,359				9,896,579	0	1,155,009	0	8,741,570
<u>Bonds Payable</u>									
<u>Payable through Cattails Fund</u>									
General Obligation, Series 2019	231,817	3.0 - 5.0%	11/15/19	3/1/40	206,536	0	10,959	0	195,577
General Obligation Refunding, Series 2020	334,626	1.3 - 2.0%	11/20/20	3/1/32	300,324	0	30,940	0	269,384
Total Bonds Payable	566,443				506,860	0	41,899	0	464,961
<u>Bonds Payable</u>									
<u>Payable through Storm Water Fund</u>									
General Obligation Refunding, Series 2016A	430,058	2.0 - 4.0%	6/3/16	3/1/29	277,281	0	42,150	0	235,131
General Obligation Refunding, Series 2019	323,907	3.0 - 5.0%	5/1/19	3/1/30	240,518	0	30,782	0	209,736
General Obligation Refunding, Series 2020	255,992	1.3 - 2.0%	11/20/20	3/1/32	229,750	0	23,670	0	206,080
Total Bonds Payable	1,009,957				747,549	0	96,602	0	650,947

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
LONG TERM DEBT FOR GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
SCHEDULE OF CHANGES IN LONG TERM DEBT BY INDIVIDUAL ISSUE
For the Fiscal Year Ended June 30, 2024

DESCRIPTION OF INDEBTEDNESS	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 6/30/2023	Issued During Period	Paid and/or matured During Period	Refunded During Period	Outstanding 6/30/2024
<u>Bonds Payable</u>									
<u>Payable through Aquatic Center Fund</u>									
General Obligation, Series 2012A	3,110,000	2.0 - 5.0%	6/22/12	4/1/32	1,755,000	0	175,000	0	1,580,000
General Obligation, Series 2013A	1,310,000	3.0 - 4.0%	10/21/13	3/1/34	830,000	0	65,000	0	765,000
General Obligation, Series 2016B	9,029,862	2.0 - 4.0%	6/3/16	3/1/30	6,380,382	0	868,516	0	5,511,866
General Obligation, Series 2017A	164,712	2.0 - 5.0%	9/8/17	3/1/37	131,669	0	7,651	0	124,018
General Obligation, Series 2018C	2,360,000	3.0 - 5.0%	9/28/18	3/1/38	1,965,000	0	105,000	0	1,860,000
General Obligation Refunding, Series 2019	295,809	3.0 - 5.0%	5/1/19	3/1/30	219,654	0	28,112	0	191,542
General Obligation Refunding, Series 2020	103,584	1.3 - 2.0%	11/20/20	3/1/32	92,966	0	9,578	0	83,388
Total Bonds Payable	16,373,967				11,374,671	0	1,258,857	0	10,115,814
<u>Other Loans Payable</u>									
<u>Payable through Water Fund</u>									
DWF 2014-140	13,556,601	1.78%	10/21/14	8/20/37	10,091,893	0	631,980	0	9,459,913
DG8 2022-249	1,300,000	1.06%	10/19/22	8/20/43	891,500	408,500	48,840	0	1,251,160
Total Other Loans Payable	14,856,601				10,983,393	408,500	680,820	0	10,711,073
<u>Bonds Payable</u>									
<u>Payable through Water Fund</u>									
2008 Tennessee Municipal Bond Fund	9,698,196	Variable	10/17/08	5/25/26	2,128,196	0	735,000	0	1,393,196
General Obligation Refunding, Series 2013	3,025,000	2.5 - 3.75%	2/8/13	5/1/27	40,000	0	10,000	0	30,000
General Obligation, Series 2013B	4,262,308	2.0 - 5.0%	10/21/13	3/1/34	2,668,784	0	213,813	0	2,454,971
General Obligation, Series 2014B	2,717,899	2.0 - 3.0%	10/31/14	3/1/35	1,868,921	0	131,511	0	1,737,410
General Obligation Refunding, Series 2015A	2,226,420	1.0 - 4.0%	10/27/15	3/1/36	1,088,521	0	69,276	0	1,019,245
General Obligation, Series 2016	3,294,425	3.0 - 4.0%	11/4/16	3/1/36	2,477,574	0	156,730	0	2,320,844
General Obligation, Series 2017B	1,167,095	2.0 - 5.0%	9/8/17	3/1/37	929,526	0	53,946	0	875,580
General Obligation, Series 2018B	396,023	3.0 - 5.0%	9/28/18	3/1/38	3,364,541	0	172,926	0	3,191,615
General Obligation Refunding, Series 2019	2,159,378	3.0 - 5.0%	5/1/19	3/1/30	1,603,453	0	205,217	0	1,398,236
General Obligation, Series 2019	5,730,509	3.0 - 5.0%	11/15/19	3/1/40	5,105,585	0	270,902	0	4,834,683
General Obligation Refunding, Series 2020	2,337,395	1.3 - 2.0%	11/20/20	3/1/32	2,097,782	0	216,121	0	1,881,661
General Obligation, Series 2021	1,380,000	2.0 - 5.0%	11/19/21	11/19/42	1,334,933	0	48,177	0	1,286,756
General Obligation, Series 2023	9,750,000	4.0 - 5.0%	8/25/23	8/25/56	0	9,750,000	0	0	9,750,000
Total Bonds Payable	48,144,648				24,707,816	9,750,000	2,283,619	0	32,174,197

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
LONG TERM DEBT FOR GOVERNMENTAL AND BUSINESS-TYPE ACTIVITIES
SCHEDULE OF CHANGES IN LONG TERM DEBT BY INDIVIDUAL ISSUE
For the Fiscal Year Ended June 30, 2024

DESCRIPTION OF INDEBTEDNESS	Original Amount of Issue	Interest Rate	Date of Issue	Last Maturity Date	Outstanding 6/30/2023	Issued During Period	Paid and/or matured During Period	Refunded During Period	Outstanding 6/30/2024
<u>Bonds Payable</u>									
<u>Payable through Sewer Fund</u>									
General Obligation Refunding, Series 2013	27,760,000	2.5 - 4.0%	2/8/13	5/1/32	9,880,000	0	1,155,000	0	8,725,000
General Obligation, Series 2013B	9,550,991	2.0 - 5.0%	10/21/13	3/1/34	5,980,218	0	479,112	0	5,501,106
General Obligation, Series 2014B	6,582,101	2.0 - 3.0%	10/31/14	9/1/34	4,526,080	0	318,489	0	4,207,591
General Obligation Refunding, Series 2015A	4,823,895	1.0 - 4.0%	10/27/15	3/1/36	2,358,455	0	150,098	0	2,208,357
General Obligation, Series 2016	6,952,823	3.0 - 4.0%	11/4/16	3/1/36	5,228,876	0	330,776	0	4,898,100
General Obligation, Series 2017B	10,082,905	2.0 - 5.0%	9/8/17	3/1/37	8,030,474	0	466,054	0	7,564,420
General Obligation, Series 2018B	1,308,977	3.0 - 5.0%	9/28/18	3/1/38	1,110,459	0	57,074	0	1,053,385
General Obligation Refunding, Series 2019	3,239,067	3.0 - 5.0%	5/1/19	3/1/30	2,405,180	0	307,826	0	2,097,354
General Obligation, Series 2019	3,421,614	3.0 - 5.0%	11/15/19	3/1/40	3,048,480	0	161,752	0	2,886,728
General Obligation Refunding, Series 2020	2,642,486	1.3 - 2.0%	11/20/20	3/1/32	2,371,597	0	244,329	0	2,127,268
General Obligation, Series 2021	6,345,000	2.0 - 5.0%	11/19/21	11/19/42	6,137,787	0	221,505	0	5,916,282
General Obligation, Series 2023	<u>11,425,000</u>	4.0 - 5.0%	8/25/23	8/25/56	0	11,425,000	0	0	11,425,000
Total Bonds Payable	<u>94,134,859</u>				<u>51,077,606</u>	<u>11,425,000</u>	<u>3,892,015</u>	<u>0</u>	<u>58,610,591</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>192,226,698</u>				<u>111,343,882</u>	<u>21,583,500</u>	<u>9,560,152</u>	<u>0</u>	<u>123,367,230</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 385,232,002</u>				<u>\$ 215,615,349</u>	<u>\$ 62,353,500</u>	<u>\$ 20,077,392</u>	<u>\$ 0</u>	<u>\$ 257,891,457</u>
COMPONENT UNIT									
<u>INDUSTRIAL DEVELOPMENT BOARD</u>									
<u>Bank Loans Payable</u>									
General Shale Loan	\$ 4,000,000	3.0%-7.5%	12/27/13	12/30/24	\$ 3,288,731	\$ 0	\$ 0	\$ 0	\$ 3,288,731
Miracle Field Loan	1,800,000	3.25%	10/15/19	7/17/30	608,000	0	139,000	0	469,000
Palmex Consolidation Loan	6,640,000	3.15%	6/15/20	6/15/30	6,118,647	0	272,910	0	5,845,737
RCAM Main Street Loan	800,000	4.35%	8/10/23	9/1/33	0	800,000	21,400	0	778,600
Dental Clinic Loan	<u>973,430</u>	4.18%	8/24/23	12/1/29	0	973,430	0	0	973,430
Total Bank Loans Payable - IDBK	<u>\$ 14,213,430</u>				<u>\$ 10,015,378</u>	<u>\$ 1,773,430</u>	<u>\$ 433,310</u>	<u>\$ 0</u>	<u>\$ 11,355,498</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF CHANGES IN LEASE OBLIGATIONS
For the Fiscal Year Ended June 30, 2024

DESCRIPTION OF INDEBTEDNESS	Original Amount of Issue	Interest Rate	Date of Issue	Maturity Date	Outstanding 6/30/2023	Issued During Period	Paid and/or matured During Period	Remeasure ments	Outstanding 6/30/2024
PRIMARY GOVERNMENT									
GOVERNMENTAL ACTIVITIES									
<u>Leases Payable</u>									
<u>Payable through Governmental Funds</u>									
	\$ 0	0.00%	n/a	n/a	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Leases Payable through Governmental Funds	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Leases Payable - Governmental Activities	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
BUSINESS-TYPE ACTIVITIES									
<u>Leases Payable</u>									
<u>Payable through Proprietary Funds</u>									
	\$ 0	0.00%	n/a	n/a	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Leases Payable through Business-Type Funds	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>0</u>				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 0</u>				<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
COMPONENT UNIT									
<u>INDUSTRIAL DEVELOPMENT BOARD</u>									
<u>Leases Payable</u>									
<u>Payable through IDBK</u>									
Dobyns-Taylor Warehouse	\$ 1,592,159	0.0215	7/1/23	7/1/53	\$ 0	\$ 1,592,160	\$ 22,007	\$ 0	\$ 1,570,153
A.W. Sevier Center	465,882	0.0351	1/1/23	1/1/29	472,700	0	33,099	0	439,601
Total Leases Payable - IDBK	<u>\$ 2,058,041</u>				<u>\$ 472,700</u>	<u>\$ 1,592,160</u>	<u>\$ 55,106</u>	<u>\$ 0</u>	<u>\$ 2,009,754</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
ENTERPRISE FUNDS
SCHEDULE OF OPERATING COSTS
For the Fiscal Year Ended June 30, 2024

	Water Fund	Sewer Fund	Aquatic Center Fund	MeadowView Conference Resort and Convention Center Fund	Other Enterprise Funds	Total Enterprise Funds
General and Administrative:						
Personnel Services	\$ 339,337	\$ 445,467	\$ 0	\$ 0	\$ 0	\$ 784,804
Contractual Services	264,727	252,651	29,840	13,251	283,351	843,820
Supplies	261,678	4,912	8,812	8,194	9,684	293,280
Insurance	50,349	27,451	44,283	117,416	46,203	285,702
Subsidies and Contributions	0	0	0	797,277	0	797,277
Base Management Fee	0	0	0	158,797	36,531	195,328
Other	377,597	113,992	16,537	175,095	120,057	803,278
Total General and Administrative	1,293,688	844,473	99,472	1,270,030	495,826	4,003,489
Operations:						
Water Plant Operations	4,080,412	0	0	0	0	4,080,412
Sewer Plant Operations	0	5,672,384	0	0	0	5,672,384
Water Distribution System Maintenance	2,826,916	0	0	0	0	2,826,916
Sewer Collection System Maintenance	0	2,040,551	0	0	0	2,040,551
Utility Technical Services	1,586,438	704,713	0	0	0	2,291,151
Landfill Operations and Services	0	0	0	0	1,353,488	1,353,488
Solid Waste Collection Services	0	0	0	0	1,201,603	1,201,603
Organic Refuse Collection Services	0	0	0	0	3,842,318	3,842,318
Storm Water Maintenance	0	0	0	0	1,275,321	1,275,321
Aquatic Center Operations	0	0	1,805,465	0	0	1,805,465
Aquatic Center Concessions	0	0	201,052	0	0	201,052
Aquatic Center Programs	0	0	138,638	0	0	138,638
Golf Grounds Maintenance	0	0	0	0	481,006	481,006
Golf Pro Shop	0	0	0	0	408,772	408,772
Golf Shop Food and Beverage	0	0	0	0	77,826	77,826
Total Operations	8,493,766	8,417,648	2,145,155	0	8,640,334	27,696,903
Total Operating Costs	\$ 9,787,454	\$ 9,262,121	\$ 2,244,627	\$ 1,270,030	\$ 9,136,160	\$ 31,700,392

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
NONMAJOR ENTERPRISE FUNDS
SCHEDULE OF OPERATING COSTS
For the Fiscal Year Ended June 30, 2024

	Solid Waste Management Fund	Storm Water Management Fund	Cattails at MeadowView Golf Course Fund	Total Nonmajor Enterprise Funds
General and Administrative:				
Personnel Services	\$ 0	\$ 0	\$ 0	\$ 0
Contractual Services	5,668	20,163	257,520	283,351
Supplies	0	4,154	5,530	9,684
Insurance	20,500	0	25,703	46,203
Base Management Fee	0	0	36,531	36,531
Other	35,767	1,980	82,310	120,057
Total General and Administrative	<u>61,935</u>	<u>26,297</u>	<u>407,594</u>	<u>495,826</u>
Operations:				
Landfill Operations and Services	1,353,488	0	0	1,353,488
Solid Waste Collection Services	1,201,603	0	0	1,201,603
Organic Refuse Collection Services	3,842,318	0	0	3,842,318
Storm Water Maintenance	0	1,275,321	0	1,275,321
Golf Grounds Maintenance	0	0	481,006	481,006
Golf Pro Shop	0	0	408,772	408,772
Golf Shop Food and Beverage	0	0	77,826	77,826
Total Operations	<u>6,397,409</u>	<u>1,275,321</u>	<u>967,604</u>	<u>8,640,334</u>
Total Operating Costs	<u>\$ 6,459,344</u>	<u>\$ 1,301,618</u>	<u>\$ 1,375,198</u>	<u>\$ 9,136,160</u>

See Independent Auditors' Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF INTER-FUND TRANSFER DETAILS
For the Fiscal Year Ended June 30, 2024

	<u>Transfers In:</u>	<u>Transfers Out:</u>
Major Governmental Funds		
General Fund		
General Purpose School Fund	\$ 433,301	\$ 14,932,435
Debt Service Fund	0	8,284,572
Capital Projects Fund	0	3,668,887
Special Revenue General Projects Fund	0	4,735,258
State Street Aid Fund	0	1,088,974
Metropolitan Planning Office Fund	0	44,146
Federal Transit Administration Fund	0	197,858
Library Governing Board Fund	0	1,375,000
Solid Waste Fund	0	2,578,400
Water Fund	2,033,100	0
Sewer Fund	1,686,911	0
Aquatic Center Fund	120,723	0
Storm Water Management Fund	64,767	0
Fleet Fund	0	160,000
	<u>4,338,802</u>	<u>37,065,530</u>
General Purpose School Fund		
General Fund	14,932,435	433,301
Debt Service Fund	0	4,511,935
Capital Projects Fund	0	4,137,338
Public Law 93-380 Fund	0	24,214
Special School Projects Fund	86,323	44,836
	<u>15,018,758</u>	<u>9,151,624</u>
Debt Service Fund		
General Fund	8,284,572	0
General Purpose School Fund	4,511,935	0
	<u>12,796,507</u>	<u>0</u>
Capital Projects Fund		
General Fund	3,668,887	0
General Purpose School Fund	4,137,338	0
Criminal Forfeiture Fund	(5,877)	0
Drug Fund	(2,894)	0
Bays Mountain Park Fund	46,492	0
	<u>7,843,946</u>	<u>0</u>
Water Fund		
General Fund	0	2,033,100
Sewer Fund	233,692	0
Storm Water Management Fund	32,013	0
	<u>265,705</u>	<u>2,033,100</u>
Sewer Fund		
General Fund	0	1,686,911
Water Fund	0	233,692
	<u>0</u>	<u>1,920,603</u>
Aquatic Center Fund		
General Fund	0	64,767
Visitor's Enhancement Fund	2,416,383	0
Regional Sales Tax Fund	173,241	0
	<u>2,589,624</u>	<u>64,767</u>
Meadowview Convention Center Fund		
Regional Sales Tax Fund	2,627,327	0
	<u>2,627,327</u>	<u>0</u>
Total Major Funds	<u>45,480,669</u>	<u>50,235,624</u>

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF INTER-FUND TRANSFER DETAILS
For the Fiscal Year Ended June 30, 2024

	<u>Transfers In:</u>	<u>Transfers Out:</u>
Aggregate Nonmajor Governmental Funds		
Special Revenue General Projects Fund		
General Fund	4,735,258	0
Visitors Enhancement	150,000	0
Bays Mountain Park	70,000	0
	<u>4,955,258</u>	<u>0</u>
State Street Aid Fund		
General Fund	1,088,974	0
Metropolitan Planning Office Fund		
General Fund	44,146	0
Federal Transit Administration Fund		
General Fund	197,858	0
Library Governing Board Fund		
General Fund	1,375,000	0
Special School Projects Fund		
General Purpose School Fund	24,214	0
Criminal Forfeiture		
Capital Projects Fund	0	(5,877)
Drug Fund		
Capital Projects Fund	0	(2,894)
Regional Sales Tax		
Aquatic Center Fund	0	2,416,383
Meadowview Convention Center Fund	0	2,627,327
Cattails Fund	0	626,347
	<u>0</u>	<u>5,670,057</u>
Visitors Enhancement		
Special Revenue General Projects Fund	0	150,000
Aquatic Center Fund	0	173,241
	<u>0</u>	<u>323,241</u>
Public Law 93-380 Fund		
General Purpose School Fund	44,836	86,323
Bays Mt Park		
Capital Projects Fund	0	46,492
Special Revenue General Projects Fund	0	70,000
	<u>0</u>	<u>116,492</u>
Total Aggregate Nonmajor Governmental Funds	<u>7,730,286</u>	<u>6,187,342</u>
Aggregate Nonmajor Proprietary Funds		
Storm Water Management Fund		
General Fund	0	120,723
Water Fund	0	32,013
	<u>0</u>	<u>152,736</u>
Solid Waste Fund		
General Fund	2,578,400	0
Cattails Fund		
Regional Sales Tax Fund	626,347	0
Total Aggregate Nonmajor Proprietary Funds	<u>3,204,747</u>	<u>152,736</u>

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF INTER-FUND TRANSFER DETAILS
For the Fiscal Year Ended June 30, 2024

	<u>Transfers In:</u>	<u>Transfers Out:</u>
Internal Service Funds		
Fleet Fund		
General Fund	160,000	0
	<u>\$ 56,575,702</u>	<u>\$ 56,575,702</u>

See Independent Auditor's Report.
Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF TRANSPORTATION EXPENDITURES BY OBJECT CLASSIFICATION
For the Fiscal Year Ended June 30, 2024

Federal Transit Administration Fund

Salaries and Benefits	\$ 1,306,377
Advertising and Publication	857
Printing and Binding	8,710
Professional / Consultant	2,914
Accounting and Auditing	1,500
Electric Service	23,955
Water and Sewer	9,449
Telephone	7,444
Natural Gas	8,764
Travel Expense	8,004
Registration Fees / Tuition	1,500
Personal Vehicle Reimbursement	161
Dues and Memberships	6,097
Literature / Subscriptions	828
Training	7,666
Medical Services	432
Machinery / Equipment Rental	5,315
Repairs & Maintenance	2,626
Repair and Maintenance - Vehicles	285,272
Storm Water Fee Expense	1,100
Temporary Employees	18,299
Miscellaneous	233,855
Office Supplies	2,753
Postage	380
Food	4,063
Operating Supplies and Tool	3,710
Maintenance Supplies	32,051
Sign Parts and Supplies	2,532
Clothing and Uniforms	5,536
Vehicle Insurance charged by Fleet Management	3,415
	<u>1,995,565</u>

Metropolitan Planning Office Fund

Salaries and Benefits	243,482
Professional / Consultant	15,000
Accounting and Auditing	1,100
Travel Expense	2,210
Registration Fees / Tuition	820
Personal Vehicle Reimbursement	681
Dues and Memberships	773
Literature / Subscriptions	2,640
Machinery / Equipment Rental	4,041
Repair and Maintenance - Vehicles	254
Office Supplies	1,166
Postage	2
Food	42
Operating Supplies and Tool	1,445
Motor Pool Charges	831
Liability	100
Vehicle Insurance charged by Fleet Management	141
	<u>274,728</u>

(continued)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF TRANSPORTATION EXPENDITURES BY OBJECT CLASSIFICATION
For the Fiscal Year Ended June 30, 2024

State Street Aid Fund	
Bridge Maintenance	12,350
Electric - Street Lights	2,198,748
Electric - Traffic Signals	58,834
Sign Parts & Supplies	54,367
Traffic Signal Supplies	121,758
Paint Supplies	44,282
Concrete Maintenance Supplies	19,281
Pavement Maintenance Supplies	57,569
Sidewalk Maintenance Supplies	21,918
Snow Removal Supplies	318,201
Miscellaneous	55,302
	<u>2,962,610</u>
Total Transportation	<u><u>\$ 5,232,903</u></u>

See Independent Auditor's Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF HIGHWAYS AND STREETS EXPENDITURES BY OBJECT CLASSIFICATION
For the Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>
State Street Aid Fund			
Bridge Maintenance	\$ 0	\$ 12,350	\$ 12,350
Electric - Street Lights	2,300,000	2,300,000	2,198,748
Electric - Traffic Signals	65,000	58,834	58,834
Sign Parts & Supplies	60,000	54,367	54,367
Traffic Signal Supplies	85,700	121,758	121,758
Paint Supplies	55,000	44,283	44,282
Concrete Maintenance Supplies	30,000	19,282	19,281
Pavement Maintenance Supplies	125,000	92,485	57,569
Sidewalk Maintenance Supplies	16,000	21,918	21,918
Snow Removal Supplies	200,000	339,444	318,201
Miscellaneous	30,000	55,303	55,303
Total Highways and Streets	<u>\$ 2,966,700</u>	<u>\$ 3,120,024</u>	<u>\$ 2,962,610</u>

See Independent Auditor's Report.

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2024

Federal Granting Agency/ Recipient State Agency/ Grant Program/ Grant Number	Federal Assistance Listing Number	Contract Number	Subrecipient DUNS	Passed - Through to Subrecipient	FY2024 Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>					
Pass Through Tennessee Department of Education:					
Child Nutrition Cluster:					
National School Lunch Program	10.555				\$ 2,284,554
Education School Nutrition	10.555				196,657
Commodities - Warehousing Rebate	10.555				7,980
School Breakfast Program	10.553				758,547
Summer Feeding Program	10.559				98,668
Child Nutrition Cluster Total					<u>3,346,407</u>
Pass Through Tennessee Department of Agriculture:					
Food Distribution Cluster:					
Commodity Supplemental Feeding	10.569				207,779
Food Distribution Cluster Total					<u>207,779</u>
Total U.S. Department of Argriculture					<u>3,554,187</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>					
Pass Through Tennessee Department of Education:					
Title I Program:					
Title I, Project 24-01	84.010				2,173,113
Title I, Project 23-21	84.010				273,168
Title I, Project Neglected 23-21	84.010				337
Title I, Project Neglected 24-01	84.010				14,171
Title I Program Total					<u>2,460,788</u>
Special Education Cluster:					
IDEA Part B, 24-01	84.027				1,441,742
IDEA Part B, 23-21	84.027				571,807
IDEA Part B, High Cost	84.027				31,386
IDEA Pre School 23-21	84.173				28,466
IDEA Pre School 24-01	84.173				50,460
COVID-19 - ARP IDEA Preschool 22-31 (ARPA)	84.173X				20,599
COVID-19 - ARP IDEA Part B 22-31 (ARPA)	84.027X				46,073
Special Education Cluster Total					<u>2,190,533</u>
Title II Program:					
Title II, 23-21	84.367				18,350
Title II, 24-01	84.367				365,858
Title II Program Total					<u>384,208</u>
Carl Perkins, 2024					
CTE Perkins Reserve 23-21	84.048				179,457
	84.048				28,394
					<u>207,851</u>
Transition School to Work 2023					
Transition School to Work 2024	84.126				52,648
	84.126				219,157
					<u>271,805</u>
Title IX McKinney, 23-21					
Title IX McKinney, 24-01	84.196A				2,132
Title IX McKinney, 24-31	84.196A				45,112
	84.196A				21,426
					<u>68,669</u>
TITLE IV 23-21					
TITLE IV 24-01	84.366				7,551
	84.366				151,872
					<u>159,422</u>
Temporary Assistance for Needy Families - Learning Camps and Transportation For	93.558				135,269
Education Stabilization Fund:					
COVID-19 - Literacy Training Teacher Stipend 512 23	84.425C				16,000
COVID-19 - ESSER II (CRRSA ACT)	84.425D				71,250
COVID-19 - ESSER III (ARPA)	84.425U				8,670,209
COVID-19 - Homeless ARP 1.0 22-31 (ARPA)	84.425W				19,118
COVID-19 - Homeless ARP 2.0 22-31 (ARPA)	84.425W				46,825
Education Stabilization Fund Total					<u>8,823,401</u>
Pass Through City of Greeneville, Tennessee:					
TITLE III, 23-21	84.365				1,774
TITLE III, 24-01	84.365				7,974
					<u>9,748</u>
Total U.S. Department of Education					<u>14,711,695</u>

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2024

Federal Granting Agency/ Recipient State Agency/ Grant Program/ Grant Number	Federal Assistance Listing Number	Contract Number	Subrecipient DUNS	Passed - Through to Subrecipient	FY2024 Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>					
Direct Programs:					
Federal Transit Cluster:					
Federal Transit - Formula Grants	20.507	TN-2020-022-00			755,810
Federal Transit - Formula Grants	20.507	TN-2020-023-00			90,882
Buses and Bus Facilities Formula Grants	20.526	TN-2023-027-00			722
Federal Transit - Formula Grants	20.507	TN-2021-031-01			117,156
Federal Transit Cluster Total					<u>964,569</u>
Pass Through Tennessee Department of Transportation:					
Highway Safety Cluster:					
State and Community Highway Safety	20.600	Z23THS141			12,451
State and Community Highway Safety	20.600	Z23THS140			971
State and Community Highway Safety	20.600	Z24THS149			31,454
State and Community Highway Safety	20.600	Z24THS150			15,519
Highway Safety Cluster Total					<u>60,395</u>
Highway Planning and Construction	20.205	123325			6,545,058
Highway Planning and Construction	20.205	129930			47,327
Highway Planning and Construction	20.205	129930			148,895
Pass-Through Virginia Department of Transportation:					
Highway Planning and Construction	20.205				3,999
					<u>6,745,279</u>
Pass Through Tennessee Department of Transportation:					
Metropolitan Transportation Planning	20.505	GG-17-53600-00			13,489
Pass-Through Virginia Department of Transportation:					
Metropolitan Transportation Planning	20.505	46024-02			4,254
					<u>17,743</u>
Total U.S. Department of Transportation					<u>7,787,986</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
Direct Programs:					
Bulletproof Vest Partnership Program 10054361	16.607				7,125
Edward Byrne Memorial Justice Assistance Grant Program	16.738	O-BJA-2022-171368			18,441
Total U.S. Department of Justice					<u>25,566</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>					
Pass-Through Federal Emergency Management Agency:					
Technical Rescue - Assistance to Firefighters	97.044	EMW-2021-FG-07363			190,530
Total U.S. Department of Homeland Security					<u>190,530</u>
<u>EXECUTIVE OFFICE OF THE PRESIDENT</u>					
Pass-Through Financial Commission for Appalachia HIDTA:					
High Intensity Drug Trafficking Area	95.001	G12AP0001A			21,702
Total Executive Office of the President					<u>21,702</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
Direct Programs:					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grants	14.218	B-22-MC-47-0004			500,047
COVID-19 - Community Development Block Grants (CARES ACT)	14.218	B-20-MC-47-0004			25,936
Community Development Block Grants	14.218	B-20-MC-47-0004	DVLTHFW4DKM1	\$ 10,100	
Community Development Block Grants	14.218	B-20-MC-47-0004	SJBALUATGF63	\$ 3,500	
Community Development Block Grants	14.218	B-22-MC-47-0004	GA4KTVREE922	\$ 4,088	
Community Development Block Grants	14.218	B-22-MC-47-0004	RPJKLQ7D8EA8	\$ 50,000	
Community Development Block Grants	14.218	B-22-MC-47-0004	NLKTCN3KKBF6	\$ 7,400	
Community Development Block Grants	14.218	B-22-MC-47-0004	MN15RHPKGN29	\$ 15,700	
Community Development Block Grants	14.218	B-22-MC-47-0004	L1NQNZ2HYL95	\$ 18,963	
Community Development Block Grants	14.218	B-22-MC-47-0004	WEUWKWDY51B7	\$ 22,336	
Community Development Block Grants	14.218	B-22-MC-47-0004	JZ6BJ6BZRLJ8	\$ 5,994	
Community Development Block Grants	14.218	B-22-MC-47-0004	V9AKR1CLS2A1	\$ 130,988	
CDBG - Entitlement Grants Cluster Total					<u>525,983</u>
Pass-Through Tennessee Housing Development Agency (THDA)					
COVID-19 - Home Investment Partnerships American Rescue Plan Program (HOME)	14.239	M21-SP470100			128,685
Total U.S. Department of Housing and Urban Development					<u>654,668</u>

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended June 30, 2024

Federal Granting Agency/ Recipient State Agency/ Grant Program/ Grant Number	Federal Assistance Listing Number	Contract Number	Subrecipient DUNS	Passed - Through to Subrecipient	FY2024 Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>					
Pass-Through First Tennessee Development District: Aging Cluster: Title III-B Transportation & III-D Health Promotion Aging Cluster Total	93.044	KINGS-2023-HOOT-23			12,000 <u>12,000</u>
Public Health Emergency Response - Resilient School Communities 24-01	93.354				<u>9,415</u>
Total U.S. Department of Health and Human Services					<u>21,415</u>
<u>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</u>					
Pass-Through Tennessee State Library and Archives: Library Services and Technology Act (LSTA)	45.310	LS-253654-OLS-23			12,139 <u>12,139</u>
Total Institute of Museum and Library Services					<u>12,139</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>					
Pass-Through Tenn Dept of Economic & Community Development: Appalachian Regional Development	23.001				730,302
Economic Development Cluster: Public Works - Economic Development Act (EDA) Economic Development Cluster Total	11.307	04-79-07701			169,345 <u>169,345</u>
Total U.S. Department of Commerce					<u>899,648</u>
<u>U.S. DEPARTMENT OF THE TREASURY</u>					
Direct Programs: COVID-19 - Coronavirus State & Local Fiscal Recovery Funds (ARPA)	21.027		83-173-2362	\$ 30,000	3,889,833
Pass-Through Tennessee Department of Environment and Conservation: COVID-19 - Coronavirus State & Local Fiscal Recovery Funds (ARPA)	21.027				3,818,689
Pass-Through Tennessee Department of Environment and Conservation: Pass Through Washington County, Tennessee: COVID-19 - Coronavirus State & Local Fiscal Recovery Funds (ARPA)	21.027				2,580,233
Pass Through Sullivan County, Tennessee: COVID-19 - Coronavirus State & Local Fiscal Recovery Funds (ARPA)	21.027				1,621,083 <u>11,909,839</u>
Total U.S. Department of The Treasury					<u>11,909,839</u>
<u>ENVIRONMENTAL PROTECTION AGENCY</u>					
Pass-Through Tennessee Department of Environment and Conservation: Capitalization Grants for Drinking Water State Revolving Loan Funds	66.468	DWF-2023-254			786,867 <u>786,867</u>
Total Environmental Protection Agency					<u>786,867</u>
Total Expenditures of Federal Awards				<u>\$ 299,068</u>	<u>\$ 40,576,242</u>

NOTE A: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the City under programs of the federal government for the fiscal year. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE B: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior fiscal years.

NOTE C: FOOD DISTRIBUTION

Non-monetary assistance is reported in the schedule at the fair market value of commodities received and used. At June 30, 2024, the School Board had food commodities totaling \$161,437 on hand in inventory.

NOTE D: INDIRECT COST RATES

The City has not made an election regarding use of the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

NOTE E: OUTSTANDING LOAN BALANCES

The City has a State Revolving Loan with an outstanding balance of \$9,459,913 at June 30, 2024. The interest rate is 1.78%. The project was completed in FY2018. The City of Kingsport has a State Revolving Loan with an outstanding balance of \$1,251,160 at June 30, 2024. The interest rate is 1.06%. The project was completed in FY2023. The City of Kingsport has a new State Revolving Loan with an outstanding balance of \$0 at June 30, 2024. The total loan available is \$7,000,000 and carries an interest rate of 2.13% and an administrative fee of 0.08%. The first draw down will be in FY25.

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Fiscal Year Ended June 30, 2024

<u>Granting Agency/ Pass-Through Agency Grant Program/ Grant Number</u>	<u>State Contract Number</u>	<u>Pass-Through Entity identifying Number</u>	<u>2024 State Expenditures</u>
<u>PRIMARY GOVERNMENT</u>			
Tennessee Arts Commission:			
TAC Creative Partner			\$ 12,400
Elementary School Arts Grants	31625-29216		4,312
Total Tennessee Arts Commission			<u>16,712</u>
Tennessee State Museum:			
Farmstead Museum Grant			75,000
Total Tennessee State Museum			<u>75,000</u>
Tennessee Department of Health and Human Services:			
Pass-Through First Tennessee Development District:			
State Senior Center Operations Grant		KINGS-2023-HOOT-23	13,824
Total Tennessee Department of Health and Human Services			<u>13,824</u>
Tennessee Department of Transportation:			
Z24MPO007	82NPLN-F7-003		843
59110 MPO Administration	82NPLN-F7-003		12,264
UROF Operating Assistance	Z-24-UROF-16		685,887
KATS Expansion Vehicles Section 5339 TN-90-X-027	Z-24-BP00-14		63
Transit Center; Ph 2 Transit Garage	GG-22-73094		14,642
Total Tennessee Department of Transportation			<u>713,699</u>
Tennessee Department of Agriculture:			
Farmer's Market Advertising			1,500
Total Tennessee Department of Agriculture			<u>1,500</u>
Tennessee Department of Children's Services:			
Truancy Intervention Program	GG-10-28898		53,720
Total Tennessee Department of Children's Services			<u>53,720</u>
Tennessee Department of Education:			
Safe Schools	GP-46590		12,676
Pre-Kindergarten- Lottery	MX0-AAX		680,629
Mentors Matter Training			13,232
Spark After School Physical Activity			1,574
Innovative School Middle			643,785
State Speical Education Preschool			28,687
Public School Security			250,099
Total Tennessee Department of Education			<u>1,630,682</u>
Tennessee Department of Finance and Administration:			
Violent Crime Intervention Grant	51629		475,917
Total Tennessee Department of Finance and Administration			<u>475,917</u>
Tennessee Department of Safety and Homeland Security:			
Statewide School Resource Officer Grant			652,710
Total Tennessee Department of Safety and Homeland Security			<u>652,710</u>
Tennessee Commission on Aging and Disability:			
Direct Appropriation Grant - Senior Center			16,000
Total Commission on Aging and Disability			<u>16,000</u>
 Total State Awards			 <u>\$ 3,649,764</u>

See Index Item XII.6.'s Report.

**CITY OF KINGSFORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

III. STATISTICAL SECTION (UNAUDITED)

STATISTICAL SECTION

This part of the City of Kingsport, Tennessee's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the government's overall financial health.

Contents:	<u>Page</u>
<u>Financial Trends</u>	
<i>Tables 1 - 6 contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.</i>	269
<u>Revenue Capacity</u>	
<i>Tables 7 - 12 contain information to help the reader assess the government's most significant local revenue sources, the property tax and local option sales tax.</i>	277
<u>Debt Capacity</u>	
<i>Tables 13 - 17 present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.</i>	283
<u>Demographic and Economic Information</u>	
<i>Tables 18 - 19 offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.</i>	288
<u>Operating Information</u>	
<i>Tables 20 - 28 contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.</i>	290
<u>Note:</u>	Statistical tables are exclusive of any prior period adjustments.
<u>Sources:</u>	Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Report for the relevant year.
<u>Additional Information:</u>	Please see the City's most recent official statement and other information posted on the MSRB Electronic Municipal Market Access (EMMA) website - https://emma.msrb.org . The City posts information on the website between audits to comply with continuing disclosure requirements.

CITY OF KINGSPORT, TENNESSEE
NET POSITION BY COMPONENT
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Governmental Activities										
Net Investment in Capital Assets	\$ 220,670,564	\$ 215,146,670	\$ 232,739,291	\$ 236,836,283	\$ 255,053,440	\$ 259,148,746	\$ 255,695,914	\$ 256,762,447	\$ 273,487,359	\$ 302,151,563
Restricted	215,639	172,941	25,660,368	23,104,992	13,661,733	14,206,441	11,600,273	47,012,135	17,089,975	15,330,681
Unrestricted	(42,782,973)	(39,294,647)	(35,204,137)	(46,530,391)	(43,769,895)	(50,841,661)	(33,252,519)	(42,545,018)	(5,267,252)	(14,665,519)
Total Governmental Activities Net Position	<u>\$ 178,103,230</u>	<u>\$ 176,024,964</u>	<u>\$ 223,195,522</u>	<u>\$ 213,410,884</u>	<u>\$ 224,945,278</u>	<u>\$ 222,513,526</u>	<u>\$ 234,043,668</u>	<u>\$ 261,229,564</u>	<u>\$ 285,310,082</u>	<u>\$ 302,816,725</u>
Business-Type Activities										
Net Investment in Capital Assets	\$ 183,083,561	\$ 188,268,413	\$ 193,031,301	\$ 192,493,822	\$ 194,615,588	\$ 197,585,013	\$ 199,680,773	\$ 196,397,594	\$ 200,142,606	\$ 208,800,023
Restricted	406,253	604,795	858,037	1,236,060	1,093,122	1,624,835	1,455,645	1,538,587	1,815,357	2,044,750
Unrestricted	6,201,559	3,791,304	3,460,513	3,964,589	3,275,447	2,293,377	1,097,722	6,499,893	5,399,467	10,988,433
Total Business-Type Activities Net Position	<u>\$ 189,691,373</u>	<u>\$ 192,664,512</u>	<u>\$ 197,349,851</u>	<u>\$ 197,694,471</u>	<u>\$ 198,984,157</u>	<u>\$ 201,503,225</u>	<u>\$ 202,234,140</u>	<u>\$ 204,436,074</u>	<u>\$ 207,357,430</u>	<u>\$ 221,833,206</u>
Primary Government										
Net Investment in Capital Assets	\$ 403,415,083	\$ 425,770,592	\$ 429,330,105	\$ 429,330,105	\$ 449,669,028	\$ 456,733,759	\$ 455,376,687	\$ 453,160,041	\$ 473,629,965	\$ 510,951,586
Restricted	777,736	26,518,405	24,341,052	24,341,052	14,754,855	15,831,276	13,055,918	48,550,722	18,905,332	17,375,431
Unrestricted	(35,503,343)	(31,743,624)	(42,565,802)	(42,565,802)	(40,494,448)	(48,548,284)	(32,154,797)	(36,045,125)	132,215	(3,677,086)
Total Primary Government Net Position	<u>\$ 368,689,476</u>	<u>\$ 420,545,373</u>	<u>\$ 411,105,355</u>	<u>\$ 411,105,355</u>	<u>\$ 423,929,435</u>	<u>\$ 424,016,751</u>	<u>\$ 436,277,808</u>	<u>\$ 465,665,638</u>	<u>\$ 492,667,512</u>	<u>\$ 524,649,931</u>

Source: City of Kingsport Finance Department

CITY OF KINGSPORT, TENNESSEE
CHANGES IN NET POSITION
Last Ten Fiscal Years
(accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Expenses										
Governmental Activities:										
General Government	\$ 10,576,342	\$ 10,413,192	\$ 11,672,892	\$ 11,654,457	\$ 10,051,430	\$ 13,650,464	\$ 13,398,336	\$ 17,594,976	\$ 21,389,215	\$ 22,289,630
Public Safety	21,215,734	21,663,334	23,373,247	23,574,401	23,359,946	24,844,743	24,735,757	22,530,356	26,676,165	29,471,289
Public Works	14,606,362	15,579,088	18,087,183	17,995,836	21,056,262	19,461,480	22,751,093	19,487,805	22,617,812	27,067,764
Highway Transportation Planning	5,319,159	4,428,006	4,381,789	4,309,081	4,456,199	4,323,380	4,467,824	4,637,310	5,050,087	5,232,903
Economic and Physical Development	4,358,455	4,326,769	2,023,477	2,003,996	1,816,758	1,809,966	2,019,149	2,264,848	2,405,551	2,852,843
Culture and Recreation	7,347,859	7,784,401	8,322,721	8,539,135	8,713,814	8,650,854	8,611,592	9,565,508	10,125,763	10,393,153
Education	74,368,054	78,180,717	81,495,584	82,061,934	79,704,213	85,634,703	90,207,179	89,348,094	100,044,821	113,378,002
Interest on Long-Term Debt	4,189,508	4,008,351	3,847,436	4,077,838	3,959,266	3,869,974	3,558,701	3,420,487	3,183,790	4,295,031
Total Governmental Activities Expenses	141,981,473	146,383,858	153,204,329	154,216,678	153,117,888	162,245,564	169,749,631	168,849,384	191,493,204	214,980,615
Business-Type Activities:										
Water	10,689,783	11,029,910	11,389,112	11,682,737	11,907,425	12,502,667	12,005,149	11,600,766	13,651,930	15,003,447
Sewer	11,281,230	11,853,057	11,727,265	12,020,168	13,273,850	13,659,939	13,321,178	13,455,696	14,862,315	16,697,917
Solid Waste Management	4,249,886	4,424,383	4,638,331	4,606,197	4,969,412	5,092,975	4,820,616	6,565,280	6,555,868	6,580,015
Storm Water Management	1,347,121	1,457,499	1,476,865	1,464,050	1,506,017	1,356,009	1,455,996	1,390,291	1,921,721	1,492,860
Aquatic Center	3,058,481	2,984,965	3,062,597	3,095,614	3,165,293	2,805,099	2,770,680	3,164,069	3,360,127	3,391,215
MeadowView Conference Center	2,944,790	2,685,147	2,637,666	2,376,920	2,271,450	2,927,452	2,885,764	2,676,446	2,957,802	3,087,819
Cattails at MeadowView Golf Course	1,288,216	1,311,917	1,274,403	1,281,058	1,297,199	1,222,051	1,353,981	1,438,252	1,469,204	1,617,592
Total Business-Type Activities Expenses	34,859,507	35,746,878	36,206,239	36,526,744	38,390,646	39,566,192	38,613,364	40,290,800	44,778,967	47,870,865
Total Primary Government Expenses	\$ 176,840,980	\$ 182,130,736	\$ 189,410,568	\$ 190,743,422	\$ 191,508,534	\$ 201,811,756	\$ 208,362,995	\$ 209,140,184	\$ 236,272,171	\$ 262,851,480
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	\$ 1,036,182	\$ 1,097,954	\$ 1,011,092	\$ 873,420	\$ 1,226,607	\$ 1,332,054	\$ 2,083,277	\$ 1,562,877	\$ 2,346,292	\$ 1,907,824
Public Safety	1,106,788	1,259,977	1,422,778	1,497,607	1,571,833	1,214,122	1,183,373	1,364,592	1,454,859	2,119,394
Public Works	0	0	1,218,571	694,464	837,147	852,152	321,506	494,938	661,336	1,174,940
Highway Transportation Planning	147,631	117,862	121,005	131,331	137,499	116,270	108,828	112,177	112,633	110,315
Economic and Physical Development	599,980	900,416	25	0	0	0	0	0	0	0
Culture and Recreation	1,029,146	1,324,523	1,465,081	1,430,394	1,404,863	947,440	886,610	1,551,568	1,881,673	1,951,825
Education	2,287,373	2,417,198	2,202,762	2,229,939	2,430,625	2,077,017	1,674,025	1,826,109	3,336,368	3,572,238
Operating Grants and Contributions	38,081,890	38,590,390	42,102,696	43,383,591	45,097,644	46,845,170	53,247,450	63,520,471	62,146,782	78,379,126
Capital Grants and Contributions	3,351,516	2,411,235	47,444,523	4,566,083	6,248,957	2,402,227	8,287,092	6,494,542	13,697,996	18,762,965
Total Governmental Activities Program Revenues	47,640,506	48,119,555	96,988,533	54,806,829	58,955,175	55,786,452	67,792,161	76,927,274	85,637,939	107,978,627
Business-Type Activities:										
Charges for Services:										
Water	13,262,329	13,575,659	13,643,424	13,561,961	14,026,187	14,187,690	13,907,975	14,551,652	15,889,273	16,855,262
Sewer	13,305,667	13,750,057	14,363,873	14,129,069	14,203,143	14,648,731	14,381,890	15,383,305	17,743,133	19,764,526
Solid Waste Management	1,006,285	872,231	2,829,363	2,860,951	3,118,977	3,104,370	3,278,216	3,484,181	3,775,677	4,324,402
Storm Water Management	1,813,527	1,860,884	1,901,456	1,844,224	1,893,941	1,870,424	1,836,587	1,853,792	1,864,578	1,881,442
Aquatic Center	1,388,065	1,348,766	1,337,074	1,382,559	1,483,712	984,822	944,830	1,507,876	1,401,643	1,791,487
MeadowView Conference Center	223,898	384,717	435,600	380,866	325,982	238,806	84,398	232,275	326,224	330,757
Cattails at MeadowView Golf Course	819,742	898,760	881,851	879,919	849,403	814,850	1,237,870	1,100,454	1,138,899	1,254,265
Operating Grants and Contributions	181,030	174,903	167,877	160,187	177,713	9,969	0	0	0	0
Capital Grants and Contributions	868,632	1,495,226	1,709,857	258,915	37,701	83,784	190,100	247,533	1,211,477	9,417,623
Total Business-Type Activities Program Revenues	32,869,175	34,361,203	37,270,375	35,458,651	36,116,759	35,943,446	35,861,866	38,361,068	43,350,904	55,619,764
Total Primary Government Program Revenues	\$ 80,509,681	\$ 82,480,758	\$ 134,258,908	\$ 90,265,480	\$ 95,071,934	\$ 91,729,898	\$ 103,654,027	\$ 115,288,342	\$ 128,988,843	\$ 163,598,391

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
CHANGES IN NET POSITION
For the Fiscal Years Noted
(accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Net (Expense)/Revenue										
Governmental Activities	\$ (94,340,967)	\$ (98,264,303)	\$ (56,215,796)	\$ (99,409,849)	\$ (94,162,713)	\$ (106,459,112)	\$ (101,957,470)	\$ (91,922,110)	\$ (105,855,265)	\$ (107,001,988)
Business-Type Activities	(1,990,332)	(1,385,675)	1,064,136	(1,068,093)	(2,273,887)	(3,622,746)	(2,751,498)	(1,929,732)	(1,428,063)	7,748,899
Total Primary Government Net (Expense) Revenue	<u>\$ (96,331,299)</u>	<u>\$ (99,649,978)</u>	<u>\$ (55,151,660)</u>	<u>\$ (100,477,942)</u>	<u>\$ (96,436,600)</u>	<u>\$ (110,081,858)</u>	<u>\$ (104,708,968)</u>	<u>\$ (93,851,842)</u>	<u>\$ (107,283,328)</u>	<u>\$ (99,253,089)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property Taxes	\$ 55,935,014	\$ 57,058,121	\$ 59,355,264	\$ 57,621,560	\$ 57,748,741	\$ 59,138,963	\$ 60,603,676	\$ 60,971,132	\$ 64,537,940	57,861,472
Sales Taxes	32,690,121	34,386,506	34,602,066	35,891,135	36,618,697	36,662,041	41,096,952	46,556,674	49,916,865	49,811,840
Other Taxes	6,596,149	6,774,085	11,137,599	11,776,636	11,550,105	10,772,453	10,844,561	11,956,174	13,846,736	13,734,573
Grants and Contributions Not Restricted	1,126,538	995,380	1,121,189	1,111,256	1,125,983	1,268,998	2,418,904	1,763,461	1,317,032	2,046,470
Unrestricted Investment Earnings	158,346	211,962	332,007	850,735	1,235,699	1,250,933	461,428	57,904	1,835,591	4,846,993
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Miscellaneous	1,047,776	939,546	182,882	232,232	272,160	307,726	261,387	1,890,902	2,170,238	723,480
Transfers	(4,539,037)	(4,179,563)	(3,344,653)	(3,195,912)	(2,854,278)	(5,381,570)	(3,262,562)	(4,088,241)	(3,688,619)	(4,516,197)
Total Governmental Activities	<u>93,014,907</u>	<u>96,186,037</u>	<u>103,386,354</u>	<u>104,287,642</u>	<u>105,697,107</u>	<u>104,019,544</u>	<u>112,424,346</u>	<u>119,108,006</u>	<u>129,935,783</u>	<u>124,508,631</u>
Business-Type Activities:										
Unrestricted Investment Earnings	77,171	179,251	276,550	403,815	709,295	760,244	219,851	43,425	660,800	2,210,680
Gain (Loss) on Disposal of Capital Assets	0	0	0	0	0	0	0	0	0	0
Transfers	4,539,037	4,179,563	3,344,653	3,195,912	2,854,278	5,381,570	3,262,562	4,088,241	3,688,619	4,516,197
Total Business-Type Activities	<u>4,616,208</u>	<u>4,358,814</u>	<u>3,621,203</u>	<u>3,599,727</u>	<u>3,563,573</u>	<u>6,141,814</u>	<u>3,482,413</u>	<u>4,131,666</u>	<u>4,349,419</u>	<u>6,726,877</u>
Total Primary Government	<u>\$ 97,631,115</u>	<u>\$ 100,544,851</u>	<u>\$ 107,007,557</u>	<u>\$ 107,887,369</u>	<u>\$ 109,260,680</u>	<u>\$ 110,161,358</u>	<u>\$ 115,906,759</u>	<u>\$ 123,239,672</u>	<u>\$ 134,285,202</u>	<u>\$ 131,235,508</u>
Change in Net Position										
Governmental Activities	\$ (1,326,060)	\$ (2,078,266)	\$ 47,170,558	\$ 4,877,793	\$ 11,534,394	\$ (2,439,568)	\$ 10,466,876	\$ 27,185,896	\$ 24,080,518	\$ 17,506,643
Business-Type Activities	2,625,876	2,973,139	4,685,339	2,531,634	1,289,686	2,519,068	730,915	2,201,934	2,921,356	14,475,776
Total Primary Government	<u>\$ 1,299,816</u>	<u>\$ 894,873</u>	<u>\$ 51,855,897</u>	<u>\$ 7,409,427</u>	<u>\$ 12,824,080</u>	<u>\$ 79,500</u>	<u>\$ 11,197,791</u>	<u>\$ 29,387,830</u>	<u>\$ 27,001,874</u>	<u>\$ 31,982,419</u>

Source: City of Kingsport Finance Department

Note: All changes in Net Position are exclusive of any prior period adjustments.

Note: In FY2017 certain divisions and departments were moved from one reporting function to another. Prior year's columns agree with the original statement presentation.

Table 3

CITY OF KINGSPORT, TENNESSEE
GOVERNMENTAL ACTIVITIES TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Income Tax	Business Tax	Alcoholic Beverage Tax	Hotel / Motel Tax	Total
2015	\$ 55,935,014	\$ 32,690,121	\$ 1,115,663	\$ 2,068,944	\$ 1,847,187	\$ 1,564,355	\$ 95,221,284
2016	\$ 57,058,121	\$ 34,386,506	\$ 1,068,350	\$ 2,103,921	\$ 1,924,223	\$ 1,677,591	\$ 98,218,712
2017	\$ 59,355,264	\$ 34,602,066	\$ 867,272	\$ 6,655,136	\$ 1,928,659	\$ 1,686,532	\$ 105,094,929
2018	\$ 57,621,560	\$ 35,891,135	\$ 789,709	\$ 7,187,326	\$ 1,973,277	\$ 1,826,324	\$ 105,289,331
2019	\$ 57,748,741	\$ 36,618,697	\$ 794,052	\$ 7,019,849	\$ 1,992,177	\$ 1,744,027	\$ 105,917,543
2020	\$ 59,138,963	\$ 36,662,041	\$ 478,717	\$ 6,814,149	\$ 2,041,964	\$ 1,437,623	\$ 106,573,457
2021	\$ 60,603,676	\$ 41,096,952	\$ 242,319	\$ 7,041,983	\$ 2,204,644	\$ 1,355,615	\$ 112,545,189
2022	\$ 60,971,132	\$ 46,556,674	\$ 6,311	\$ 7,629,584	\$ 2,280,339	\$ 2,039,940	\$ 119,483,980
2023	\$ 64,537,940	\$ 49,916,865	\$ 2,053	\$ 9,265,292	\$ 2,329,619	\$ 2,249,772	\$ 128,301,541
2024	\$ 57,861,472	\$ 49,811,840	\$ 1,181	\$ 9,305,189	\$ 2,320,710	\$ 2,107,493	\$ 121,407,885

Source: City of Kingsport Finance Department

Note: Business Tax includes franchise fees

CITY OF KINGSPORT, TENNESSEE
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year									
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Fund										
Nonspendable	\$ 20,941	\$ 22,927	\$ 24,390	\$ 32,018	\$ 40,972	\$ 29,665	\$ 32,627	\$ 23,814	\$ 25,204	\$ 17,906
Restricted	0	0	0	0	0	0	0	0	87,555	319,596
Committed	0	0	0	0	0	0	0	0	0	0
Assigned	139,451	94,905	179,468	160,364	169,353	492,756	255,189	363,614	487,894	486,984
Unassigned	12,736,020	13,130,953	13,911,298	15,585,389	15,828,588	17,716,474	20,215,891	24,187,194	24,976,391	24,759,978
Total General Fund	\$ 12,896,412	\$ 13,248,785	\$ 14,115,156	\$ 15,777,771	\$ 16,038,913	\$ 18,238,895	\$ 20,503,707	\$ 24,574,622	\$ 25,577,044	\$ 25,584,464
All Other Governmental Funds										
Nonspendable	\$ 328,598	\$ 349,582	\$ 312,662	\$ 335,197	\$ 373,070	\$ 515,367	\$ 418,114	\$ 304,084	\$ 382,699	\$ 458,433
Restricted	15,519,288	8,264,217	37,108,397	41,610,698	25,537,386	20,776,298	9,978,803	19,434,295	17,834,735	52,147,333
Committed	15,000	15,000	0	0	0	5,420,189	6,195,502	9,969,064	13,277,714	12,879,483
Assigned	10,510,648	11,859,220	16,105,744	16,256,502	16,891,707	11,521,848	21,321,183	25,087,140	20,864,142	16,617,427
Total all Other Governmental Funds	\$ 26,373,534	\$ 20,488,019	\$ 53,526,803	\$ 58,202,397	\$ 42,802,163	\$ 38,233,702	\$ 37,913,602	\$ 54,794,583	\$ 52,359,290	\$ 82,102,676

Source: City of Kingsport Finance Department

CITY OF KINGSPORT, TENNESSEE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Revenues:										
Taxes	\$ 73,722,283	\$ 75,549,547	\$ 81,991,726	\$ 81,464,793	\$ 82,005,281	\$ 83,073,457	\$ 86,802,063	\$ 90,176,062	\$ 96,853,521	\$ 90,132,811
Licenses and Permits	518,480	456,360	569,817	547,907	497,594	392,623	412,534	730,992	877,495	903,001
Intergovernmental	61,752,080	62,852,964	111,324,918	70,846,844	73,873,732	72,808,702	83,009,640	93,552,111	102,406,761	124,432,182
Charges for Services	4,453,764	5,093,344	5,401,380	4,767,530	5,221,404	4,387,509	3,373,942	4,342,095	5,817,605	6,933,151
Fines and Forfeitures	872,162	1,025,281	1,174,085	1,186,920	1,222,064	884,770	843,312	1,021,436	1,103,242	1,323,137
Contributions and Donations	713,459	471,323	1,248,466	585,059	558,352	461,323	604,469	1,835,866	1,105,380	761,568
Investment Earnings	140,248	187,494	293,534	757,810	1,034,953	1,019,663	426,849	37,368	1,443,240	4,294,026
Internal School Collections	0	0	0	0	0	0	1,422,627	2,180,361	2,588,255	3,382,820
Miscellaneous	426,932	459,683	750,654	896,475	901,614	767,263	781,011	3,091,408	2,982,559	2,133,084
Total Revenues	142,599,408	146,095,996	202,754,580	161,053,338	165,314,994	163,795,310	177,676,447	196,967,699	215,178,058	234,295,780
Expenditures:										
General Government	8,888,732	9,295,398	9,815,240	10,738,807	9,855,283	11,393,041	10,088,044	14,279,759	18,373,201	16,809,931
Public Safety	20,349,756	20,379,496	21,421,493	21,925,456	22,070,767	22,438,584	22,363,184	23,104,262	25,008,009	26,467,137
Public Works	6,854,129	7,343,759	10,134,719	10,327,076	10,497,786	10,721,615	10,801,664	11,172,782	13,699,424	14,453,868
Transportation	5,319,159	4,428,006	4,381,788	4,309,081	4,456,199	4,323,381	4,467,831	4,637,309	5,050,087	5,232,903
Development	4,009,648	3,962,118	2,029,686	1,845,723	1,871,119	1,795,809	1,978,625	2,391,899	2,370,237	2,765,101
Recreation	5,413,181	5,592,782	5,997,447	6,108,430	6,403,332	6,038,314	5,940,438	7,087,419	6,973,961	6,982,441
Education	69,933,085	73,886,673	76,315,602	78,543,665	80,196,367	81,873,281	87,299,393	89,730,919	96,951,633	104,339,320
Miscellaneous	1,010,101	769,025	798,983	963,700	960,043	1,025,990	1,297,432	1,062,775	1,314,814	1,449,011
Capital Outlay	15,864,508	11,667,728	31,017,522	18,996,093	35,898,326	18,276,347	18,259,481	18,196,338	29,600,898	47,957,660
Arbitrage	0	0	0	0	41,586	0	0	0	0	0
Debt Service:										
Principal	7,696,331	7,697,555	7,953,385	8,624,257	8,529,857	8,430,318	8,889,873	8,987,152	10,017,390	10,474,240
Interest	4,352,406	4,356,358	4,004,572	4,268,268	4,368,020	4,216,949	4,125,270	3,897,074	3,770,105	4,326,890
Bond Issuance Costs	498,456	242,887	88,997	199,766	248,086	101,943	251,026	109,031	0	428,361
Other Charges	0	17,311	14,941	20,531	13,740	8,538	17,576	17,033	11,125	11,432
Total Expenditures	150,189,492	149,639,096	173,974,375	166,870,853	185,410,511	170,644,110	175,779,837	184,673,752	213,140,884	241,698,295
Excess (deficiency) of revenues over (under) expenditures	(7,590,084)	(3,543,100)	28,780,205	(5,817,515)	(20,095,517)	(6,848,800)	1,896,610	12,293,947	2,037,174	(7,402,515)

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Other Financing Sources (Uses):										
Transfers In	31,868,200	33,017,651	82,273,310	35,013,443	38,550,693	34,491,747	40,008,164	44,062,330	52,851,707	47,728,299
Transfers Out	(36,752,237)	(37,553,446)	(85,617,963)	(38,219,397)	(41,023,278)	(39,873,317)	(43,270,726)	(48,150,571)	(56,540,326)	(52,404,496)
Transfer Bonds to										
Enterprise Funds	0	(1,362,955)	0	0	0	0	0	0	0	0
Issuance of Debt	14,596,848	8,054,686	7,821,325	14,690,288	7,040,000	8,906,518	2,000,000	11,842,159	218,574	40,770,000
Issuance of Refunding Debt	17,695,000	11,259,065	0	0	7,377,513	0	9,250,917	0	0	0
Premiums on Debt Issued	4,044,772	1,685,668	648,278	671,390	1,713,137	800,555	288,551	904,031	0	1,059,518
Payments to Refunded										
Bond Escrow Agent	(19,901,049)	(17,090,711)	0	0	(8,701,640)	0	(9,292,070)	0	0	0
Total Other Financing Sources (Uses)	11,551,534	(1,990,042)	5,124,950	12,155,724	4,956,425	4,325,503	(1,015,164)	8,657,949	(3,470,045)	37,153,321
Net Change in Fund Balances	\$ 3,961,450	\$ (5,533,142)	\$ 33,905,155	\$ 6,338,209	\$ (15,139,092)	\$ (2,523,297)	\$ 881,446	\$ 20,951,896	\$ (1,432,871)	\$ 29,750,806
Debt Service as a Percentage of Noncapital Expenditures	9.0%	8.7%	8.4%	8.7%	8.6%	8.3%	8.3%	7.7%	7.5%	7.6%

Source: City of Kingsport Finance Department

Note: All net changes in fund balances are exclusive of any prior period adjustments.

Note: In FY2017 certain divisions and departments were moved from one reporting function to another. Prior year's columns agree with the original statement presentation.

Table 6

CITY OF KINGSPORT, TENNESSEE
GENERAL GOVERNMENT TAX REVENUES BY SOURCE
Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Tax	Sales Tax	Income Tax	Business Tax	Alcoholic Beverage Tax	Hotel / Motel Tax	Total
2015	\$ 56,221,896	\$ 32,690,121	\$ 1,115,663	\$ 2,068,944	\$ 1,847,187	\$ 1,564,355	\$ 95,508,166
2016	\$ 56,978,708	\$ 34,386,506	\$ 1,068,350	\$ 2,103,921	\$ 1,924,223	\$ 1,677,591	\$ 98,139,299
2017	\$ 59,329,621	\$ 34,602,066	\$ 867,272	\$ 6,655,136	\$ 1,928,659	\$ 1,686,532	\$ 105,069,286
2018	\$ 57,586,185	\$ 35,891,135	\$ 789,709	\$ 7,187,326	\$ 1,973,277	\$ 1,826,324	\$ 105,253,956
2019	\$ 57,903,752	\$ 36,618,697	\$ 794,052	\$ 7,019,849	\$ 1,992,177	\$ 1,744,027	\$ 106,072,554
2020	\$ 59,115,638	\$ 36,662,041	\$ 478,717	\$ 6,814,149	\$ 2,041,964	\$ 1,437,623	\$ 106,550,132
2021	\$ 60,691,058	\$ 41,096,952	\$ 242,319	\$ 7,041,983	\$ 2,204,644	\$ 1,355,615	\$ 112,632,571
2022	\$ 60,943,045	\$ 46,556,674	\$ 6,311	\$ 7,629,584	\$ 2,280,339	\$ 2,039,940	\$ 119,455,893
2023	\$ 64,404,327	\$ 46,556,674	\$ 6,311	\$ 7,629,584	\$ 2,280,339	\$ 2,039,940	\$ 122,917,175
2024	\$ 57,893,197	\$ 49,811,840	\$ 1,181	\$ 9,305,189	\$ 2,320,710	\$ 2,107,493	\$ 121,439,610

Source: City of Kingsport Finance Department

Note: Certain tax revenue that flows from other governments has historically been rolled up as intergovernmental revenue in Table 5 and the related statement of revenues, expenditures, and changes in fund balances.

Note: Business Tax includes franchise fees

Table 7

CITY OF KINGSPORT, TENNESSEE
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Year	Real Property				Total Taxable Assessed Value	Direct Tax Rates*		Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
		Residential and Farm Property	Industrial and Commercial Property	Personal Property	Public Utility		Kingsport City Sullivan County	Kingsport City Hawkins County		
2015	2014	\$ 667,577,858	\$ 669,577,428	\$ 398,689,272	\$ 53,753,183	\$ 1,789,597,741	\$ 2.07000	\$ 2.01000	\$ 5,770,952,302	31.01%
2016	2015	\$ 672,886,191	\$ 673,211,644	\$ 369,527,956	\$ 52,975,572	\$ 1,768,601,363	\$ 2.07000	\$ 2.01000	\$ 5,702,652,949	31.01%
2017	2016	\$ 675,307,100	\$ 680,122,506	\$ 406,161,760	\$ 53,030,272	\$ 1,814,621,638	\$ 2.07000	\$ 2.01000	\$ 5,851,825,875	31.01%
2018	2017	\$ 714,130,411	\$ 690,336,842	\$ 425,976,410	\$ 51,659,227	\$ 1,882,102,890	\$ 1.97500	\$ 1.97500	\$ 6,096,210,983	30.87%
2019	2018	\$ 720,720,759	\$ 696,388,598	\$ 446,121,820	\$ 54,691,825	\$ 1,917,923,002	\$ 1.97500	\$ 1.97500	\$ 6,210,366,946	30.88%
2020	2019	\$ 728,712,283	\$ 705,350,930	\$ 391,603,183	\$ 53,331,659	\$ 1,878,998,055	\$ 2.06430	\$ 1.89000	\$ 6,080,537,053	30.90%
2021	2020	\$ 732,082,392	\$ 710,538,560	\$ 380,900,243	\$ 61,876,832	\$ 1,885,398,027	\$ 2.06430	\$ 1.89000	\$ 6,086,846,776	30.97%
2022	2021	\$ 804,461,450	\$ 744,566,040	\$ 475,251,106	\$ 73,144,682	\$ 2,097,423,278	\$ 2.06430	\$ 1.89000	\$ 6,796,421,584	30.86%
2023	2022	\$ 818,468,175	\$ 725,521,200	\$ 480,395,276	\$ 73,471,513	\$ 2,097,856,164	\$ 1.99830	\$ 1.99830	\$ 6,822,577,856	30.75%
2024	2023	\$ 832,839,775	\$ 742,790,600	\$ 375,127,598	\$ 58,038,410	\$ 2,008,796,383	\$ 1.99830	\$ 1.99830	\$ 6,544,285,308	30.70%

Source: City of Kingsport Finance Department

Note: Tax rates are per \$100 of assessed value

*The City of Kingsport is located in both Sullivan County and Hawkins County, Tennessee

Table 8

**CITY OF KINGSPORT, TENNESSEE
PROPERTY TAX RATES (PER \$100 ASSESSED VALUE)
DIRECT AND OVERLAPPING GOVERNMENTS
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Tax Year	City Direct Rates*		Overlapping Rates	
		Kingsport City Sullivan County	Kingsport City Hawkins County	Sullivan County	Hawkins County
2015	2014	\$ 2.07000	\$ 2.01000	\$ 2.30540	\$ 2.46500
2016	2015	\$ 2.07000	\$ 2.01000	\$ 2.57540	\$ 2.46500
2017	2016	\$ 2.07000	\$ 2.01000	\$ 2.57540	\$ 2.53230
2018	2017	\$ 1.97500	\$ 1.97500	\$ 2.55000	\$ 2.53230
2019	2018	\$ 1.97500	\$ 1.97500	\$ 2.55000	\$ 2.53230
2020	2019	\$ 2.06430	\$ 1.89000	\$ 2.57000	\$ 2.53230
2021	2020	\$ 2.06430	\$ 1.89000	\$ 2.57000	\$ 2.53230
2022	2021	\$ 1.87830	\$ 1.87830	\$ 2.40620	\$ 2.16770
2023	2022	\$ 1.99830	\$ 1.99830	\$ 2.40620	\$ 2.31770
2024	2023	\$ 1.99830	\$ 1.99830	\$ 2.40620	\$ 2.32470

Source: City of Kingsport Finance Department

Note: Overlapping rates are those of county governments that apply to property owners within the City of Kingsport.

Table 9

**CITY OF KINGSPORT, TENNESSEE
PRINCIPAL PROPERTY TAXPAYERS
For The Fiscal Years Noted**

Taxpayer	2024			2015		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
Eastman	\$ 436,620,245	1	21.7%	\$ 437,321,517	1	24.4%
Domtar, Inc (Weyerhaeuser Co/ Willamette Industries)				33,294,787	2	1.9%
Kingsport Power Company (AEP)	27,709,945	2	1.4%	21,715,630	4	1.2%
Holston Family Practice	26,735,225	3	1.3%	21,778,098	3	1.2%
Ballad Health (Wellmont Health/ Mountain States Health)	23,041,038	4	1.1%	31,422,032	6 & 8	1.8%
Eastman Credit Union	17,887,200	5	0.9%	13,520,614	9	0.8%
RPAI Kpt East Stone LLC/C Jackson	13,023,640	6	0.6%	15,487,440	7	0.9%
Cross Creek/Allandale Falls/ Brandy Mill Apartments	12,389,230	7	0.6%	20,236,689	5	1.1%
Wal-Mart Properties	11,925,440	8	0.6%			
Kingsport Hotel LLC	11,525,107	9	0.6%			
Asbury Center, Inc/ Asbury Place	9,522,744	10	0.5%			
Fort Henry Mall - Balty, LLC				11,912,507	10	0.7%
Totals	\$ 590,379,814		29.3%	\$ 606,689,314		34.0%

Total Taxable Assessed Value:
 FYE 2024 (Tax Year 2023) \$ 2,008,796,383
 FYE 2015 (Tax Year 2014) \$ 1,789,597,741

Source: City of Kingsport Finance Department

Table 10

**CITY OF KINGSPORT, TENNESSEE
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years**

Fiscal Year Ended June 30th	Tax Year	Tax Levy for Fiscal Year	Subsequent Adjustments to Levy	Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent	Total Collections to Date		Uncollected Delinquent Taxes
					Amount	Percentage of Adjusted Levy		Amount	Percentage of Adjusted Levy	
2015	2014	\$ 37,776,783	\$ 271,368	\$ 38,048,151	\$ 37,242,818	97.88%	\$ 735,796	\$ 37,978,614	99.82%	\$ 69,537
2016	2015	\$ 37,829,084	\$ (243,210)	\$ 37,585,874	\$ 36,831,749	97.99%	\$ 687,785	\$ 37,519,534	99.82%	\$ 66,340
2017	2016	\$ 38,289,949	\$ 405,139	\$ 38,695,088	\$ 38,148,030	98.59%	\$ 471,934	\$ 38,619,964	99.81%	\$ 75,124
2018	2017	\$ 38,789,017	\$ (197,377)	\$ 38,591,640	\$ 37,910,311	98.23%	\$ 619,089	\$ 38,529,400	99.84%	\$ 62,240
2019	2018	\$ 39,208,746	\$ (101,770)	\$ 39,106,976	\$ 38,376,785	98.13%	\$ 667,338	\$ 39,044,123	99.84%	\$ 62,853
2020	2019	\$ 39,954,621	\$ 51,424	\$ 40,006,045	\$ 39,181,627	97.94%	\$ 737,402	\$ 39,919,029	99.78%	\$ 87,016
2021	2020	\$ 40,205,230	\$ 987,604	\$ 41,192,834	\$ 39,502,136	95.90%	\$ 1,545,561	\$ 41,047,697	99.65%	\$ 145,137
2022	2021	\$ 40,807,539	\$ (651,843)	\$ 40,155,696	\$ 39,310,968	97.90%	\$ 629,966	\$ 39,940,934	99.47%	\$ 214,762
2023	2022	\$ 41,921,460	\$ 2,071,616	\$ 43,993,076	\$ 43,138,035	98.06%	\$ 466,305	\$ 43,604,340	99.12%	\$ 388,736
2024	2023	\$ 40,141,779	\$ 1,881,441	\$ 42,023,220	\$ 41,026,744	97.63%	\$ 0	\$ 41,026,744	97.63%	\$ 996,476

Source: City of Kingsport Finance Department

Table 11

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF CHANGES IN PROPERTY TAX RECEIVABLE
For the Fiscal Year Ended June 30, 2024

Tax Year	Property Tax Receivable Balance June 30, 2023	Property Tax Levied	Anticipated Current Year Levy	Abatements and Adjustments	Collections	Property Tax Receivable Balance June 30, 2024
2014	\$ 69,782	\$ 0	\$ 0	\$ 0	\$ 245	\$ 69,537
2015	66,924	0	0	0	584	66,340
2016	76,540	0	0	0	1,416	75,124
2017	76,777	0	0	(11,127)	3,410	62,240
2018	68,901	0	0	(11,193)	(5,145)	62,853
2019	100,925	0	0	(12,550)	1,359	87,016
2020	170,298	0	0	(98,617)	(73,456)	145,137
2021	408,889	0	0	(97,767)	96,360	214,762
2022	913,384	0	0	(58,343)	466,305	388,736
2023	0	40,141,779	0	1,881,441	41,026,744	996,476
2024	0	0	41,029,360	0	0	41,029,360
Totals	<u>\$ 1,952,420</u>	<u>\$ 40,141,779</u>	<u>\$ 41,029,360</u>	<u>\$ 1,591,844</u>	<u>\$ 41,517,822</u>	<u>\$ 43,197,581</u>

NOTES: All uncollected real property taxes for years prior to 2023 have been turned over to the Clerk & Master for collection.

Source: City of Kingsport Finance Department

Table 12

**CITY OF KINGSPORT, TENNESSEE
LOCAL OPTION SALES TAX COLLECTIONS
Last Ten Fiscal Years**

FISCAL YEAR ENDED JUNE 30th	TOTAL LOCAL OPTION SALES TAX COLLECTIONS	GENERAL FUND	REGIONAL SALES TAX FUND
2015	\$ 20,522,234	\$ 16,848,128	\$ 3,674,106
2016	\$ 21,282,094	\$ 17,474,902	\$ 3,807,192
2017	\$ 20,925,314	\$ 17,177,049	\$ 3,748,265
2018	\$ 21,706,556	\$ 17,834,086	\$ 3,872,470
2019	\$ 21,863,519	\$ 17,982,774	\$ 3,880,745
2020	\$ 21,561,830	\$ 17,784,092	\$ 3,777,738
2021	\$ 23,632,660	\$ 19,528,179	\$ 4,104,481
2022	\$ 26,512,948	\$ 21,934,952	\$ 4,577,996
2023	\$ 28,339,910	\$ 23,447,827	\$ 4,892,083
2024	\$ 27,986,247	\$ 23,177,020	\$ 4,809,227

Source: City of Kingsport Finance Department

Note: The Local Option Sales Tax rate for sales within the corporate limits of the City of Kingsport is 2.50% in the Sullivan County portion of the municipality. One-quarter percent (0.25%) is distributed directly to the Regional Sales Tax Fund and is used to offset the costs related to the City's MeadowView Conference, Resort, and Convention Center and related facilities, and the Aquatic Center.

CITY OF KINGSPORT, TENNESSEE
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities		Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Notes Payable	General Obligation Bonds	Revenue Bonds	Notes Payable			
2015	\$ 118,181,223	\$ 7,447,661	\$ 114,003,565	\$ 0	\$ 0	\$ 239,632,449	17.66%	\$ 4,535
2016	\$ 114,824,016	\$ 6,592,279	\$ 115,356,506	\$ 0	\$ 3,894,310	\$ 240,667,111	17.53%	\$ 4,550
2017	\$ 115,545,922	\$ 5,733,810	\$ 121,037,522	\$ 0	\$ 12,871,681	\$ 255,188,935	17.91%	\$ 4,827
2018	\$ 122,487,064	\$ 4,872,219	\$ 124,222,024	\$ 0	\$ 13,088,581	\$ 264,669,888	17.72%	\$ 5,022
2019	\$ 121,787,253	\$ 4,007,482	\$ 123,603,806	\$ 0	\$ 12,510,373	\$ 261,908,914	16.90%	\$ 4,931
2020	\$ 123,123,143	\$ 3,139,576	\$ 125,113,960	\$ 0	\$ 11,921,785	\$ 263,298,464	16.80%	\$ 4,901
2021	\$ 114,803,818	\$ 4,268,486	\$ 116,198,548	\$ 0	\$ 11,322,637	\$ 246,593,489	14.82%	\$ 4,556
2022	\$ 115,768,357	\$ 6,188,230	\$ 116,289,114	\$ 0	\$ 10,712,737	\$ 248,958,438	14.79%	\$ 4,479
2023	\$ 105,650,158	\$ 5,628,759	\$ 107,010,340	\$ 0	\$ 10,983,393	\$ 229,272,650	12.89%	\$ 4,083
2024	\$ 136,993,224	\$ 4,732,186	\$ 119,140,321	\$ 0	\$ 10,711,073	\$ 271,576,804	13.73%	\$ 4,789

Source: City of Kingsport Finance Department

Note:

- Details regarding the City's outstanding debt can be found in the notes to the financial statements.
- See the Schedule of Demographic and Economic Statistics for personal income and population data.
- In FY 2018 all years calculations for Percentage of Personal Income and Per Capita were retroactively updated based on information provided in Schedule 18

Table 14

CITY OF KINGSPORT, TENNESSEE
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

Fiscal Year Ended June 30	General Obligation Bonds	Less: Amounts Available in Debt Service Reserves	Net General Obligation Bonds	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2015	\$ 232,184,788	\$ 166,983	\$ 232,017,805	4.02%	\$ 4,391
2016	\$ 230,180,522	\$ 311,026	\$ 229,869,496	4.03%	\$ 4,346
2017	\$ 236,583,444	\$ 543,875	\$ 236,039,569	4.03%	\$ 4,464
2018	\$ 246,709,088	\$ 774,135	\$ 245,934,953	4.03%	\$ 4,667
2019	\$ 245,391,059	\$ 451,537	\$ 244,939,522	3.94%	\$ 4,611
2020	\$ 248,237,103	\$ 875,007	\$ 247,362,096	4.07%	\$ 4,605
2021	\$ 231,002,366	\$ 714,222	\$ 230,288,144	3.78%	\$ 4,255
2022	\$ 232,057,471	\$ 743,025	\$ 231,314,446	3.40%	\$ 4,162
2023	\$ 212,660,498	\$ 823,159	\$ 211,837,339	3.10%	\$ 3,773
2024	\$ 256,133,545	\$ 1,005,575	\$ 255,127,970	3.90%	\$ 4,499

Source: City of Kingsport Finance Department

Note:

- Details regarding the City's outstanding debt can be found in the notes to the financial statements
- See Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data
- See Schedule of Demographic and Economic Statistics for personal income and population data
- In FY 2018 all years calculations for Per Capita were retroactively updated based on information provided in Schedule 18
- Amounts Available in Debt Service Reserves includes investments restricted for debt service in enterprise funds

CITY OF KINGSPORT, TENNESSEE
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
For the Fiscal Year Ended June 30, 2024

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt Repaid with Property Taxes:			
Net Direct Debt:			
City of Kingsport	\$ 129,792,041	100.00%	\$ 129,792,041
Total Direct Debt	129,792,041	100.00%	129,792,041
Overlapping Debt:			
Sullivan County	220,783,550	43.65% (1)	96,372,020
Hawkins County	51,800,547	7.02% (1)	3,636,398
Subtotal, Overlapping Debt	272,584,097		100,008,418
Total Direct and Overlapping Debt	\$ 402,376,138		\$ 229,800,459

(1) The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the City's boundaries and dividing it by the county's total taxable assessed value.

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Kingsport. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Sources:

- City of Kingsport Finance Department
- County Governments
- Tennessee Comptroller of the Treasury Division of Property Assessments

**CITY OF KINGSPORT, TENNESSEE
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Debt Limit	\$ 357,919,548	\$ 353,720,273	\$ 362,924,328	\$ 376,420,578	\$ 383,584,600	\$ 375,799,611	\$ 377,079,605	\$ 419,484,656	\$ 419,571,233	\$ 401,759,277
Total Net Debt Applicable to Limit	<u>112,003,505</u>	<u>107,558,337</u>	<u>108,241,746</u>	<u>115,126,367</u>	<u>113,409,176</u>	<u>114,710,280</u>	<u>107,032,790</u>	<u>107,925,053</u>	<u>98,642,708</u>	<u>129,792,041</u>
Legal Debt Margin	<u>\$ 245,916,043</u>	<u>\$ 246,161,936</u>	<u>\$ 254,682,582</u>	<u>\$ 261,294,211</u>	<u>\$ 270,175,424</u>	<u>\$ 261,089,331</u>	<u>\$ 270,046,815</u>	<u>\$ 311,559,603</u>	<u>\$ 320,928,525</u>	<u>\$ 271,967,236</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	<u>31.29%</u>	<u>30.41%</u>	<u>29.82%</u>	<u>30.58%</u>	<u>29.57%</u>	<u>30.52%</u>	<u>28.38%</u>	<u>25.73%</u>	<u>23.51%</u>	<u>32.31%</u>

Legal Debt Margin Calculation for Fiscal Year 2024

Total Taxable Assessed Value	\$ 2,008,796,383
Debt Limit (20% of Taxable Assessed Value)	<u>\$ 401,759,277</u>
Debt Applicable to Limit: General Obligation Bonds	<u>\$ 129,792,041</u>
Legal Debt Margin	<u>\$ 271,967,236</u>

Limitation on Borrowing Power

City Charter - Article XIII, Section 5 "The total bonded indebtedness of the City shall not exceed twenty per centum (20%) of the assessed value of the taxable property of the City according to the last complete assessment." Revenue Bonds and Special Assessment Bonds are excluded in computing the debt limit.

Bond Rating: "Standard & Poor's" AA
 "Moody's" Aa2

Source: City of Kingsport Finance Department

Table 17

**CITY OF KINGSPORT, TENNESSEE
PLEDGED-REVENUE COVERAGE
Last Ten Fiscal Years**

Fiscal Year	Operating Revenue	(1) Less: Operating Expenses	Net Available Revenue	Debt Service			Coverage
				(2) Principal	Interest	Total	
<u>Water, Sewer and Storm Water Bonds:</u>							
2015	\$ 28,379,023	\$ 13,338,516	\$ 15,040,507	\$ 7,904,148	\$ 2,087,368	\$ 9,991,516	1.51
2016	\$ 29,186,600	\$ 14,173,315	\$ 15,013,285	\$ 6,593,639	\$ 2,032,670	\$ 8,626,309	1.74
2017	\$ 29,908,753	\$ 14,463,957	\$ 15,444,796	\$ 6,371,807	\$ 1,863,776	\$ 8,235,583	1.88
2018	\$ 29,535,254	\$ 13,917,223	\$ 15,618,031	\$ 6,559,414	\$ 2,258,224	\$ 8,817,638	1.77
2019	\$ 30,123,271	\$ 14,884,230	\$ 15,239,041	\$ 6,614,484	\$ 2,537,820	\$ 9,152,304	1.67
2020	\$ 30,706,845	\$ 15,469,401	\$ 15,237,444	\$ 6,409,727	\$ 2,830,501	\$ 9,240,228	1.65
2021	\$ 30,126,452	\$ 15,310,229	\$ 14,816,223	\$ 6,742,288	\$ 2,615,333	\$ 9,357,621	1.58
2022	\$ 31,788,749	\$ 14,919,200	\$ 16,869,549	\$ 6,678,874	\$ 2,553,610	\$ 9,232,484	1.83
2023	\$ 35,496,984	\$ 18,629,050	\$ 16,867,934	\$ 6,695,876	\$ 2,465,295	\$ 9,161,171	1.84
2024	\$ 38,501,230	\$ 20,351,193	\$ 18,150,037	\$ 6,953,057	\$ 3,034,173	\$ 9,987,230	1.82

(1) Total operating expenses exclusive of depreciation.

(2) Principal paid on capital debt is net of refunded debt.

Source: City of Kingsport Finance Department

Notes: Storm Water Utility debt was established during fiscal year 2013.

**CITY OF KINGSPORT, TENNESSEE
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years**

Fiscal Year Ended June 30	Census Data Year	Population (1)	Per Capita Personal Income (1)	Median Age (1)	Education Level - Population 25 Years and Over (1)					School Enrollment (2)	Unemployment Rate (3)
					High School Graduate or Higher (1)	Associate's Degree (1)	Bachelor's Degree (1)	Masters or Professional Degree (1)			
2015	2014	52,835	\$ 1,357,172,645	\$ 25,687	44.4	87.7%	7.1%	14.2%	11.2%	7,298	6.3%
2016	2015	52,898	\$ 1,373,126,284	\$ 25,958	44.3	87.6%	7.3%	14.8%	10.5%	7,403	5.4%
2017	2016	52,871	\$ 1,424,820,579	\$ 26,949	43.3	89.6%	6.0%	16.3%	10.5%	7,654	4.6%
2018	2017	52,698	\$ 1,493,250,528	\$ 28,336	44.3	87.1%	7.4%	15.5%	10.3%	7,655	4.2%
2019	2018	53,115	\$ 1,549,577,010	\$ 29,174	44.7	87.4%	7.3%	15.6%	10.5%	7,582	4.2%
2020	2019	53,719	\$ 1,567,198,106	\$ 29,174	44.0	88.1%	7.5%	15.2%	9.9%	7,618	9.1%
2021	2020	54,127	\$ 1,663,863,980	\$ 30,740	44.5	88.2%	9.1%	17.1%	13.4%	7,567	7.3%
2022	2021	55,582	\$ 1,682,745,050	\$ 30,275	44.9	88.3%	9.1%	17.5%	10.9%	7,737	4.6%
2023	2022	56,150	\$ 1,778,719,700	\$ 31,678	45.2	89.0%	9.2%	17.5%	11.0%	7,526	3.9%
2024	2023	56,704	\$ 1,977,722,112	\$ 34,878	44.6	89.3%	9.4%	18.7%	11.0%	7,387	3.8%

Source:

- (1) American Community Survey (ACS) 5-Year Estimates (via American Factfinder) - City of Kingsport
- (2) Kingsport City Schools
- (3) U.S. Bureau of Labor and Statistics, month of June

Note: Beginning with FY 2018 this schedule was updated retroactively for all years based on information from the sources listed above.

Note: Certain calculations on tables 13 and 14 related to this table have also been retroactively updated for all years

Table 19

**CITY OF KINGSPORT, TENNESSEE
PRINCIPAL EMPLOYERS
FOR THE FISCAL YEARS NOTED**

Employer	2024			2015		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Eastman	6,500	1	9.3%	6,848	1	10.3%
Ballad Health/Holston Valley Comm Hospital	1,518	2	2.2%	3,009	2	4.5%
Partner Industrial	1,390	3	2.0%			
Kingsport City Schools	1,214	4	1.7%	1,057	4	1.6%
BAE SYSTEMS Ordnance Systems, Inc.	900	5	1.3%	700	8	1.1%
City of Kingsport	833	6	1.2%	742	5	1.1%
Eastman Credit Union	693	7	1.0%			
Holston Medical Group	687	8	1.0%	718	7	1.1%
TEC Industrial Maintenance & Construction	490	9	0.7%			
Ballad Health/Indian Path Comm Hospital	438	10	0.6%	663	10	1.0%
Brock				1,564	3	2.4%
Jacobs				672	8	1.0%
Wal-Mart				725	5	1.1%
	<u>14,663</u>		<u>20.9%</u>	<u>16,698</u>		<u>25.1%</u>
Total Sullivan County Employment:						
	FYE 2024	70,125				
	FYE 2015	66,410				

Source:

-NETWORKS/Sullivan Partnership & Employers

Table 20

CITY OF KINGSPORT, TENNESSEE
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
Last Ten Fiscal Years

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government	100	125	84	84	88	86	86	85	91	94
Public Safety	269	271	280	283	282	283	283	283	283	292
Public Works	135	119	166	154	165	172	170	160	163	175
Development	19	21	15	15	14	18	18	21	20	20
Recreation	61	59	65	65	67	68	68	85	86	88
Education	1,057	1,073	1,092	1,123	1,115	1,132	1,148	1,172	1,181	1,214
Water	73	72	72	83	67	67	65	65	66	64
Sewer	42	42	42	42	47	47	53	55	52	52
Solid Waste	34	35	35	35	35	35	35	35	35	35
	<u>1,790</u>	<u>1,817</u>	<u>1,851</u>	<u>1,884</u>	<u>1,880</u>	<u>1,908</u>	<u>1,926</u>	<u>1,961</u>	<u>1,977</u>	<u>2,034</u>

Sources:

- City of Kingsport Finance Department
- Kingsport City School System

Table 21

**CITY OF KINGSPORT, TENNESSEE
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS**

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Education:										
Student Transportation:										
Miles	447,373	473,260	501,153	501,780	488,410	387,371	339,802	487,407	505,714	511,375
Average Daily Ridership	1,972	2,011	2,299	2,044	1,742	1,845	2,105	2,280	2,415	2,635
Public Safety:										
Police:										
Physical Arrests	4,406	4,119	5,110	4,452	4,010	5,031	4,999	4,431	4,747	4,881
Parking Citations	1,246	325	511	501	1,052	382	241	416	701	493
Traffic Citations	15,699	17,210	20,962	22,436	17,632	8,786	5,143	4,039	6,405	7,533
Calls for Service	62,935	63,006	68,012	70,179	68,404	62,645	60,969	56,933	62,866	59,614
Fire:										
Calls for Service	8,593	8,035	8,167	8,053	8,528	6,654	6,685	8,332	8,254	8,102
Inspections	3,225	3,285	2,944	3,063	2,277	1,436	1,428	1,572	2,718	2,358
Fire Loss	\$ 1,771,938	\$ 1,526,790	\$ 2,239,390	\$ 2,527,429	\$ 3,075,280	\$ 1,147,358	\$ 1,237,668	\$ 2,981,847	\$ 1,890,656	\$ 1,897,231
Public Works:										
Potholes Repaired	9,491	5,004	8,455	7,842	5,422	6,006	3,644	2,994	3,084	3,418
Streets Swept (linear miles)	4,432	5,247	6,100	6,492	7,727	9,446	9,347	9,116	7,273	9,491
Traffic Signal Maintenance Calls	549	497	507	774	863	811	923	496	686	530
Leaves Collected (Tons)	2,028	1,739	2,058	1,716	2,173	2,093	2,030	1,635	1,813	1,502
Parks and Recreation:										
Civic Auditorium Rentals	757	661	509	564	615	560	453	483	575	101
Civic Auditorium Attendance	68,461	47,668	67,084	42,472	68,295	35,000	68,670	36,070	63,033	15,515
Splash Pad Attendance	10,750	14,585	16,720	19,850	23,000	4,500	9,000	10,500	11,520	12,600
Participation in Athletic Division events	286,000	312,564	270,464	268,563	162,000	35,801	39,467	29,907	121,538	118,349
Participation in Community Services Division events	172,475	184,650	190,540	191,550	136,441	113,450	65,000	65,000	240,000	240,000
Allandale Rentals	212	260	245	284	184	89	106	168	152	174
Allandale Visitors	38,401	31,942	33,331	28,919	24,186	18,056	10,325	22,957	23,827	25,141
Athletics Games Played	1,986	2,280	3,315	2,720	2,797	2,384	3,040	3,164	3,164	3,142
Athletics Attendance	176,500	200,640	116,195	113,051	52,893	98,030	97,239	83,985	419,247	359,923
Lynn View Rentals	154	122	54	40	41	22	23	16	211	208
Lynn View Attendance	52,250	56,550	65,450	60,450	43,960	27,000	22,000	24,500	68,500	67,600
Cultural Arts:										
Carousel Rentals	n/a	81	157	165	187	151	60	197	212	121
Carousel Attendance	n/a	88,945	78,954	68,641	94,459	48,543	15,980	57,747	63,225	60,639
Cultural Arts Program Attendance	12,378	18,610	17,660	18,610	10,519	9,190	10,275	9,967	12,984	11,977
Farmers Market Rentals	n/a	166	161	166	80	126	128	220	249	173
Farmers Market Attendance	n/a	94,600	93,100	82,900	83,342	14,850	51,840	67,620	74,786	78,449
Renaissance Center Rentals	1,813	1,652	1,536	1,940	1,888	805	999	1,344	1,586	1,598
Renaissance Center Attendance	172,647	132,160	126,130	129,980	127,760	41,660	29,067	68,204	80,886	89,384
Senior Center:										
Active Members	3,424	3,615	3,980	4,251	4,552	4,482	3,221	4,052	4,673	5,151
Average Daily Attendance	333	330	394	375	400	394	270	306	321	339
Aquatic Center:										
Aquatic Center Attendance	115,982	103,825	97,928	112,586	127,619	106,751	37,540	51,531	55,559	95,260
YMCA Entering Pools Attendance	69,660	57,644	45,208	49,361	47,961	28,749	20,355	34,707	40,738	41,201
Total Attendance	185,642	161,469	143,136	161,947	175,580	135,500	57,895	86,238	96,297	136,461
Bays Mountain Park:										
Total Programs	5,176	3,332	2,938	3,049	2,891	1,723	888	800	1,687	1,520
Total Attendance	235,578	228,308	211,984	200,886	187,374	97,320	110,869	188,005	148,425	138,000
Library:										
Total Circulation	233,778	264,251	253,765	262,449	263,462	263,177	282,618	295,018	329,066	349,871
Building Attendance	172,806	166,331	158,828	152,551	187,601	130,755	36,703	98,140	115,000	122,078
Water:										
Average Daily Consumption in Gallons	14.9 mgd	15.21 mgd	15.34 mgd	15.4 mgd	16.0 mgd	15.8 mgd	16.3 mgd	17.1 mgd	17.2 mgd	17.45 mgd
Maximum Daily Capacity in Gallons	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd	28.0 mgd
Water Taps	192	195	178	207	238	223	215	301	356	328
Sewer:										
Average Daily Treatment in Gallons	9.6 mgd	8.78 mgd	8.13 mgd	8.02 mgd	10.5 mgd	10.1 mgd	10.0 mgd	8.4 mgd	8.4 mgd	9.04 mgd
Maximum Daily Plant Capacity in Gallons	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd	12.4 mgd
Sewer Taps	263	205	367	388	119	105	97	211	282	233
Solid Waste:										
Landfill Material Accepted (Tons)	35,809	27,240	27,630	33,591	45,335	32,590	31,287	36,991	37,933	44,654
Household Refuse Collected (Tons)	19,065	19,647	20,197	20,816	21,725	23,210	27,273	27,403	27,208	26,566
Recyclables Collected (Tons)	3,041	3,249	3,240	3,276	3,180	2,635	0	0	0	0
Golf Course:										
Rounds of Golf	20,455	22,630	22,269	21,447	20,121	20,338	28,474	27,292	25,927	26,259

Source: Various City Departments

Item XII.6.

CITY OF KINGSPORT, TENNESSEE
 CAPITAL ASSET STATISTICS BY FUNCTION
 LAST TEN FISCAL YEARS

Function	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Education:										
Student Transportation:										
Buses	41	46	45	44	43	44	42	44	45	45
Public Safety:										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	124	124	124	124	120	120	120	120	120	120
Motorcycle Units	0	0	0	0	1	0	0	0	0	0
Fire:										
Stations	8	8	8	8	8	8	8	8	8	8
Fire Trucks/Rescue Units	15	16	17	17	17	17	16	16	18	18
Public Works:										
Streets (Miles)	499	499	500	500	500	500	503	503	503	505
Street Lights	10,525	10,559	10,606	10,616	10,636	10,656	10,686	10,745	10,786	10,846
Traffic Signals	102	103	103	105	107	108	108	108	108	109
Leisure Services:										
Parks and Recreation:										
Park Sites	18	18	18	25	28	28	28	28	29	28
Park Acreage	237	237	237	244	308	308	308	308	308	303
Swimming Pools	0	0	0	0	0	0	0	0	0	0
Splash Pad	1	1	1	1	1	1	1	1	1	1
Tennis Courts	8	8	8	8	8	8	6	6	6	6
Pickle Ball Courts	0	0	0	0	0	0	6	8	8	8
Community Centers	5	5	5	5	5	5	5	5	5	5
Senior Citizens:										
Senior Center	1	1	1	1	1	2	2	2	2	2
Other Recreational Facilities:										
Aquatic Center - Acreage	17	17	17	17	17	17	17	17	17	17
Bays Mountain Park & Nature Center - Acreage	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550	3,550
Hunter Wright Baseball Stadium - Acreage	54	54	54	54	54	54	54	54	54	54
Allandale - Acreage	25	25	25	25	25	25	25	25	25	25
Civic Auditorium - Acreage	5	5	5	5	5	5	5	5	5	5
Dogwood Park Facility - Acreage	3	3	3	3	3	3	3	3	3	3
Lynn View Facility - Acreage	14	14	14	14	14	14	14	14	14	14
Renaissance Center - Acreage	5	5	5	5	5	5	5	5	5	5
Legion Pool - Acreage	5	5	5	5	5	5	5	5	5	5
Brickyard Park - Acreage	n/a	39	39	43	43	43	43	43	43	43
School System:										
Elementary Schools	8	8	8	8	8	8	8	8	8	8
Middle Schools	2	2	2	2	2	2	2	2	2	2
High Schools	1	1	1	1	1	1	1	1	1	1
Water and Sewer:										
Water Mains (Miles)	837	847	847	847	852	852	855	857	858	858
Fire Hydrants	2,028	2,226	2,349	2,371	2,431	2,454	2,492	2,538	2,543	2,565
Sanitary Sewers (Miles)	531	533	544	544	546	553	559	559	559	506
Storm Sewers (Miles)	300	300	300	300	300	300	300	300	300	300
Solid Waste:										
Collection Trucks	15	15	15	15	15	15	15	15	15	15
Golf Courses										
Cattails Golf Course - Acreage	192	192	192	192	192	192	192	192	192	192

Source: Various City Departments

Item XII.6.

**CITY OF KINGSPORT, TENNESSEE
UTILITY RATE STRUCTURE AND NUMBER OF CUSTOMERS
June 30, 2024**

<u>Water Rates:</u>	<u>INSIDE CITY</u>	<u>OUTSIDE CITY</u>
<u>Base Charge per Month, by Meter Size (includes 1000 gallons)</u>		
5/8 inch	\$ 9.20	\$ 18.16
1 inch	\$ 16.37	\$ 36.93
1 1/2 inch	\$ 30.72	\$ 66.80
2 inch	\$ 52.25	\$ 111.60
3 inch	\$ 136.03	\$ 300.92
4 inch	\$ 288.89	\$ 673.28
6 inch	\$ 604.90	\$ 1,407.46
8 inch	\$ 835.95	\$ 1,931.25
10 inch	\$ 1,404.80	\$ 3,220.56
12 inch	\$ 2,439.72	\$ 5,566.39
<u>Usage Rate Charge per 1000 Gallons</u>		
1,001 - 70,000 Gallons	\$ 3.11	\$ 6.23
Over 70,000 Gallons	\$ 2.23	\$ 4.45
<u>Sewer Rates:</u>		
	<u>INSIDE CITY</u>	<u>OUTSIDE CITY</u>
<u>Base Charge per Month (includes 1000 gallons)</u>		
	\$ 13.56	\$ 20.39
<u>Usage Rate Charge per 1000 Gallons</u>		
All Usage Over First 1000 Gallons	\$ 10.34	\$ 15.51
<u>Number of Customers:</u>		
	<u>INSIDE CITY</u>	<u>OUTSIDE CITY</u>
Water	<u>23,658</u>	<u>12,737</u>
Sewer	<u>22,660</u>	<u>1,165</u>

Source: City of Kingsport Finance Department

Table 24

**CITY OF KINGSPORT, TENNESSEE
TOP TEN WATER CUSTOMERS
For the Fiscal Year Ended June 30, 2024**

<u>Customer Name</u>	<u>Consumption (in gallons)</u>	<u>Revenue</u>	<u>Revenue as % of FY24 Water Sales</u>
Eastman	1,107,883,700	\$ 2,735,909	17.31%
Domtar Paper Co, LLC	72,010,100	210,981	1.33%
BAE Systems	47,841,800	127,255	0.80%
Holston Valley Medical Center	37,839,800	96,126	0.61%
Allandale Falls	23,262,800	59,837	0.38%
Kingsport Housing Authority	20,164,700	78,069	0.49%
Indian Path Hospital	19,549,800	48,903	0.31%
City of Johnson City	17,026,100	59,921	0.38%
Model City II, L.P.	13,838,300	43,090	0.27%
North Greene Utility District	13,500,400	50,292	0.32%
	<u>1,372,917,500</u>	<u>\$ 3,510,383</u>	<u>22.19%</u>
Total Water Sales Revenue - FY 2024	<u>\$ 15,809,828</u>		

Source: City of Kingsport Finance Department

CITY OF KINGSPORT, TENNESSEE
TOP TEN SEWER CUSTOMERS
For the Fiscal Year Ended June 30, 2024

<u>Customer Name</u>	<u>Treatment (in gallons)</u>	<u>Revenue</u>	<u>Revenue as % of FY24 Sewer User Fees</u>
Eastman	236,361,000	\$ 2,448,809	12.99%
Domtar Paper Co, LLC	30,064,900	311,093	1.65%
Allandale Falls	23,262,800	240,576	1.28%
Kingsport Housing Authority	19,036,100	200,818	1.07%
Holston Valley Medical Center	14,183,000	158,303	0.84%
Model City II, L.P.	13,838,300	143,552	0.76%
Leclerc, Inc	11,011,300	113,921	0.60%
Indian Path Hospital	10,867,200	112,403	0.60%
Miller Village II LP	10,132,200	104,796	0.56%
Cross Creek Apartments	10,058,800	105,013	0.56%
	<u>378,815,600</u>	<u>\$ 3,939,284</u>	<u>20.90%</u>
Total Sewer User Fee Revenue - FY 2024	<u>\$ 18,855,266</u>		

Source: City of Kingsport Finance Department

CITY OF KINGSPORT, TENNESSEE
SCHEDULE OF BONDS PAYABLE - FUTURE REQUIREMENTS
JUNE 30, 2024

Table 26

GENERAL OBLIGATION BONDS		GENERAL OBLIGATION AND REVENUE BONDS									
GENERAL FUND SUPPORTED		REVENUE SUPPORTED BONDS									
Fiscal Year	General Obligation Bonds (3)		Water Bonds (1)		Sewer Bonds (1)		Storm Water Bonds (1)		Aquatic Center Bonds MeadowView Convention Center Bonds and Cattails Golf Course Bonds (2)		Combined Bonds and Interest
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2025	\$ 10,755,375	\$ 4,799,413	\$ 2,484,230	\$ 1,191,515	\$ 4,167,888	\$ 2,009,633	\$ 99,233	\$ 21,579	\$ 2,538,274	\$ 614,779	\$ 28,681,919
2026	11,173,400	4,361,051	2,471,695	1,088,508	4,320,861	1,855,316	102,440	17,783	2,634,800	517,244	28,543,098
2027	11,612,458	3,929,396	1,885,979	987,265	4,448,617	1,708,138	106,334	13,853	2,731,609	427,730	27,851,379
2028	9,557,812	3,525,703	1,948,310	913,405	4,521,331	1,551,457	110,013	10,233	2,817,532	340,944	25,296,740
2029	8,430,165	3,197,186	2,021,422	837,477	4,677,018	1,396,904	113,202	6,966	2,893,195	271,859	23,845,394
2030	7,721,517	2,900,382	2,094,229	766,303	4,836,035	1,236,855	65,696	3,266	1,507,524	179,985	21,311,792
2031	6,541,190	2,622,950	1,778,237	693,627	4,442,917	1,072,969	26,757	919	735,899	131,232	18,046,697
2032	6,759,608	2,403,118	1,837,982	635,820	3,490,044	929,175	27,272	477	765,097	108,072	16,956,665
2033	5,967,674	2,183,842	1,639,891	576,136	3,142,003	816,279	0	0	510,431	84,146	14,920,402
2034	6,181,921	1,974,117	1,701,099	518,653	3,247,236	709,631	0	0	524,747	67,074	14,924,478
2035	5,425,820	1,757,376	1,454,021	459,895	2,677,041	599,295	0	0	448,120	49,555	12,871,123
2036	4,443,382	1,587,791	1,315,109	412,965	2,309,837	518,952	0	0	461,670	35,768	11,085,474
2037	3,676,523	1,433,830	1,028,677	367,475	1,670,791	445,804	0	0	244,007	21,903	8,889,010
2038	2,767,458	1,302,099	980,695	330,164	1,012,589	392,032	0	0	239,258	14,312	7,038,607
2039	2,412,361	1,196,467	729,076	293,968	957,006	357,745	0	0	81,556	6,845	6,035,024
2040	2,497,097	1,102,595	752,937	266,436	986,959	325,295	0	0	83,005	4,924	6,019,248
2041	2,057,904	1,019,156	441,638	241,298	813,348	295,597	0	0	52,109	2,965	4,924,015
2042	2,128,453	948,399	453,970	225,366	839,070	271,031	0	0	53,512	1,535	4,921,336
2043	1,600,000	874,387	380,000	208,875	450,000	245,137	0	0	0	0	3,758,399
2044	1,660,000	810,388	395,000	193,675	465,000	227,138	0	0	0	0	3,751,201
2045	1,730,000	743,987	415,000	177,875	485,000	208,537	0	0	0	0	3,760,399
2046	1,800,000	674,788	430,000	161,275	505,000	189,138	0	0	0	0	3,760,201
2047	1,870,000	602,787	445,000	144,075	525,000	168,937	0	0	0	0	3,755,799
2048	1,945,000	527,988	465,000	126,275	545,000	147,938	0	0	0	0	3,757,201
2049	2,025,000	450,187	485,000	107,675	565,000	126,137	0	0	0	0	3,758,999
2050	2,105,000	369,188	505,000	88,275	590,000	103,538	0	0	0	0	3,761,001
2051	2,190,000	282,356	525,000	67,444	615,000	79,200	0	0	0	0	3,759,000
2052	2,280,000	192,019	545,000	45,788	640,000	53,831	0	0	0	0	3,756,638
2053	2,375,000	97,969	565,000	23,306	665,000	27,431	0	0	0	0	3,753,706
	<u>\$ 131,690,118</u>	<u>\$ 47,870,915</u>	<u>\$ 32,174,197</u>	<u>\$ 12,150,814</u>	<u>\$ 58,610,591</u>	<u>\$ 18,069,070</u>	<u>\$ 650,947</u>	<u>\$ 75,076</u>	<u>\$ 19,322,345</u>	<u>\$ 2,880,872</u>	<u>\$ 323,494,945</u>

	Principal	Interest	Total
General Obligation Bonds - Supported By General Fund Revenue	\$ 131,690,118	\$ 47,870,915	\$ 179,561,033
General Obligation and Revenue Bonds - Supported By Dedicated Revenue	110,758,080	33,175,832	143,933,912
TOTAL	<u>\$ 242,448,198</u>	<u>\$ 81,046,747</u>	<u>\$ 323,494,945</u>

Notes: Future interest requirements above reflect interest on TMBF bonds at the average current rate.

- (1) General Obligation secured, but paid from revenues of the individual fund.
- (2) General Obligation secured, but paid from local option sales tax collections.
- (3) Includes General Obligation secured debt of the Solid Waste Management Fund paid by General Fund Revenue.

Source: City of Kingsport Finance Department

Item XII.6.

Table 27

**CITY OF KINGSPORT, TENNESSEE
SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS
For the Fiscal Year Ended June 30, 2024**

<u>NAME</u>	<u>TITLE</u>	<u>ANNUAL SALARY</u>	<u>AMOUNT OF SURETY BOND</u>
Christopher W. McCartt	City Manager	\$ 195,753	\$ 5,000
Rodney B. Rowlett III	City Attorney	\$ 132,702	\$ 0
Lisa E. Winkle	City Recorder/Treasurer	\$ 118,895	\$ 4,300,000
Christopher M. Hampton	Superintendent of Schools	\$ 189,000	\$ 0
Anthony D. Phipps	Chief of Police	\$ 117,745	\$ 0
Patrick W. Shull	Mayor	\$ 3,000	\$ 0
Colette George	Vice-Mayor	\$ 2,400	\$ 0
Paul W. Montgomery	Alderman	\$ 2,400	\$ 0
Betsy Cooper	Alderman	\$ 2,400	\$ 0
Darrell Duncan	Alderman	\$ 2,400	\$ 0
James Phillips	Alderman	\$ 2,400	\$ 0
Tommy Olterman	Alderman	\$ 2,400	\$ 0

Source: City of Kingsport Finance Department

**CITY OF KINGSPORT, TN
INSURANCE IN FORCE
June 30, 2024**

Type of Coverage/ Insurance Carrier	Policy Number	Policy Period	Details of Coverage	Claim Limits	Annual Premiums
Comprehensive General Liability/					
Public Entity Partners	PLI-0213-24	7/1/23-7/1/24 Annual Renewal	General Liability/Law Enforcement Liability Auto Liability Auto Physical Damage Errors and Omissions	\$ 5,000,000 \$ 5,000,000 Replacement \$ 5,000,000	\$ 294,827
Worker's Compensation					
Midwest Employers Casualty	EWC009790	1/1/24-1/1/25	Worker's Compensation	Over \$750,000	\$ 160,101
Gray Insurance	SPX0702516	1/1/24-1/1/25	Ecess WC	\$500,000 - \$750,000	\$ 62,739
Government Crime/					
Travelers Insurance Company	106463733	2/1/22 - 2/1/25	Crime (Government)	\$ 1,000,000	\$ 3,763
Travelers Insurance Company	106694635	3/2/23 - 3/2/26	Crime (Schools)	\$ 2,000,000	\$ 6,368
Hartford Insurance Company	20-SR-145719	02/01/24 - 02/01/25	Police Accident	\$ 11,350	\$ 340
Unemployment Compensation					
City of Kingsport	Self insured				
Property and Casualty					
Travelers Insurance Company	KTKCMB9A14090023	12/31/23-12/31/24	Buildings and Contents	\$ 200,000,000	\$ 529,654
Rockingham Specialty, Inc	DBB00054723	12/31/23-12/31/24	Deductible BuyBack		\$ 94,841
Selective	S2402472	8/1/23-8/1/24	Aquatic Center Property Insurance	\$ 20,375,390	\$ 21,332
Hartford Insurance Company	87053342652020	1/25/24 - 1/25/25	Flood Insurance Aquatic Center	\$ 5,000,000	\$ 2,663
Hartford Insurance Company	20MSCYQ7488	5/26/24-5/26/25	Grand Piano - Allandale	\$ 32,000	\$ 590
Argonaut Insurance Company	726OM393003	9/2/23-9/2/24	Pontoon Boat at Bays Mountain	\$ 165,000	\$ 5,198
Boiler and Machinery					
National Fire Insurance Co of Hartford	APP19164953	12/31/23-12/31/24	Equipment Breakdown	\$ 500,000	\$ 4,650
Public Officials Bond					
Liberty Mutual Insurance Company	82C003889	3/1/24 - 3/1/25	Education Bond - Treasurer - Lisa Winkle	\$ 1,800,000	\$ 1,765
Liberty Mutual Insurance Company	82C003887	3/1/24 - 3/1/25	Bond - Treasurer - Lisa Winkle	\$ 2,500,000	\$ 4,765
Liberty Mutual Insurance Company	82C003892	6/22/23 - 6/22/24	Bond - City Manager - Christopher McCartt	\$ 5,000	\$ 100
Travelers Insurance Company	1068822129	12/31/23-12/31/24	Bond - City Judge - Curt Rose	\$ 1,000	\$ 100
Western Surety Company	58368775	4/4/24-4/4/25	Blanket Notary Errors and Omissions	\$ 25,000	\$ 390
Other					
Stadium General Liability/ Hunter Wright Property - D.B. High School Liberty Mutual Insurance	BKW2058547314	3/8/24 - 3/8/25	General Liability/ Scoreboard/ Public Address system	\$ 2,000,000	\$ 2,473
Crum & Forster Specialty Insurance Co	STP423368	10/12/23-10/12/24	Above ground storage tanks	\$ 4,000,000	\$ 10,859
Hanover Insurance	IH5A19679508	1/14/24-1/14/25	Employee Tools Coverage	\$ 400,000	\$ 11,608
Total Premium					\$ 1,219,126

Source: City of Kingsport

**CITY OF KINGSFORT, TENNESSEE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

IV. COMPLIANCE SECTION

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

To the Honorable Mayor and Board of Aldermen
City of Kingsport, Tennessee

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements prescribed by the Comptroller of the Treasury, State of Tennessee, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Kingsport, Tennessee (the “City”), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated December 31, 2024. Our report includes a reference to other auditors who audited the financial statements of the Emergency Communications District (ECD), a discretely presented component unit, as well as auditors who audited the financial statements of the Phipps Bend Joint Venture (a joint venture with the Industrial Development Board of Kingsport, a discretely presented component unit) as described in our report on the City’s financial statements. This report does not include the results of the other auditor’s testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’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 entity’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.

Report on Internal Control over Financial Reporting (Continued)

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 City'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 financial statements. 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 one instance of noncompliance that is required to be reported under *Government Auditing Standards* and is described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001.**

City's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Brown, Edwards & Company, S.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Kingsport, Tennessee
December 31, 2024

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance

To the Honorable Mayor and Board of Aldermen
Kingsport, Tennessee

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Kingsport, Tennessee’s (the “City”) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended June 30, 2024. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal documentation of the City’s compliance with the compliance requirements referred to above.



Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the City's compliance the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risk of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. **Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.**

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Brown, Edwards & Company, S. L. P.

CERTIFIED PUBLIC ACCOUNTANTS

Kingsport, Tennessee
December 31, 2024

City of Kingsport, Tennessee
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

A – Summary of Auditor’s Results

1. The auditor’s report expresses an **unmodified opinion** on the financial statements.
2. **No significant deficiencies and no material weaknesses** relating to the audit of the financial statements were reported in the 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*.
3. **No instances of noncompliance** material to the financial statements were disclosed.
4. **No significant deficiencies and no material weaknesses** relating to the audit of the major federal award programs were reported in the Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
5. The auditor’s report on compliance for the major federal award programs expresses an **unmodified opinion**.
6. The audit disclosed **no audit findings relating to the major programs**.
7. The program tested as major was:

Name of Program	Assistance Listing Number
COVID-19 - Coronavirus State & Local Fiscal Recovery Funds	21.027

8. The threshold for distinguishing Type A and B programs was **\$1,217,287**.
9. The City was determined to be a **low-risk auditee**.

B – Findings – Financial Statement Audit

2024-001: Bays Mountain Park & Planetarium (BMPP) Investigation

Criteria: As specified in the *Tennessee Internal Control and Compliance Manual*, the City should have specific internal controls and monitoring activities around the receipt, reconciliation deposit and computer login processes at BMPP.

Condition: City official did not adequately segregate BMPP financial duties among its employees. The City also failed to provide adequate oversight of employees’ computer and receipt system access information. City officials failed to ensure funds were deposited within three days of collection.

Effect: One employee was responsible for daily BMPP deposits, which included making receipt system entries and reconciling collections records, and was also involved in receipting and depositing funds with the City. Additionally, the employee was able to use a shared login for computer username and password as well as access other employees’ receipt system access information after an employee had retired. These conditions allowed the employee to misappropriate assets and fail to deposit funds within three days of receipt.

Recommendation: We recommend that the City implement internal controls are in place to segregate duties related to receipting funds as well as reconciling, recording and depositing the funds and ensure that all funds received are deposited within three days of receipt. Additionally, we recommend that the City implement policies ensuring that every user has a unique login username and password and that when no longer employed all access for that user is removed.

City of Kingsport, Tennessee
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

Management Response: After the theft was discovered by city staff, several corrective actions have been implemented to better control cash collections at off-site locations primarily leisure service facilities. City has purchased and implemented a new software called Civic Rec at all leisure service locations. This software has more computer controls than the older E-Trak software had. Finance has performed annual cash counts at off-site locations to monitor operations. The BMA adopted a formal cash collection policy that includes training and employees signing off that they are aware of policies. In addition the City has contracted with Loomis to provide a recycle safe and pick up at our largest off site locations being Bays Mountain Park and Aquatic Center. Cashiers feed their money into the safe at end of day. First Horizon Bank gives provisional credit for the deposit as soon as it is deposited in the safe. At the start of the day the cashier gets their change back from the recycler side.

C – Findings and Questioned Costs – Major Federal Award Program Audit

None.

D – Findings – State of Tennessee

None.

City of Kingsport, Tennessee
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2024

2023-001: Bays Mountain Investigation

As required by state law (Section 8-4-501, Tennessee Code Annotated), City staff has self-reported the discovery of an employee manipulating records and misappropriating cash funds of the City. A State investigation is ongoing.

Current Status

See 2024-001.



**MANAGEMENT'S CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2024**

CORRECTIVE ACTION PLAN

The City of Kingsport, Tennessee respectfully submits the following corrective action plan for the year ended June 30, 2024.

Name and address of independent public accounting firm:

Brown, Edwards & Company, L.L.P.
433 E. Center Street, Suite 101
Kingsport, TN 37660

Responsible officials for corrective action:

Lisa Winkle
City Recorder/Treasurer

Signed: _____

A handwritten signature in blue ink, appearing to read "Lisa Winkle", is written over a horizontal line.

The findings from the June 30, 2024 schedule of findings and questioned costs is discussed below.

2024-001: Bays Mountain Park & Planetarium (BMPP) Investigation

Recommendation: We recommend that the City implement internal controls are in place to segregate duties related to receipting funds as well as reconciling, recording and depositing the funds and ensure that all funds received are deposited within three days of receipt. Additionally, we recommend that the City implement policies ensuring that every user has a unique login username and password and that when no longer employed all access for that user is removed.

Management Response: After the theft was discovered by city staff, several corrective actions have been implemented to better control cash collections at off-site locations primarily leisure service facilities. City has purchased and implemented a new software called Civic Rec at all leisure service locations. This software has more computer controls than the older E-Trak software had. Finance has performed annual cash counts at off-site locations to monitor operations. The BMA adopted a formal cash collection policy that includes training and employees signing off that they are aware of policies. In addition the City has contracted with Loomis to provide a recycle safe and pick up at our largest off site locations being Bays Mountain Park and Aquatic Center. Cashiers feed their money into the safe at end of day. First Horizon Bank gives provisional credit for the deposit as soon as it is deposited in the safe. At the start of the day the cashier gets their change back from the recycler side.

Anticipated completion date: Correction was completed by November 30, 2024.



AGENDA ACTION FORM

Consideration of a Resolution Ratifying the Mayor’s Signature on the Certification of Local Official Determining that KHRA’s Agency Plan is Consistent with the Consolidated Plan

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-01-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Michael Price
Presentation By: Michael Price

Recommendation:
Approve the Resolution.

Executive Summary:
The Mayor’s Signature is required on the Certification by State & Local Official of PHA Consistency Plan. This form is created and required by the US Department of Housing and Urban Development. The purpose of this form is to ensure at the Kingsport Housing and Redevelopment Authority’s agency plan is consistent with City of Kingsport’s Consolidated Plan as it relates to the Community Development Block Grant Program.

Both, the City of Kingsport and Kingsport Housing and Redevelopment Authority are committed to providing for the development of decent housing, the development of suitable living environments, the expansion of economic opportunities, as well as transform and empower our communities and help Tennesseans build communities of opportunity.

- Attachments:**
1. Resolution
 2. Certification by State or Local Official of PHA Plans Consistency w/ the Consolidated Plan
 3. KHRA Support Documents

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Mayer	—	—	—
Phillips	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION TO RATIFY THE MAYOR'S SIGNATURE ON THE CERTIFICATION BY STATE OR LOCAL OFFICIAL OF THE PUBLIC HOUSING AUTHORITY'S PLAN'S CONSISTENCY WITH THE CONSOLIDATED PLAN DOCUMENT AND ANY AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the Certification by State and Local Official of the Public Housing Authority Plans Consistency with the Consolidated Plan is a form created and required by the United States Department of Housing and Urban Development (HUD); and

WHEREAS, this certification is to ensure that the Kingsport Housing and Redevelopment Authority's 5-year plan is consistent with the City of Kingsport's Consolidated Plan as it relates to the Community Development Block Grant Program; and

WHEREAS, it was necessary for the mayor to execute the certification and that it be submitted by January 10, 2025 to comply with HUD requirements.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the Certification by State and Local Official of the Public Housing Authority Plans Consistency with the Consolidated Plan submitted on December 15, 2024, is ratified, including the execution of the same by Mayor Paul Montgomery.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice mayor, is authorized and directed to execute, in a form approved by the city attorney, and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, all documents necessary and proper to satisfy HUD's requirements for certification of the Public Housing Authority's Consistency Plan.

SECTION III. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION IV. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st of January, 2025.

Paul Montgomery, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

Rodney B. Rowlett III, CITY ATTORNEY

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 3/31/2024

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Paul Montgomery, the Mayor of Kingsport
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years 2021-2025 and/or Annual PHA Plan for fiscal year 2025-2026 of the Kingsport Housing & Redevelopment Authority is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

City of Kingsport
Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR § 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or State Consolidated Plan.

The State of Tennessee Consolidated Plan key goals provide for the development of decent housing, the development of suitable living environments, the expansion of economic opportunities, and the improvement of the effectiveness of programs. This is consistent with KHRA's mission to transform and empower our communities and help Tennesseans build communities of opportunity.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official: Paul Montgomery	Title: Mayor of Kingsport
Signature: <u>Paul W. Montgomery</u>	Date: <u>12-19-2024</u>

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

APPROVED AS TO FORM:

Rodney B. Hartman
CITY CLERK

Page 1 of 1

Item XII.7.

ATTEST:
Trish Marshall
DEPUTY CITY RECORDER

form HUD-50077-SL (3/31/2024)

Streamlined Annual PHA Plan <i>(HCV Only PHAs)</i>	U.S. Department of Housing and Urban Development Office of Public and Indian Housing	OMB No. 2577-0226 Expires 03/31/2024
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Purpose. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, including changes to these policies, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families

Applicability. The Form HUD-50075-HCV is to be completed annually by **HCV-Only PHAs**. PHAs that meet the definition of a Standard PHA, Troubled PHA, High Performer PHA, Small PHA, or Qualified PHA do not need to submit this form. Where applicable, separate Annual PHA Plan forms are available for each of these types of PHAs.

Definitions.

- (1) **High-Performer PHA** – A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers, and was designated as a high performer on both the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments if administering both programs, or PHAS if only administering public housing.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceed 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceed 550, and that was designated as a standard performer in the most recent PHAS and SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or housing choice vouchers combined and is not PHAS or SEMAP troubled.

A.	PHA Information.																																			
A.1	<p>PHA Name: <u>Kingsport Housing & Redevelopment Authority</u> PHA Code: <u>TN006</u> PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>4/2025</u> PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above) Number of Housing Choice Vouchers (HCVs) <u>1811</u> PHA Plan Submission Type: <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission</p> <p>Availability of Information. In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information of the PHA policies contained in the standard Annual Plan but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at the main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website.</p> <p><input type="checkbox"/> PHA Consortia: (Check box if submitting a joint Plan and complete table below)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Participating PHAs</th> <th style="width: 10%;">PHA Code</th> <th style="width: 25%;">Program(s) in the Consortia</th> <th style="width: 25%;">Program(s) not in the Consortia</th> <th style="width: 15%;">No. of Units in Each Program</th> </tr> </thead> <tbody> <tr> <td>Lead HA:</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program	Lead HA:																													
Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program																																
Lead HA:																																				

B.	Plan Elements.
B.1	<p>Revision of Existing PHA Plan Elements.</p> <p>a) Have the following PHA Plan elements been revised by the PHA since its last Annual Plan submission?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Operation and Management.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Informal Review and Hearing Procedures.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification.</p> <p>(b) If the PHA answered yes for any element, describe the revisions for each element(s):</p>
B.2	New Activities. – Not Applicable
B.3	<p>Progress Report.</p> <p>Provide a description of the PHA’s progress in meeting its Mission and Goals described in its 5-Year PHA Plan. The PHA has maintained its focus to transform and empower our community. KHRA is working toward obtaining High Performer Status. Please see attached Exhibit B.3 for more information.</p>
B.4	Capital Improvements. – Not Applicable
B.5	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N N/A</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p> <p>A narrative explaining the finding from the most recent audit (Exhibit B.5 KHRA Audit Narrative) and the 3/31/24 KHRA Audit (Exhibit B.5 KHRA 2024 Fiscal Year Audit) are attached.</p>
C.	Other Document and/or Certification Requirements.
C.1	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
C.2	<p>Certification by State or Local Officials.</p> <p>Form HUD 50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.3	<p>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</p> <p>Form HUD-50077-ST-HCV-HP, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>

C.4 **Challenged Elements.** If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.
 (a) Did the public challenge any elements of the Plan?
 Y N

 If yes, include Challenged Elements.

D. Affirmatively Furthering Fair Housing (AFFH).

D.1 Affirmatively Furthering Fair Housing (AFFH).

Provide a statement of the PHA's strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.

Fair Housing Goal: Nondiscrimination

Describe fair housing strategies and actions to achieve the goal

The PHA implements policies and procedures within the KHRAs Admin plan to affirmatively further fair housing. Chapter 2 of the KHRAs Admin plan details these goals and policies. Full PHA Policy attached as Exhibit D.1 Part I – Nondiscrimination.

The PHA shall not discriminate because of race, color, sex, religion, familial status, age, disability or national origin (called "protected classes")

Familial status includes children under the age of 18 living with parents or legal custodians, pregnant women, and people securing custody of children under the age of 18.

The PHA will not discriminate on the basis of marital status, gender identity, or sexual orientation [FR Notice 02/03/12; Executive Order 13988].

PHA Policy

The PHA does not identify any additional protected classes.

The PHA will not use any of these factors to:

- **Deny to any family the opportunity to apply for housing, nor deny to any qualified applicant the opportunity to participate in the housing choice voucher program**
- **Provide housing that is different from that provided to others**
- **Subject anyone to segregation or disparate treatment**
- **Subject anyone to sexual harassment**
- **Restrict anyone's access to any benefit enjoyed by others in connection with the housing program**
- **Treat a person differently in determining eligibility or other requirements for admission**
- **Steer an applicant or participant toward or away from a particular area based any of these factors**
- **Deny anyone access to the same level of services**
- **Deny anyone the opportunity to participate in a planning or advisory group that is an integral part of the housing program**
- **Discriminate in the provision of residential real estate transactions**
- **Discriminate against someone because they are related to or associated with a member of a protected class**
- **Publish or cause to be published an advertisement or notice indicating the availability of housing that prefers or excludes persons who are members of a protected class**

The PHA provides civil rights information to families and owners through briefings:

- All briefing packets contain Fair Housing brochures complete with descriptions, resources, contact information for legal aid, etc.
- The PHA has a written policy regarding discrimination complaints and procedures
 - The PHA provides written documentation in all briefing packets detailing how to file grievance procedures for tenants and landlords.

Fair Housing Goal: Provide Persons with Disabilities Equal Opportunity

Describe fair housing strategies and actions to achieve the goal

The PHA ensures that persons with disabilities have full access to the PHA's programs and services and continues through every aspect of the program. Full PHA Policy attached as Exhibit D.1 Part 2 – Policies Related to Persons with Disabilities.

PHA Policy

The PHA will ask all applicants and participants if they require any type of accommodations, in writing, on the intake application, reexamination documents, and notices of adverse action by the PHA, by including the following language:

“If you or anyone in your family is a person with disabilities, and you require a specific accommodation in order to fully utilize our programs and services, please contact the housing authority.”

A specific name and phone number of designated staff will be provided to process requests for accommodation.

The PHA will display posters and other housing information and signage in locations throughout the PHA's office in such a manner as to be easily readable from a wheelchair.

If the need for the accommodation is not readily apparent or known to the PHA, the family must explain the relationship between the requested accommodation and the disability. There must be an identifiable connection, or nexus, between the requested accommodation and the individual's disability.

- The KHRA Admin plan details the process by which an applicant or participants may request a reasonable accommodation.
 - The PHA will encourage the family to make its request in writing using a reasonable accommodation request form.
 - However, the PHA will consider the accommodation any time the family indicates that an accommodation is needed whether or not a formal written request is submitted.
 - Before providing an accommodation, the PHA must determine that the person meets the definition of a person with a disability, and that the accommodation will enhance the family's access to the PHA's programs and services.
 - When verifying a disability, the PHA will follow the verification policies provided in Chapter 7 of the KHRA Admin Plan. All information related to a person's disability will be treated in accordance with the confidentiality policies provided in Chapter 16 of the KHRA Admin Plan. In addition to the general requirements that govern all verification efforts
 - After a request for an accommodation is presented, the PHA will respond, in writing, within 10 business days
 - The PHA provides TTD/TTY communication to meet the needs of persons with hearing impairments
 - To meet the needs of persons with vision impairments, large-print and audio versions of key program documents will be made available upon request. When visual aids are used in public meetings or presentations, or in meetings with PHA staff, one-on-one assistance will be provided upon request.
 - Additional examples of alternative forms of communication are sign language interpretation; having material explained orally by staff; or having a third-party representative (a friend, relative or advocate, named by the applicant) to receive, interpret and explain housing materials and be present at all meetings.

The PHA provides physical accessibility per Section 504 requirements, in accordance with Notice PIH- 2010-26, the Americans with Disabilities Act, The Architectural Barriers Act, Uniform Federal Accessibility Standards (UFAS), and the Fair Housing Act

Fair Housing Goal: Improve Access for Persons with Limited English Proficiency (LEP)

Describe fair housing strategies and actions to achieve the goal

The PHA takes affirmative steps to communicate with people who need services or information in a language other than English by offering competent interpretation services free of charge, upon request, to the LEP person.

In order to determine the level of access needed by LEP persons, the PHA will use the four-factor analysis to ensure meaningful access by LEP persons to critical services while not imposing undue burdens on the PHA. Full PHA Policy is attached as Exhibit D.1 Part 3 -Improving Access to Services for Persons with LEP.

To improve access to LEP persons, the policy regarding Oral Interpretation is as follows:

PHA Policy

The PHA will utilize a language line for telephone interpreter services.

When exercising the option to conduct remote briefings, informal reviews, or hearings, however, the PHA will coordinate with a remote interpretation service which, when available, uses video conferencing technology rather than voice-only interpretation.

Where LEP persons desire, they will be permitted to use, at their own expense, an interpreter of their own choosing, in place of or as a supplement to the free language services offered by the PHA. The PHA, at its discretion, may choose to use the language services even when LEP persons desire to use an interpreter of their choosing. The interpreter may be a family member or friend. If the interpreter chosen by the family is a minor, the PHA will not rely on the minor to serve as the interpreter.

The PHA will analyze the various kinds of contacts it has with the public, to assess language needs and decide what reasonable steps should be taken. "Reasonable steps" may not be reasonable where the costs imposed substantially exceed the benefits.

Where feasible and possible, according to its language assistance plan (LAP), the PHA will train and hire bilingual staff to be available to act as interpreters and translators, will pool resources with other PHAs, and will standardize documents.

To improve access to LEP persons, the policy regarding Written Translation is as follows:

PHA Policy

In order to comply with written-translation obligations, the PHA will take the following steps:

The PHA will provide written translations of vital documents for each eligible LEP language group that constitutes 5 percent or 1,000 persons, whichever is less, of the population of persons eligible to be served or likely to be affected or encountered. Translation of other documents, if needed, can be provided orally; or

If there are fewer than 50 persons in a language group that reaches the 5 percent trigger, the PHA does not translate vital written materials, but provides written notice in the primary language of the LEP language group of the right to receive competent oral interpretation of those written materials, free of cost.

- If the PHA determines that it is not necessary to develop a written implementation plan, the absence of a written plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to the PHA's Housing Choice Voucher program and services.
- The PHA employs one full-time bilingual (Spanish and English) employee who can provide oral translation services
- The PHA utilizes area translation services such as Tri-Cities Bilingual in the event that the on-staff person is unavailable.

The PHA has determined that it serves very few LEP persons and has limited resources, so the PHA does not have a written LEP plan. In the absence of a written plan, the PHA will still consider alternative ways to articulate, in a reasonable manner, a plan for providing meaningful access to any LEP clients it serves.

Instructions for Preparation of Form HUD-50075-HCV Annual PHA Plan for HCV-Only PHAs

A. PHA Information. All PHAs must complete this section. (24 CFR §903.4)

A.1 Include the full PHA Name, PHA Code, PHA Type, PHA Fiscal Year Beginning (MM/YYYY), Number of Housing Choice Vouchers (HCVs), PHA Plan Submission Type, and the Availability of Information, specific location(s) of all information relevant to the public hearing and proposed PHA Plan.

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table. (24 CFR §943.128(a))

B. Plan Elements. All PHAs must complete this section. (24 CFR §903.11(c)(3))

B.1 Revision of Existing PHA Plan Elements. PHAs must:

Identify specifically which plan elements listed below that have been revised by the PHA. To specify which elements have been revised, mark the “yes” box. If an element has not been revised, mark “no.”

Statement of Housing Needs and Strategy for Addressing Housing Needs. Provide a statement addressing the housing needs of low-income, very low-income and extremely low-income families and a brief description of the PHA’s strategy for addressing the housing needs of families who reside in the jurisdiction served by the PHA and other families who are on the Section 8 tenant-based assistance waiting lists. The statement must identify the housing needs of (i) families with incomes below 30 percent of area median income (extremely low-income); (ii) elderly families (iii) households with individuals with disabilities, and households of various races and ethnic groups residing in the jurisdiction or on the public housing and Section 8 tenant-based assistance waiting lists. The statement of housing needs shall be based on information provided by the applicable Consolidated Plan, information provided by HUD, and generally available data. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. Once the PHA has submitted an Assessment of Fair Housing (AFH), which includes an assessment of disproportionate housing needs in accordance with 24 CFR 5.154(d)(2)(iv), information on households with individuals with disabilities and households of various races and ethnic groups residing in the jurisdiction or on the waiting lists no longer needs to be included in the Statement of Housing Needs and Strategy for Addressing Housing Needs. (24 CFR § 903.7(a)).

The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. (24 CFR §903.7(a)(2)(i)) Provide a description of the ways in which the PHA intends, to the maximum extent practicable, to address those housing needs in the upcoming year and the PHA’s reasons for choosing its strategy. (24 CFR §903.7(a)(2)(ii))

Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions. A statement of the PHA’s policies that govern resident or tenant eligibility, selection and admission including admission preferences for HCV. (24 CFR §903.7(b))

Financial Resources. A statement of financial resources, including a listing by general categories, of the PHA’s anticipated resources, such as PHA HCV funding and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources. (24 CFR §903.7(c))

Rent Determination. A statement of the policies of the PHA governing rental contributions of families receiving tenant-based assistance, discretionary minimum tenant rents, and payment standard policies. (24 CFR §903.7(d))

Operation and Management. A statement that includes a description of PHA management organization, and a listing of the programs administered by the PHA. (24 CFR §903.7(e)).

Informal Review and Hearing Procedures. A description of the informal hearing and review procedures that the PHA makes available to its applicants. (24 CFR §903.7(f))

Homeownership Programs. A statement describing any homeownership programs (including project number and unit count) administered by the agency under section 8y of the 1937 Act, or for which the PHA has applied or will apply for approval. (24 CFR §903.7(k))

Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements. A description of any PHA programs relating to services and amenities coordinated, promoted, or provided by the PHA for assisted families, including those resulting from the PHA’s partnership with other entities, for the enhancement of the economic and social self-sufficiency of assisted families, including programs provided or offered as a result of the PHA’s partnerships with other entities, and activities subject to Section 3 of the Housing and Community Development Act of 1968 (24 CFR Part 135) and under requirements for the Family Self-Sufficiency Program and others. Include the program’s size (including required and actual size of the FSS program) and means of allocating assistance to households. (24 CFR §903.7(l)(i)) Describe how the PHA will comply with the requirements of section 12(c) and (d) of the 1937 Act that relate to treatment of income changes resulting from welfare program requirements. (24 CFR §903.7(l)(iii)).

Substantial Deviation. PHA must provide its criteria for determining a “substantial deviation” to its 5-Year Plan. (24 CFR §903.7(r)(2)(i))

Significant Amendment/Modification. PHA must provide its criteria for determining a “Significant Amendment or Modification” to its 5-Year and Annual Plan.

If any boxes are marked “yes”, describe the revision(s) to those element(s) in the space provided.

Item XII.7.

- B.2 New Activities.** This section refers to new capital activities which is not applicable for HCV-Only PHAs.
- B.3 Progress Report.** For all Annual Plans following submission of the first Annual Plan, a PHA must include a brief statement of the PHA’s progress in meeting the mission and goals described in the 5-Year PHA Plan. (24 CFR §903.11(c)(3), 24 CFR §903.7(r)(1))
- B.4 Capital Improvements.** This section refers to PHAs that receive funding from the Capital Fund Program (CFP) which is not applicable for HCV-Only PHAs
- B.5 Most Recent Fiscal Year Audit.** If the results of the most recent fiscal year audit for the PHA included any findings, mark “yes” and describe those findings in the space provided. (24 CFR §903.7(p))

C. Other Document and/or Certification Requirements.

- C.1 Resident Advisory Board (RAB) comments.** If the RAB had comments on the annual plan, mark “yes,” submit the comments as an attachment to the Plan and describe the analysis of the comments and the PHA’s decision made on these recommendations. (24 CFR §903.13(c), 24 CFR §903.19)
- C.2 Certification by State of Local Officials.** Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan. (24 CFR §903.15). Note: A PHA may request to change its fiscal year to better coordinate its planning with planning done under the Consolidated Plan process by State or local officials as applicable.
- C.3 Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.** Provide a certification that the following plan elements have been revised, provided to the RAB for comment before implementation, approved by the PHA board, and made available for review and inspection by the public. This requirement is satisfied by completing and submitting form HUD-50077 ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed*. Form HUD-50077-ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed* must be submitted by the PHA as an electronic attachment to the PHA Plan. This includes all certifications relating to Civil Rights and related regulations. A PHA will be considered in compliance with the certification requirement to affirmatively further fair housing if the PHA fulfills the requirements of §§ 903.7(o)(1) and 903.15(d) and: (i) examines its programs or proposed programs; (ii) identifies any fair housing issues and contributing factors within those programs, in accordance with 24 CFR 5.154; or 24 CFR 5.160(a)(3) as applicable (iii) specifies actions and strategies designed to address contributing factors, related fair housing issues, and goals in the applicable Assessment of Fair Housing consistent with 24 CFR 5.154 in a reasonable manner in view of the resources available; (iv) works with jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; (v) operates programs in a manner consistent with any applicable consolidated plan under 24 CFR part 91, and with any order or agreement, to comply with the authorities specified in paragraph (o)(1) of this section; (vi) complies with any contribution or consultation requirement with respect to any applicable AFH, in accordance with 24 CFR 5.150 through 5.180; (vii) maintains records reflecting these analyses, actions, and the results of these actions; and (viii) takes steps acceptable to HUD to remedy known fair housing or civil rights violations. impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction’s initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction. (24 CFR §903.7(o)).
- C.4 Challenged Elements.** If any element of the Annual PHA Plan or 5-Year PHA Plan is challenged, a PHA must include such information as an attachment to the Annual PHA Plan or 5-Year PHA Plan with a description of any challenges to Plan elements, the source of the challenge, and the PHA’s response to the public.

D. Affirmatively Furthering Fair Housing (AFFH).

D.1 Affirmatively Furthering Fair Housing. The PHA will use the answer blocks in item D.1 to provide a statement of its strategies and actions to implement each fair housing goal outlined in its accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5) that states, in relevant part: “To implement goals and priorities in an AFH, strategies and actions shall be included in program participants’ ... PHA Plans (including any plans incorporated therein) ... Strategies and actions must affirmatively further fair housing” Use the chart provided to specify each fair housing goal from the PHA’s AFH for which the PHA is the responsible program participant – whether the AFH was prepared solely by the PHA, jointly with one or more other PHAs, or in collaboration with a state or local jurisdiction – and specify the fair housing strategies and actions to be implemented by the PHA during the period covered by this PHA Plan. If there are more than three fair housing goals, add answer blocks as necessary.

Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D., nevertheless, the PHA will address its obligation to affirmatively further fair housing in part by fulfilling the requirements at 24 CFR 903.7(o)(3) enacted prior to August 17, 2015, which means that it examines its own programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction’s initiatives to affirmatively further fair housing that require the PHA’s involvement; and maintain records reflecting these analyses and actions. Furthermore, under Section 5A(d)(15) of the U.S. Housing Act of 1937, as amended, a PHA must submit a civil rights certification with its Annual PHA Plan, which is described at 24 CFR 903.7(o)(1) except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the Annual PHA Plan. The Annual PHA Plan provides a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA’s operations, programs, and services, and informs HUD, families served by the PHA, and members of the public for serving the needs of low- income, very low- income, and extremely low- income families.

Public reporting burden for this information collection is estimated to average 6.02 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality

Item XII7.

**Certification by State or Local
Official of PHA Plans Consistency
with the Consolidated Plan or
State Consolidated Plan
(All PHAs)**

U. S Department of Housing and Urban Development
Office of Public and Indian Housing
OMB No. 2577-0226
Expires 3/31/2024

**Certification by State or Local Official of PHA Plans
Consistency with the Consolidated Plan or State Consolidated Plan**

I, Paul Montgomery, the Mayor of Kingsport
Official's Name *Official's Title*

certify that the 5-Year PHA Plan for fiscal years 2021-2025 and/or Annual PHA Plan for fiscal year 2025-2026 of the Kingsport Housing & Redevelopment Authority is consistent with the
PHA Name

Consolidated Plan or State Consolidated Plan including the Analysis of Impediments (AI) to Fair Housing Choice or Assessment of Fair Housing (AFH) as applicable to the

City of Kingsport
Local Jurisdiction Name

pursuant to 24 CFR Part 91 and 24 CFR § 903.15.

Provide a description of how the PHA Plan's contents are consistent with the Consolidated Plan or State Consolidated Plan.

The State of Tennessee Consolidated Plan key goals provide for the development of decent housing, the development of suitable living environments, the expansion of economic opportunities, and the improvement of the effectiveness of programs. This is consistent with KHRA's mission to transform and empower our communities and help Tennesseans build communities of opportunity.

I hereby certify that all the information stated herein, as well as any information provided in the accompaniment herewith, is true and accurate. **Warning:** HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012; 31 U.S.C. 3729, 3802)

Name of Authorized Official:	Title:
Paul Montgomery	Mayor of Kingsport
Signature:	Date:

The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality. This information is collected to ensure consistency with the consolidated plan or state consolidated plan.

Public reporting burden for this information collection is estimated to average 0.16 hours per year per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

**Streamlined Annual
PHA Plan
(HCV Only PHAs)**

U.S. Department of Housing and Urban Development
Office of Public and Indian Housing

OMB No. 2577-0226
Expires 03/31/2024

Purpose. The 5-Year and Annual PHA Plans provide a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, including changes to these policies, and informs HUD, families served by the PHA, and members of the public of the PHA's mission, goals and objectives for serving the needs of low- income, very low- income, and extremely low- income families

Applicability. The Form HUD-50075-HCV is to be completed annually by **HCV-Only PHAs**. PHAs that meet the definition of a Standard PHA, Troubled PHA, High Performer PHA, Small PHA, or Qualified PHA do not need to submit this form. Where applicable, separate Annual PHA Plan forms are available for each of these types of PHAs.

Definitions.

- (1) **High-Performer PHA** – A PHA that owns or manages more than 550 combined public housing units and housing choice vouchers, and was designated as a high performer on both the most recent Public Housing Assessment System (PHAS) and Section Eight Management Assessment Program (SEMAP) assessments if administering both programs, or PHAS if only administering public housing.
- (2) **Small PHA** - A PHA that is not designated as PHAS or SEMAP troubled, that owns or manages less than 250 public housing units and any number of vouchers where the total combined units exceed 550.
- (3) **Housing Choice Voucher (HCV) Only PHA** - A PHA that administers more than 550 HCVs, was not designated as troubled in its most recent SEMAP assessment and does not own or manage public housing.
- (4) **Standard PHA** - A PHA that owns or manages 250 or more public housing units and any number of vouchers where the total combined units exceed 550, and that was designated as a standard performer in the most recent PHAS and SEMAP assessments.
- (5) **Troubled PHA** - A PHA that achieves an overall PHAS or SEMAP score of less than 60 percent.
- (6) **Qualified PHA** - A PHA with 550 or fewer public housing dwelling units and/or housing choice vouchers combined and is not PHAS or SEMAP troubled.

A.	PHA Information.				
A.1	PHA Name: <u>Kingsport Housing & Redevelopment Authority</u> PHA Code: <u>TN006</u> PHA Plan for Fiscal Year Beginning: (MM/YYYY): <u>4/2025</u> PHA Inventory (Based on Annual Contributions Contract (ACC) units at time of FY beginning, above) Number of Housing Choice Vouchers (HCVs) <u>1811</u> PHA Plan Submission Type: <input checked="" type="checkbox"/> Annual Submission <input type="checkbox"/> Revised Annual Submission				
<p>Availability of Information. In addition to the items listed in this form, PHAs must have the elements listed below readily available to the public. A PHA must identify the specific location(s) where the proposed PHA Plan, PHA Plan Elements, and all information relevant to the public hearing and proposed PHA Plan are available for inspection by the public. Additionally, the PHA must provide information on how the public may reasonably obtain additional information of the PHA policies contained in the standard Annual Plan but excluded from their streamlined submissions. At a minimum, PHAs must post PHA Plans, including updates, at the main office or central office of the PHA. PHAs are strongly encouraged to post complete PHA Plans on their official website.</p>					
<input type="checkbox"/> PHA Consortia: (Check box if submitting a joint Plan and complete table below)					
	Participating PHAs	PHA Code	Program(s) in the Consortia	Program(s) not in the Consortia	No. of Units in Each Program
	Lead HA:				

B.	Plan Elements.
B.1	<p>Revision of Existing PHA Plan Elements.</p> <p>a) Have the following PHA Plan elements been revised by the PHA since its last Annual Plan submission?</p> <p>Y N</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Statement of Housing Needs and Strategy for Addressing Housing Needs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Financial Resources.</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> Rent Determination.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Operation and Management.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Informal Review and Hearing Procedures.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Homeownership Programs.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Substantial Deviation.</p> <p><input type="checkbox"/> <input checked="" type="checkbox"/> Significant Amendment/Modification.</p> <p>(b) If the PHA answered yes for any element, describe the revisions for each element(s):</p>
B.2	New Activities. – Not Applicable
B.3	<p>Progress Report.</p> <p>Provide a description of the PHA’s progress in meeting its Mission and Goals described in its 5-Year PHA Plan. The PHA has maintained its focus to transform and empower our community. KHRA is working toward obtaining High Performer Status. Please see attached Exhibit B.3 for more information.</p>
B.4	Capital Improvements. – Not Applicable
B.5	<p>Most Recent Fiscal Year Audit.</p> <p>(a) Were there any findings in the most recent FY Audit?</p> <p>Y N N/A</p> <p><input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, please describe:</p> <p>A narrative explaining the finding from the most recent audit (Exhibit B.5 KHRA Audit Narrative) and the 3/31/24 KHRA Audit (Exhibit B.5 KHRA 2024 Fiscal Year Audit) are attached.</p>
C.	Other Document and/or Certification Requirements.
C.1	<p>Resident Advisory Board (RAB) Comments.</p> <p>(a) Did the RAB(s) have comments to the PHA Plan?</p> <p>Y N</p> <p><input type="checkbox"/> <input type="checkbox"/></p> <p>(b) If yes, comments must be submitted by the PHA as an attachment to the PHA Plan. PHAs must also include a narrative describing their analysis of the RAB recommendations and the decisions made on these recommendations.</p>
C.2	<p>Certification by State or Local Officials.</p> <p>Form HUD-50077-SL, <i>Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>
C.3	<p>Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan.</p> <p>Form HUD-50077-ST-HCV-HP, <i>PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed</i>, must be submitted by the PHA as an electronic attachment to the PHA Plan.</p>

C.4 **Challenged Elements.** If any element of the PHA Plan is challenged, a PHA must include such information as an attachment with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.

(a) Did the public challenge any elements of the Plan?

Y N

If yes, include Challenged Elements.

D. Affirmatively Furthering Fair Housing (AFFH).

D.1 Affirmatively Furthering Fair Housing (AFFH).

Provide a statement of the PHA's strategies and actions to achieve fair housing goals outlined in an accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5). Use the chart provided below. (PHAs should add as many goals as necessary to overcome fair housing issues and contributing factors.) Until such time as the PHA is required to submit an AFH, the PHA is not obligated to complete this chart. The PHA will fulfill, nevertheless, the requirements at 24 CFR § 903.7(o) enacted prior to August 17, 2015. See Instructions for further detail on completing this item.

Fair Housing Goal: Nondiscrimination

Describe fair housing strategies and actions to achieve the goal

The PHA implements policies and procedures within the KHRH Admin plan to affirmatively further fair housing. Chapter 2 of the KHRH Admin plan details these goals and policies. Full PHA Policy attached as Exhibit D.1 Part 1 – Nondiscrimination.

The PHA shall not discriminate because of race, color, sex, religion, familial status, age, disability or national origin (called "protected classes")

Familial status includes children under the age of 18 living with parents or legal custodians, pregnant women, and people securing custody of children under the age of 18.

The PHA will not discriminate on the basis of marital status, gender identity, or sexual orientation [FR Notice 02/03/12; Executive Order 13988].

PHA Policy

The PHA does not identify any additional protected classes.

The PHA will not use any of these factors to:

- Deny to any family the opportunity to apply for housing, nor deny to any qualified applicant the opportunity to participate in the housing choice voucher program
- Provide housing that is different from that provided to others
- Subject anyone to segregation or disparate treatment
- Subject anyone to sexual harassment
- Restrict anyone's access to any benefit enjoyed by others in connection with the housing program
- Treat a person differently in determining eligibility or other requirements for admission
- Steer an applicant or participant toward or away from a particular area based any of these factors
- Deny anyone access to the same level of services
- Deny anyone the opportunity to participate in a planning or advisory group that is an integral part of the housing program
- Discriminate in the provision of residential real estate transactions
- Discriminate against someone because they are related to or associated with a member of a protected class
- Publish or cause to be published an advertisement or notice indicating the availability of housing that prefers or excludes persons who are members of a protected class

The PHA provides civil rights information to families and owners through briefings:

- All briefing packets contain Fair Housing brochures complete with descriptions, resources, contact information for legal aid, etc.
- The PHA has a written policy regarding discrimination complaints and procedures
 - The PHA provides written documentation in all briefing packets detailing how to file grievance procedures for tenants and landlords.

Fair Housing Goal: Provide Persons with Disabilities Equal Opportunity

Describe fair housing strategies and actions to achieve the goal

The PHA ensures that persons with disabilities have full access to the PHA's programs and services and continues through every aspect of the program. Full PHA Policy attached as Exhibit D.1 Part 2 – Policies Related to Persons with Disabilities.

PHA Policy

The PHA will ask all applicants and participants if they require any type of accommodations, in writing, on the intake application, reexamination documents, and notices of adverse action by the PHA, by including the following language:

“If you or anyone in your family is a person with disabilities, and you require a specific accommodation in order to fully utilize our programs and services, please contact the housing authority.”

A specific name and phone number of designated staff will be provided to process requests for accommodation.

The PHA will display posters and other housing information and signage in locations throughout the PHA's office in such a manner as to be easily readable from a wheelchair.

If the need for the accommodation is not readily apparent or known to the PHA, the family must explain the relationship between the requested accommodation and the disability. There must be an identifiable connection, or nexus, between the requested accommodation and the individual's disability.

- The KHRA Admin plan details the process by which an applicant or participants may request a reasonable accommodation.
 - The PHA will encourage the family to make its request in writing using a reasonable accommodation request form.
 - However, the PHA will consider the accommodation any time the family indicates that an accommodation is needed whether or not a formal written request is submitted.
 - Before providing an accommodation, the PHA must determine that the person meets the definition of a person with a disability, and that the accommodation will enhance the family's access to the PHA's programs and services.
 - When verifying a disability, the PHA will follow the verification policies provided in Chapter 7 of the KHRA Admin Plan. All information related to a person's disability will be treated in accordance with the confidentiality policies provided in Chapter 16 of the KHRA Admin Plan. In addition to the general requirements that govern all verification efforts
 - After a request for an accommodation is presented, the PHA will respond, in writing, within 10 business days
 - The PHA provides TTD/TTY communication to meet the needs of persons with hearing impairments
 - To meet the needs of persons with vision impairments, large-print and audio versions of key program documents will be made available upon request. When visual aids are used in public meetings or presentations, or in meetings with PHA staff, one-on-one assistance will be provided upon request.
 - Additional examples of alternative forms of communication are sign language interpretation; having material explained orally by staff; or having a third-party representative (a friend, relative or advocate, named by the applicant) to receive, interpret and explain housing materials and be present at all meetings.

The PHA provides physical accessibility per Section 504 requirements, in accordance with Notice PIH- 2010-26, the Americans with Disabilities Act, The Architectural Barriers Act, Uniform Federal Accessibility Standards (UFAS), and the Fair Housing Act

Fair Housing Goal: Improve Access for Persons with Limited English Proficiency (LEP)

Describe fair housing strategies and actions to achieve the goal

The PHA takes affirmative steps to communicate with people who need services or information in a language other than English by offering competent interpretation services free of charge, upon request, to the LEP person.

In order to determine the level of access needed by LEP persons, the PHA will use the four-factor analysis to ensure meaningful access by LEP persons to critical services while not imposing undue burdens on the PHA. Full PHA Policy is attached as Exhibit D.1 Part 3 -Improving Access to Services for Persons with LEP.

To improve access to LEP persons, the policy regarding Oral Interpretation is as follows:

PHA Policy

The PHA will utilize a language line for telephone interpreter services.

When exercising the option to conduct remote briefings, informal reviews, or hearings, however, the PHA will coordinate with a remote interpretation service which, when available, uses video conferencing technology rather than voice-only interpretation.

Where LEP persons desire, they will be permitted to use, at their own expense, an interpreter of their own choosing, in place of or as a supplement to the free language services offered by the PHA. The PHA, at its discretion, may choose to use the language services even when LEP persons desire to use an interpreter of their choosing. The interpreter may be a family member or friend. If the interpreter chosen by the family is a minor, the PHA will not rely on the minor to serve as the interpreter.

The PHA will analyze the various kinds of contacts it has with the public, to assess language needs and decide what reasonable steps should be taken. "Reasonable steps" may not be reasonable where the costs imposed substantially exceed the benefits.

Where feasible and possible, according to its language assistance plan (LAP), the PHA will train and hire bilingual staff to be available to act as interpreters and translators, will pool resources with other PHAs, and will standardize documents.

To improve access to LEP persons, the policy regarding Written Translation is as follows:

PHA Policy

In order to comply with written-translation obligations, the PHA will take the following steps:

The PHA will provide written translations of vital documents for each eligible LEP language group that constitutes 5 percent or 1,000 persons, whichever is less, of the population of persons eligible to be served or likely to be affected or encountered. Translation of other documents, if needed, can be provided orally; or

If there are fewer than 50 persons in a language group that reaches the 5 percent trigger, the PHA does not translate vital written materials, but provides written notice in the primary language of the LEP language group of the right to receive competent oral interpretation of those written materials, free of cost.

- If the PHA determines that it is not necessary to develop a written implementation plan, the absence of a written plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to the PHA's Housing Choice Voucher program and services.
- The PHA employs one full-time bilingual (Spanish and English) employee who can provide oral translation services
- The PHA utilizes area translation services such as Tri-Cities Bilingual in the event that the on-staff person is unavailable.

The PHA has determined that it serves very few LEP persons and has limited resources, so the PHA does not have a written LEP plan. In the absence of a written plan, the PHA will still consider alternative ways to articulate, in a reasonable manner, a plan for providing meaningful access to any LEP clients it serves.

Instructions for Preparation of Form HUD-50075-HCV Annual PHA Plan for HCV-Only PHAs

A. PHA Information. All PHAs must complete this section. (24 CFR §903.4)

A.1 Include the full PHA Name, PHA Code, PHA Type, PHA Fiscal Year Beginning (MM/YYYY), Number of Housing Choice Vouchers (HCVs), PHA Plan Submission Type, and the Availability of Information, specific location(s) of all information relevant to the public hearing and proposed PHA Plan.

PHA Consortia: Check box if submitting a Joint PHA Plan and complete the table. (24 CFR §943.128(a))

B. Plan Elements. All PHAs must complete this section. (24 CFR §903.11(c)(3))

B.1 Revision of Existing PHA Plan Elements. PHAs must:

Identify specifically which plan elements listed below that have been revised by the PHA. To specify which elements have been revised, mark the “yes” box. If an element has not been revised, mark “no.”

Statement of Housing Needs and Strategy for Addressing Housing Needs. Provide a statement addressing the housing needs of low-income, very low-income and extremely low-income families and a brief description of the PHA’s strategy for addressing the housing needs of families who reside in the jurisdiction served by the PHA and other families who are on the Section 8 tenant-based assistance waiting lists. The statement must identify the housing needs of (i) families with incomes below 30 percent of area median income (extremely low-income); (ii) elderly families (iii) households with individuals with disabilities, and households of various races and ethnic groups residing in the jurisdiction or on the public housing and Section 8 tenant-based assistance waiting lists. The statement of housing needs shall be based on information provided by the applicable Consolidated Plan, information provided by HUD, and generally available data. The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. Once the PHA has submitted an Assessment of Fair Housing (AFH), which includes an assessment of disproportionate housing needs in accordance with 24 CFR 5.154(d)(2)(iv), information on households with individuals with disabilities and households of various races and ethnic groups residing in the jurisdiction or on the waiting lists no longer needs to be included in the Statement of Housing Needs and Strategy for Addressing Housing Needs. (24 CFR § 903.7(a)).

The identification of housing needs must address issues of affordability, supply, quality, accessibility, size of units, and location. (24 CFR §903.7(a)(2)(i)) Provide a description of the ways in which the PHA intends, to the maximum extent practicable, to address those housing needs in the upcoming year and the PHA’s reasons for choosing its strategy. (24 CFR §903.7(a)(2)(ii))

Deconcentration and Other Policies that Govern Eligibility, Selection, and Admissions. A statement of the PHA’s policies that govern resident or tenant eligibility, selection and admission including admission preferences for HCV. (24 CFR §903.7(b))

Financial Resources. A statement of financial resources, including a listing by general categories, of the PHA’s anticipated resources, such as PHA HCV funding and other anticipated Federal resources available to the PHA, as well as tenant rents and other income available to support tenant-based assistance. The statement also should include the non-Federal sources of funds supporting each Federal program, and state the planned use for the resources. (24 CFR §903.7(c))

Rent Determination. A statement of the policies of the PHA governing rental contributions of families receiving tenant-based assistance, discretionary minimum tenant rents, and payment standard policies. (24 CFR §903.7(d))

Operation and Management. A statement that includes a description of PHA management organization, and a listing of the programs administered by the PHA. (24 CFR §903.7(e)).

Informal Review and Hearing Procedures. A description of the informal hearing and review procedures that the PHA makes available to its applicants. (24 CFR §903.7(f))

Homeownership Programs. A statement describing any homeownership programs (including project number and unit count) administered by the agency under section 8y of the 1937 Act, or for which the PHA has applied or will apply for approval. (24 CFR §903.7(k))

Self Sufficiency Programs and Treatment of Income Changes Resulting from Welfare Program Requirements. A description of any PHA programs relating to services and amenities coordinated, promoted, or provided by the PHA for assisted families, including those resulting from the PHA’s partnership with other entities, for the enhancement of the economic and social self-sufficiency of assisted families, including programs provided or offered as a result of the PHA’s partnerships with other entities, and activities subject to Section 3 of the Housing and Community Development Act of 1968 (24 CFR Part 135) and under requirements for the Family Self-Sufficiency Program and others. Include the program’s size (including required and actual size of the FSS program) and means of allocating assistance to households. (24 CFR §903.7(l)(i)) Describe how the PHA will comply with the requirements of section 12(c) and (d) of the 1937 Act that relate to treatment of income changes resulting from welfare program requirements. (24 CFR §903.7(l)(iii)).

Substantial Deviation. PHA must provide its criteria for determining a “substantial deviation” to its 5-Year Plan. (24 CFR §903.7(r)(2)(i))

Significant Amendment/Modification. PHA must provide its criteria for determining a “Significant Amendment or Modification” to its 5-Year and Annual Plan.

If any boxes are marked “yes”, describe the revision(s) to those element(s) in the space provided.

Item XII.7.

B.2 New Activities. This section refers to new capital activities which is not applicable for HCV-Only PHAs.

B.3 Progress Report. For all Annual Plans following submission of the first Annual Plan, a PHA must include a brief statement of the PHA's progress in meeting the mission and goals described in the 5-Year PHA Plan. (24 CFR §903.11(c)(3), 24 CFR §903.7(r)(1))

B.4 Capital Improvements. This section refers to PHAs that receive funding from the Capital Fund Program (CFP) which is not applicable for HCV-Only PHAs

B.5 Most Recent Fiscal Year Audit. If the results of the most recent fiscal year audit for the PHA included any findings, mark "yes" and describe those findings in the space provided. (24 CFR §903.7(p))

C. Other Document and/or Certification Requirements.

C.1 Resident Advisory Board (RAB) comments. If the RAB had comments on the annual plan, mark "yes," submit the comments as an attachment to the Plan and describe the analysis of the comments and the PHA's decision made on these recommendations. (24 CFR §903.13(c), 24 CFR §903.19)

C.2 Certification by State of Local Officials. Form HUD-50077-SL, *Certification by State or Local Officials of PHA Plans Consistency with the Consolidated Plan*, must be submitted by the PHA as an electronic attachment to the PHA Plan. (24 CFR §903.15). Note: A PHA may request to change its fiscal year to better coordinate its planning with planning done under the Consolidated Plan process by State or local officials as applicable.

C.3 Civil Rights Certification/ Certification Listing Policies and Programs that the PHA has Revised since Submission of its Last Annual Plan. Provide a certification that the following plan elements have been revised, provided to the RAB for comment before implementation, approved by the PHA board, and made available for review and inspection by the public. This requirement is satisfied by completing and submitting form HUD-50077 ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed*. Form HUD-50077-ST-HCV-HP, *PHA Certifications of Compliance with PHA Plan, Civil Rights, and Related Laws and Regulations Including PHA Plan Elements that Have Changed* must be submitted by the PHA as an electronic attachment to the PHA Plan. This includes all certifications relating to Civil Rights and related regulations. A PHA will be considered in compliance with the certification requirement to affirmatively further fair housing if the PHA fulfills the requirements of §§ 903.7(o)(1) and 903.15(d) and: (i) examines its programs or proposed programs; (ii) identifies any fair housing issues and contributing factors within those programs, in accordance with 24 CFR 5.154; or 24 CFR 5.160(a)(3) as applicable (iii) specifies actions and strategies designed to address contributing factors, related fair housing issues, and goals in the applicable Assessment of Fair Housing consistent with 24 CFR 5.154 in a reasonable manner in view of the resources available; (iv) works with jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; (v) operates programs in a manner consistent with any applicable consolidated plan under 24 CFR part 91, and with any order or agreement, to comply with the authorities specified in paragraph (o)(1) of this section; (vi) complies with any contribution or consultation requirement with respect to any applicable AFH, in accordance with 24 CFR 5.150 through 5.180; (vii) maintains records reflecting these analyses, actions, and the results of these actions; and (viii) takes steps acceptable to HUD to remedy known fair housing or civil rights violations. impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with the local jurisdiction to implement any of the jurisdiction's initiatives to affirmatively further fair housing; and assures that the annual plan is consistent with any applicable Consolidated Plan for its jurisdiction. (24 CFR §903.7(o)).

C.4 Challenged Elements. If any element of the Annual PHA Plan or 5-Year PHA Plan is challenged, a PHA must include such information as an attachment to the Annual PHA Plan or 5-Year PHA Plan with a description of any challenges to Plan elements, the source of the challenge, and the PHA's response to the public.

D. Affirmatively Furthering Fair Housing (AFFH).

D.1 Affirmatively Furthering Fair Housing. The PHA will use the answer blocks in item D.1 to provide a statement of its strategies and actions to implement each fair housing goal outlined in its accepted Assessment of Fair Housing (AFH) consistent with 24 CFR § 5.154(d)(5) that states, in relevant part: "To implement goals and priorities in an AFH, strategies and actions shall be included in program participants' ... PHA Plans (including any plans incorporated therein) ... Strategies and actions must affirmatively further fair housing" Use the chart provided to specify each fair housing goal from the PHA's AFH for which the PHA is the responsible program participant – whether the AFH was prepared solely by the PHA, jointly with one or more other PHAs, or in collaboration with a state or local jurisdiction – and specify the fair housing strategies and actions to be implemented by the PHA during the period covered by this PHA Plan. If there are more than three fair housing goals, add answer blocks as necessary.

Until such time as the PHA is required to submit an AFH, the PHA will not have to complete section D., nevertheless, the PHA will address its obligation to affirmatively further fair housing in part by fulfilling the requirements at 24 CFR 903.7(o)(3) enacted prior to August 17, 2015, which means that it examines its own programs or proposed programs; identifies any impediments to fair housing choice within those programs; addresses those impediments in a reasonable fashion in view of the resources available; works with local jurisdictions to implement any of the jurisdiction's initiatives to affirmatively further fair housing that require the PHA's involvement; and maintain records reflecting these analyses and actions. Furthermore, under Section 5A(d)(15) of the U.S. Housing Act of 1937, as amended, a PHA must submit a civil rights certification with its Annual PHA Plan, which is described at 24 CFR 903.7(o)(1) except for qualified PHAs who submit the Form HUD-50077-CR as a standalone document.

This information collection is authorized by Section 511 of the Quality Housing and Work Responsibility Act, which added a new section 5A to the U.S. Housing Act of 1937, as amended, which introduced the Annual PHA Plan. The Annual PHA Plan provides a ready source for interested parties to locate basic PHA policies, rules, and requirements concerning the PHA's operations, programs, and services, and informs HUD, families served by the PHA, and members of the public for serving the needs of low- income, very low- income, and extremely low- income families.

Public reporting burden for this information collection is estimated to average 6.02 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. HUD may not collect this information, and respondents are not required to complete this form, unless it displays a currently valid OMB Control Number.

Privacy Act Notice. The United States Department of Housing and Urban Development is authorized to solicit the information requested in this form by virtue of Title 12, U.S. Code, Section 1701 et seq., and regulations promulgated thereunder at Title 12, Code of Federal Regulations. Responses to the collection of information are required to obtain a benefit or to retain a benefit. The information requested does not lend itself to confidentiality

Item XII7.



U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
WASHINGTON, DC 20410-5000

OFFICE OF PUBLIC AND INDIAN HOUSING

January 9, 2024

Terry Cunningham
Executive Director
Kingsport Housing Redevelopment Agency
906 East Sevier Avenue
Kingsport, TN 37660

Dear Terry Cunningham:

The Department of Housing and Urban Development (HUD) reviewed the Kingsport Housing Redevelopment Agency (KHRA) request submitted pursuant to **Notice PIH 2023-29, “Certain Regulatory Waivers for the Housing Choice Voucher (including Mainstream) Program and Streamlined Review Process.”** The Notice provided instructions on the streamlined processing of public housing authority (PHA) requests to use specific regulatory waivers for the Housing Choice Voucher (HCV) (including Mainstream) program.

The waivers available under Notice PIH 2023-29 are included in Table 1.

Table 1. List of streamlined regulatory waivers.

Item	Waiver Name	Regulation(s)	Alternative requirement
(A)	Exception payment standards up to 120 percent of the SAFMRs for PHAs that are in mandatory SAFMR areas or have voluntarily chosen to adopt SAFMRs (“Opt-in PHAs”)	24 CFR 982.503(b)(1)(iv)	The PHA may establish exception payment standards up to 120 percent of its applicable FY 2024 SAFMRs.
(B)	Exception payment standards up to 120 percent of the FMR	24 CFR 982.503(c)(1)-(2) and (4)-(5)	The PHA may establish exception payment standards up to 120 percent of their applicable FY 2024 FMRs.
(C)	Exception payment standards up to 120 percent for PHAs that are currently approved for exception payment standard SAFMRs	24 CFR 982.503(b)(1)(iii)	The PHA may establish exception payment standards up to 120 percent of its applicable FY 2024 SAFMRs.
(D)	Applying an increase in the payment standard during the HAP contract term	24 CFR 982.505(c)(4)	The PHA may increase the payment standard for the family at any time after the effective date of the increase, rather than waiting for the next regular reexamination.

KHRA's application was submitted by an authorized official and included **KHRA's** justifications for the waiver(s) to be granted.

Notice PIH 2023-29 specifies that for waivers A, B, and C, good cause justification requires that the PHA must meet at least one of the following criteria:

- Fewer than 80 percent of the families to whom the PHA issued tenant-based rental vouchers during the most recent 12-month period for which there is success rate data available have become participants in the voucher program; or
- More than 40 percent of families with tenant-based rental assistance administered by the agency pay more than 30 percent of adjusted income as the family share.

Additionally, for all waivers, the PHA must describe the good cause justification that must include (a) why a PHA needs the waiver; (b) the impact on PHA operations or applicants if the waiver is not provided. Additionally, the request must include the requested duration of the waiver, which may not exceed December 31, 2024.

Table 2 indicates which waiver(s) **KHRA** requested as well as HUD's determination of the waiver approval or denial. After reviewing the waiver request(s) and considering **KHRA** stated justification(s) of good cause, HUD: (1) finds there is good cause to waive, and hereby waives, the regulations and/or requirements marked "APPROVED" in the "Waiver Status" column and/or (2) finds there is not good cause to waive, and therefore does not waive, the regulations and/or requirements marked "NOT APPROVED" in the "Waiver Status" column.

Table 2. List of streamlined regulatory waivers and HUD's determination:

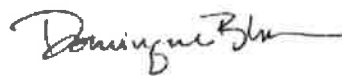
Item	Waiver Name	Regulation(s)	Alternative requirement	Waiver requested?	Waiver status/term expiration
(A)	Exception payment standards up to 120 percent of the SAFMRs for PHAs that are in mandatory SAFMR areas or have voluntarily chosen to adopt SAFMRs ("Opt-in PHAs")	24 CFR 982.503(b)(1)(iv)	The PHA may establish exception payment standards up to 120 percent of its applicable FY 2024 SAFMRs.		
(B)	Exception payment standards up to 120 percent of the FMR	24 CFR 982.503(c)(1)-(2) and (4)-(5)	The PHA may establish exception payment standards up to 120 percent of their applicable FY 2024 FMRs.	YES	APPROVED: Expiration 12/31/2024

Item	Waiver Name	Regulation(s)	Alternative requirement	Waiver requested?	Waiver status/term expiration
(C)	Exception payment standards up to 120 percent for PHAs that are currently approved for exception payment standard SAFMRs	24 CFR 982.503(b)(1)(iii)	The PHA may establish exception payment standards up to 120 percent of its applicable FY 2024 SAFMRs.	YES	APPROVED: Expiration 12/31/2024
(D)	Applying an increase in the payment standard during the HAP contract term	24 CFR 982.505(c)(4)	The PHA may increase the payment standard for the family at any time after the effective date of the increase, rather than waiting for the next regular reexamination.		

All waiver approvals are set to expire at the end of the term requested or December 31, 2024, whichever is earliest, unless an alternative limit is provided by HUD.

Should you have any questions, please contact the Waiver Processing Team at PIH_Expedited_Waivers@hud.gov.

Sincerely,



Dominique Blom
General Deputy Assistant Secretary



KINGSFORT HOUSING & REDEVELOPMENT AUTHORITY

Financial Statements & Independent Auditors' Report

For the Year Ended March 31, 2024



smithmarion

Kingsport Housing and Redevelopment Authority

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For the Year Ended March 31, 2024

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· franklin, tn 37064



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Board of Commissioners

Kingsport Housing and Redevelopment Authority
Kingsport, TN

Independent Auditors' Report

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities, the combining statements-business activities, and the aggregate discretely presented component units of Kingsport Housing and Redevelopment Authority, as of and for the year ended March 31, 2024, and the related notes to financial statements, which collectively comprise Kingsport Housing and Redevelopment Authority's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities, and the aggregate discretely presented component units of Kingsport Housing and Redevelopment Authority, as of March 31, 2024, and the respective changes in financial position and, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component units (Myrtle St Management L.L.C.), which represent 87 percent, 80 percent, and 92 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose report has been furnished to us, and in our opinion, insofar as it relates to the amounts included for Kingsport Housing and Redevelopment Authority, is based solely on the report of the other auditors.

Basis for Opinions

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*, 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 Kingsport Housing and Redevelopment Authority, 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 opinions. The financial statements of the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Kingsport Housing and Redevelopment Authority's management is responsible for the preparation and fair presentation of the 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 conditions or events, considered in the aggregate, that raise substantial doubt about Kingsport Housing and Redevelopment Authority'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 opinions. 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 *Government Auditing Standards* 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 *Government Auditing Standards*, 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 Kingsport Housing and Redevelopment Authority'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 Kingsport Housing and Redevelopment Authority'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, on pages i-vii, 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 to 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 inquiries 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 any assurance.



Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Kingsport Housing and Redevelopment Authority's basic financial statements. The schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the schedules list on the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedule of expenditures of federal awards and the schedules list on the table of contents 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 schedule of expenditures of federal awards and the schedules list on the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2024, on our consideration of Kingsport Housing and Redevelopment Authority'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 Kingsport Housing and Redevelopment Authority'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 Kingsport Housing and Redevelopment Authority's internal control over financial reporting and compliance.

September 23, 2024

KINGSPORT HOUSING & REDEVELOPMENT AUTHORITY

MANAGEMENT'S DISCUSSION & ANALYSIS

FISCAL YEAR ENDED MARCH 31, 2024

This section of the Authority's annual financial report presents management's analysis of the Authority's financial performance during the Fiscal Year Ended March 31, 2024.

FINANCIAL HIGHLIGHTS AND CONCLUSIONS:

The Kingsport Housing & Redevelopment Authority has made the transition to the Governmental Accounting Standards Board Statement No. 34 (GASB 34) in prior periods which require this executive narrative. The financial statements for 2024 have been reviewed by key management staff to assess the financial health of the Authority. The reader of this report should also understand that the interfund accounts, which balance between all funds, have been eliminated from the consolidated report and from this analysis. Financial highlights of this past year are as follows:

- During FY 2024, the Authority's grant funding increased by \$1,252,045 or 11.66% from FY 2023.
- The assets of the Authority exceeded its liabilities at the close of the most recent fiscal year by \$22,932,767 (net position) as opposed to \$22,470,149 for the prior fiscal year, an increase of \$462,618 or 2.06%.
- The Authority's cash and investments balance increased by \$650,294 as a result of the timing of the April funding for HAP and administrative fee revenue for Housing Choice Voucher. The funding is shown as deferred inflows in the current year.
- Total revenues increased by \$891,817 or 6.88%, while total expenses increased by \$730,622 or 5.77%.

REQUIRED FINANCIAL STATEMENTS:

The Financial Statements of the Authority report information using accounting methods similar to those used by private sector companies (Enterprise Fund).

The Statement of Net Position (Balance Sheet) includes all of the Authority's assets and liabilities and provides information about the amounts and investments in assets and the obligations to Authority creditors. It also provides a basis of assessing the liquidity and financial flexibility of the Authority. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial health of the Authority is improving or deteriorating.

The current year's revenues, expenses, and changes in net position are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the success of the Authority's operations over the past fiscal year.

The Statement of Cash Flows is to provide information about the Authority's cash receipts and disbursements during the reporting period. The statement reports net changes in cash resulting from operations, investing, and financing activities.

FINANCIAL ANALYSIS OF THE AUTHORITY:

One question frequently asked about an Authority's finances is "Did the Authority's operations and financial position improve or deteriorate over the previous fiscal year?" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the Authority's activities and are summarized in the following sections.

To begin our analysis, a summary of the Authority's Statement of Net Position is presented in Table I.

Kingsport Housing & Redevelopment Authority
Comparative Statement of Net Position
Table I

	2024	2023	Change	
			Dollar	Percentage
ASSETS				
Current assets	\$ 4,488,000	\$ 3,439,238	\$ 1,048,762	30.49%
Capital & non-current assets	22,780,297	22,559,048	221,249	0.98%
Total assets	27,268,297	25,998,286	1,270,011	4.88%
DEFERRED OUTFLOWS OF RESOURCES				
	-	-	-	0.00%
LIABILITIES				
Current liabilities	326,199	1,716,309	(1,390,110)	-80.99%
Non-current liabilities	3,221,838	1,811,828	1,410,010	77.82%
Total liabilities	3,548,037	3,528,137	19,900	0.56%
DEFERRED INFLOWS OF RESOURCES				
	787,493	-	787,493	0.00%
NET POSITION				
Investment in capital assets	5,535,831	5,393,992	141,839	2.63%
Restricted net position	14,550,310	14,710,455	(160,145)	0.00%
Unrestricted net position	2,846,626	2,365,702	480,924	20.33%
Total net position	\$ 22,932,767	\$ 22,470,149	\$ 462,618	2.06%

Total assets increased by \$1,270,011 or 4.88%, total liabilities increased by \$19,900 or 0.56%, and the overall net position increased by \$462,618 or 2.06%.

Current Assets increased by \$1,048,762 or 30.49%. The primary increase was due to increased accounts receivable of \$494,070 or 30.85% due to receivables from component units. This increase in receivables was interim financing to help fund development and tax credit properties. Capital Assets increased by \$221,907 or 2.63%, which was due to increases in administrative furniture and equipment and construction in progress.

Current Liabilities decreased by \$1,390,110 or -80.99%, while noncurrent liabilities increased by \$1,410,010 or 77.82% which is mainly due to the due dates of outstanding debt.

While the Statement of Net Position shows the change in financial position, the Statement of Revenues, Expenses, and Changes in Net Position breaks down our revenues and expenses further. Table II, which follows, provides a comparative statement of these changes:

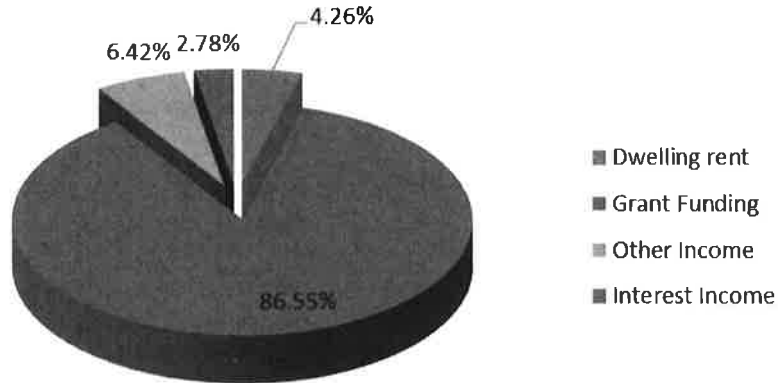
Kingsport Housing & Redevelopment Authority
Comparative Statement of Revenues, Expenses, and Changes in Net Position
Table II

	2024	2023	Change	
			Dollar	Percentage
Dwelling rent	\$ 589,508	\$ 351,500	\$ 238,008	67.71%
Government grants	11,986,592	10,734,547	1,252,045	11.66%
Other income	888,588	1,503,272	(614,684)	-40.89%
Interest income	385,152	368,704	16,448	4.46%
TOTAL REVENUES	13,849,840	12,958,023	891,817	6.88%
Administration	2,279,964	1,946,602	333,362	17.13%
Tenant services	69,202	376,382	(307,180)	-81.61%
Utilities	181,888	162,594	19,294	11.87%
Maintenance and operations	592,978	705,013	(112,035)	-15.89%
Insurance	97,611	115,640	(18,029)	-15.59%
Other expenses	739,966	638,235	101,731	15.94%
Housing Assistance Payments	9,093,415	8,353,314	740,101	8.86%
Depreciation	198,847	197,045	1,802	0.91%
Interest expense	133,351	161,775	(28,424)	-17.57%
TOTAL EXPENSES	13,387,222	12,656,600	730,622	5.77%
CHANGE IN NET POSITION	462,618	301,423	\$ 161,195	53.48%
BEGINNING NET POSITION	22,470,149	22,168,726		
ENDING NET POSITION	\$ 22,932,767	\$ 22,470,149		

REVENUES:

In reviewing the Statement of Revenues, Expenses, and Changes in Net Position, you will find that 86% of the Authority's revenues are derived from grants from the Department of Housing and Urban Development and other government sources. The Authority received revenue from tenants for dwelling rental charges and miscellaneous charges comprising 4% of total revenue. Other Revenue including Interest from Investments, management fees and other income comprise the remaining 10%. Compared to the Fiscal Year Ended March 31, 2023, Total Revenues increased by \$891,817 or 6.88%.

2024 Revenues



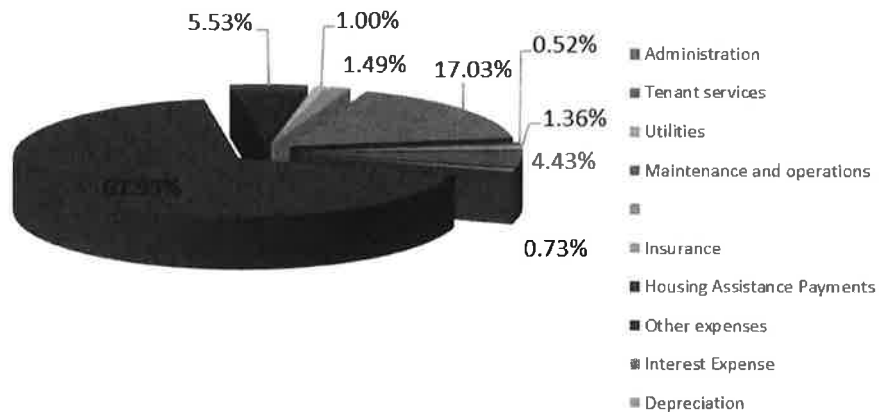
Tenant Revenue – Total tenant revenues, rents and other charges, less bad debt expense, increased by \$238,008 or 67.71%.

Program Grants/Subsidies – The Authority had an increase of \$1,252,045 or 11.66% in government grants, primarily due to an increase in Housing Choice Voucher funding of \$849,058, Emergency Shelter Grant program funding increase of \$152,990 and Continuum of Care Program increase of \$412,907.

Interest and Other Income – Other revenue decreased by \$614,684 mainly due to decrease in component unit other income during the year.

EXPENSES:

2024 Expenses



The Kingsport Housing and Redevelopment Authority experienced an increase in Total Expenses for the current year of \$730,622 or 5.77%. The highlights of the expenses for the current year were as follows:

Administrative – Administrative costs include all non-maintenance and non-resident service personnel costs (including benefits and accrued leave), legal costs, auditing costs, travel and training costs, and other administrative costs such as supplies, telephone expense, etc. Compared to 2023, administrative costs increased by \$333,362 or 17.13%, mainly due to increase in management and bookkeeping fees.

Tenant Services – Tenant services costs include all costs incurred by the Authority to provide social services to the residents. Tenant services costs decreased by \$307,180 or 81.61% due to renovations and transfer of public housing to tax credit properties.

Utilities – The total utilities expense for the Authority increased by \$19,294 or 11.87%.

Maintenance – Maintenance costs are all costs incurred by the Authority to maintain the Public Housing units available for occupancy, which are owned by the Authority, in a safe and sanitary manner. Costs include personnel costs, materials used to maintain the units, contracts for waste management, casualty losses, extraordinary maintenance, etc. Maintenance expenses decreased by \$112,035 or 15.89% due to decreased contract costs and materials.

General Expenses – General expenses include insurance costs (property, auto, liability, workers' compensation, public officials' liability, etc.), compensated absences, other general expenses, and PILOT. General expenses increased by \$101,731 due mainly to an increase in other general expense related to development activities in the current year.

Interest and Amortization Expenses – Financial expenses include interest expense on notes payable and mortgages payable and bond amortization. During FY 2024, financial expense decreased by \$28,424 or 17.57% as the principal balance on outstanding debt decreases.

Housing Assistance Program Payments – HAP payments consists of rental payments to owners of private property for which the housing authority has a HAP agreement with the tenant and the owner for the difference between the tenants rent and the applicable payment standard. During the year, the HAP expense increased by \$740,101 or 8.86% due to increased utilization and per unit costs.

Depreciation – Because the costs of all capitalized additions are spread over the estimated useful life of an asset, the estimated current year costs of capitalized items are recorded as depreciation. Depreciation expense for the current year increased by \$1,802 or 0.91%.

CAPITAL ASSETS:

A statement of capital asset activity is shown below for 2022 and 2023.

**Kingsport Housing & Redevelopment Authority
Comparative Statement of Capital Assets
Table III**

	2024	2023	Change	
			Dollar	Percentage
Land	\$ 5,795,406	\$ 5,795,406	\$ -	0.00%
Buildings and improvements	4,986,199	4,986,199	-	0.00%
Equipment	435,775	384,769	51,006	13.26%
Construction in progress	510,830	141,082	369,748	0.00%
	<u>11,728,210</u>	<u>11,307,456</u>	<u>420,754</u>	<u>3.72%</u>
Accumulated depreciation	(3,071,109)	(2,872,262)	(198,847)	6.92%
Net capital assets	<u>\$ 8,657,101</u>	<u>\$ 8,435,194</u>	<u>\$ 221,907</u>	<u>2.63%</u>

Balance at April 1, 2023	\$ 8,435,194
Capital Asset Purchases	420,754
Depreciation Expense	<u>(198,847)</u>
Balance at March 31, 2024	<u>\$ 8,657,101</u>

DEBT ADMINISTRATION:

As of March 31, 2024, the Kingsport Housing & Redevelopment Authority had \$3,121,270 of debt outstanding, an increase of \$80,068 or 2.63%. During the year, an increase in principal balance of \$192,065 was issued. The following is a summary in the changes of total debt obligations for the year ended March 31, 2024:

Balance at the beginning of the period	\$ 3,041,202
Debt issued	192,065
Principal payments	<u>(111,997)</u>
Balance at March 31, 2024	<u>\$ 3,121,270</u>

ECONOMIC FACTORS AND EVENTS AFFECTING OPERATIONS:

The current inflation rate in the United States is the highest it has been in over forty years. This is causing prices to skyrocket and is making it more expensive for the Housing Authority to operate and may make it more difficult for tenants to pay their rent. The inflation rate has decreased during the current year, and it has yet to be determined if governmental assistance will be increased in the next calendar year.

CONCLUSIONS:

Overall, the Kingsport Housing & Redevelopment Authority is making the transition to the new financial environment. Its management is committed to staying abreast of regulations and appropriations as well as maintaining an ongoing analysis of all budgets and expenses to ensure that the Authority continues to operate at the highest standards established by the Real Estate Assessment Center and the Department of Housing and Urban Development.

This financial report is designed to provide our residents, the citizens of Kingsport, TN, all federal and state regulatory bodies, and any creditors with a general overview of the Authority's finances. If you have any questions regarding these financial statements or supplemental information, you may write to the Kingsport Housing & Redevelopment Authority, Terry W. Cunningham, Executive Director, PO Box 44, Kingsport, TN 37662.

Kingsport Housing and Redevelopment Authority

Statement of Net Position

March 31, 2024

	Primary Government	Discretely Presented Component Units
ASSETS		
Current Assets		
Cash and cash equivalents		
Unrestricted	\$ 536,834	\$ 2,591,299
Restricted	1,419,145	1,855,478
Subtotal	1,955,979	4,446,777
Certificates of Deposit	200,000	-
Accounts receivable, net	2,285,384	349,539
Prepaid expenses	46,637	-
Notes and lease receivable current	-	-
Total Current Assets	4,488,000	4,796,316
Non-Current Assets		
Notes and leases receivable	14,117,440	-
Intangibles, net	5,756	294,742
Capital assets, net	8,657,101	42,807,652
Total Non-Current Assets	22,780,297	43,102,394
TOTAL ASSETS	27,268,297	47,898,710
DEFERRED OUTFLOWS OF RESOURCES		
	-	-
LIABILITIES		
Current Liabilities		
Accounts payable	102,279	465,790
Accrued liabilities	39,572	1,507,660
Deposits held in trust	10,176	87,206
Compensated absences current	6,628	-
Unearned revenue	8,163	11,864
Other liabilities current	11,682	395,061
Debt payable current	147,699	22,360
Total Current Liabilities	326,199	2,489,941
Non-Current Liabilities		
Compensated absences	59,661	-
Funds held in trust	188,606	-
Debt payable	2,973,571	38,473,741
Total Non-Current Liabilities	3,221,838	38,473,741
TOTAL LIABILITIES	3,548,037	40,963,682
DEFERRED INFLOWS OF RESOURCES		
	787,493	-
NET POSITION		
Net investment in capital assets	5,535,831	4,394,847
Restricted	14,550,310	1,768,272
Unrestricted	2,846,626	771,909
TOTAL NET POSITION	\$ 22,932,767	\$ 6,935,028

See notes to financial statements

Kingsport Housing and Redevelopment Authority
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended March 31, 2024

	<u>Primary Government</u>	<u>Discretely Presented Component Units</u>
Operating Revenues		
Rental revenues, net	\$ 589,508	\$ 4,182,713
Government grants	11,986,592	-
Other income	888,588	18,527
Total Operating Revenues	<u>13,464,688</u>	<u>4,201,240</u>
Operating Expenses		
Administration	2,279,964	1,065,538
Tenant services	69,202	2,335
Utilities	181,888	1,085,157
Maintenance and operations	592,978	1,119,395
Insurance expense	97,611	297,674
General expense	739,966	421,575
Housing Assistance Payments	9,093,415	-
Depreciation and amortization	198,847	1,770,749
Total Operating Expenses	<u>13,253,871</u>	<u>5,762,423</u>
NET OPERATING INCOME (LOSS)	<u>210,817</u>	<u>(1,561,183)</u>
Non-Operating Revenues (Expenses)		
Interest income	385,152	98
Interest expense	(133,351)	(1,072,353)
Total Non-Operating Revenues (Expenses)	<u>251,801</u>	<u>(1,072,255)</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>462,618</u>	<u>(2,633,438)</u>
Capital Contributions and Transfers		
Capital contributions	-	-
Transfers	-	-
Total Capital Contributions and Transfers	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>462,618</u>	<u>(2,633,438)</u>
BEGINNING NET POSITION	<u>22,470,149</u>	<u>9,568,466</u>
ENDING NET POSITION	<u>\$ 22,932,767</u>	<u>\$ 6,935,028</u>

See notes to financial statements

Kingsport Housing and Redevelopment Authority

Statement of Cash Flows
For the Year Ended March 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from tenants and users	\$ 408,756
Receipts from operating grants	13,281,887
Payments for goods and services	(3,631,291)
Payments for Housing Assistance Payments	(9,098,847)
Payments to employees for services	(1,389,967)
NET CASH FLOW PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(429,462)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital asset purchases	(143,008)
Payments on leases and loans	(737,595)
Proceeds from loans	854,453
Capital contributions and transfers	-
NET CASH FLOW PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(26,150)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from investment activities	385,152
Interfunds	720,753
(Purchase) or redemption of CD	-
NET CASH FLOW PROVIDED (USED) BY INVESTING ACTIVITIES	<u>1,105,905</u>
NET INCREASE (DECREASE) IN CASH	650,293
BEGINNING CASH	<u>1,305,686</u>
ENDING CASH	<u>\$ 1,955,979</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ 210,817
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Depreciation	198,847
Change in Assets and Liabilities	
(Increase) decrease in accounts receivable	(507,464)
(Increase) decrease in inventory and prepaid	32,256
Increase (decrease) in accounts payable	(344,131)
Increase (decrease) in accrued liabilities	(10,424)
Increase (decrease) in unearned revenue	(453)
Increase (decrease) in deposits held in trust	(8,910)
Total Adjustments	<u>(640,279)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (429,462)</u>
Interest Paid	<u>\$ 133,351</u>

See notes to financial statements



Exhibit B.1.b Rent Determination

The Agency Plan Handbook specifies that PHAs can set the Section 8 voucher payment standard (or maximum subsidy level) at a level from 90% to 110% of the Fair Market Rent. Kingsport Housing & Redevelopment Authority, with HUD guidance, made the discretionary choice to increase the Voucher Payment Standard to 120% of Fair Market Rent during fiscal year 2024. The Voucher Payment Standard was increased to better accommodate the inflating rental prices posed by the rental stock shortage within this region.

KHRA was approved by HUD to implement the following streamlined waiver request in reference to HUD notice PIH 2023-29:

1. Waiver to regulation 982.503(b) to increase our voucher payment standard to 120% of the Fair Market Rent.
2. Waiver to regulation 982.503(b)(1)(iii) to increase the SAFMR to 120% of the Fair Market Rent.

The KHRA Board of Commissioners voted to approve the Voucher Payment Standard to 120% of Fair Market Value in the 2024 fiscal plan year with the below resolution:

Resolution 2022-47 120% FMR

Motion: Commissioner Calvert moved (seconded by Rodolphe) to approve and implement the new voucher payment standard at 120% of fair market rent as advised by HUD. Motion carried – unanimous.

The KHRA Board of Commissioners voted to approve the use of Small Area Fair Market Rents per HUD guidance with the below resolution:

Resolution 2023-39 Small Area FMR

Motion: Commissioner Jennings moved (seconded by Calvert) to approve the update to utilize Small Area FMRs. Motion carried - unanimous.

HUD Approval of waivers 24 CFR 982.503(c)(1)-(2) and (4)-(5) and 24 CFR 982.503(b)(1)(iii) attached hereafter.

The KHRA Board of Commissioners voted to approve the reduction of the Voucher Payment Standard from the 2024 fiscal plan year from 120% of Fair Market Value down to 110% for the 2025 fiscal year with the below resolution:

Resolution 2024-68 FY 2025 Voucher Payment Standard

Motion: Commissioner Perdue moved (seconded by Jennings) to approve the FY 2025 Voucher Payment Standard at 110% of the HUD Fair Market Rents published on 8/14/2024 to be posted for the applicable time period in accordance with the KHRA Admin plan. Motion carried - unanimous.





Exhibit B.3 KHRA Progress Report

This includes a report on the progress the PHA has made in meeting the goals and objectives described in the previous 5-Year Plan.

1.) Performance Excellence:

SEMAP:

KHRA is working toward achieving High Performer Status. The PHA is rated as a Standard Performer with a SEMAP score of 85 for fiscal year ended 3/31/2024. KHRA implemented personnel changes in the 2024 plan year to abate the unawarded points from previous SEMAP submissions. KHRA partially achieved the goal of increased scoring on Indicator 12 from the 2023 plan year but was unable to secure enough points for the 2024 plan year to obtain High Performer Status. KHRA hopes to improve scoring in the following HQS performance indicators for plan year 2025:

- INDICATOR 12 Annual HQS Inspections (24 CFR 982.405(a))
 - KHRA scored 5 of 10 possible points in the 2024 plan year
- INDICATOR 5 HQS Quality Control (24 CFR 982.405(b))
 - KHRA scored 0 of 5 possible points in the 2024 plan year

Improvements in Performance Indicators 12 and 5 would bring KHRA's overall performance rating within range of High Performer Status.

Financial Management:

- Internal controls have been audited and updated regularly 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 KHRA Procurement Policy complies with the Annual Contributions Contract (ACC) between The United States Department of Housing and Urban Development (HUD) and the Kingsport Housing and Redevelopment Authority (KHRA) and *Federal Regulations 2 CFR 200.317-326*, the procurement standards of the Procurement Handbook for PHAs, HUD Handbook 7460.8, Revision 2, and applicable state and local laws. The most recent updates to the KHRA Procurement Policy were adopted with Board Resolution 2024-50 as amended by House Bill 2090, adopted by the House as Amendment #1 on March 14, 2024.
- The Financial Statements & Independent Auditors' Report Schedule of Findings for the year ended March 31, 2024 yielded no material weaknesses or significant deficiencies identified.
- KHRA continues to produce balanced financial reporting to the board through monthly meetings



2.) Employee Organizational Update

The Authority continually employs hiring methods and selection recommendations to be made objectively with absolute impartiality, absent of bias, and in accordance with the principles of equal opportunity.

3.) Safety and Security

The Authority continues to work cooperatively with Kingsport Police Department, Kingsport Fire Department, and Tennessee Highway Patrol to ensure Disaster Preparedness and provide a safe and healthy environment for residents and employees. KHRA participates annually in TOSHA Public Sector inspections. KHRA works cooperatively with the designated Occupational Safety Specialist to abate any safety violations and create a safe environment in which employees work.

Security measures implemented in 2022 and 2023 with the purchase of Verkada security cameras have been a vital source of crime prevention in our neighborhoods. The 214 cameras placed across seven of KHRA's sites as well as the administrative building have increased safety measures for residents and staff alike. The MOU drafted and implemented by KHRA staff in cooperation with City of Kingsport and the Kingsport Police Department is still in place and allows for the sharing of live feed and footage with the City of Kingsport Police Department. This measure bolsters the safety and security of KHRA property and promotes general welfare by sharing information, sharing and enforcing a no-trespass list, and other aid. The MOU sets forth the terms by which the City may use this access, and the agreement was entered into in May 2023. As a proactive step toward NSPIRE changes for the upcoming fiscal year, KHRA has upgraded its entire housing inventory with GFCI compliant electrical standards on applicable outlets and breakers. KHRA is in the process of purchasing additional inventory of smoke detectors and will replace all units within KHRA managed sites with a ten-year sealed battery.

4.) Fair Housing

KHRA has provided Fair Housing and Anti-Harassment trainings on an annual basis to ensure compliance and in accordance with governing law. The training for 2023 was provided by Wilson Worley on March 29, 2023 for all staff. Fair Housing Training for all staff is scheduled for December 17, 2024 provided by Mark Hanor of Hanor Law Firm. Residents are informed of Fair Housing Rights at briefings, lease signings, and annual recertification.

5.) Supportive Services

KHRA has sought and marketed positions that include Title 3 hires and VISTA AmeriCorps positions. The supportive services offered through KHRA including FSS, HOPWA, CoC, etc. have grown and now include additional supportive services in the form of the Financial Opportunity Center and the Digital Navigator Services.



Increased efforts to end homelessness have been secured with multiple ESG awards layered with CDBG funds to create and hire a staff position for the position of Street Outreach Coordinator. KHRA was also awarded a Housing Success Program grant from Fahe and Ballard Health which paired funding provided by the RAD PBV program to create the position for Housing Success Coordinator. This position works with homeless families and individuals who have transitioned into housing managed by KHRA to help them create a stability plan that will include, at a minimum, financial counseling, budgeting, connection and transportation to mainstream/health resources, coordinating paperwork and appointments, and act as a liaison between property management staff and the tenant. Additionally, GKAD continued to leverage funding from CDBG to operate a homeless shelter unit at the Green Valley Manor site in Kingsport, TN until June 2024.

KHRA works collaboratively with the local Boys & Girls Club and the YMCA. Additionally, KHRA partners with faith-based and non-profit partners for community involvement (Carpenter's Helpers, Upper East Tennessee Human Development Agency, First Tennessee Human Resource Agency, Freeway Ministries, Tennessee's Community Assistance Corporation, etc.)

6.) Leveraging Additional Funding

KHRA secured various forms of financing beginning in 2018 to complete the RAD conversion of 381 total units with funding from State and Federal Housing Trust Fund programs and 4% tax credits with an allocation for project-based vouchers. RAD Completion Certification for Robert E. Lee Homes/Dogwood Terrace/Holly Hills, TN006000001B was accepted on June 15, 2023. In prior plan years, KHRA secured grant funding from TDMHSAS in the form of the Creating Affordable Housing (CAH) grant and THDA's Creating Homes Initiative-2 (CHI-2) grants to rehab/build additional affordable housing for tenants who are suffering from mental illness and recovering from opioid/opioid derivative addiction.

KHRA's nonprofit arm has continued to experience enormous success in securing new grant funding. Gap funding in the amount of \$205,000 was secured from THDA allowing the new construction build of the previously-awarded, \$500,000, CHI-2, sober living, group home to achieve zero debt service. \$545,000 was awarded from THDA for a first-time, HOME-ARP Supportive Services Grant that covers a broad range of services including food, childcare and car repair. GKAD was initially awarded \$300,000 from THDA for Eviction Prevention under the ERA-EPP 2023 program and later was contacted to receive additional funding of \$220,000. Additionally, grants in the amounts of \$134,675 and \$142,325 from Tennessee Department of Mental Health and Substance Abuse Services for the rehabilitation of blighted housing to serve clients with a mental health and/or cooccurring substance abuse diagnoses were awarded. \$6,000 for CDBG 2024 activities from the City of Kingsport were also awarded to GKAD, and many of these grants were written to substantially rehabilitate blighted housing serving low-income members of our community, cover existing administrative costs, and create new positions within the Authority.



In 2022, GKAD was awarded the National Housing Trust Fund (NHTF) grant to develop 12 one-bedroom units where all units will be set aside for extremely low-income individuals whose income does not exceed 30% of the area median income, to be reserved as housing for the elderly, which means individuals sixty-two (62) years of age or older. In 2023, GKAD increased the funding dedicated to these units with an additional \$449,496.95 from NHTF, \$500,000 through the TN ARPA program and \$539,478.05 from the Federal Home Loan Bank Affordable Housing Program of Cincinnati. These additional funds will enable the property to achieve zero debt service.

GKAD annually pursues the Emergency Solutions Grant through THDA and in 2023 – 2024 was awarded \$98,894 for Rapid Rehousing activities and \$66,000 for Street Outreach. These funds have allowed the agency to help alleviate rent and utility cost burdens to literally homeless individuals as well as provide for the needs of individuals and families living on the street.



KINGSPORT HOUSING & REDEVELOPMENT AUTHORITY

906 East Sevier Avenue
Kingsport, TN 37660-0044

To Transform and Empower Communities

Exhibit B.5 KHRA Audit Narrative

Schedule of Findings and Questioned Costs For the Year Ended March 31, 2023:

Finding 2024-001: Housing Quality Standards Inspection/HQS Enforcement

Criteria: The PHA must inspect the unit leased to a family at least bi-annually to determine if the unit meets Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. The PHA must prepare a unit inspection report (24 CFR §§982.405, 983.103)). Additionally, for units under HAP contract that fail to meet HQS, the PHA must require the owner to correct any life threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified PHA-approved extension. If the owner does not correct the cited HQS deficiencies within the specified correction period, the PHA must stop (abate) HAPs beginning no later than the first of the month following the specified correction period or must terminate the HAP contract. The owner is not responsible for a breach of HQS as a result of the family's failure to pay for utilities for which the family is responsible under the lease or for tenant damage. For family-caused defects, if the family does not correct the cited HQS deficiencies within the specified correction period, the PHA must take prompt and vigorous action to enforce the family obligations (24 CFR sections 982.158(d) and 982.404).

Condition: During the audit, Smith Marion & Co. identified four (4) failed HQS that did not receive a pass for several months and no rent abatement process was started or enforced during that time period.

Context: The HQS population was 135 failed inspection. We selected a sample of 25 inspection and identified of those 25 reviewed 4 did not obtain a re-inspection pass within the Criteria noted above and no rent abatement process was enforce on landlord.

Cause: The Authority contracted out inspection services at the beginning of the year. The contractor did not fulfill contract and stop services mid year. The Authority hired a new staff toward the end of the year.

Effect: The Authority is non-compliant with the federal regulations over this federal program, this could potentially result in operating and financial penalties.

Recommendations: Smith Marion auditors recommend the Authority properly oversee compliance with regulations and enforce rent abatements if necessary to adherence to federal compliance requirements.

Full Audit is attached as "Exhibit B.5 KHRA 2024 Fiscal Year Audit"





Exhibit D.1
Fair Housing Goal: Nondiscrimination

PART I: NONDISCRIMINATION

Federal regulations prohibit discrimination against certain protected classes and other groups of people. State and local requirements, as well as PHA policies, can prohibit discrimination based on other factors.

The PHA shall not discriminate because of race, color, sex, religion, familial status, age, disability or national origin (called “protected classes”)

Familial status includes children under the age of 18 living with parents or legal custodians, pregnant women, and people securing custody of children under the age of 18.

The PHA will not discriminate on the basis of marital status, gender identity, or sexual orientation [FR Notice 02/03/12; Executive Order 13988].

PHA Policy

The PHA does not identify any additional protected classes.

The PHA will not use any of these factors to:

- Deny to any family the opportunity to apply for housing, nor deny to any qualified applicant the opportunity to participate in the housing choice voucher program
- Provide housing that is different from that provided to others
- Subject anyone to segregation or disparate treatment
- Subject anyone to sexual harassment
- Restrict anyone's access to any benefit enjoyed by others in connection with the housing program
- Treat a person differently in determining eligibility or other requirements for admission
- Steer an applicant or participant toward or away from a particular area based any of these factors
- Deny anyone access to the same level of services
- Deny anyone the opportunity to participate in a planning or advisory group that is an integral part of the housing program
- Discriminate in the provision of residential real estate transactions
- Discriminate against someone because they are related to or associated with a member of a protected class
- Publish or cause to be published an advertisement or notice indicating the availability of housing that prefers or excludes persons who are members of a protected class



Providing Information to Families and Owners

The PHA must take steps to ensure that families and owners are fully aware of all applicable civil rights laws. As part of the briefing process, the PHA must provide information to HCV applicant families about civil rights requirements and the opportunity to rent in a broad range of neighborhoods [24 CFR 982.301]. The Housing Assistance Payments (HAP) contract informs owners of the requirement not to discriminate against any person because of race, color, religion, sex, national origin, age, familial status, or disability in connection with the contract.

Discrimination Complaints

If an applicant or participant believes that any family member has been discriminated against by the PHA or an owner, the family should advise the PHA. HUD requires the PHA to make every reasonable attempt to determine whether the applicant's or participant's assertions have merit and take any warranted corrective action. In addition, the PHA is required to provide the applicant or participant with information about how to file a discrimination complaint [24 CFR 982.304].

Upon receipt of a housing discrimination complaint, the PHA is required to:

- Provide written notice of the complaint to those alleged and inform the complainant that such notice was made
- Investigate the allegations and provide the complainant and those alleged with findings and either a proposed corrective action or an explanation of why corrective action is not warranted
- Keep records of all complaints, investigations, notices, and corrective actions [Notice PIH 2014-20]

PHA Policy

Applicants or participants who believe that they have been subject to unlawful discrimination may notify the PHA either orally or in writing.

Within 10 business days of receiving the complaint, the PHA will provide a written notice to those alleged to have violated the rule. The PHA will also send a written notice to the complainant informing them that notice was sent to those alleged to have violated the rule, as well as information on how to complete and submit a housing discrimination complaint form to HUD's Office of Fair Housing and Equal Opportunity (FHEO).

The PHA will attempt to remedy discrimination complaints made against the PHA and will conduct an investigation into all allegations of discrimination.

Within 10 business days following the conclusion of the PHA's investigation, the PHA will provide the complainant and those alleged to have violated the rule with findings and either a proposed corrective action plan or an explanation of why corrective action is not warranted.

The PHA will keep a record of all complaints, investigations, notices, and corrective actions. (See Chapter 16 of the KHRA Admin Plan).



Exhibit D.1 Part 2 – Policies Related to Persons with Disabilities.

PART II: POLICIES RELATED TO PERSONS WITH DISABILITIES

2-II.A. OVERVIEW

One type of disability discrimination prohibited by the Fair Housing Act is the refusal to make reasonable accommodation in rules, policies, practices, or services when such accommodation may be necessary to afford a person with a disability the equal opportunity to use and enjoy a program or dwelling under the program.

The PHA must ensure that persons with disabilities have full access to the PHA's programs and services. This responsibility begins with the first contact by an interested family and continues through every aspect of the program.

PHA Policy

The PHA will ask all applicants and participants if they require any type of accommodations, in writing, on the intake application, reexamination documents, and notices of adverse action by the PHA, by including the following language:

“If you or anyone in your family is a person with disabilities, and you require a specific accommodation in order to fully utilize our programs and services, please contact the housing authority.”

A specific name and phone number of designated staff will be provided to process requests for accommodation.

The PHA will display posters and other housing information and signage in locations throughout the PHA's office in such a manner as to be easily readable from a wheelchair.





2-II.B. DEFINITION OF REASONABLE ACCOMMODATION

A reasonable accommodation is an adjustment made to a rule, policy, practice, or service that allows a person with a disability to have equal access to the HCV program. For example, reasonable accommodations may include making home visits, extending the voucher term, or approving an exception payment standard in order for a participant to lease an accessible dwelling unit.

Federal regulations stipulate that requests for accommodations will be considered reasonable if they do not create an “undue financial and administrative burden” for the PHA, or result in a “fundamental alteration” in the nature of the program or service offered. A fundamental alteration is a modification that alters the essential nature of a provider’s operations.

Types of Reasonable Accommodations

When needed, the PHA will modify normal procedures to accommodate the needs of a person with disabilities. Examples include:

- Permitting applications and reexaminations to be completed by mail
- Conducting home visits
- Using higher payment standards (either within the acceptable range or with HUD approval of a payment standard outside the PHA range) if the PHA determines this is necessary to enable a person with disabilities to obtain a suitable housing unit
- Providing time extensions for locating a unit when necessary because of lack of availability of accessible units or special challenges of the family in seeking a unit
- Permitting an authorized designee or advocate to participate in the application or certification process and any other meetings with PHA staff





2-II.C. REQUEST FOR AN ACCOMMODATION

If an applicant or participant indicates that an exception, change, or adjustment to a rule, policy, practice, or service is needed because of a disability, HUD requires that the PHA treat the information as a request for a reasonable accommodation, even if no formal request is made [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act].

The family must explain what type of accommodation is needed to provide the person with the disability full access to the PHA's programs and services.

If the need for the accommodation is not readily apparent or known to the PHA, the family must explain the relationship between the requested accommodation and the disability. There must be an identifiable connection, or nexus, between the requested accommodation and the individual's disability.

PHA Policy

The PHA will encourage the family to make its request in writing using a reasonable accommodation request form. However, the PHA will consider the accommodation any time the family indicates that an accommodation is needed whether or not a formal written request is submitted.



2-II.D. VERIFICATION OF DISABILITY

The regulatory civil rights definition for persons with disabilities is provided in Exhibit 2-1 at the end of this chapter. The definition of a person with a disability for the purpose of obtaining a reasonable accommodation is much broader than the HUD definition of disability which is used for waiting list preferences and income allowances.

Before providing an accommodation, the PHA must determine that the person meets the definition of a person with a disability, and that the accommodation will enhance the family's access to the PHA's programs and services.

If a person's disability is obvious or otherwise known to the PHA, and if the need for the requested accommodation is also readily apparent or known, no further verification will be required [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act].

If a family indicates that an accommodation is required for a disability that is not obvious or otherwise known to the PHA, the PHA must verify that the person meets the definition of a person with a disability, and that the limitations imposed by the disability require the requested accommodation.

When verifying a disability, the PHA will follow the verification policies provided in Chapter 7. All information related to a person's disability will be treated in accordance with the confidentiality policies provided in Chapter 16. In addition to the general requirements that govern all verification efforts, the following requirements apply when verifying a disability:

- Third-party verification must be obtained from an individual identified by the family who is competent to make the determination. A doctor or other medical professional, a peer support group, a non-medical service agency, or a reliable third party who is in a position to know about the individual's disability may provide verification of a disability [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act]
- The PHA must request only information that is necessary to evaluate the disability-related need for the accommodation. The PHA will not inquire about the nature or extent of any disability.
- Medical records will not be accepted or retained in the participant file.
- In the event that the PHA does receive confidential information about a person's specific diagnosis, treatment, or the nature or severity of the disability, the PHA will dispose of it. In place of the information, the PHA will note in the file that the disability and other requested information have been verified, the date the verification was received, and the name and address of the knowledgeable professional who sent the information [Notice PIH 2010-26].





2-II.E. APPROVAL/DENIAL OF A REQUESTED ACCOMMODATION [Joint Statement of the Departments of HUD and Justice: Reasonable Accommodations under the Fair Housing Act, Notice PIH 2010-26].

The PHA must approve a request for an accommodation if the following three conditions are met:

- The request was made by or on behalf of a person with a disability.
- There is a disability-related need for the accommodation.
- The requested accommodation is reasonable, meaning it would not impose an undue financial and administrative burden on the PHA, or fundamentally alter the nature of the PHA's HCV operations (including the obligation to comply with HUD requirements and regulations).

Requests for accommodations must be assessed on a case-by-case basis, taking into account factors such as the overall size of the PHA's program with respect to the number of employees, type of facilities and size of budget, type of operation including composition and structure of workforce, the nature and cost of the requested accommodation, and the availability of alternative accommodations that would effectively meet the family's disability-related needs.

Before making a determination whether to approve the request, the PHA may enter into discussion and negotiation with the family, request more information from the family, or may require the family to sign a consent form so that the PHA may verify the need for the requested accommodation.

PHA Policy

After a request for an accommodation is presented, the PHA will respond, in writing, within 10 business days.

If the PHA denies a request for an accommodation because it is no relationship, or nexus, found between the disability and the request accommodation, the notice will inform the family of the right to appeal the PHA's decision through an informal review (if applicable) or informal hearings (see Chapter 16 of the KHRA Admin Plan).

If the PHA denies a request for an accommodation because it is not reasonable (it would impose an undue financial and administrative burden or fundamentally alter the nature of the PHA's operations), the PHA will discuss with the family whether an alternative accommodation could effectively address the family's disability-related needs without a fundamental alteration to the HCV program and without imposing an undue financial and administrative burden

If the PHA believes that the family has failed to identify a reasonable alternative accommodation after interactive discussion and negotiation, the PHA will notify the family, in writing, of its determination within 10 business days from the date of the most recent discussion or communication with the family.





2-II.F. PROGRAM ACCESSIBILITY FOR PERSONS WITH HEARING OR VISION IMPAIRMENTS

HUD regulations require the PHA to ensure that persons with disabilities related to hearing and vision have reasonable access to the PHA's programs and services [24 CFR 8.6].

At the initial point of contact with each applicant, the PHA shall inform all applicants of alternative forms of communication that can be used other than plain language paperwork.

PHA Policy

To meet the needs of persons with hearing impairments, TTD/TTY (text telephone display / teletype) communication will be available.

To meet the needs of persons with vision impairments, large-print and audio versions of key program documents will be made available upon request. When visual aids are used in public meetings or presentations, or in meetings with PHA staff, one-on-one assistance will be provided upon request.

Additional examples of alternative forms of communication are sign language interpretation; having material explained orally by staff; or having a third party representative (a friend, relative or advocate, named by the applicant) to receive, interpret and explain housing materials and be present at all meetings.





2-II.G. PHYSICAL ACCESSIBILITY

The PHA must comply with a variety of regulations pertaining to physical accessibility, including the following:

- Notice PIH 2010-26
- Section 504 of the Rehabilitation Act of 1973
- The Americans with Disabilities Act of 1990
- The Architectural Barriers Act of 1968
- The Fair Housing Act of 1988

The PHA's policies concerning physical accessibility must be readily available to applicants and participants. They can be found in three key documents:

- This plan describes the key policies that govern the PHA's responsibilities with regard to physical accessibility.
- Notice PIH 2010-26 summarizes information about pertinent laws and implementing regulations related to nondiscrimination and accessibility in federally-funded housing programs.
- The PHA Plan provides information about self-evaluation, needs assessment, and transition plans.

The design, construction, or alteration of PHA facilities must conform to the Uniform Federal Accessibility Standards (UFAS). Newly-constructed facilities must be designed to be readily accessible to and usable by persons with disabilities. Alterations to existing facilities must be accessible to the maximum extent feasible, defined as not imposing an undue financial and administrative burden on the operations of the HCV program.

When issuing a voucher to a family that includes an individual with disabilities, the PHA will include a current list of available accessible units known to the PHA and will assist the family in locating an available accessible unit, if necessary.

In general, owners must permit the family to make reasonable modifications to the unit. However, the owner is not required to pay for the modification and may require that the unit be restored to its original state at the family's expense when the family moves.





2-II.H. DENIAL OR TERMINATION OF ASSISTANCE

A PHA's decision to deny or terminate the assistance of a family that includes a person with disabilities is subject to consideration of reasonable accommodation [24 CFR 982.552 (2)(iv)].

When applicants with disabilities are denied assistance, the notice of denial must inform them of the PHA's informal review process and their right to request an informal review. In addition, the notice must inform applicants with disabilities of their right to request reasonable accommodations to participate in the informal review process.

When a participant family's assistance is terminated, the notice of termination must inform them of the PHA's informal hearing process and their right to request a hearing and reasonable accommodation.

When reviewing reasonable accommodation requests, the PHA must consider whether any mitigating circumstances can be verified to explain and overcome the problem that led to the PHA's decision to deny or terminate assistance. If a reasonable accommodation will allow the family to meet the requirements, the PHA must make the accommodation.





**EXHIBIT 2-1: DEFINITION OF A PERSON WITH A DISABILITY UNDER
FEDERAL CIVIL RIGHTS LAWS [24 CFR Parts 8.3 and 100.201]**

A person with a disability, as defined under federal civil rights laws, is any person who:

- Has a physical or mental impairment that substantially limits one or more of the major life activities of an individual, or
- Has a record of such impairment, or
- Is regarded as having such impairment

The phrase “physical or mental impairment” includes:

- Any physiological disorder or condition, cosmetic or disfigurement, or anatomical loss affecting one or more of the following body systems: neurological; musculoskeletal; special sense organs; respiratory, including speech organs; cardiovascular; reproductive; digestive; genito-urinary; hemic and lymphatic; skin; and endocrine; or
- Any mental or psychological disorder, such as mental retardation, organic brain syndrome, emotional or mental illness, and specific learning disabilities. The term “physical or mental impairment” includes, but is not limited to: such diseases and conditions as orthopedic, visual, speech and hearing impairments, cerebral palsy, autism, epilepsy, muscular dystrophy, multiple sclerosis, cancer, heart disease, diabetes, mental retardation, emotional illness, drug addiction and alcoholism.

“Major life activities” includes, but is not limited to, caring for oneself, performing manual tasks, walking, seeing, hearing, breathing, learning, and/or working.

“Has a record of such impairment” means has a history of, or has been misclassified as having, a mental or physical impairment that substantially limits one or more major life activities.

“Is regarded as having an impairment” is defined as having a physical or mental impairment that does not substantially limit one or more major life activities but is treated by a public entity (such as the PHA) as constituting such a limitation; has none of the impairments defined in this section but is treated by a public entity as having such an impairment; or has a physical or mental impairment that substantially limits one or more major life activities, only as a result of the attitudes of others toward that impairment.





The definition of a person with disabilities does not include:

- Current illegal drug users
- People whose alcohol use interferes with the rights of others
- Persons who objectively pose a direct threat or substantial risk of harm to others that cannot be controlled with a reasonable accommodation under the HCV program

The above definition of disability determines whether an applicant or participant is entitled to any of the protections of federal disability civil rights laws. Thus, a person who does not meet this disability is not entitled to a reasonable accommodation under federal civil rights and fair housing laws and regulations.

The HUD definition of a person with a disability is much narrower than the civil rights definition of disability. The HUD definition of a person with a disability is used for purposes of receiving the disabled family preference, the \$400 elderly/disabled household deduction, the \$480 dependent deduction, the allowance for medical expenses, or the allowance for disability assistance expenses.

The definition of a person with a disability for purposes of granting a reasonable accommodation request is much broader than the HUD definition of disability. Many people will not qualify as a disabled person under the HCV program, yet an accommodation is needed to provide equal opportunity.





Exhibit D.1 Part 3 -Improving Access to Services for Persons with LEP

PART III: IMPROVING ACCESS TO SERVICES FOR PERSONS WITH LIMITED ENGLISH PROFICIENCY (LEP)

2-III.A. OVERVIEW

Language for Limited English Proficiency Persons (LEP) can be a barrier to accessing important benefits or services, understanding and exercising important rights, complying with applicable responsibilities, or understanding other information provided by the HCV program. In certain circumstances, failure to ensure that LEP persons can effectively participate in or benefit from federally-assisted programs and activities may violate the prohibition under Title VI against discrimination on the basis of national origin. This part incorporates the Final Guidance to Federal Assistance Recipients Regarding Title VI Prohibition against National Origin Discrimination Affecting Limited English Proficient Persons, published January 22, 2007, in the *Federal Register*.

The PHA will take affirmative steps to communicate with people who need services or information in a language other than English. These persons will be referred to as Persons with Limited English Proficiency (LEP).

LEP is defined as persons who do not speak English as their primary language and who have a limited ability to read, write, speak or understand English. For the purposes of this administrative plan, LEP persons are HCV applicants and participants, and parents and family members of applicants and participants.

In order to determine the level of access needed by LEP persons, the PHA will balance the following four factors: (1) the number or proportion of LEP persons eligible to be served or likely to be encountered by the Housing Choice Voucher program; (2) the frequency with which LEP persons come into contact with the program; (3) the nature and importance of the program, activity, or service provided by the program to people’s lives; and (4) the resources available to the PHA and costs. Balancing these four factors will ensure meaningful access by LEP persons to critical services while not imposing undue burdens on the PHA.



2-III.B. ORAL INTERPRETATION

The PHA will offer competent interpretation services free of charge, upon request, to the LEP person.

PHA Policy

The PHA will utilize a language line for telephone interpreter services.

When exercising the option to conduct remote briefings, informal reviews, or hearings, however, the PHA will coordinate with a remote interpretation service which, when available, uses video conferencing technology rather than voice-only interpretation.

Where LEP persons desire, they will be permitted to use, at their own expense, an interpreter of their own choosing, in place of or as a supplement to the free language services offered by the PHA. The PHA, at its discretion, may choose to use the language services even when LEP persons desire to use an interpreter of their choosing. The interpreter may be a family member or friend. If the interpreter chosen by the family is a minor, the PHA will not rely on the minor to serve as the interpreter.

The PHA will analyze the various kinds of contacts it has with the public, to assess language needs and decide what reasonable steps should be taken. "Reasonable steps" may not be reasonable where the costs imposed substantially exceed the benefits.

Where feasible and possible, according to its language assistance plan (LAP), the PHA will train and hire bilingual staff to be available to act as interpreters and translators, will pool resources with other PHAs, and will standardize documents.

2-III.C. WRITTEN TRANSLATION

Translation is the replacement of a written text from one language into an equivalent written text in another language.

PHA Policy

In order to comply with written-translation obligations, the PHA will take the following steps:

The PHA will provide written translations of vital documents for each eligible LEP language group that constitutes 5 percent or 1,000 persons, whichever is less, of the population of persons eligible to be served or likely to be affected or encountered. Translation of other documents, if needed, can be provided orally; or

If there are fewer than 50 persons in a language group that reaches the 5 percent trigger, the PHA does not translate vital written materials, but provides written notice in the primary language of the LEP language group of the right to receive competent oral interpretation of those written materials, free of cost.



2-III.D. IMPLEMENTATION PLAN

After completing the four-factor analysis and deciding what language assistance services are appropriate, the PHA shall determine whether it is necessary to develop a written implementation plan to address the identified needs of the LEP populations it serves.

If the PHA determines that it is not necessary to develop a written implementation plan, the absence of a written plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to the PHA's Housing Choice Voucher program and services.

PHA Policy

If it is determined that the PHA serves very few LEP persons, and the PHA has very limited resources, the PHA will not develop a written LEP plan, but will consider alternative ways to articulate in a reasonable manner a plan for providing meaningful access. Entities having significant contact with LEP persons, such as schools, grassroots and faith-based organizations, community groups, and groups working with new immigrants will be contacted for input into the process.

If the PHA determines it is appropriate to develop a written LEP plan, the following five steps will be taken: (1) Identifying LEP individuals who need language assistance; (2) identifying language assistance measures; (3) training staff; (4) providing notice to LEP persons; and (5) monitoring and updating the LEP plan.





AGENDA ACTION FORM

Consideration of a Resolution Authorizing the Mayor to Sign Agreements and Addendum with the American Red Cross for the Kingsport Aquatic Center

To: Board of Mayor and Aldermen
From: Chris McCartt, City Manager *CM*

Action Form No.: AF-12-2025
Work Session: January 21, 2025
First Reading: N/A
Final Adoption: January 21, 2025
Staff Work By: Wendy Terrazas
Presentation By: Michael T. Borders

Recommendation:
Approve the Resolution

Executive Summary:
If approved the Mayor will be authorized to execute the agreement with the American Red Cross for the Licensed Training Provider (LTP) Agreement and the Centennial Campaign Addendum.

Since its inception, the Kingsport Aquatic Center has partnered with the American Red Cross as a LTP, bringing lifesaving water safety education and training to the community. This partnership has enabled the Aquatic Center to offer programs such as swim lessons, lifeguard training, CPR/AED, and instructor certifications, all delivered with Red Cross-approved materials and standards.

The Aquatic Center has also been part of the Red Cross's Centennial Campaign since its inception, advancing efforts to reduce drowning rates and promote water safety awareness. The proposed Addendum to the Licensed Training Provider Agreement strengthens this partnership by expanding access to critical programs through scholarships and enhanced services. Scholarships will make swim lessons, lifeguard training, CPR/AED, and instructor courses more affordable, opening doors for participants from underserved communities. Reducing financial barriers will encourage more individuals to participate in classes and gain lifesaving and swimming skills.

- Attachments:**
1. Resolution
2. Agreement

	Y	N	O
Baker	—	—	—
Cooper	—	—	—
Duncan	—	—	—
George	—	—	—
Phillips	—	—	—
Vacancy	—	—	—
Montgomery	—	—	—

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH THE AMERICAN RED CROSS FOR THE KINGSPORT AQUATIC CENTER TO BECOME A LICENSED TRAINING PROVIDER; TO EXECUTE THE CENTENNIAL ADDENDUM WITH THE AMERICAN RED CROSS FOR THE KINGSPORT AQUATIC CENTER TO PARTICIAPTE IN THEIR CENTENNIAL CAMPAIGN AND TO EXECUTE ANY AND ALL OTHER DOCUMENTS NECESSARY AND PROPER TO EFFECTUATE THE PURPOSE OF THIS RESOLUTION

WHEREAS, the Kingsport Aquatic Center desires to enter into a Licensed Training Provider Agreement with the American Red Cross to become a Licensed Training Provider (“LTP”); and

WHEREAS, as an LPT, the Aquatic Center can continue to provide water safety education and training to residents of the Kingsport area, such as swim lessons, lifeguard training, CPR/AED, and instructor certifications, utilizing Red Cross-approved materials and standards; and

WHEREAS, the American Red Cross provides the water safety education and training materials for a fee based on participation numbers, and funding is available in account number 419.5020.501.20.45; and

WHEREAS, the American Red Cross created a Centennial Campaign to help reduce drownings in communities that have a higher than average drowning rate; and

WHEREAS, the Centennial Campaign will discount, and in some cases waive, the fee for certification and materials for swimming lessons, training classes, and water safety presentations offered at the Kingsport Aquatic Center to residents of the Kingsport area; and

WHEREAS, the Licensed Training Provider Agreement and the Centennial Addendum are both for a term of three (3) years.

Now therefore,

BE IT RESOLVED BY THE BOARD OF MAYOR AND ALDERMEN AS FOLLOWS:

SECTION I. That the Licensed Training Provider Agreement and the Centennial Addendum with the American Red Cross are approved.

SECTION II. That the mayor, or in his absence, incapacity, or failure to act, the vice-mayor, is authorized and directed to execute, in a form approved by the city attorney and subject to the requirements of Article X, Section 10 of the Charter of the City of Kingsport, a Licensed Training Provider Agreement and Centennial Addendum with the American Red Cross, to deliver the agreement and take any and all action as may be required on the part of the city to carry out, give effect to, and consummate the transactions contemplated by this resolution.

SECTION III. That the board finds that the actions authorized by this resolution are for a public purpose and will promote the health, comfort and prosperity of the citizens of the city.

SECTION IV. That this resolution shall take effect from and after its adoption, the public welfare requiring it.

ADOPTED this the 21st day of January, 2025.

PAUL W. MONTGOMERY, MAYOR

ATTEST:

ANGELA MARSHALL, DEPUTY CITY RECORDER

APPROVED AS TO FORM:

RODNEY B. ROWLETT, III, CITY ATTORNEY



Licensed Training Provider Agreement

This **Licensed Training Provider Agreement** ("Agreement") is by and between The American National Red Cross ("Red Cross") and **City of Kingsport** (the "LTP") (each a "Party" and together the "Parties"), effective as of the last date of signature set forth below ("Effective Date"), for the purpose of licensing Red Cross training materials and curriculum to LTP in order to permit LTP to deliver instruction in the Red Cross training courses that are included within the product package(s) listed in Appendix B ("Courses").

1. LTP Responsibilities. LTP will:

- 1.1. Only permit an individual to teach a Course and submit Course Records (as defined below) under LTP's account in Red Cross's learning management system ("LMS") if that individual (i) has an active certification by Red Cross to teach the Course, and is otherwise in good standing as an instructor with Red Cross, when the Course is delivered, and (ii) has been authorized by LTP to teach Courses on LTP's behalf and enter records for completed Courses ("Course Records") on LTP's behalf in Red Cross's LMS before the Course is delivered. (Individuals who satisfy all of these conditions are hereinafter referred to as "Instructors").
- 1.2. Cause Instructors to teach Courses using only Red Cross-approved instructional materials and such other copyrighted and proprietary educational content as Red Cross may provide from time to time to licensed training providers of Course instruction ("Course Materials"), in compliance with the most current Red Cross Training Provider Resource Guide ("Guide"), curricula, policies, and procedures, as the same may be amended or supplemented from time to time (collectively, the "Policies"), which Policies, as of the Effective Date, are available at <https://www.redcrosslearningcenter.org>.
- 1.3. Only sponsor, promote, and teach Courses and otherwise perform under this Agreement within the United States of America and its territories ("U.S."), as the Red Cross is only permitted to operate within the U.S.
- 1.4. Permit—or, upon Red Cross's request, obtain permission for—Red Cross to enter upon the premises at which Courses are taught so that Red Cross can observe LTP's Courses. Red Cross will cooperate with LTP in the scheduling of any such visit, but LTP may not notify its Instructors in advance of a scheduled visit.
- 1.5. Enter accurate and complete Course Records for each completed Course, along with all other requested information, into the Red Cross's LMS within ten (10) calendar days of the date that any scheduling instance of a Course (each a "Class") has been completed, and comply with all terms and conditions of the LMS during such use.
- 1.6. Only issue Course completion certificates, using Red Cross-approved systems and forms, to students who have successfully completed a Course that has been administered by the required number of Instructors and otherwise in compliance with the Policies and this Agreement (it being understood that Red Cross may, in addition to other remedies, invalidate any Course completion certification not issued in conformity with this section).
- 1.7. Pay all fees payable under this Agreement when due, in accordance with section 5 below.
- 1.8. Be responsible for LTP's acts and omissions, and the acts and omissions of its Instructors, in connection with the delivery of Courses under this Agreement.
- 1.9. Maintain insurance (or, if LTP is a public entity, self-insure through a publicly recognized self-insurance program) to cover its performance under this Agreement, as Red Cross insurance does not extend to LTP or its Instructors. If aquatics courses are included among the Courses that LTP is authorized to



deliver under Appendix B, maintain, at minimum, the types and limits of coverage set forth in Appendix C. Provide proof of insurance coverage to Red Cross upon its request.

2. License to Course Materials; CPS.

- 2.1. Red Cross is the owner of Course Materials. Subject to the terms and conditions of this Agreement, Red Cross hereby grants LTP a limited, non-exclusive, non-transferrable, and non-sublicensable license to publicly display and perform, Course Materials solely for the purpose of conducting Courses authorized under this Agreement. LTP may not revise, edit or create derivative works of Course Materials, in whole or in part.
- 2.2. Course Materials will be made available to LTP by digital download or other means as determined by Red Cross. LTP shall only obtain Course Materials for Courses that LTP is authorized to provide, and only through distribution means authorized by Red Cross.
- 2.3. Any certificates memorializing the successful completion of any Course may be issued only through the LMS. LTP has no right or authorization to design or create its own Course completion certificates.
- 2.4. LTP shall use reasonable efforts to protect the Course Materials from use not permitted under this Agreement. This Agreement does not constitute a transfer of ownership rights in the Course Materials. LTP shall not use facts and information from the Course Materials to create its own courses and course materials.
- 2.5. LTP may, from time to time, at its election, participate in Red Cross's Class Posting Service ("CPS"). Using the CPS, licensed training providers of Red Cross may advertise the availability of Courses to prospective students on Red Cross's on-line store, for additional fees. LTP agrees that its participation in the CPS will be governed by the terms and conditions contained in Red Cross's CPS User Guide, as the same may be amended from time to time. Red Cross may suspend or terminate the CPS with respect to all licensed training providers, including LTP, at any time or from time to time, in its sole discretion.

3. Use of Names and Marks.

- 3.1. Red Cross grants LTP the limited, non-exclusive, non-transferable and non-assignable license in the U.S. to use the name and logo of the Red Cross in the format set forth in the Guide (the "Authorized Mark") solely to promote that LTP is an authorized provider of the Courses, and subject to all restrictions herein this Agreement and the Policies.
- 3.2. Except as expressly provided in this Agreement, neither Party may use the other Party's name(s), logos trademarks or other intellectual property in marketing materials, press releases, presentations other than Courses, or otherwise without the advance written consent of the other Party, which consent may be granted or withheld in the other Party's sole discretion.
- 3.3. LTP shall not state or imply that Red Cross sponsors or endorses LTP's business, products or services generally, or that any other training courses and services other than the Courses, are owned or endorsed by or otherwise associated or affiliated with Red Cross.
- 3.4. LTP shall not (i) create a compound mark with the Authorized Mark or (ii) use the Authorized Mark with any other design, slogan or trademark when such combination would tend to cause confusion as to source or affiliation.
- 3.5. LTP shall not in any instance, use a Greek red cross design in association with its business, goods or services.

4. Term and Termination.



- 4.1 This Agreement will be effective as of the Effective Date listed above and ends on the day before the thirty-six (36) month anniversary thereof, unless earlier terminated as provided below.
- 4.2 Red Cross may immediately terminate this Agreement if LTP breaches this Agreement. Red Cross may also terminate this Agreement if LTP breaches the terms of the CPS.
- 4.3 Either Party may terminate this Agreement with advance written notice to the other Party of at least thirty (30) days.
- 4.4 Notwithstanding expiration or any termination of this Agreement, the provisions of this Agreement will continue to govern with respect to any amounts payable to Red Cross for Courses completed prior to such expiration or termination. The Parties' obligations under sections 5.10 and 7 below will also survive expiration or any termination of this Agreement.

5. Fees and Invoicing.

- 5.1 For each Course enrollee, LTP will be charged the per-student license fee that is applicable to that Course. Courses are included within the product package(s) listed on Appendix B. Fees for Courses are set forth in the price list attached to Appendix B.
- 5.2 Unless LTP has been approved for invoicing, LTP will remit payment by credit card upon entry of Course Records into LMS. All fees for CPS are non-refundable and will be paid by credit card at the time LTP submits the Class for posting.
- 5.3 Red Cross may approve or deny LTP's request to be invoiced at Red Cross's sole discretion. Invoices will be sent via postal mail, may be issued up to four (4) times per month, and will include all transactions submitted in that billing period. Payment in full is due thirty (30) days from the date of each invoice. If LTP does not pay any amount by the payment due date, the Red Cross may, in its sole discretion (a) suspend or terminate the LTP's invoicing privileges and require credit card payment at the time LTP enters Courses into LMS; or (b) suspend or terminate the LTP's right to deliver Red Cross training and enter Course Records into LMS. If the Red Cross pursues collections action to recover past due amounts, the LTP will be responsible for all costs of collection including reasonable attorney's fees and collection agency fees and expenses.
- 5.4 If approved for invoicing, LTP may elect to have invoices delivered electronically to one (1) email address. LTP will provide Red Cross a single valid email address for electronic invoice delivery. LTP will receive a PDF copy of the invoice. LTP understands that LTP will not receive an invoice via postal mail after enrollment in electronic invoice delivery.
- 5.5 If LTP desires that invoices issued by Red Cross reflect LTP-issued purchase order numbers, then any such purchase order must be received by Red Cross at least ten (10) business days prior to the Class date; it being understood that under no circumstance will the absence of an LTP-issued purchase order number on any invoice excuse LTP's timely payment of that invoice.
- 5.6 To pay an invoice by credit card or to establish ACH payments, call 888-284-0607. To pay an invoice by check, include the remittance advice showing the LTP account name, customer number and invoice number, and send to:

American Red Cross - Training Services
25688 Network Place
Chicago, IL 60673-1256

- 5.7 Red Cross is not obligated to use LTP's vendor payment portal. If LTP desires that Red Cross use LTP's vendor payment portal, LTP must make such a request in writing. Red Cross may grant or deny the request in its sole discretion. Acceptance of such a request may only be made in writing by an authorized representative of Red Cross. LTP must continue to pay invoices delivered by mail or email on a timely basis while such a request is pending. If Red Cross elects to use LTP's vendor payment portal,



Red Cross will not be obligated to pay LTP or any third party any fee or expense for such use, regardless of any provision to the contrary in such portal's terms of use. LTP will, on demand, promptly reimburse Red Cross for any such fee or expense.

- 5.8 If LTP has account balance or invoice questions or concerns, immediately upon receipt of invoice, LTP may email billing@redcross.org or call 888-284-0607 to report and resolve the inquiry.
- 5.9 At least annually, Red Cross will review its national Course price list, and may increase its prices for Courses. Red Cross will notify LTP of any such increase. Such notice (which Red Cross may send to LTP's contact for notices or contact for billing in Appendix A) will specify the date on which the increase will take effect under this Agreement. That date will be at least thirty (30) days after the date of such notice. As of that effective date, prices under this Agreement will automatically be modified to reflect such increase without need for the Parties to take any other action, including (without limitation) the execution of any separate modification of, or amendment to this Agreement. Notwithstanding anything in the foregoing to the contrary, LTP acknowledges that Red Cross will implement a price increase on or about January 1, 2025. LTP hereby waives the above requirement for advance notice with respect to such increase.
- 5.10 If the Red Cross determines that any Course offered by the LTP is not taught in accordance with Red Cross Policies, the LTP will be responsible for any costs associated with re-training Course participants. Red Cross, at its sole discretion, will determine the appropriate party to conduct re-training, which may include the LTP, or any Red Cross employee, volunteer, or third-party licensed training provider. LTP's obligation to pay for retraining under this section will survive the expiration or earlier termination of this Agreement with respect to any such retraining that takes place after the effective date of expiration or termination; and the provisions for invoicing and collection of past-due amounts set forth in this Section 5 will continue to govern with respect to any such obligation.

- 6. Notices.** Each Party's contacts for notices and billing under this Agreement are listed on Appendix A. However, any notice sent by Red Cross to LTP alleging a breach or violation of this agreement shall also be sent to:

Office of the City Attorney
City of Kingsport
415 Broad Street, 3rd Floor
Kingsport, TN 37660

- 7. Confidentiality.** This Agreement is a public record, and it, along with all documents or materials, in any format, including, but not limited to, paper, electronic, or virtual, that are public records pursuant to the Tennessee Public Records Act, set out in T.C.A. §10-7-503 et seq., are not confidential and are subject to disclosure in whole or in part. Additionally, LPT must, upon proper request, release public documents and records as defined by T.C.A. §10-7-503 et seq., including, but not limited to, the Agreement and all records created and maintained related to the Agreement, without any requirement to disclose such request to Red Cross.

8. Intellectual Property.

- 8.1 Red Cross reserves all rights not expressly granted herein, in its registered and common law trademarks, service marks, names, emblems, logos and designs including without limitation, the Authorized Mark (the "Red Cross Marks"), and in the Course Materials in whole or in part (collectively the "Red Cross IP").



- 8.2 LTP acknowledges and agrees that the Red Cross IP is and shall remain the property of Red Cross, and that the license granted under this Agreement does not constitute a transfer to LTP of any ownership rights in the Red Cross IP. Further, the Parties agree and acknowledge that LTP's use of the Red Cross IP shall inure solely to the benefit of Red Cross.
- 8.3 LTP shall not commit, or cause any third party to commit, any act challenging, contesting or in any way impairing or attempting to impair Red Cross's right, title and interest in and to the Red Cross IP, including seeking registration of the Red Cross IP in whole or in part, or of any confusingly similar trademark or service mark anywhere in the world or incorporating LTP's business under the Red Cross Marks or any aspect of the Red Cross Marks or any name confusingly similar to the Red Cross Marks.
- 8.4 Upon the expiration or termination of this Agreement, all rights in the Red Cross IP herein granted to LTP immediately expire, and LTP will immediately cease all use of the Red Cross IP.

9. Miscellaneous.

- 9.1 Severability. In the event any provision of this Agreement is held invalid, illegal or unenforceable (any such provision, an "Invalid Provision") in any jurisdiction, the Red Cross and the LTP shall promptly negotiate in good faith a lawful, valid and enforceable provision that is as similar in terms to such Invalid Provision as may be possible while giving effect to the future benefits and burdens accruing to the Parties hereunder. But, in no way will the Invalid Provision affect the validity or enforceability of any other portion or provision of this Agreement, regardless of the ability of the Parties to negotiate a new provision.
- 9.2 Independent Contractors. Each Party is an independent contractor with respect to the other, and nothing herein shall create any partnership, franchise, or joint venture between the Parties or an employer-employee or agency relationship. No agent, employee or servant of any Party shall be, or shall be deemed to be, the employee, agent or servant of the other Party, and each Party shall be solely and entirely responsible for its acts and the acts of its agents, employees and servants.
- 9.3 Assignment. LTP may not assign its rights under this Agreement, or delegate its obligations, in whole or in part, without the prior written consent of Red Cross. Any attempted assignment or delegation in violation of the foregoing will be null and void.
- 9.4 Governing Law. The Agreement is governed by the laws of the State of Tennessee, without giving effect to its choice or conflict of law rules.
- 9.5 Inapplicability of Procurement Terms. This Agreement is not a contract for the purchase, sale, or use of personal property or for the rendering of personal or professional services by Red Cross. It is only a limited license in Red Cross IP. It is, therefore, not subject to policies, regulations, terms, conditions, or other requirements of LTP or any third party (including, but not limited to, the Federal Acquisition Regulation and any agency supplement thereto, and the U.S. Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) that relate only to suppliers and vendors of goods or services. Under this Agreement, Red Cross will not carry out part of any Federal award received by LTP. Neither Red Cross, the host of its LMS, nor any other vendor to Red Cross in connection with this Agreement, will act as, nor may any of them be deemed, (i) a subcontractor to Red Cross or a first-tier or lower-tier subcontractor or sub-grantee to LTP under any prime contract or grant, or (ii) a first-tier or lower-tier processor of personal or other data for LTP or any third party.
- 9.6 Data Processing. Red Cross operates the LMS as a nationwide system of course certification. It does not operate the LMS as a service to, or as an agent or for the benefit of, LTP. Insofar as Red Cross collects, processes, transmits, stores, or otherwise manages data, including personal data, contained in Course



Records, it will not be doing so for, or on behalf of, or as a service to, LTP. Red Cross retains all rights in and to the LMS and any Course Records uploaded by LTP into the LMS.

- 9.7 Entire Agreement. This Agreement constitutes the entire agreement between the Parties and supersedes all prior agreements, understandings and representations, both written and oral, between the Parties with respect to the subject matter of this Agreement.
- 9.8 Amendments and Waivers. Amendments, addenda and waivers to this Agreement will be effective only if made, in each case, by a non-preprinted document clearly understood by both Parties to be an amendment, addendum or waiver, as the case may be, and signed by both Parties. Any additional or different terms or conditions contained in any purchase order, confirmation, receipt, invoice, click-through agreement, or similar documents will not be binding on either Party, whether or not such terms and conditions would materially alter this Agreement (and even if the receiving Party has signed or otherwise acknowledged such purchase order, confirmation, receipt, invoice, click-through agreement or similar document), and each Party hereby rejects all such additional or different terms and conditions.
- 9.9 Mutual Representations. Each Party is relying upon the truth and accuracy of the following warranties, as made by the other Party, as a material inducement to entering into this Agreement:
- A. LTP warrants that any information it has tendered to Red Cross concerning its legal status, identities of its directors, officers, shareholders, or other principals and affiliates, financial condition, current and historical operations, insurance coverages, and all other information requested by Red Cross in connection with any inquiry into LTP's capabilities and qualifications as a prospective licensed training provider of Red Cross, was, on the date it was provided to Red Cross and on the Effective Date, true and accurate in all respects and free of any misleading omissions. LTP acknowledges that the foregoing warranty is a material inducement for the Red Cross to enter into this Agreement.
 - B. Each Party represents to the other that it is duly organized or incorporated and validly existing under the laws of the state where it is organized or incorporated (or, if it is organized under federal law, that it is duly organized and validly existing under the laws of the United States), that it has the power and authority to enter into this Agreement and carry out its provisions, that it has taken all actions required for it to enter into the Agreement prior to the Effective Date, that its representative who has signed this Agreement below is duly authorized to execute and deliver this Agreement, and that this Agreement is legally binding upon and enforceable against it.

(signatures to follow)



The Parties, acting through their duly authorized officers, have executed this Agreement, which shall come into force as of the Effective Date. Execution of this Agreement confirms LTP’s receipt of the Training Provider Resource Guide, which may be updated from time to time.

LTP Name: City of Kingsport	The American National Red Cross
LTP Signature:	Red Cross Signature:
Name: Brent Morelock	Name: Rachel Jewell
Title: Procurement Manager	Title: Sales Representative
Date:	Date:

Attest:

Angela Marshall, Deputy City Recorder

Approved as to form:

Rodney B. Rowlett, III, City Attorney



**Licensed Training Provider Agreement
Appendix A – Contact Information**

Licensed Training Provider (LTP) Information

LTP: **City of Kingsport**

LTP Address: **1820 Meadowview Parkway** LTP Fax:
Kingsport, TN, 37660

LTP Account Number: **42192KPAC**

LTP Contact: **Kristen Hodgson**

LTP Contact Email: **kristenhodgson@kingsporttn.gov**

LTP Contact Phone: **(423) 343-9758** Extension:

(NOTE: All Billing Contact information MUST be completed for a specific individual; not a system/generic email)

LTP Billing Contact Name: **Jessie Charlton**

LTP Billing Contact Phone: **4264705215** Extension:

LTP Billing Contact Email: **jessie.charlton22@gmail.com**

LTP Billing Address: **1820 Meadowview Parkway**

Kingsport, TN, 37660

LTP DUNS Number: **095229048**

Email for Invoice Delivery (if electing electronic invoice delivery):

Notices to be delivered to LTP Contact, above.

Red Cross sales representative

Name: **Rachel Jewell**

Phone: **704-431-3228** Ext.: Email: **rachel.jewell@redcross.org**

Legal Notice to be delivered to your Red Cross sales representative with a copy to The American National Red Cross, Office of the General Counsel at 431 18TH Street NW, Washington, DC 20006.



**Licensed Training Provider Agreement
Appendix C – Insurance Requirements for Aquatics LTPs**

LTPs who have Aquatics Courses included in Appendix B are required to maintain General Liability insurance coverage in an amount not less than \$1,000,000 per occurrence naming the Red Cross as additional insured. The policy shall be written as primary policy coverage and not contributing with, or in excess of, any coverage which the Red Cross may maintain. Coverage limits may be met by a combination of primary and excess or umbrella policies. If LTP is a self-insured public entity, LTP must provide a certificate of self-insurance.

LTP shall provide the Red Cross with certificates of insurance (“COIs”) evidencing the required insurance coverage and limits prior to the commencement of training activities under this Agreement, and renewal certificates, for as long as this Agreement is in effect, to the Red Cross contact referenced in Appendix A. In addition, LTP shall provide Red Cross with COIs that conform to the above requirements for each affiliate, division, operating unit, and branch office of LTP that conducts training activities under this Agreement and maintains insurance coverage separate from LTP.

LTP agrees to notify the Red Cross prior to any cancellation or nonrenewal of the required insurance policies.

The Certificate of Insurance (COI) provided must be completed as follows:

Certificate Holder: **The American National Red Cross
431 18th Street, NW
Washington, D.C. 20006**

Description of Operations (shall read as follows):

RE: Licensed Training Provider Agreement.

THE AMERICAN NATIONAL RED CROSS, ITS GOVERNORS, OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, AND PERMITTED ASSIGNS ARE INCLUDED AS ADDITIONAL INSUREDS WITH REGARDS TO GENERAL LIABILITY. PRIMARY AND NON-CONTRIBUTORY POLICY LANGUAGE IS INCLUDED WITH RESPECT TO GENERAL LIABILITY WHERE REQUIRED BY CONTRACT.

All such insurance carriers shall be authorized to do business in the state in which Courses are being provided.



Appendix B – Product Packages and Price List

Product Package(s)

AP/LTP-Aquatics Other

AP/LTP-Babysitters Training

AP/LTP-Basic Life Support

AP/LTP-Bloodborne Pathogens

AP/LTP-CPR/AED for the Prof Rescuer

AP/LTP-Emer Medical Response

AP/LTP-FA/CPR/AED

AP/LTP-Learn to Swim

AP/LTP-Learn to Swim-Safety

AP/LTP-Lifeguarding

AP/LTP-Responding to Emergencies

AP/LTP-Spanish FA/CPR/AED

AP/LTP-Wilderness and Remote FA

CPS-Aquatics Other-Fee Exempt

CPS-Babysitters Training-Retail

CPS-Basic Life Support-Retail

CPS-Bloodborne Pathogens-Retail

CPS-CPR/AED for the Prof Rescuer-Fee Exempt

CPS-Emer Medical Response-Retail

CPS-FA/CPR/AED-Retail

CPS-Learn to Swim-Fee Exempt

CPS-Lifeguarding-Fee Exempt

CPS-Responding to Emergencies-Retail

CPS-Spanish FA/CPR/AED-Retail

CPS-Wilderness and Remote FA-Retail

(Price List Attached)

Additional Product Packages can be added as needed. Please contact your Red Cross representative as listed on [Appendix A](#).



Learn to Swim (LTS) Facility Fee - per pool(s) Location

Annual Volume of Enrollees LTS Facility Fee (required to teach LTS Program)	Facilities that offer Red Cross Lifeguarding	Facilities that do not offer Red Cross Lifeguarding	Completion Cards Included
0-75	\$200	\$240	75
76-500	\$300	\$360	500
501-999	\$650	\$780	1000
1000+	\$975	\$1,170	1500

Customers with Partner Access may register for LTS and pay the LTS facility fee by submitting a request through the American Red Cross Learning Center: <https://www.redcrosslearningcenter.org>

Partner Access can be requested through your Red Cross representative as listed on [Appendix A](#).

Customers without Partner Access can call 1-800-RED-CROSS (800-733-2767) to register and pay via credit card by phone.

Equipment and Materials

Training equipment, materials and other supplies may be purchased through your Red Cross representative as listed on [Appendix A](#). or www.RedCrossStore.org.

Method of Payment

Preferred Payment Type

Credit/Debit Card



Price List	SKU	Product	UOM	Price
AP/LTP-Learn to Swim-Safety	ROC-HSSAQU813-BL	Blended Learning Online Content Demo--Water Safety Instructor	Each	0.00
AP/LTP-Learn to Swim-Safety	ROC-HSSAQU222-OL	Sekirite Akwatik pou Paran ak Moun k ap Pran Swen Timoun-Haitian Creole Online	Each	0.00
AP/LTP-Learn to Swim-Safety	ROC-HSSAQU110-OL -r.24	Becoming an Ambassador for Water Safety Online-OL	Each	0.00
AP/LTP-Learn to Swim-Safety	AP-HSSAQU703	Water Safety Instructor Aide	Each	17.00
AP/LTP-Learn to Swim-Safety	AP-HSSAQU109	Rip Current Safety	Each	0.00
AP/LTP-Learn to Swim-Safety	AP-HSSAQU108	Sun Safety	Each	0.00
AP/LTP-Learn to Swim-Safety	AP-HSSAQU107	Parent Orientation to Swim Lessons	Each	0.00
AP/LTP-Learn to Swim-Safety	AP-HSSAQU106	Home Pool Safety	Each	0.00
AP/LTP-Learn to Swim-Safety	AP-HSSAQU103	Personal Water Safety	Each	12.00
AP/LTP-Wilderness and Remote FA	AP-HSSWFA801-BL	Wilderness and Remote First Aid Instructor-BL	Each	45.00
AP/LTP-Wilderness and Remote FA	AP-HSSWFA801	Wilderness and Remote First Aid Instructor	Each	45.00
AP/LTP-Wilderness and Remote FA	AP-HSSWFA101	Wilderness and Remote First Aid	Each	30.00
AP/LTP-Responding to Emergencies	AP-HSSRTE406R	RTE with BLS, AEO, BBP, Epi, and Asthma Review	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE406C	RTE with BLS, AEO, BBP, Epi, and Asthma Challenge	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE406-BL	RTE with BLS, AEO, BBP, Epi, and Asthma -BL	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE406	RTE with BLS, AEO, BBP, Epi, and Asthma	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE405R	RTE Adult and Pediatric FA/CPR/AED Review with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE405C	RTE Adult and Pediatric FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE405	Responding to Emergencies Adult and Pediatric FA/CPR/AED with Asthma,Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE404R	Responding to Emergencies Pediatric FA/CPR/AED Review with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE404C	RTE Pediatric FA/CPR/AED Challenge with Asthma, Epi and BBP Responding to Emergencies Pediatric FA/CPR/AED with Asthma,	Each	50.00



City of Kingsport for its Kingsport Aquatic Center

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AP/LTP-Responding to Emergencies	AP-HSSRTE404	Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE403R	RTE Adult and Child FA/CPR/AED Review with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE403C	RTE Adult and Child FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE403	Responding to Emergencies Adult and Child FA/CPR/AED with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE402R	Responding to Emergencies Child FA/CPR/AED Review with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE402C	Responding to Emergencies Child FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE402	Responding to Emergencies Child FA/CPR/AED with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE401R	Responding to Emergencies Adult FA/CPR/AED Review with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE401C	Responding to Emergencies Adult FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE401	Responding to Emergencies Adult FA/CPR/AED with Asthma, Epi and BBP	Each	50.00
AP/LTP-Responding to Emergencies	AP-HSSRTE205R	Responding to Emergencies Adult and Pediatric FA/CPR/AED Review and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE205C	Responding to Emergencies Adult and Pediatric FA/CPR/AED Challenge and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE205	Responding to Emergencies Adult and Pediatric FA/CPR/AED and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE204R	Responding to Emergencies Pediatric FA/CPR/AED Review and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE204C	Responding to Emergencies Pediatric FA/CPR/AED Challenge and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE204	Responding to Emergencies Pediatric FA/CPR/AED and BBP	Each	46.00

AP/LTP-Responding to Emergencies	AP-HSSRTE203R	Responding to Emergencies Adult and Child FA/CPR/AED Review and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE203C	Responding to Emergencies Adult and Child FA/CPR/AED Challenge and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE203	Responding to Emergencies Adult and Child FA/CPR/AED and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE202R	Responding to Emergencies Child First Aid/CPR/AED Challenge and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE202C	Responding to Emergencies Child First Aid/CPR/AED Challenge and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE202	Responding to Emergencies Child First Aid/CPR/AED and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE201R	Responding to Emergencies Adult First Aid/CPR/AED Review and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE201C	Responding to Emergencies Adult First Aid/CPR/AED Challenge and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE201	Responding to Emergencies Adult First Aid/CPR/AED and BBP	Each	46.00
AP/LTP-Responding to Emergencies	AP-HSSRTE115R	Responding to Emergencies Adult and Pediatric First Aid/CPR/AED Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE115C	Responding to Emergencies Adult and Pediatric First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE115	Responding to Emergencies Adult and Pediatric First Aid/CPR/AED	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE113R	Responding to Emergencies Adult and Pediatric First Aid/CPR Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE113C	Responding to Emergencies Adult and Pediatric First Aid/CPR Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE113	Responding to Emergencies Adult and Pediatric First Aid/CPR	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE112R	Responding to Emergencies Adult and Child First Aid/CPR/AED Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE112C	Responding to Emergencies Adult and Child First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE112	Responding to Emergencies Adult and Child First Aid/CPR/AED	Each	38.00



AP/LTP-Responding to Emergencies	AP-HSSRTE110R	Responding to Emergencies Pediatric First Aid/CPR/AED Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE110C	Responding to Emergencies Pediatric First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE110	Responding to Emergencies Pediatric First Aid/CPR/AED	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE109R	Responding to Emergencies Pediatric First Aid/CPR Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE109C	Responding to Emergencies Pediatric First Aid/CPR Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE109	Responding to Emergencies Pediatric First Aid/CPR	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE107R	Responding to Emergencies Adult and Child First Aid/CPR Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE107C	Responding to Emergencies Adult and Child First Aid/CPR Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE107	Responding to Emergencies Adult and Child First Aid/CPR	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE106R	Responding to Emergencies Child First Aid/CPR/AED Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE106C	Responding to Emergencies Child First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE106	Responding to Emergencies Child First Aid/CPR/AED	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE105R	Responding to Emergencies Adult First Aid/CPR/AED Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE105C	Responding to Emergencies Adult First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE105	Responding to Emergencies Adult First Aid/CPR/AED	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE103R	Responding to Emergencies Child First Aid/CPR Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE103C	Responding to Emergencies Child First Aid/CPR Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE103	Responding to Emergencies Child First Aid/CPR	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE102R	Responding to Emergencies Adult First Aid/CPR Review	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE102C	Responding to Emergencies Adult First Aid/CPR Challenge	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE102	Responding to Emergencies Adult First Aid/CPR	Each	38.00
AP/LTP-Responding to Emergencies	AP-HSSRTE101R	Responding to Emergencies First Aid Review	Each	30.00
AP/LTP-Responding to Emergencies	AP-HSSRTE101C	Responding to Emergencies First Aid Challenge	Each	30.00
AP/LTP-Responding to Emergencies	AP-HSSRTE101	Responding to Emergencies First Aid	Each	30.00
AP/LTP-Emer Medical Response	AP-HSSPRO805-BL	Emergency Medical Response Instructor-BL	Each	43.00
AP/LTP-Emer Medical Response	AP-HSSPRO501R	Emergency Medical Responder with Asthma and Epi Review, BLS, AEO and BBP	Each	43.00



AP/LTP-Emer Medical Response	AP-HSSPRO501C	Emergency Medical Responder with Asthma and Epi Challenge, BLS, AEO and BBP	Each	43.00
AP/LTP-Emer Medical Response	AP-HSSPRO501	Emergency Medical Responder with Asthma and Epi (includes BLS, AEO and BBP)	Each	43.00
AP/LTP-Emer Medical Response	AP-HSSPRO103R	Emergency Medical Response Review (includes BLS, AEO and BBP)	Each	43.00
AP/LTP-Emer Medical Response	AP-HSSPRO103C	Emergency Medical Response Challenge (includes BLS, AEO and BBP)	Each	43.00
AP/LTP-Emer Medical Response	AP-HSSPRO103	Emergency Medical Response (includes BLS, AEO and BBP)	Each	43.00
AP/LTP-Basic Life Support	ROC-HSSBLS120-BL-r.21	Blended Learning Pediatric Advanced Life Support Online Session	Each	0.00
AP/LTP-Basic Life Support	ROC-HSSBLS110-BL-r.21	Blended Learning Advanced Life Support Online Session	Each	0.00
AP/LTP-Basic Life Support	ROC-HSSBLS101-BL-r.21	Blended Learning Basic Life Support Online Session	Each	0.00
AP/LTP-Basic Life Support	AP-HSSBLS803-BL- r.21	Pediatric Advanced Life Support Instructor-BL	Each	36.00
AP/LTP-Basic Life Support	AP-HSSBLS802-BL- r.21	Advanced Life Support Instructor-BL	Each	36.00
AP/LTP-Basic Life Support	AP-HSSBLS801-BL- r.21	Basic Life Support Instructor-BL	Each	43.00
AP/LTP-Basic Life Support	AP-HSSBLS401R-r. 21	Basic Life Support and First Aid with AEO and BBP Review	Each	45.00
AP/LTP-Basic Life Support	AP-HSSBLS401C-r. 21	Basic Life Support and First Aid with AEO and BBP Challenge	Each	45.00
AP/LTP-Basic Life Support	AP-HSSBLS401-r.2 1	Basic Life Support and First Aid with AEO and BBP	Each	45.00
AP/LTP-Basic Life Support	AP-HSSBLS303R-r. 21	Basic Life Support and First Aid with BBP Review	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS303C-r. 21	Basic Life Support and First Aid with BBP Challenge	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS303-r.2 1	Basic Life Support and First Aid with BBP	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS302R-r. 21	Basic Life Support and First Aid with AEO Review	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS302C-r. 21	Basic Life Support and First Aid with AEO Challenge	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS302-r.2 1	Basic Life Support and First Aid with AEO	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS301R-r. 21	Basic Life Support with AEO and BBP Review	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS301C-r. 21	Basic Life Support with AEO and BBP Challenge	Each	40.00
AP/LTP-Basic Life Support	AP-HSSBLS301-r.2 1	Basic Life Support with AEO and BBP	Each	40.00

Item XII.B.



AP/LTP-Basic Life Support	AP-HSSBLS204R-r. 21	Basic Life Support and Responding to Emergencies First Aid Review	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS204C-r. 21	Basic Life Support and Responding to Emergencies First Aid Challenge	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS204-r.2 1	Basic Life Support and Responding to Emergencies First Aid	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS203R-r. 21	Basic Life Support with BBP Review	Each	35.00
AP/LTP-Basic Life Support	AP-HSSBLS203C-r. 21	Basic Life Support with BBP Challenge	Each	35.00
AP/LTP-Basic Life Support	AP-HSSBLS203-r.2 1	Basic Life Support with BBP	Each	35.00
AP/LTP-Basic Life Support	AP-HSSBLS202R-r. 21	Basic Life Support with AEO Review	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS202C-r. 21	Basic Life Support with AEO Challenge	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS202-r.2 1	Basic Life Support with AEO	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS201R-r. 21	Basic Life Support with First Aid Review	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS201C-r. 21	Basic Life Support with First Aid Challenge	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS201-r.2 1	Basic Life Support with First Aid	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS201-BL- r.21	Basic Life Support with First Aid-BL	Each	38.00
AP/LTP-Basic Life Support	AP-HSSBLS120R-r. 21	Pediatric Advanced Life Support Review	Each	29.00
AP/LTP-Basic Life Support	AP-HSSBLS120C-r. 21	Pediatric Advanced Life Support Challenge	Each	29.00
AP/LTP-Basic Life Support	AP-HSSBLS120-r.2 1	Pediatric Advanced Life Support	Each	29.00
AP/LTP-Basic Life Support	AP-HSSBLS110R-r. 21	Advanced Life Support Review	Each	29.00
AP/LTP-Basic Life Support	AP-HSSBLS110C-r. 21	Advanced Life Support Challenge	Each	29.00
AP/LTP-Basic Life Support	AP-HSSBLS110-r.2 1	Advanced Life Support	Each	29.00
AP/LTP-Basic Life Support	AP-HSSBLS101R-r. 21	Basic Life Support Review	Each	25.00
AP/LTP-Basic Life Support	AP-HSSBLS101C-r. 21	Basic Life Support Challenge	Each	25.00
AP/LTP-Basic Life Support	AP-HSSBLS101-r.2 1	Basic Life Support	Each	25.00
AP/LTP-Basic Life Support	AP-HSSBLS101-BL- r.21	Basic Life Support-BL	Each	25.00
AP/LTP-Babysitters Training	ROC-HSSCAR206-OL	Advanced Child Care Training Online-OL	Each	45.00
AP/LTP-Babysitters Training	ROC-HSSCAR203-OL	Babysitting Basics Online-OL	Each	45.00
AP/LTP-Babysitters Training	AP-HSSCAR801-BL	Babysitter's Training Instructor-BL	Each	34.00
AP/LTP-Babysitters Training	AP-HSSCAR801	Babysitter's Training Instructor	Each	34.00



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AP/LTP-Babysitters Training	AP-HSSCAR206-OL	Advanced Child Care Training Online-OL	Each	37.00
AP/LTP-Babysitters Training	AP-HSSCAR203-OL	Babysitting Basics Online-OL	Each	37.00
AP/LTP-Babysitters Training	AP-HSSCAR202	Babysitter's Training and Pediatric First Aid/CPR	Each	38.00
AP/LTP-Babysitters Training	AP-HSSCAR201	Babysitters Training	Each	17.00
AP/LTP-Bloodborne Pathogens	ROC-HSSBBP102-OL -r.21	Bloodborne Pathogens for Tattoo Artists	Each	35.00
AP/LTP-Bloodborne Pathogens	AP-HSSBBP101-r.2 1	Bloodborne Pathogens Training	Each	18.00
AP/LTP-Learn to Swim	ROC-HSSAQU813-BL	Blended Learning Online Content Demo--Water Safety Instructor	Each	0.00
AP/LTP-Learn to Swim	ROC-HSSAQU222-OL	Sekirite Akwatik pou Paran ak Moun k ap Pran Swen Timoun-Haitian Creole Online	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU809-BL	Basic Swim Instructor Course-BL	Each	43.00
AP/LTP-Learn to Swim	AP-HSSAQU809	Basic Swim Instructor Course	Each	43.00
AP/LTP-Learn to Swim	AP-HSSAQU808-BL (Instructor Led)	Water Safety Instructor-BL (Instructor Led)	Each	43.00
AP/LTP-Learn to Swim	AP-HSSAQU808-BL (Blended Learning)	Water Safety Instructor-BL (Blended Learning)	Each	43.00
AP/LTP-Learn to Swim	AP-HSSAQU805-BL	Water Safety Instructor Crossover/Re-Entry-B L	Each	43.00
AP/LTP-Learn to Swim	AP-HSSAQU224	Private Swim Lesson	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU223	Adult Swim--Fitness Swimming	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU222	Adult Swim--Learning and Refining Swim Strokes	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU221	Adult Swim--Learning the Basics	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU217	Learn-to-Swim Levels 4 - 6	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU216	Learn-to-Swim Levels 1 - 3	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU215	Preschool Aquatics	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU214	Parent and Child Aquatics	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU213	Learn-to-Swim Level 6 - Skill Proficiency - Fitness Swimmer	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU212	Learn-to-Swim Level 6 - Skill Proficiency - Fundamentals of Diving	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU211	Learn-to-Swim Level 6 - Skill Proficiency - Personal Water Safety	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU210	Learn-to-Swim Level 5 - Stroke Refinement	Each	0.00



AP/LTP-Learn to Swim	AP-HSSAQU209	Learn-to-Swim Level 4 - Stroke Improvement	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU208	Learn-to-Swim Level 3 - Stroke Development	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU207	Learn-to-Swim Level 2 - Fundamental Aquatic Skills	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU206	Learn-to-Swim Level 1 - Introduction to Water Skills	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU205	Preschool Aquatics Level 3	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU204	Preschool Aquatics Level 2	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU203	Preschool Aquatics Level 1	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU202	Parent and Child Aquatics Level 2	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU201	Parent and Child Aquatics Level 1	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU105	General Water Safety	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU104	Water Safety Today	Each	0.00
AP/LTP-Learn to Swim	AP-HSSAQU102	WHALE Tales - Longfellows	Each	0.00
AP/LTP-Lifeguarding	ROC-HSSAQU405-OL	Lifeguard Management Online-OL	Each	75.00
AP/LTP-Lifeguarding	ROC-HSSAQU402R-O L-r.24	Blended Learning Lifeguarding Recertification Online Session	Each	0.00
AP/LTP-Lifeguarding	ROC-HSSAQU402-OL -r.24	Blended Learning Lifeguarding Online Session	Each	0.00
AP/LTP-Lifeguarding	ROC-HSSAQU401-OL -r.24	Blended Learning Shallow Water Lifeguarding Online Session	Each	0.00
AP/LTP-Lifeguarding	AP-HSSPRO101R-BL -r.24	CPR/AED for Professional Rescuers Recertification-BL	Each	35.00
AP/LTP-Lifeguarding	AP-HSSAQU856LE-B L-r.24	Limited Edition Lifeguarding Instructor Recertification-BL	Each	0.00
AP/LTP-Lifeguarding	AP-HSSAQU856ITLE -BL-r.24	Limited Edition Lifeguarding Instructor Trainer Recertification-BL	Each	0.00
AP/LTP-Lifeguarding	AP-HSSAQU856IT-B L-r.24	Lifeguarding Instructor Trainer Recertification Course-BL	Each	0.00
AP/LTP-Lifeguarding	AP-HSSAQU856-BL- r.24	Lifeguarding Instructor Recertification Course-BL	Each	0.00
	AP-HSSAQU810-BL-	Lifeguarding and Waterfront Basic-level Session for Lifeguarding		



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AP/LTP-Lifeguarding	r.24	Instructors	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU809-BL-r.24	Lifeguarding and Waterpark Basic-level Session for Lifeguarding Instructors	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU804-BL-r.24	Lifeguarding Instructor Crossover/Re-Entry-B L	Each	43.00
AP/LTP-Lifeguarding	AP-HSSAQU803-BL-r.24	Lifeguarding Instructor-BL	Each	43.00
AP/LTP-Lifeguarding	AP-HSSAQU477R-BL	Shallow Water Lifeguarding (Water ≤ 6 ft) and AEO Recertification -BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU477R	Shallow Water Lifeguarding (Water ≤ 6 ft) and AEO Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU477-BL	Shallow Water Lifeguarding (Water ≤ 6 ft) and AEO -BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU477	Shallow Water Lifeguarding (Water ≤ 6 ft) and AEO	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU475R-r. 24	Lifeguarding, WF, First Aid for Public Safety Personnel, AEO and BBP Recert	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU475R-BL-r.24	Lifeguarding, WF, First Aid for Public Safety Personnel, AEO and BBP Recert-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU475-r.2 4	Lifeguarding, Waterfront, First Aid for Public Safety Personnel, AEO and BBP	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU475-BL-r.24	Lifeguarding, Waterfront, First Aid for Public Safety Personnel, AEO and BBP-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU474R-r. 24	Lifeguarding, Waterfront, First Aid for Public Safety Personnel and BBP Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU474R-BL-r.24	Lifeguarding, WF, First Aid for Public Safety Personnel and BBP Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU474-r.2 4	Lifeguarding, Waterfront, First Aid for Public Safety Personnel and BBP	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU474-BL-r.24	Lifeguarding, Waterfront, First Aid for Public Safety Personnel and BBP-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU473R-r. 24	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP Recert	Each	52.00



AP/LTP-Lifeguarding	AP-HSSAQU473R-BL-r.24	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU473-r.2 4	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU473-BL-r.24	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU472R-r. 24	Lifeguarding with First Aid for Public Safety Personnel and BBP Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU472R-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and BBP Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU472-r.2 4	Lifeguarding with First Aid for Public Safety Personnel and BBP	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU472-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and BBP-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU471R-r. 24	Lifeguarding with First Aid for Public Safety Personnel and AEO Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU471R-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and AEO Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU471-r.2 4	Lifeguarding with First Aid for Public Safety Personnel and AEO	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU471-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and AEO-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU470R-r. 24	Lifeguarding with First Aid for Public Safety Personnel Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU470R-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU470-r.2 4	Lifeguarding with First Aid for Public Safety Personnel	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU470-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU468R-r. 24	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU468R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP Recertification-BL	Each	49.00



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AP/LTP-Lifeguarding	AP-HSSAQU468-r.2 4	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU468-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU467-BL-r.24	Lifeguarding Basic-level Crossover-BL	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU466R-r. 24	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU466R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU466-r.2 4	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU466-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU465R-r. 24	Shallow Water Lifeguarding (Water ≤ 7 ft) Recertification	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU465R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft) Recertification-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU465-r.2 4	Shallow Water Lifeguarding (Water ≤ 7 ft)	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU465-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft)-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU464R-r. 24	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU464R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU464-r.2 4	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU464-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU463R-r. 24	Shallow Water Lifeguarding (Water ≤ 6 ft) Recertification	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU463R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) Recertification-BL	Each	46.00



AP/LTP-Lifeguarding	AP-HSSAQU463-r.2 4	Shallow Water Lifeguarding (Water ≤ 6 ft)	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU463-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft)-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU462R-r. 24	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU462R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU462-r.2 4	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU462-BL-r.24	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU460-r.2 4	Shallow Water Lifeguarding Basic-level Crossover	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU454	Lifeguard Management In-Person Supplement	Each	17.00
AP/LTP-Lifeguarding	AP-HSSAQU453R-r. 24	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU453R-BL-r.24	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU453-r.2 4	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU453-BL-r.24	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU452R-r. 24	Lifeguarding, Waterfront Skills and Waterpark Skills Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU452R-BL-r.24	Lifeguarding, Waterfront Skills and Waterpark Skills Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU452-r.2 4	Lifeguarding, Waterfront Skills and Waterpark Skills	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU452-BL-r.24	Lifeguarding, Waterfront Skills and Waterpark Skills-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU451-BL-r.24	Lifeguarding Basic-level Session for Lifeguarding Instructors	Each	46.00

Lifeguard Management In-Person Testing Session for New York

Item XII.B.



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AP/LTP-Lifeguarding	AP-HSSAQU450	State	Each	0.00
AP/LTP-Lifeguarding	AP-HSSAQU449R-r. 24	Lifeguarding, Waterfront, Waterpark with Bundle 1 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU449R-BL -r.24	Lifeguarding, Waterfront, Waterpark with Bundle 1 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU449-r.2 4	Lifeguarding, Waterfront, Waterpark with Bundle 1	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU449-BL- r.24	Lifeguarding, Waterfront, Waterpark with Bundle 1-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU448R-r. 24	Lifeguarding, Waterfront, Waterpark, AEO and BBP Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU448R-BL -r.24	Lifeguarding, Waterfront, Waterpark, AEO and BBP Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU448-r.2 4	Lifeguarding, Waterfront, Waterpark, AEO and BBP	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU448-BL- r.24	Lifeguarding, Waterfront, Waterpark, AEO and BBP-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU447R-r. 24	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU447R-BL -r.24	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU447-r.2 4	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU447-BL- r.24	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU446R-r. 24	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU446R-BL -r.24	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU446-r.2 4	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU446-BL- r.24	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU445R-r. 24	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5 Recertification	Each	55.00



AP/LTP-Lifeguarding	AP-HSSAQU445R-BL -r.24	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU445-r.2 4	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU445-BL- r.24	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU444R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 4 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU444R-BL -r.24	Shallow Water Lifeguarding, Waterpark with Bundle 4 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU444-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 4	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU444-BL- r.24	Shallow Water Lifeguarding, Waterpark with Bundle 4-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU443R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 3 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU443R-BL -r.24	Shallow Water Lifeguarding, Waterpark with Bundle 3 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU443-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 3	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU443-BL- r.24	Shallow Water Lifeguarding, Waterpark with Bundle 3-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU442R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 2 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU442R-BL -r.24	Shallow Water Lifeguarding, Waterpark with Bundle 2 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU442-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 2	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU442-BL- r.24	Shallow Water Lifeguarding, Waterpark with Bundle 2-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU441R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 1 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU441R-BL -r.24	Shallow Water Lifeguarding, Waterpark with Bundle 1 Recertification-BL	Each	55.00



AP/LTP-Lifeguarding	AP-HSSAQU441-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 1	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU441-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 1-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU440R-r. 24	Shallow Water Lifeguarding for CA with Bundle 5 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU440R-BL-r.24	Shallow Water Lifeguarding for CA with Bundle 5 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU440-r.2 4	Shallow Water Lifeguarding for CA with Bundle 5	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU440-BL-r.24	Shallow Water Lifeguarding for CA with Bundle 5-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU439R-r. 24	Shallow Water Lifeguarding with Bundle 4 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU439R-BL-r.24	Shallow Water Lifeguarding with Bundle 4 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU439-r.2 4	Shallow Water Lifeguarding with Bundle 4	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU439-BL-r.24	Shallow Water Lifeguarding with Bundle 4-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU438R-r. 24	Shallow Water Lifeguarding with Bundle 3 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU438R-BL-r.24	Shallow Water Lifeguarding with Bundle 3 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU438-r.2 4	Shallow Water Lifeguarding with Bundle 3	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU438-BL-r.24	Shallow Water Lifeguarding with Bundle 3-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU437R-r. 24	Shallow Water Lifeguarding with Bundle 2 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU437R-BL-r.24	Shallow Water Lifeguarding with Bundle 2 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU437-r.2 4	Shallow Water Lifeguarding with Bundle 2	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU437-BL-r.24	Shallow Water Lifeguarding with Bundle 2-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU436R-r. 24	Shallow Water Lifeguarding with Bundle 1 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU436R-BL-r.24	Shallow Water Lifeguarding with Bundle 1 Recertification-BL	Each	55.00



AP/LTP-Lifeguarding	AP-HSSAQU436-r.2 4	Shallow Water Lifeguarding with Bundle 1	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU436-BL-r.24	Shallow Water Lifeguarding with Bundle 1-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU435R-r. 24	Lifeguarding for CA, Waterfront with Bundle 5 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU435R-BL-r.24	Lifeguarding for CA, Waterfront with Bundle 5 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU435-r.2 4	Lifeguarding for CA, Waterfront with Bundle 5	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU435-BL-r.24	Lifeguarding for CA, Waterfront with Bundle 5-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU434R-r. 24	Lifeguarding, Waterfront with Bundle 4 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU434R-BL-r.24	Lifeguarding, Waterfront with Bundle 4 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU434-r.2 4	Lifeguarding, Waterfront with Bundle 4	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU434-BL-r.24	Lifeguarding, Waterfront with Bundle 4-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU433R-r. 24	Lifeguarding, Waterfront with Bundle 3 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU433R-BL-r.24	Lifeguarding, Waterfront with Bundle 3 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU433-r.2 4	Lifeguarding, Waterfront with Bundle 3	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU433-BL-r.24	Lifeguarding, Waterfront with Bundle 3-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU432R-r. 24	Lifeguarding, Waterfront with Bundle 2 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU432R-BL-r.24	Lifeguarding, Waterfront with Bundle 2 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU432-r.2 4	Lifeguarding, Waterfront with Bundle 2	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU432-BL-r.24	Lifeguarding, Waterfront with Bundle 2-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU431R-r. 24	Lifeguarding, Waterfront with Bundle 1 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU431R-BL-r.24	Lifeguarding, Waterfront with Bundle 1 Recertification-BL	Each	55.00



AP/LTP-Lifeguarding	AP-HSSAQU431-r.2 4	Lifeguarding, Waterfront with Bundle 1	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU431-BL-r.24	Lifeguarding, Waterfront with Bundle 1-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU430R-r. 24	Lifeguarding for CA, Waterpark with Bundle 5 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU430R-BL-r.24	Lifeguarding for CA, Waterpark with Bundle 5 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU430-r.2 4	Lifeguarding for CA, Waterpark with Bundle 5	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU430-BL-r.24	Lifeguarding for CA, Waterpark with Bundle 5-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU429R-r. 24	Lifeguarding, Waterpark with Bundle 4 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU429R-BL-r.24	Lifeguarding, Waterpark with Bundle 4 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU429-r.2 4	Lifeguarding, Waterpark with Bundle 4	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU429-BL-r.24	Lifeguarding, Waterpark with Bundle 4-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU428R-r. 24	Lifeguarding, Waterpark with Bundle 3 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU428R-BL-r.24	Lifeguarding, Waterpark with Bundle 3 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU428-r.2 4	Lifeguarding, Waterpark with Bundle 3	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU428-BL-r.24	Lifeguarding, Waterpark with Bundle 3-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU427R-r. 24	Lifeguarding, Waterpark with Bundle 2 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU427R-BL-r.24	Lifeguarding, Waterpark with Bundle 2 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU427-r.2 4	Lifeguarding, Waterpark with Bundle 2	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU427-BL-r.24	Lifeguarding, Waterpark with Bundle 2-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU426R-r. 24	Lifeguarding, Waterpark with Bundle 1 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU426R-BL-r.24	Lifeguarding, Waterpark with Bundle 1 Recertification-BL	Each	55.00



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AP/LTP-Lifeguarding	AP-HSSAQU426-r.2 4	Lifeguarding, Waterpark with Bundle 1	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU426-BL-r.24	Lifeguarding, Waterpark with Bundle 1-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU425R-r. 24	Lifeguarding for CA with Bundle 5 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU425R-BL-r.24	Lifeguarding for CA with Bundle 5 Recertification-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU425-r.2 4	Lifeguarding for CA with Bundle 5	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU425-BL-r.24	Lifeguarding for CA with Bundle 5-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU424R-r. 24	Lifeguarding with Bundle 4 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU424R-BL-r.24	Lifeguarding with Bundle 4 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU424-r.2 4	Lifeguarding with Bundle 4	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU424-BL-r.24	Lifeguarding with Bundle 4-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU423R-r. 24	Lifeguarding with Bundle 3 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU423R-BL-r.24	Lifeguarding with Bundle 3 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU423-r.2 4	Lifeguarding with Bundle 3	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU423-BL-r.24	Lifeguarding with Bundle 3-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU422R-r. 24	Lifeguarding with Bundle 2 Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU422R-BL-r.24	Lifeguarding with Bundle 2 Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU422-r.2 4	Lifeguarding with Bundle 2	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU422-BL-r.24	Lifeguarding with Bundle 2-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU421R-r. 24	Lifeguarding with Bundle 1 Recertification	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU421R-BL-r.24	Lifeguarding with Bundle 1 Recertification-BL	Each	55.00



AP/LTP-Lifeguarding	AP-HSSAQU421-r.2 4	Lifeguarding with Bundle 1	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU421-BL-r.24	Lifeguarding with Bundle 1-BL	Each	55.00
AP/LTP-Lifeguarding	AP-HSSAQU420R-r. 24	Shallow Water Lifeguarding, Waterpark and Administering Emergency Oxygen Recert	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU420R-BL-r.24	Shallow Water Lifeguarding, Waterpark and AEO Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU420-r.2 4	Shallow Water Lifeguarding, Waterpark and Administering Emergency Oxygen	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU420-BL-r.24	Shallow Water Lifeguarding, Waterpark and Administering Emergency Oxygen-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU419R-r. 24	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU419R-BL-r.24	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens Recert-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU419-r.2 4	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU419-BL-r.24	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU418R-r. 24	Shallow Water Lifeguarding and Waterpark Skills Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU418R-BL-r.24	Shallow Water Lifeguarding and Waterpark Skills Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU418-r.2 4	Shallow Water Lifeguarding and Waterpark Skills	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU418-BL-r.24	Shallow Water Lifeguarding and Waterpark Skills-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU417R-r. 24	Shallow Water Lifeguarding and Administering Emergency Oxygen Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU417R-BL-r.24	Shallow Water Lifeguarding and Administering Emergency Oxygen Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU417-r.2 4	Shallow Water Lifeguarding and Administering Emergency Oxygen	Each	49.00
	AP-HSSAQU417-BL-	Shallow Water Lifeguarding and Administering Emergency		



AP/LTP-Lifeguarding	r.24	Oxygen-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU416R-r. 24	Shallow Water Lifeguarding and Bloodborne Pathogens Training Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU416R-BL-r.24	Shallow Water Lifeguarding and Bloodborne Pathogens Training Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU416-r.2 4	Shallow Water Lifeguarding and Bloodborne Pathogens Training	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU416-BL-r.24	Shallow Water Lifeguarding and Bloodborne Pathogens Training-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU415R-r. 24	Lifeguarding, Waterfront and Administering Emergency Oxygen Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU415R-BL-r.24	Lifeguarding, Waterfront and Administering Emergency Oxygen Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU415-r.2 4	Lifeguarding, Waterfront and Administering Emergency Oxygen	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU415-BL-r.24	Lifeguarding, Waterfront and Administering Emergency Oxygen-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU414R-r. 24	Lifeguarding, Waterpark and Administering Emergency Oxygen Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU414R-BL-r.24	Lifeguarding, Waterpark and Administering Emergency Oxygen Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU414-r.2 4	Lifeguarding, Waterpark and Administering Emergency Oxygen	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU414-BL-r.24	Lifeguarding, Waterpark and Administering Emergency Oxygen-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU412R-r. 24	Lifeguarding, Waterfront and Bloodborne Pathogens Recertification	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU412R-BL-r.24	Lifeguarding, Waterfront and Bloodborne Pathogens Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU412-r.2 4	Lifeguarding, Waterfront and Bloodborne Pathogens	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU412-BL-r.24	Lifeguarding, Waterfront and Bloodborne Pathogens-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU411R-r. 24	Lifeguarding, Waterpark and Bloodborne Pathogens Recertification	Each	52.00
	AP-HSSAQU411R-BL	Lifeguarding, Waterpark and Bloodborne Pathogens		



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AP/LTP-Lifeguarding	-r.24	Recertification-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU411-r.2 4	Lifeguarding, Waterpark and Bloodborne Pathogens	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU411-BL-r.24	Lifeguarding, Waterpark and Bloodborne Pathogens-BL	Each	52.00
AP/LTP-Lifeguarding	AP-HSSAQU410R-r. 24	Lifeguarding and Waterfront Skills Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU410R-BL-r.24	Lifeguarding and Waterfront Skills Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU410-r.2 4	Lifeguarding and Waterfront Skills	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU410-BL-r.24	Lifeguarding and Waterfront Skills-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU409R-r. 24	Lifeguarding and Waterpark Skills Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU409R-BL-r.24	Lifeguarding and Waterpark Skills Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU409-r.2 4	Lifeguarding and Waterpark Skills	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU409-BL-r.24	Lifeguarding and Waterpark Skills-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU408R-r. 24	Lifeguarding and Administering Emergency Oxygen Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU408R-BL-r.24	Lifeguarding and Administering Emergency Oxygen Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU408-r.2 4	Lifeguarding and Administering Emergency Oxygen	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU408-BL-r.24	Lifeguarding and Administering Emergency Oxygen-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU407R-r. 24	Lifeguarding and Bloodborne Pathogens Training Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU407R-BL-r.24	Lifeguarding and Bloodborne Pathogens Training Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU407-r.2 4	Lifeguarding and Bloodborne Pathogens Training	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU407-BL-r.24	Lifeguarding and Bloodborne Pathogens Training-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU406-r.2 4	Shallow Water Lifeguarding to Lifeguarding	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU405-OL	Lifeguard Management Online-OL	Each	97.00

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AP/LTP-Lifeguarding	AP-HSSAQU404R	Waterpark Skills Review	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU404-r.2 4	Waterpark Skills	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU404	Waterpark Skills	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU403R	Waterfront Skills Review	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU403-r.2 4	Waterfront Skills	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU403	Waterfront Skills	Each	27.00
AP/LTP-Lifeguarding	AP-HSSAQU402R-r. 24	Lifeguarding Recertification	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU402R-BL -r.24	Lifeguarding Recertification-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU402-r.2 4	Lifeguarding	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU402-BL- r.24	Lifeguarding-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU401R-r. 24	Shallow Water Lifeguarding (Water ≤ 5 ft) Recertification	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU401R-BL -r.24	Shallow Water Lifeguarding (Water ≤ 5 ft) Recertification-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU401-r.2 4	Shallow Water Lifeguarding (Water ≤ 5 ft)	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU401-BL- r.24	Shallow Water Lifeguarding (Water ≤ 5 ft)-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU364R-r. 24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU364R-BL -r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU364-r.2 4	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU364-BL- r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU363R-r. 24	Aquatic Attraction Lifeguarding (Water ≤ to 3 ft) and BBP Recertification	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU363R-BL -r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and BBP Recertification-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU363-r.2 4	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and BBP	Each	49.00



AP/LTP-Lifeguarding	AP-HSSAQU363-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and BBP-BL	Each	49.00
AP/LTP-Lifeguarding	AP-HSSAQU362-r.2 4	Aquatic Attraction Lifeguarding to Shallow Water Lifeguarding	Each	29.00
AP/LTP-Lifeguarding	AP-HSSAQU362	Aquatic Attraction LG(Water Less than or equal to 3ft)Bridge to Shallow Water LG	Each	29.00
AP/LTP-Lifeguarding	AP-HSSAQU361-r.2 4	Aquatic Attraction Lifeguarding to Lifeguarding	Each	29.00
AP/LTP-Lifeguarding	AP-HSSAQU351R-r. 24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) Recertification	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU351R-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) Recertification-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU351-r.2 4	Aquatic Attraction Lifeguarding (Water ≤ 3 ft)	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU351-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft)-BL	Each	46.00
AP/LTP-Lifeguarding	AP-HSSAQU101	Junior Lifeguarding	Each	18.00
AP/LTP-CPR/AED for the Prof Rescuer	ROC-HSSPRO101-OL-r.24	Blended Learning CPR/AED for Professional Rescuers Online Session	Each	0.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO821-BL	CPR/AED for Professional Rescuers Instructor Crossover/Re-entry-B L	Each	43.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO801-BL-r.24	CPR/AED for Professional Rescuers Instructor-BL	Each	43.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO801-BL	CPR/AED for Professional Rescuers Instructor-BL	Each	43.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO403R-r. 24	CPR/AED for Professional Rescuers with First Aid and BBP Recertification	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO403R-BL-r.24	CPR/AED for Professional Rescuers with First Aid and BBP Recertification-BL	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO403C-r. 24	CPR/AED for Professional Rescuers with First Aid and BBP Challenge	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO403-r.2 4	CPR/AED for Professional Rescuers with First Aid and BBP	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO403-BL-r.24	CPR/AED for Professional Rescuers with First Aid and BBP-BL	Each	40.00

CPR/AED for Professional Rescuers with First Aid, BBP and AEO

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AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402R-r. 24	Recertification	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402R-BL-r.24	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Recertification-BL	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402R	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Review	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402C-r. 24	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Challenge	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402C	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Challenge	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402-r.2 4	CPR/AED for Professional Rescuers with First Aid, BBP and AEO	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402-BL-r.24	CPR/AED for Professional Rescuers with First Aid, BBP and AEO-BL	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO402	CPR/AED for Professional Rescuers with First Aid, BBP and AEO	Each	45.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401R-r. 24	CPR/AED for Professional Rescuers with First Aid Recertification	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401R-BL-r.24	CPR/AED for Professional Rescuers with First Aid Recertification-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401R	CPR/AED for Professional Rescuers with First Aid Review	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401C-r. 24	CPR/AED for Professional Rescuers with First Aid Challenge	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401C	CPR/AED for Professional Rescuers with First Aid Challenge	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401-r.2 4	CPR/AED for Professional Rescuers with First Aid	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO401-BL-r.24	CPR/AED for Professional Rescuers with First Aid-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301R-r. 24	CPR/AED for Professional Rescuers with RTE Bundle Recertification	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301R-BL-r.24	CPR/AED for Professional Rescuers with RTE Bundle Recertification-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301R	CPR/AED for Professional Rescuers and Responding to Emergencies Bundle Review	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301C-r. 24	CPR/AED for Professional Rescuers with RTE Bundle Challenge	Each	44.00
		CPR/AED for Professional Rescuers and Responding to		



AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301c	Emergencies Bundle Challenge	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301-r.2 4	CPR/AED for Professional Rescuers with Responding to Emergencies Bundle	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301-BL-r.24	CPR/AED for Professional Rescuers with RTE Bundle-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO301	CPR/AED for Professional Rescuers and Responding to Emergencies Bundle (Includes	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203R-r. 24	CPR/AED for Professional Rescuers with RTE, BBP, Epi and Asthma Recertification	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203R-BL-r.24	CPR/AED for Professional Rescuers with RTE, BBP, Epi, Asthma Recertification-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203R	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma Review	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203C-r. 24	CPR/AED for Professional Rescuers with RTE, BBP, Epi and Asthma Challenge	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203C	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma Challenge	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203-r.2 4	CPR/AED for Professional Rescuers with RTE, BBP, Epi and Asthma	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203-BL-r.24	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO203	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202R-r. 24	CPR/AED for Professional Rescuers with AEO Recertification	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202R-BL-r.24	CPR/AED for Professional Rescuers with AEO Recertification-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202R	CPR/AED for Professional Rescuers with Administering Emergency Oxygen Review	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202C-r. 24	CPR/AED for Professional Rescuers with Administering Emergency Oxygen Challenge	Each	38.00



AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202C	CPR/AED for Professional Rescuers with Administering Emergency Oxygen Challenge	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202-r.2 4	CPR/AED for Professional Rescuers with Administering Emergency Oxygen	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202-BL-r.24	CPR/AED for Professional Rescuers with AEO-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO202	CPR/AED for Professional Rescuers with Administering Emergency Oxygen	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201R-r. 24	CPR/AED for Professional Rescuers with RTE First Aid Recertification	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201R-BL-r.24	CPR/AED for Professional Rescuers with RTE First Aid Recertification-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201R	CPR/AED for Professional Rescuers and Responding to Emergencies First Aid Review	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201C-r. 24	CPR/AED for Professional Rescuers with RTE First Aid Challenge	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201C	CPR/AED for Professional Rescuers and Responding to Emergencies First Aid Challe	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201-r.2 4	CPR/AED for Professional Rescuers with Responding to Emergencies First Aid	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201-BL-r.24	CPR/AED for Professional Rescuers with Responding to Emergencies First Aid-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO201	CPR/AED for Professional Rescuers and Responding to Emergencies First Aid	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO112R-r. 24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi Recertification	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO112R-BL-r.24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi Recertification-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO112C-r. 24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi Challenge	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO112-r.2 4	CPR/AED for Professional Rescuers with BBP, Asthma and Epi	Each	44.00



AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO112-BL-r.24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111R-r. 24	CPR/AED for Professional Rescuers and Bloodborne Pathogens Recertification	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111R-BL-r.24	CPR/AED for Professional Rescuers with BBP Recertification-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111R	CPR/AED for Professional Rescuers and Bloodborne Pathogens Review	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111C-r. 24	CPR/AED for Professional Rescuers and Bloodborne Pathogens Challenge	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111C	CPR/AED for Professional Rescuers and Bloodborne Pathogens Challenge	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111-r.2 4	CPR/AED for Professional Rescuers and Bloodborne Pathogens	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111-BL-r.24	CPR/AED for Professional Rescuers with BBP-BL	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO111	CPR/AED for Professional Rescuers and Bloodborne Pathogens	Each	38.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110R-r. 24	CPR/AED for Professional Rescuers with AEO and First Aid Recertification	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110R-BL-r.24	CPR/AED for Professional Rescuers with AEO & First Aid Recertification-BL	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110R	CPR/AED for Professional Rescuers with AEO and First Aid Review	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110C-r. 24	CPR/AED for Professional Rescuers with AEO and First Aid Challenge	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110C	CPR/AED for Professional Rescuers with Administering Emergency Oxygen and First	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110-r.2 4	CPR/AED for Professional Rescuers with AEO and First Aid	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110-BL-r.24	CPR/AED for Professional Rescuers with AEO & First Aid-BL	Each	40.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO110	CPR/AED for Professional Rescuers with Administering Emergency Oxygen and First	Each	40.00

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AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109R-r. 24	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi Recertification	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109R-BL-r.24	CPR/AED for Professional Rescuers with BBP, AEO, Asthma & Epi Recertification-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109R	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi Review	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109C-r. 24	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi Challenge	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109C	CPR/AED for Professional Rescuers with AEO, BBP, Asthma, Epi Challenge	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109-r.2 4	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109-BL-r.24	CPR/AED for Professional Rescuers with BBP, AEO, Asthma and Epi-BL	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO109	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi	Each	44.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101R-r. 24	CPR/AED for Professional Rescuers Recertification	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101R	CPR/AED for Professional Rescuers Review	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101C-r. 24	CPR/AED for Professional Rescuers Challenge	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101C	CPR/AED for Professional Rescuers Challenge	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101-r.2 4	CPR/AED for Professional Rescuers	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101-BL-r.24	CPR/AED for Professional Rescuers-BL	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101-BL	CPR/AED for Professional Rescuers-BL	Each	35.00
AP/LTP-CPR/AED for the Prof Rescuer	AP-HSSPRO101	CPR/AED for the Professional Rescuer	Each	35.00
AP/LTP-Aquatics Other	ROC-HSSAQU303-OL	Safety Training for Swim Coaches Online Content Only-OL	Each	25.00
AP/LTP-Aquatics Other	ROC-HSSAQU222-OL	Sekirite Akwatik pou Paran ak Moun k ap Pran Swen Timoun-Haitian Creole Online	Each	0.00
AP/LTP-Aquatics Other	ROC-HSSAQU112-OL	Orientation to Swim Lessons for Parents and Caregivers Online-OL	Each	0.00
		Seguridad en el Agua para Padres y Cuidadores - Spanish		



AP/LTP-Aquatics Other	ROC-HSSAQU111-OL	Language Online-OL	Each	0.00
AP/LTP-Aquatics Other	ROC-HSSAQU110-OL -r.24	Becoming an Ambassador for Water Safety Online-OL	Each	0.00
AP/LTP-Aquatics Other	ROC-HSSAQU110-OL	Becoming an Ambassador for Water Safety Online-OL	Each	0.00
AP/LTP-Aquatics Other	ROC-HSSAQU100-OL	Water Safety for Parents and Caregivers-OL	Each	0.00
AP/LTP-Aquatics Other	AP-HSSPRO102-r.2 4	Administering Emergency Oxygen	Each	18.00
AP/LTP-Aquatics Other	AP-HSSPRO101R-BL -r.24	CPR/AED for Professional Rescuers Recertification-BL	Each	35.00
AP/LTP-Aquatics Other	AP-HSSAQU808-BL (Instructor Led)	Water Safety Instructor-BL (Instructor Led)	Each	43.00
AP/LTP-Aquatics Other	AP-HSSAQU808-BL (Blended Learning)	Water Safety Instructor-BL (Blended Learning)	Each	43.00
AP/LTP-Aquatics Other	AP-HSSAQU802-BL	Basic Water Rescue Instructor-BL	Each	35.00
AP/LTP-Aquatics Other	AP-HSSAQU753	Pool Activity Leader	Each	35.00
AP/LTP-Aquatics Other	AP-HSSAQU702	Aquatics Leader Orientation	Each	17.00
AP/LTP-Aquatics Other	AP-HSSAQU305R	Safety Training for Swim Coaches In-Water Skills Session Review	Each	0.00
AP/LTP-Aquatics Other	AP-HSSAQU305	Safety Training for Swim Coaches In-Water Skills Session	Each	0.00
AP/LTP-Aquatics Other	AP-HSSAQU303-OL	Safety Training for Swim Coaches Online Content-OL	Each	21.00
AP/LTP-Aquatics Other	AP-HSSAQU302R-BL	Basic Water Rescue Review-BL	Each	17.00
AP/LTP-Aquatics Other	AP-HSSAQU302R	Basic Water Rescue Review	Each	17.00
AP/LTP-Aquatics Other	AP-HSSAQU302C	Basic Water Rescue Challenge	Each	17.00
AP/LTP-Aquatics Other	AP-HSSAQU302-BL	Basic Water Rescue-BL	Each	17.00
AP/LTP-Aquatics Other	AP-HSSAQU302	Basic Water Rescue	Each	17.00
AP/LTP-Aquatics Other	AP-HSSAQU112-OL	Orientation to Swim Lessons for Parents and Caregivers Online AP	Each	0.00
AP/LTP-Aquatics Other	AP-HSSAQU111-OL	Seguridad en el Agua para Padres y Cuidadores - Spanish Language Online AP	Each	0.00
AP/LTP-Aquatics Other	AP-HSSAQU110-OL	Becoming an American Red Cross Ambassador for Water Safety Online AP	Each	0.00
AP/LTP-Aquatics Other	AP-HSSAQU100-OL	Water Safety for Parents and Caregivers Online Course-OL	Each	0.00

Spanish Adult FA/CPR/AED with Opioid & Naloxone Admin-Nasal

Item XII.B.



City of Kingsport for its Kingsport Aquatic Center

Nov 25, 2024 PG-0000202953

AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA647-r.2 1	Atomizer	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA646-r.2 1	Spanish Adult & Peds FA/CPR/AED with Opioid & Naloxone Admin-Nasal Atomizer	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA645-r.2 1	Spanish Head, Neck, MBI & Splinting	Each	14.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA644-r.2 1	Spanish Asthma & Quick-Relief Medication	Each	14.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA643-r.2 1	Spanish Anaphylaxis & Epinephrine Auto-Injector Admin	Each	14.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA642-r.2 1	Spanish Life Threatening Bleeding & Tourniquet	Each	14.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA641-r.2 1	Spanish Opioid Overdose & Naloxone Admin-Nasal Spray	Each	14.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA640-r.2 1	Spanish Adult FA/CPR/AED, Head, Neck, MBI and Splinting	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA639-r.2 1	Spanish Adult & Peds FA/CPR/AED, Head, Neck, MBI and Splinting	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA638-r.2 1	Spanish Adult First Aid/CPR/AED with Asthma	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA637-r.2 1	Spanish Adult & Peds FA/CPR/AED with Asthma	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA636-r.2 1	Spanish Adult FA/CPR/AED with Epinephrine Auto-Injector	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA635-r.2 1	Spanish Adult & Peds FA/CPR/AED with Epinephrine Auto-Injector	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA634-r.2 1	Spanish Adult FA/CPR/AED with LTB, Tourniquet Application	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA633-r.2 1	Spanish Adult & Peds FA/CPR/AED with LTB, Tourniquet Application	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA632-r.2 1	Spanish Adult FA/CPR/AED with Opioid & Naloxone Admin-Nasal Spray	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA631-r.2 1	Spanish Adult & Peds FA/CPR/AED with Opioid & Naloxone Admin-Nasal Spray	Each	43.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA628-r.2 1	Spanish Adult CPR/AED Skills Session (RCP/AED para adultos)	Each	8.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA627-r.2 1	Spanish Adult & Pediatric FA/CPR/AED Skills Session (Primeros auxilios/RCP/DEA p	Each	13.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA626-r.2 1	Spanish Adult FA/CPR/AED Skills Session (Primeros auxilios/RCP/DEA para adultos	Each	13.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA625-r.2 1	Spanish Pediatric FA/CPR/AED Skills Session (Primeros auxilios/RCP/DEA para niñ	Each	13.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA624-r.2 1	Spanish First Aid Skills Session (Primeros auxilios)	Each	8.00

Item XII.B.



AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA623-r.2 1	Spanish Adult & Pediatric CPR/AED Skills Session(RCP/DEA para adultos y niños)	Each	8.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA622R-r. 21	Spanish Pediatric CPR/AED Review (Curso de repaso de RCP y DEA pediaticos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA622-r.2 1	Spanish Pediatric CPR/AED (RCP y DEA pediaticos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA621R-r. 21	Spanish Adult CPR/AED and Pediatric CPR Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA621C-r. 21	Spanish Adult CPR/AED and Pediatric CPR Challenge	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA621-r.2 1	Spanish Adult CPR/AED and Pediatric CPR	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA620R-r. 21	Spanish Adult CPR/AED, Pediatric CPR, and Adult and Pediatric First Aid Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA620C-r. 21	Spanish Adult CPR/AED, Pediatric CPR, and First Aid Challenge	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA620-r.2 1	Spanish Adult CPR/AED, Pediatric CPR, and Adult and Pediatric First Aid	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA619R-r. 21	Spanish Pediatric First Aid/CPR/AED Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA619-r.2 1	Spanish Pediatric First Aid/CPR/AED (Primeros auxilios, RCP y DEA pediaticos)	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA618R-r. 21	Spanish Pediatric CPR Review (Curso de repaso de RCP pediatica)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA618-r.2 1	Spanish Pediatric CPR (RCP pediatica)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA617R-r. 21	Spanish Adult and Pediatric First Aid/CPR Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA617C-r. 21	Spanish Adult and Pediatric First Aid/CPR Challenge	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA617-r.2 1	Spanish Adult and Pediatric First Aid/CPR	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA614R-r. 21	Spanish Adult and Pediatric First Aid/CPR/AED Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA614C-r. 21	Spanish Adult and Pediatric First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA614-r.2 1	Spanish Adult and Pediatric First Aid/CPR/AED	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA613R-r. 21	Spanish Adult and Child First Aid/CPR/AED Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA613C-r. 21	Spanish Adult and Child First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA613-r.2 1	Spanish Adult and Child First Aid/CPR/AED	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA612R-r. 21	Spanish Adult First Aid/CPR/AED Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA612C-r. 21	Spanish Adult First Aid/CPR/AED Challenge	Each	38.00



AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA612-r.2 1	Spanish Adult First Aid/CPR/AED (Primeros auxilios, RCP y DEA para adultos)	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA611R-r. 21	Spanish Adult First Aid/CPR Review	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA611C-r. 21	Spanish Adult First Aid/CPR Challenge	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA611-r.2 1	Spanish Adult First Aid/CPR (Primeros auxilios y RCP para adultos)	Each	38.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA610R-r. 21	Spanish Adult and Pediatric CPR/AED Review	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA610-r.2 1	Spanish Adult and Pediatric CPR/AED (RCP y DEA pediatricos y para adultos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA609R-r. 21	Spanish Adult and Pediatric CPR Review	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA609-r.2 1	Spanish Adult and Pediatric CPR (RCP para adultos y pediatrica)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA608R-r. 21	Spanish Adult and Child CPR/AED Review	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA608-r.2 1	Spanish Adult and Child CPR/AED (RCP y DEA para adultos y ninos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA607R-r. 21	Spanish Adult CPR/AED Review (Curso de repaso de RCP y DEA para adultos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA607-r.2 1	Spanish Adult CPR/AED (RCP y DEA para adultos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA605R-r. 21	Spanish Adult AED Review (Curso de repaso de uso del DEA en adultos)	Each	20.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA604-r.2 1	Spanish Infant CPR (RCP para bebes)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA603R-r. 21	Spanish Child CPR Review (Curso de repaso de RCP para ninos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA603-r.2 1	Spanish Child CPR (RCP para ninos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA602R-r. 21	Spanish Adult CPR Review (Curso de repaso de RCP para adultos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA602C-r. 21	Spanish Adult CPR Challenge (Curso de prueba de RCP para adultos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA602-r.2 1	Spanish Adult CPR (RCP para adultos)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA601R-r. 21	Spanish First Aid Review (Curso de repaso de primeros auxilios)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA601C-r. 21	Spanish First Aid Challenge (Curso de prueba de primeros auxilios)	Each	30.00
AP/LTP-Spanish FA/CPR/AED	AP-HSSSFA601-r.2 1	Spanish First Aid (Primeros auxilios)	Each	30.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA942-OL-r.21	Until Help Arrives	Each	17.00

Item XII.B.



AP/LTP-FA/CPR/AED	ROC-HSSSFA704-OL -r.21	Adult Child and Baby First Aid/CPR/AED Online-OL	Each	37.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA703-OL -r.21	Child and Baby First Aid/CPR/AED Online-OL	Each	37.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA702-OL -r.21	Adult First Aid/CPR/AED Online-OL	Each	37.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA517-OL	First Aid for Opioid Overdoses Online-OL	Each	20.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA516-BL -r.21	Blended Learning Adult and Pediatric First Aid/CPR/AED Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA515-BL -r.21	Blended Learning Pediatric First Aid/CPR/AED Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA514-BL -r.21	Blended Learning Adult First Aid/CPR/AED Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA513-BL -r.21	Blended Learning Adult and Pediatric CPR/AED Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA512-BL -r.21	Blended Learning Pediatric CPR and AED Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA511-BL -r.21	Blended Learning Adult CPR/AED Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA510-BL -r.21	Blended Learning First Aid Online Session	Each	0.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA508-OL	First Aid for Severe Bleeding Online-OL	Each	30.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA506-OL -r.21	First Aid Online-OL	Each	37.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA505-OL -r.21	Adult CPR/AED Online-OL	Each	37.00
AP/LTP-FA/CPR/AED	ROC-HSSSFA504-OL	Anaphylaxis and Epinephrine Auto-Injector Online-OL	Each	35.00
AP/LTP-FA/CPR/AED	ROC-HSSPFA201-OL	Cat and Dog First Aid Online-OL	Each	25.00
AP/LTP-FA/CPR/AED	ROC-HSSBBP101-OL -r.21	Bloodborne Pathogens Training Online-OL	Each	35.00



AP/LTP-FA/CPR/AED	AP-HSSSFA942-r.2 1	Adult FA/CPR/AED, Anaphylaxis, Asthma, Quick Relief Medication Admin, HNMBJ, LTB	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA941-r.2 1	Adult & Pediatric First Aid/CPR/AED, Opioid Overdose & Naloxone-Nasal Atomizer	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA940-r.2 1	Adult First Aid/CPR/AED with Opioid Overdose and Naloxone Admin-Nasal Atomizer	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA939-r.2 1	Opioid Overdose and Naloxone Administration-Nasal Atomizer	Each	14.00
AP/LTP-FA/CPR/AED	AP-HSSSFA938-r.2 1	Adult FA/CPR/AED with Anaphylaxis & Epinephrine Auto Injector	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA936-r.2 1	Adult & Pediatric First Aid/CPR/AED with Anaphylaxis & Epinephrine	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA930-r.2 1	Adult & Pediatric First Aid/CPR/AED, Opioid Overdose & Naloxone-Nasal Spray	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA926-r.2 1	Adult & Pediatric First Aid/CPR/AED with Asthma & Quick-Relief Medication	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA920-r.2 1	Adult First Aid/CPR/AED with Opioid Overdose and Naloxone Admin-Nasal Spray	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA905-r.2 1	Life Threatening Bleeding and Tourniquet Application	Each	14.00
AP/LTP-FA/CPR/AED	AP-HSSSFA904-r.2 1	Head, Neck, Muscle, Bone and Joint Injuries and Splinting	Each	14.00
AP/LTP-FA/CPR/AED	AP-HSSSFA903-r.2 1	Asthma and Quick-Relief Medication Administration	Each	14.00
AP/LTP-FA/CPR/AED	AP-HSSSFA902-r.2 1	Anaphylaxis and Epinephrine Auto-Injector Administration	Each	14.00
AP/LTP-FA/CPR/AED	AP-HSSSFA900-r.2 1	Opioid Overdose and Naloxone Administration-Nasal Spray	Each	14.00
AP/LTP-FA/CPR/AED	AP-HSSSFA822-BL-r.21	First Aid/CPR/AED Instructor Bridge-BL	Each	43.00
AP/LTP-FA/CPR/AED	AP-HSSSFA820-r.2 1	First Aid/CPR/AED In-Person Testing Session	Each	0.00
AP/LTP-FA/CPR/AED	AP-HSSSFA801-BL-r.21	First Aid/CPR/AED Instructor-BL	Each	45.00
AP/LTP-FA/CPR/AED	AP-HSSSFA750R	First Aid for Public Safety Personnel (Title 22) Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA750	First Aid for Public Safety Personnel (Title 22)	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA717-r.2 1	Pediatric First Aid/CPR/AED Skills Session	Each	13.00
AP/LTP-FA/CPR/AED	AP-HSSSFA716-r.2 1	Adult and Pediatric First Aid/CPR/AED Skills Session	Each	13.00



AP/LTP-FA/CPR/AED	AP-HSSSFA714-r.2 1	Adult First Aid/CPR/AED Skills Session	Each	13.00
AP/LTP-FA/CPR/AED	AP-HSSSFA713-r.2 1	Adult and Pediatric CPR/AED Skills Session	Each	8.00
AP/LTP-FA/CPR/AED	AP-HSSSFA713-OL-r.21	Adult and Pediatric CPR/AED-OL	Each	19.00
AP/LTP-FA/CPR/AED	AP-HSSSFA711-r.2 1	Adult CPR/AED Skills Session	Each	8.00
AP/LTP-FA/CPR/AED	AP-HSSSFA710-r.2 1	First Aid Skills Session	Each	8.00
AP/LTP-FA/CPR/AED	AP-HSSSFA704-OL-r.21	Adult, Child and Baby First Aid/CPR/AED Online-OL for AP	Each	29.00
AP/LTP-FA/CPR/AED	AP-HSSSFA703-OL-r.21	Child and Baby First Aid/CPR/AED Online-OL	Each	29.00
AP/LTP-FA/CPR/AED	AP-HSSSFA702-OL-r.21	Adult First Aid/CPR/AED Online-OL	Each	29.00
AP/LTP-FA/CPR/AED	AP-HSSSFA520-r.2 1	Adult and Infant CPR/AED	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA519-r.2 1	Infant First Aid/CPR/AED	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA517-OL	First Aid for Opioid Overdoses-OL	Each	25.00
AP/LTP-FA/CPR/AED	AP-HSSSFA516BBP-BL-r.21	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens-BL	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA516-BL-r.21	Adult and Pediatric First Aid/CPR/AED-BL	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA515BBP-BL-r.21	Pediatric First Aid/CPR/AED and Bloodborne Pathogens-BL	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA515-BL-r.21	Pediatric First Aid/CPR/AED-BL	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA514BBP-BL-r.21	Adult First Aid/CPR/AED and Bloodborne Pathogens-BL	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA514-BL-r.21	Adult First Aid/CPR/AED-BL	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA513BBP-BL-r.21	Adult and Pediatric CPR/AED and Bloodborne Pathogens-BL	Each	38.00
	AP-HSSSFA513-BL-			



AP/LTP-FA/CPR/AED	r.21	Adult and Pediatric CPR/AED-BL	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA512BBP-BL-r.21	Pediatric CPR/AED and Bloodborne Pathogens-BL	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA512-BL-r.21	Pediatric CPR/AED-BL	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA511BBP-BL-r.21	Adult CPR/AED and Bloodborne Pathogens-BL	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA511-BL-r.21	Adult CPR/AED-BL	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA510BBP-BL-r.21	First Aid and Bloodborne Pathogens-BL	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA510-BL-r.21	First Aid-BL	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA508-OL	First Aid for Severe Bleeding-OL	Each	25.00
AP/LTP-FA/CPR/AED	AP-HSSSFA506-OL-r.21	First Aid Online Only-OL	Each	29.00
AP/LTP-FA/CPR/AED	AP-HSSSFA505-OL-r.21	Adult CPR/AED Online-OL	Each	29.00
AP/LTP-FA/CPR/AED	AP-HSSSFA504-OL	Anaphylaxis and Epinephrine Auto-Injector-OL	Each	29.00
AP/LTP-FA/CPR/AED	AP-HSSSFA503R-r. 21	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma - Review	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA503C-r. 21	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma - Challenge	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA503-r.2 1	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA503-BL-r.21	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma-BL	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA468-r.2 1	Adult First Aid/CPR/AED with Bloodborne Pathogens and AEO	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA466-r.2 1	Adult and Pediatric First Aid/CPR/AED with BBP and AEO	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA460R-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Epi, Asthma Review	Each	50.00



AP/LTP-FA/CPR/AED	AP-HSSSFA460C-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Epi, Asthma Challenge	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA460-r.2 1	Adult and Pediatric First Aid/CPR/AED with BBP, Epi, Asthma	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA459R-r. 21	Adult and Pediatric First Aid/CPR Review and Bloodborne Pathogens Training	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA459C-r. 21	Adult and Pediatric First Aid/CPR Challenge and Bloodborne Pathogens Training	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA459-r.2 1	Adult and Pediatric First Aid/CPR and Bloodborne Pathogens Training	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA458-r.2 1	Adult First Aid/CPR/AED and BBP and Asthma and Epi and AEO	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA457R-r. 21	Adult First Aid/CPR with BBP, Asthma, Epi and AEO Review	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA457C-r. 21	Adult First Aid/CPR with BBP, Asthma, Epi and AEO Challenge	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA457-r.2 1	Adult First Aid/CPR with BBP, Asthma, Epi and AEO	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA456R-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Asthma, Epi, and AEO Review	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA456C-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Asthma, Epi and AEO Challenge	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA456-r.2 1	Adult and Pediatric First Aid/CPR/AED with BBP, Asthma, Epi, and AEO	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA450R-r. 21	Adult First Aid/CPR/AED with Asthma, Epi and AEO Review	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA450C-r. 21	Adult First Aid/CPR/AED with Asthma, Epi and AEO Challenge	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA450-r.2 1	Adult First Aid/CPR/AED with Asthma, Epi and AEO	Each	50.00
AP/LTP-FA/CPR/AED	AP-HSSSFA448R-r. 21	Adult First Aid/CPR/AED and Administering Emergency Oxygen Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA448C-r. 21	Adult First Aid/CPR/AED and Administering Emergency Oxygen Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA448-r.2 1	Adult First Aid/CPR/AED and Administering Emergency Oxygen	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA447R-r. 21	Adult First Aid/CPR and Administering Emergency Oxygen Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA447C-r. 21	Adult First Aid/CPR and Administering Emergency Oxygen Challenge	Each	46.00



AP/LTP-FA/CPR/AED	AP-HSSSFA447-r.2 1	Adult First Aid/CPR and Administering Emergency Oxygen	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA446R-r. 21	Adult and Pediatric First Aid/CPR/AED and Administering Emergency Oxygen Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA446C-r. 21	Adult and Pediatric First Aid/CPR/AED & Administering Emergency Oxygen Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA446-r.2 1	Adult and Pediatric First Aid/CPR/AED and Administering Emergency Oxygen	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA446-BL-r.21	Adult and Pediatric First Aid/CPR/AED and Administering Emergency Oxygen-BL	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA438R-r. 21	Adult First Aid/CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA438C-r. 21	Adult First Aid/CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA438-r.2 1	Adult First Aid/CPR/AED with Anaphylaxis and Epinephrine Auto-Injector	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA437R-r. 21	Adult First Aid/CPR with Anaphylaxis and Epinephrine Auto-Injector Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA437C-r. 21	Adult First Aid/CPR with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA437-r.2 1	Adult First Aid/CPR with Anaphylaxis and Epinephrine Auto-Injector	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA436R-r. 21	Adult & Pediatric First Aid/CPR/AED with Anaphylaxis & Epi Auto-Injector Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA436C-r. 21	Adult & Pediatric FA/CPR/AED with Anaphylaxis & Epi Auto-Injector Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA436-r.2 1	Adult & Pediatric First Aid/CPR/AED with Anaphylaxis & Epinephrine Auto-Injector	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA428R-r. 21	Adult First Aid/CPR/AED with Asthma & Quick-Relief Medication Admin Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA428C-r. 21	Adult FA/CPR/AED with Asthma & Quick-Relief Medication Admin Challenge	Each	46.00



AP/LTP-FA/CPR/AED	AP-HSSSFA428-r.2 1	Adult First Aid/CPR/AED with Asthma & Quick-Relief Medication Administration	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA427R-r. 21	Adult FA/CPR with Asthma & Quick-Relief Medication Administration Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA427C-r. 21	Adult First Aid/CPR with Asthma & Quick-Relief Medication Admin Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA427-r.2 1	Adult First Aid/CPR with Asthma & Quick-Relief Medication Administration	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA426R-r. 21	Adult and Peds FA/CPR/AED with Asthma & Quick-Relief Medication Admin Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA426C-r. 21	Adult and Peds FA/CPR/AED with Asthma & Quick-Relief Medication Admin Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA426-r.2 1	Adult and Pediatric FA/CPR/AED with Asthma & Quick-Relief Medication Admin	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA421R-r. 21	Adult First Aid, CPR with BBP, Anaphylaxis and Epi- Review	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA421C-r. 21	Adult First Aid, CPR with BBP, Anaphylaxis and Epi- Challenge	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA421-r.2 1	Adult First Aid, CPR with BBP, Anaphylaxis and Epi	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA421-BL-r.21	Adult First Aid, CPR with BBP, Anaphylaxis and Epi-BL	Each	48.00
AP/LTP-FA/CPR/AED	AP-HSSSFA420R-r. 21	Adult and Child First Aid/CPR/AED and Bloodborne Pathogens Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA420C-r. 21	Adult and Child First Aid/CPR/AED and Bloodborne Pathogens Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA420-r.2 1	Adult and Child First Aid/CPR/AED and Bloodborne Pathogens	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA419R-r. 21	Adult and Child First Aid/CPR and Bloodborne Pathogens Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA419C-r. 21	Adult and Child First Aid/CPR and Bloodborne Pathogens Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA419-r.2 1	Adult and Child First Aid/CPR and Bloodborne Pathogens	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA418R-r. 21	Adult First Aid/CPR/AED and Bloodborne Pathogens Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA418C-r. 21	Adult First Aid/CPR/AED and Bloodborne Pathogens Challenge	Each	46.00



AP/LTP-FA/CPR/AED	AP-HSSSFA418-r.2 1	Adult First Aid/CPR/AED plus Bloodborne Pathogens	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA417R-r. 21	Adult First Aid/CPR and Bloodborne Pathogens Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA417C-r. 21	Adult First Aid/CPR and Bloodborne Pathogens Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA417-r.2 1	Adult First Aid/CPR and Bloodborne Pathogens	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA416R-r. 21	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens Review	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA416C-r. 21	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens Challenge	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA416-r.2 1	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA415R-r. 21	Adult and Pediatric First Aid/CPR/AED Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA415C-r. 21	Adult and Pediatric First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA415-r.2 1	Adult and Pediatric First Aid/CPR/AED	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA414R-r. 21	Adult CPR/AED, Pediatric CPR and First Aid Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA414C-r. 21	Adult CPR/AED, Pediatric CPR and First Aid Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA414-r.2 1	Adult CPR/AED, Pediatric CPR and First Aid	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA413R-r. 21	Adult and Pediatric First Aid/CPR Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA413C-r. 21	Adult and Pediatric First Aid/CPR Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA413-r.2 1	Adult and Pediatric First Aid/CPR	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA412R-r. 21	Adult and Child First Aid/CPR/AED Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA412C-r. 21	Adult and Child First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA412-r.2 1	Adult and Child First Aid/CPR/AED	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA411R-r. 21	Pediatric First Aid/CPR/AED Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA411C-r. 21	Pediatric First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA411-r.2 1	Pediatric First Aid/CPR/AED	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA410R-r. 21	Adult CPR/AED, Infant CPR and First Aid Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA410C-r. 21	Adult CPR/AED, Infant CPR and First Aid Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA410-r.2 1	Adult CPR/AED, Infant CPR and First Aid	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA409R-r. 21	Adult CPR/AED, Child CPR and First Aid Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA409C-r. 21	Adult CPR/AED, Child CPR and First Aid Challenge	Each	38.00



AP/LTP-FA/CPR/AED	AP-HSSSFA409-r.2 1	Adult CPR/AED, Child CPR and First Aid	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA408R-r. 21	Pediatric First Aid/CPR Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA408C-r. 21	Pediatric First Aid/CPR Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA408-r.2 1	Pediatric First Aid/CPR	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA407R-r. 21	Adult and Infant First Aid/CPR Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA407C-r. 21	Adult and Infant First Aid/CPR Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA407-r.2 1	Adult and Infant First Aid/CPR	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA406R-r. 21	Adult and Child CPR/First Aid Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA406C-r. 21	Adult and Child CPR/First Aid Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA406-r.2 1	Adult and Child CPR/First Aid	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA405R-r. 21	Child First Aid/CPR/AED Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA405C-r. 21	Child First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA405-r.2 1	Child First Aid/CPR/AED	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA404R-r. 21	Adult First Aid/CPR/AED Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA404C-r. 21	Adult First Aid/CPR/AED Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA404-r.2 1	Adult First Aid/CPR/AED	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA403R-r. 21	Infant First Aid/CPR Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA403C-r. 21	Infant First Aid/CPR Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA403-r.2 1	Infant First Aid/CPR	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA402R-r. 21	Child First Aid/CPR Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA402C-r. 21	Child First Aid/CPR Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA402-r.2 1	Child First Aid/CPR	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA401R-r. 21	Adult First Aid/CPR Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA401C-r. 21	Adult First Aid/CPR Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA401-r.2 1	Adult First Aid/CPR	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA32-r.21	Adult & Pediatric First Aid/CPR/AED with Head, Neck, MBI & Splinting	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA31-r.21	Adult & Pediatric First Aid/CPR/AED with Life Threatening Bleeding & Tourniquet	Each	46.00



AP/LTP-FA/CPR/AED	AP-HSSSFA304-r.2 1	Adult and Pediatric CPR/AED with Asthma & Anaphylaxis/Epinephrine Auto-Injector	Each	40.00
AP/LTP-FA/CPR/AED	AP-HSSSFA303R-r. 21	Adult and Pediatric CPR/AED Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA303C-r. 21	Adult and Pediatric CPR/AED Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA303-r.2 1	Adult and Pediatric CPR/AED	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA302R-r. 21	Adult CPR/AED and Pediatric CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA302C-r. 21	Adult CPR/AED with Pediatric CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA302-r.2 1	Adult CPR/AED with Pediatric CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA301R-r. 21	Adult and Pediatric CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA301C-r. 21	Adult and Pediatric CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA301-r.2 1	Adult and Pediatric CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA221-r.2 1	Adult and Child First Aid/CPR/AED with Anaphylaxis/Epi Auto-Injector	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA22-r.21	Adult First Aid/CPR/AED with Head, Neck, MBI & Splinting	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA213-r.2 1	Pediatric CPR with Bloodborne Pathogens	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA21-r.21	Adult First Aid/CPR/AED with Life Threatening Bleeding & Tourniquet Application	Each	46.00
AP/LTP-FA/CPR/AED	AP-HSSSFA208R-r. 21	Adult and Child CPR/AED Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA208C-r. 21	Adult and Child CPR/AED Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA208-r.2 1	Adult and Child CPR/AED	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA207R-r. 21	Pediatric CPR/AED Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA207C-r. 21	Pediatric CPR/AED Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA207-r.2 1	Pediatric CPR/AED	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA206R-r. 21	Adult CPR/AED and Infant CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA206C-r. 21	Adult CPR/AED and Infant CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA206-r.2 1	Adult CPR/AED and Infant CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA205R-r. 21	Adult CPR/AED and Child CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA205C-r. 21	Adult CPR/AED and Child CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA205-r.2 1	Adult CPR/AED and Child CPR	Each	30.00



City of Kingsport for its Kingsport Aquatic Center

Nov 25, 2024 PG-0000202953

AP/LTP-FA/CPR/AED	AP-HSSSFA204R-r. 21	Adult and Child AED Review	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA204C-r. 21	Adult and Child AED Challenge	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA204-r.2 1	Adult and Child AED	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA203R-r. 21	Pediatric CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA203C-r. 21	Pediatric CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA203-r.2 1	Pediatric CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA202R-r. 21	Adult and Infant CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA202C-r. 21	Adult and Infant CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA202-r.2 1	Adult and Infant CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA201R-r. 21	Adult and Child CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA201C-r. 21	Adult and Child CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA201-r.2 1	Adult and Child CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA157R-r. 21	Adult CPR/AED with BBP, Asthma, Epi and AEO Review	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA157C-r. 21	Adult CPR/AED with BBP, Asthma, Epi and AEO Challenge	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA157-r.2 1	Adult CPR/AED with BBP, Asthma, Epi and AEO	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA152R-r. 21	Adult CPR with BBP, Asthma, Epi and AEO Review	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA152C-r. 21	Adult CPR with BBP, Asthma, Epi and AEO Challenge	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA152-r.2 1	Adult CPR with BBP, Asthma, Epi and AEO	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA151R-r. 21	First Aid and BBP and Asthma and Epi and AEO Review	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA151C-r. 21	First Aid and BBP and Asthma and Epi and AEO Challenge	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA151-r.2 1	First Aid and BBP and Asthma and Epi and AEO	Each	42.00
AP/LTP-FA/CPR/AED	AP-HSSSFA147R-r. 21	Adult CPR/AED and Administering Emergency Oxygen Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA147C-r. 21	Adult CPR/AED and Administering Emergency Oxygen Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA147-r.2 1	Adult CPR/AED and Administering Emergency Oxygen	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA137R-r. 21	Adult CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA137C-r. 21	Adult CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA137-r.2 1	Adult CPR/AED with Anaphylaxis and Epinephrine Auto-Injector	Each	38.00



AP/LTP-FA/CPR/AED	AP-HSSSFA132R-r. 21	Adult CPR with Anaphylaxis and Epinephrine Auto-Injector Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA132C-r. 21	Adult CPR with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA132-r.2 1	Adult CPR with Anaphylaxis and Epinephrine Auto-Injector	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA131R-r. 21	First Aid with Anaphylaxis and Epinephrine Auto-Injector Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA131C-r. 21	First Aid with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA131-r.2 1	First Aid with Anaphylaxis and Epinephrine Auto-Injector	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA127R-r. 21	Adult CPR/AED and Asthma Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA127C-r. 21	Adult CPR/AED and Asthma Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA127-r.2 1	Adult CPR/AED and Asthma	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA122R-r. 21	Adult CPR and Asthma Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA122C-r. 21	Adult CPR and Asthma Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA122-r.2 1	Adult CPR and Asthma	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA121R-r. 21	First Aid and Asthma Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA121C-r. 21	First Aid and Asthma Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA121-r.2 1	First Aid and Asthma	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA117R-r. 21	Adult CPR/AED and Bloodborne Pathogens Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA117C-r. 21	Adult CPR/AED and Bloodborne Pathogens Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA117-r.2 1	Adult CPR/AED and Bloodborne Pathogens	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA112R-r. 21	Adult CPR and Bloodborne Pathogens Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA112C-r. 21	Adult CPR and Bloodborne Pathogens Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA112-r.2 1	Adult CPR and Bloodborne Pathogens	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA111R-r. 21	First Aid and Bloodborne Pathogens Review	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA111C-r. 21	First Aid and Bloodborne Pathogens Challenge	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA111-r.2 1	First Aid and Bloodborne Pathogens	Each	38.00
AP/LTP-FA/CPR/AED	AP-HSSSFA108R-r. 21	Child CPR/AED Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA108C-r. 21	Child CPR/AED Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA108-r.2 1	Child CPR/AED	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA107R-r. 21	Adult CPR/AED Review	Each	30.00



AP/LTP-FA/CPR/AED	AP-HSSSFA107C-r. 21	Adult CPR/AED Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA107-r.2 1	Adult CPR/AED	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA106R-r. 21	Child AED Review	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA106C-r. 21	Child AED Challenge	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA106-r.2 1	Child AED	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA105R-r. 21	Adult AED Review	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA105C-r. 21	Adult AED Challenge	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA105-r.2 1	Adult AED	Each	20.00
AP/LTP-FA/CPR/AED	AP-HSSSFA104R-r. 21	Infant CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA104C-r. 21	Infant CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA104-r.2 1	Infant CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA103R-r. 21	Child CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA103C-r. 21	Child CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA103-r.2 1	Child CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA102R-r. 21	Adult CPR Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA102C-r. 21	Adult CPR Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA102-r.2 1	Adult CPR	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA101R-r. 21	First Aid Review	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA101C-r. 21	First Aid Challenge	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSSFA101-r.2 1	First Aid	Each	30.00
AP/LTP-FA/CPR/AED	AP-HSSPFA201-OL	Cat and Dog First Aid-OL	Each	21.00
AP/LTP-FA/CPR/AED	AP-HSSCPR701	Hands-Only CPR Presenter Training	Each	0.00
AP/LTP-FA/CPR/AED	AP-HSSCPR101	Hands-Only CPR	Each	0.00
AP/LTP-FA/CPR/AED	AP-HSSBBP101-OL-r.21	Bloodborne Pathogens-OL	Each	29.00



Price List	SKU	Product	UOM	Price
CPS-Wilderness and Remote FA-Retail	AP-HSSWFA801-BL	Wilderness and Remote First Aid Instructor-BL	Each	55.00
CPS-Wilderness and Remote FA-Retail	AP-HSSWFA801	Wilderness and Remote First Aid Instructor	Each	55.00
CPS-Wilderness and Remote FA-Retail	AP-HSSWFA101	Wilderness and Remote First Aid	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE406R	RTE with BLS, AEO, BBP, Epi, and Asthma Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE406C	RTE with BLS, AEO, BBP, Epi, and Asthma Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE406-BL	RTE with BLS, AEO, BBP, Epi, and Asthma -BL	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE406	RTE with BLS, AEO, BBP, Epi, and Asthma	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE405R	RTE Adult and Pediatric FA/CPR/AED Review with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE405C	RTE Adult and Pediatric FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE405	Responding to Emergencies Adult and Pediatric FA/CPR/AED with Asthma,Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE404R	Responding to Emergencies Pediatric FA/CPR/AED Review with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE404C	RTE Pediatric FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE404	Responding to Emergencies Pediatric FA/CPR/AED with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE403R	RTE Adult and Child FA/CPR/AED Review with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE403C	RTE Adult and Child FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE403	Responding to Emergencies Adult and Child FA/CPR/AED with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE402R	Responding to Emergencies Child FA/CPR/AED Review with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE402C	Responding to Emergencies Child FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	55.00
		Responding to Emergencies Child FA/CPR/AED with Asthma, Epi		

Item XII.B.



CPS-Responding to Emergencies-Retail	AP-HSSRTE402	and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE401R	Responding to Emergencies Adult FA/CPR/AED Review with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE401C	Responding to Emergencies Adult FA/CPR/AED Challenge with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE401	Responding to Emergencies Adult FA/CPR/AED with Asthma, Epi and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE205R	Responding to Emergencies Adult and Pediatric FA/CPR/AED Review and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE205C	Responding to Emergencies Adult and Pediatric FA/CPR/AED Challenge and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE205	Responding to Emergencies Adult and Pediatric FA/CPR/AED and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE204R	Responding to Emergencies Pediatric FA/CPR/AED Review and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE204C	Responding to Emergencies Pediatric FA/CPR/AED Challenge and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE204	Responding to Emergencies Pediatric FA/CPR/AED and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE203R	Responding to Emergencies Adult and Child FA/CPR/AED Review and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE203C	Responding to Emergencies Adult and Child FA/CPR/AED Challenge and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE203	Responding to Emergencies Adult and Child FA/CPR/AED and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE202R	Responding to Emergencies Child First Aid/CPR/AED Challenge and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE202C	Responding to Emergencies Child First Aid/CPR/AED Challenge and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE202	Responding to Emergencies Child First Aid/CPR/AED and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE201R	Responding to Emergencies Adult First Aid/CPR/AED Review and BBP	Each	55.00



CPS-Responding to Emergencies-Retail	AP-HSSRTE201C	Responding to Emergencies Adult First Aid/CPR/AED Challenge and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE201	Responding to Emergencies Adult First Aid/CPR/AED and BBP	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE115R	Responding to Emergencies Adult and Pediatric First Aid/CPR/AED Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE115C	Responding to Emergencies Adult and Pediatric First Aid/CPR/AED Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE115	Responding to Emergencies Adult and Pediatric First Aid/CPR/AED	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE113R	Responding to Emergencies Adult and Pediatric First Aid/CPR Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE113C	Responding to Emergencies Adult and Pediatric First Aid/CPR Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE113	Responding to Emergencies Adult and Pediatric First Aid/CPR	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE112R	Responding to Emergencies Adult and Child First Aid/CPR/AED Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE112C	Responding to Emergencies Adult and Child First Aid/CPR/AED Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE112	Responding to Emergencies Adult and Child First Aid/CPR/AED	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE110R	Responding to Emergencies Pediatric First Aid/CPR/AED Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE110C	Responding to Emergencies Pediatric First Aid/CPR/AED Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE110	Responding to Emergencies Pediatric First Aid/CPR/AED	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE109R	Responding to Emergencies Pediatric First Aid/CPR Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE109C	Responding to Emergencies Pediatric First Aid/CPR Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE109	Responding to Emergencies Pediatric First Aid/CPR	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE107R	Responding to Emergencies Adult and Child First Aid/CPR Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE107C	Responding to Emergencies Adult and Child First Aid/CPR Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE107	Responding to Emergencies Adult and Child First Aid/CPR	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE106R	Responding to Emergencies Child First Aid/CPR/AED Review	Each	55.00

Item XII.8.



CPS-Responding to Emergencies-Retail	AP-HSSRTE106C	Responding to Emergencies Child First Aid/CPR/AED Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE106	Responding to Emergencies Child First Aid/CPR/AED	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE105R	Responding to Emergencies Adult First Aid/CPR/AED Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE105C	Responding to Emergencies Adult First Aid/CPR/AED Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE105	Responding to Emergencies Adult First Aid/CPR/AED	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE103R	Responding to Emergencies Child First Aid/CPR Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE103C	Responding to Emergencies Child First Aid/CPR Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE103	Responding to Emergencies Child First Aid/CPR	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE102R	Responding to Emergencies Adult First Aid/CPR Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE102C	Responding to Emergencies Adult First Aid/CPR Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE102	Responding to Emergencies Adult First Aid/CPR	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE101R	Responding to Emergencies First Aid Review	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE101C	Responding to Emergencies First Aid Challenge	Each	55.00
CPS-Responding to Emergencies-Retail	AP-HSSRTE101	Responding to Emergencies First Aid	Each	55.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU809-BL	Basic Swim Instructor Course-BL	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU808-BL (Instructor Led)	Water Safety Instructor-BL (Instructor Led)	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU808-BL (Blended Learning)	Water Safety Instructor-BL (Blended Learning)	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU805-BL	Water Safety Instructor Crossover/Re-Entry-B L	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU703	Water Safety Instructor Aide	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU224	Private Swim Lesson	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU223	Adult Swim--Fitness Swimming	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU222	Adult Swim--Learning and Refining Swim Strokes	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU221	Adult Swim--Learning the Basics	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU217	Learn-to-Swim Levels 4 - 6	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU216	Learn-to-Swim Levels 1 - 3	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU215	Preschool Aquatics	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU214	Parent and Child Aquatics	Each	0.00



City of Kingsport for its Kingsport Aquatic Center

Nov 25, 2024 PG-0000202954

CPS-Learn to Swim-Fee Exempt	AP-HSSAQU213	Learn-to-Swim Level 6 - Skill Proficiency - Fitness Swimmer	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU212	Learn-to-Swim Level 6 - Skill Proficiency - Fundamentals of Diving	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU211	Learn-to-Swim Level 6 - Skill Proficiency - Personal Water Safety	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU210	Learn-to-Swim Level 5 - Stroke Refinement	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU209	Learn-to-Swim Level 4 - Stroke Improvement	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU208	Learn-to-Swim Level 3 - Stroke Development	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU207	Learn-to-Swim Level 2 - Fundamental Aquatic Skills	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU206	Learn-to-Swim Level 1 - Introduction to Water Skills	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU205	Preschool Aquatics Level 3	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU204	Preschool Aquatics Level 2	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU203	Preschool Aquatics Level 1	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU202	Parent and Child Aquatics Level 2	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU201	Parent and Child Aquatics Level 1	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU105	General Water Safety	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU104	Water Safety Today	Each	0.00
CPS-Learn to Swim-Fee Exempt	AP-HSSAQU102	WHALE Tales - Longfellows	Each	0.00
CPS-Emer Medical Response-Retail	AP-HSSPRO805-BL	Emergency Medical Response Instructor-BL	Each	55.00
CPS-Emer Medical Response-Retail	AP-HSSPRO501R	Emergency Medical Responder with Asthma and Epi Review, BLS, AEO and BBP	Each	55.00
CPS-Emer Medical Response-Retail	AP-HSSPRO501C	Emergency Medical Responder with Asthma and Epi Challenge, BLS, AEO and BBP	Each	55.00
CPS-Emer Medical Response-Retail	AP-HSSPRO501	Emergency Medical Responder with Asthma and Epi (includes BLS, AEO and BBP)	Each	30.00
CPS-Emer Medical Response-Retail	AP-HSSPRO103R	Emergency Medical Response Review (includes BLS, AEO and BBP)	Each	55.00
CPS-Emer Medical Response-Retail	AP-HSSPRO103C	Emergency Medical Response Challenge (includes BLS, AEO and BBP)	Each	55.00
CPS-Emer Medical Response-Retail	AP-HSSPRO103	Emergency Medical Response (includes BLS, AEO and BBP)	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS803-BL- r.21	Pediatric Advanced Life Support Instructor-BL	Each	0.00



CPS-Basic Life Support-Retail	AP-HSSBLS802-BL- r.21	Advanced Life Support Instructor-BL	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS801-BL- r.21	Basic Life Support Instructor-BL	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS401R-r. 21	Basic Life Support and First Aid with AEO and BBP Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS401C-r. 21	Basic Life Support and First Aid with AEO and BBP Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS401-r.2 1	Basic Life Support and First Aid with AEO and BBP	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS303R-r. 21	Basic Life Support and First Aid with BBP Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS303C-r. 21	Basic Life Support and First Aid with BBP Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS303-r.2 1	Basic Life Support and First Aid with BBP	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS302R-r. 21	Basic Life Support and First Aid with AEO Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS302C-r. 21	Basic Life Support and First Aid with AEO Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS302-r.2 1	Basic Life Support and First Aid with AEO	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS301R-r. 21	Basic Life Support with AEO and BBP Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS301C-r. 21	Basic Life Support with AEO and BBP Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS301-r.2 1	Basic Life Support with AEO and BBP	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS204R-r. 21	Basic Life Support and Responding to Emergencies First Aid Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS204C-r. 21	Basic Life Support and Responding to Emergencies First Aid Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS204-r.2 1	Basic Life Support and Responding to Emergencies First Aid	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS203R-r. 21	Basic Life Support with BBP Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS203C-r. 21	Basic Life Support with BBP Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS203-r.2 1	Basic Life Support with BBP	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS202R-r. 21	Basic Life Support with AEO Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS202C-r. 21	Basic Life Support with AEO Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS202-r.2 1	Basic Life Support with AEO	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS201R-r. 21	Basic Life Support with First Aid Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS201C-r. 21	Basic Life Support with First Aid Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS201-r.2 1	Basic Life Support with First Aid	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS120R-r. 21	Pediatric Advanced Life Support Review	Each	0.00



CPS-Basic Life Support-Retail	AP-HSSBLS120C-r. 21	Pediatric Advanced Life Support Challenge	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS120-r.2 1	Pediatric Advanced Life Support	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS120-BL- r.21	Pediatric Advanced Life Support-BL	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS110R-r. 21	Advanced Life Support Review	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS110C-r. 21	Advanced Life Support Challenge	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS110-r.2 1	Advanced Life Support	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS110-BL- r.21	Advanced Life Support-BL	Each	0.00
CPS-Basic Life Support-Retail	AP-HSSBLS101R-r. 21	Basic Life Support Review	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS101C-r. 21	Basic Life Support Challenge	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS101-r.2 1	Basic Life Support	Each	55.00
CPS-Basic Life Support-Retail	AP-HSSBLS101-BL- r.21	Basic Life Support-BL	Each	55.00
CPS-Babysitters Training-Retail	AP-HSSCAR801-BL	Babysitter's Training Instructor-BL	Each	55.00
CPS-Babysitters Training-Retail	AP-HSSCAR801	Babysitter's Training Instructor	Each	55.00
CPS-Babysitters Training-Retail	AP-HSSCAR202	Babysitter's Training and Pediatric First Aid/CPR	Each	55.00
CPS-Babysitters Training-Retail	AP-HSSCAR201	Babysitters Training	Each	55.00
CPS-Bloodborne Pathogens-Retail	AP-HSSBBP101-r.2 1	Bloodborne Pathogens Training	Each	30.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU804-BL- r.24	Lifeguarding Instructor Crossover/Re-Entry-B L	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU802-BL	Basic Water Rescue Instructor-BL	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU753	Pool Activity Leader	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU702	Aquatics Leader Orientation	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU305R	Safety Training for Swim Coaches In-Water Skills Session Review	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU305	Safety Training for Swim Coaches In-Water Skills Session	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU302R-BL	Basic Water Rescue Review-BL	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU302R	Basic Water Rescue Review	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU302C	Basic Water Rescue Challenge	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU302-BL	Basic Water Rescue-BL	Each	0.00
CPS-Aquatics Other-Fee Exempt	AP-HSSAQU302	Basic Water Rescue	Each	0.00
	AP-HSSAQU856LE-B			



City of Kingsport for its Kingsport Aquatic Center
Nov 25, 2024 PG-0000202954

CPS-Lifeguarding-Fee Exempt	L-r.24	Limited Edition Lifeguarding Instructor Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU856ITLE -BL-r.24	Limited Edition Lifeguarding Instructor Trainer Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU856IT-B L-r.24	Lifeguarding Instructor Trainer Recertification Course-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU856-BL- r.24	Lifeguarding Instructor Recertification Course-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU804-BL- r.24	Lifeguarding Instructor Crossover/Re-Entry-B L	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU803-BL- r.24	Lifeguarding Instructor-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU475R-r. 24	Lifeguarding, WF, First Aid for Public Safety Personnel, AEO and BBP Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU475R-BL -r.24	Lifeguarding, WF, First Aid for Public Safety Personnel, AEO and BBP Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU475-r.2 4	Lifeguarding, Waterfront, First Aid for Public Safety Personnel, AEO and BBP	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU475-BL- r.24	Lifeguarding, Waterfront, First Aid for Public Safety Personnel, AEO and BBP-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU474R-r. 24	Lifeguarding, Waterfront, First Aid for Public Safety Personnel and BBP Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU474R-BL -r.24	Lifeguarding, WF, First Aid for Public Safety Personnel and BBP Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU474-r.2 4	Lifeguarding, Waterfront, First Aid for Public Safety Personnel and BBP	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU474-BL- r.24	Lifeguarding, Waterfront, First Aid for Public Safety Personnel and BBP-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU473R-r. 24	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP Recert	Each	0.00
	AP-HSSAQU473R-BL	Lifeguarding, First Aid for Public Safety Personnel with AEO and		



CPS-Lifeguarding-Fee Exempt	-r.24	BBP Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU473-r.2 4	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU473-BL-r.24	Lifeguarding, First Aid for Public Safety Personnel with AEO and BBP-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU472R-r. 24	Lifeguarding with First Aid for Public Safety Personnel and BBP Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU472R-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and BBP Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU472-r.2 4	Lifeguarding with First Aid for Public Safety Personnel and BBP	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU472-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and BBP-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU471R-r. 24	Lifeguarding with First Aid for Public Safety Personnel and AEO Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU471R-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and AEO Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU471-r.2 4	Lifeguarding with First Aid for Public Safety Personnel and AEO	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU471-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel and AEO-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU470R-r. 24	Lifeguarding with First Aid for Public Safety Personnel Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU470R-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU470-r.2 4	Lifeguarding with First Aid for Public Safety Personnel	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU470-BL-r.24	Lifeguarding with First Aid for Public Safety Personnel-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU468R-r. 24	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU468R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU468-r.2 4	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU468-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) with BBP-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU467-BL-r.24	Lifeguarding Basic-level Crossover-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU466R-r. 24	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU466R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU466-r.2 4	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU466-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft) for CA with BBP and AEO-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU465R-r. 24	Shallow Water Lifeguarding (Water ≤ 7 ft) Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU465R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft) Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU465-r.2 4	Shallow Water Lifeguarding (Water ≤ 7 ft)	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU465-BL-r.24	Shallow Water Lifeguarding (Water ≤ 7 ft)-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU464R-r. 24	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU464R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU464-r.2 4	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU464-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) for CA with BBP and AEO-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU463R-r. 24	Shallow Water Lifeguarding (Water ≤ 6 ft) Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU463R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft) Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU463-r.2 4	Shallow Water Lifeguarding (Water ≤ 6 ft)	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU463-BL-r.24	Shallow Water Lifeguarding (Water ≤ 6 ft)-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU462R-r. 24	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU462R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU462-r.2 4	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU462-BL-r.24	Shallow Water Lifeguarding (Water ≤ 5 ft) for CA with BBP and AEO-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU460-r.2 4	Shallow Water Lifeguarding Basic-level Crossover	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU454	Lifeguard Management In-Person Supplement	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU453R-r. 24	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU453R-BL-r.24	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU453-r.2 4	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU453-BL-r.24	Lifeguarding, Waterfront Skills and Administering Emergency Oxygen-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU452R-r. 24	Lifeguarding, Waterfront Skills and Waterpark Skills Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU452R-BL-r.24	Lifeguarding, Waterfront Skills and Waterpark Skills Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU452-r.2 4	Lifeguarding, Waterfront Skills and Waterpark Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU452-BL-r.24	Lifeguarding, Waterfront Skills and Waterpark Skills-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU451-BL-r.24	Lifeguarding Basic-level Session for Lifeguarding Instructors	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU450	Lifeguard Management In-Person Testing Session for New York State	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU449R-r. 24	Lifeguarding, Waterfront, Waterpark with Bundle 1 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU449R-BL-r.24	Lifeguarding, Waterfront, Waterpark with Bundle 1 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU449-r.2 4	Lifeguarding, Waterfront, Waterpark with Bundle 1	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU449-BL-r.24	Lifeguarding, Waterfront, Waterpark with Bundle 1-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU448R-r. 24	Lifeguarding, Waterfront, Waterpark, AEO and BBP Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU448R-BL-r.24	Lifeguarding, Waterfront, Waterpark, AEO and BBP Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU448-r.2 4	Lifeguarding, Waterfront, Waterpark, AEO and BBP	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU448-BL-r.24	Lifeguarding, Waterfront, Waterpark, AEO and BBP-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU447R-r. 24	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU447R-BL-r.24	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU447-r.2 4	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU447-BL-r.24	Lifeguarding, Waterfront, Waterpark and Administering Emergency Oxygen-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU446R-r. 24	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU446R-BL-r.24	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU446-r.2 4	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU446-BL-r.24	Lifeguarding, Waterfront, Waterpark and Bloodborne Pathogens-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU445R-r. 24	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5 Recertification	Each	0.00
	AP-HSSAQU445R-BL	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5		



CPS-Lifeguarding-Fee Exempt	-r.24	Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU445-r.2 4	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU445-BL-r.24	Shallow Water Lifeguarding for CA, Waterpark with Bundle 5-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU444R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 4 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU444R-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 4 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU444-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 4	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU444-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 4-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU443R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 3 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU443R-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 3 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU443-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 3	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU443-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 3-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU442R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 2 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU442R-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 2 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU442-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 2	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU442-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 2-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU441R-r. 24	Shallow Water Lifeguarding, Waterpark with Bundle 1 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU441R-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 1 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU441-r.2 4	Shallow Water Lifeguarding, Waterpark with Bundle 1	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU441-BL-r.24	Shallow Water Lifeguarding, Waterpark with Bundle 1-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU440R-r. 24	Shallow Water Lifeguarding for CA with Bundle 5 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU440R-BL-r.24	Shallow Water Lifeguarding for CA with Bundle 5 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU440-r.2 4	Shallow Water Lifeguarding for CA with Bundle 5	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU440-BL-r.24	Shallow Water Lifeguarding for CA with Bundle 5-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU439R-r. 24	Shallow Water Lifeguarding with Bundle 4 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU439R-BL-r.24	Shallow Water Lifeguarding with Bundle 4 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU439-r.2 4	Shallow Water Lifeguarding with Bundle 4	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU439-BL-r.24	Shallow Water Lifeguarding with Bundle 4-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU438R-r. 24	Shallow Water Lifeguarding with Bundle 3 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU438R-BL-r.24	Shallow Water Lifeguarding with Bundle 3 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU438-r.2 4	Shallow Water Lifeguarding with Bundle 3	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU438-BL-r.24	Shallow Water Lifeguarding with Bundle 3-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU437R-r. 24	Shallow Water Lifeguarding with Bundle 2 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU437R-BL-r.24	Shallow Water Lifeguarding with Bundle 2 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU437-r.2 4	Shallow Water Lifeguarding with Bundle 2	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU437-BL-r.24	Shallow Water Lifeguarding with Bundle 2-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU436R-r. 24	Shallow Water Lifeguarding with Bundle 1 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU436R-BL-r.24	Shallow Water Lifeguarding with Bundle 1 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU436-r.2 4	Shallow Water Lifeguarding with Bundle 1	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU436-BL-r.24	Shallow Water Lifeguarding with Bundle 1-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU435R-r. 24	Lifeguarding for CA, Waterfront with Bundle 5 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU435R-BL-r.24	Lifeguarding for CA, Waterfront with Bundle 5 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU435-r.2 4	Lifeguarding for CA, Waterfront with Bundle 5	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU435-BL-r.24	Lifeguarding for CA, Waterfront with Bundle 5-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU434R-r. 24	Lifeguarding, Waterfront with Bundle 4 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU434R-BL-r.24	Lifeguarding, Waterfront with Bundle 4 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU434-r.2 4	Lifeguarding, Waterfront with Bundle 4	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU434-BL-r.24	Lifeguarding, Waterfront with Bundle 4-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU433R-r. 24	Lifeguarding, Waterfront with Bundle 3 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU433R-BL-r.24	Lifeguarding, Waterfront with Bundle 3 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU433-r.2 4	Lifeguarding, Waterfront with Bundle 3	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU433-BL-r.24	Lifeguarding, Waterfront with Bundle 3-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU432R-r. 24	Lifeguarding, Waterfront with Bundle 2 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU432R-BL-r.24	Lifeguarding, Waterfront with Bundle 2 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU432-r.2 4	Lifeguarding, Waterfront with Bundle 2	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU432-BL-r.24	Lifeguarding, Waterfront with Bundle 2-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU431R-r. 24	Lifeguarding, Waterfront with Bundle 1 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU431R-BL-r.24	Lifeguarding, Waterfront with Bundle 1 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU431-r.2 4	Lifeguarding, Waterfront with Bundle 1	Each	0.00

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CPS-Lifeguarding-Fee Exempt	AP-HSSAQU431-BL-r.24	Lifeguarding, Waterfront with Bundle 1-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU430R-r. 24	Lifeguarding for CA, Waterpark with Bundle 5 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU430R-BL-r.24	Lifeguarding for CA, Waterpark with Bundle 5 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU430-r.2 4	Lifeguarding for CA, Waterpark with Bundle 5	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU430-BL-r.24	Lifeguarding for CA, Waterpark with Bundle 5-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU429R-r. 24	Lifeguarding, Waterpark with Bundle 4 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU429R-BL-r.24	Lifeguarding, Waterpark with Bundle 4 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU429-r.2 4	Lifeguarding, Waterpark with Bundle 4	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU429-BL-r.24	Lifeguarding, Waterpark with Bundle 4-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU428R-r. 24	Lifeguarding, Waterpark with Bundle 3 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU428R-BL-r.24	Lifeguarding, Waterpark with Bundle 3 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU428-r.2 4	Lifeguarding, Waterpark with Bundle 3	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU428-BL-r.24	Lifeguarding, Waterpark with Bundle 3-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU427R-r. 24	Lifeguarding, Waterpark with Bundle 2 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU427R-BL-r.24	Lifeguarding, Waterpark with Bundle 2 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU427-r.2 4	Lifeguarding, Waterpark with Bundle 2	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU427-BL-r.24	Lifeguarding, Waterpark with Bundle 2-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU426R-r. 24	Lifeguarding, Waterpark with Bundle 1 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU426R-BL-r.24	Lifeguarding, Waterpark with Bundle 1 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU426-r.2 4	Lifeguarding, Waterpark with Bundle 1	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU426-BL-r.24	Lifeguarding, Waterpark with Bundle 1-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU425R-r. 24	Lifeguarding for CA with Bundle 5 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU425R-BL-r.24	Lifeguarding for CA with Bundle 5 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU425-r.2 4	Lifeguarding for CA with Bundle 5	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU425-BL-r.24	Lifeguarding for CA with Bundle 5-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU424R-r. 24	Lifeguarding with Bundle 4 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU424R-BL-r.24	Lifeguarding with Bundle 4 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU424-r.2 4	Lifeguarding with Bundle 4	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU424-BL-r.24	Lifeguarding with Bundle 4-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU423R-r. 24	Lifeguarding with Bundle 3 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU423R-BL-r.24	Lifeguarding with Bundle 3 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU423-r.2 4	Lifeguarding with Bundle 3	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU423-BL-r.24	Lifeguarding with Bundle 3-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU422R-r. 24	Lifeguarding with Bundle 2 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU422R-BL-r.24	Lifeguarding with Bundle 2 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU422-r.2 4	Lifeguarding with Bundle 2	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU422-BL-r.24	Lifeguarding with Bundle 2-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU421R-r. 24	Lifeguarding with Bundle 1 Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU421R-BL-r.24	Lifeguarding with Bundle 1 Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU421-r.2 4	Lifeguarding with Bundle 1	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU421-BL-r.24	Lifeguarding with Bundle 1-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU420R-r. 24	Shallow Water Lifeguarding, Waterpark and Administering Emergency Oxygen Recert	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU420R-BL-r.24	Shallow Water Lifeguarding, Waterpark and AEO Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU420-r.2 4	Shallow Water Lifeguarding, Waterpark and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU420-BL-r.24	Shallow Water Lifeguarding, Waterpark and Administering Emergency Oxygen-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU419R-r. 24	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU419R-BL-r.24	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens Recert-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU419-r.2 4	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU419-BL-r.24	Shallow Water Lifeguarding, Waterpark and Bloodborne Pathogens-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU418R-r. 24	Shallow Water Lifeguarding and Waterpark Skills Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU418R-BL-r.24	Shallow Water Lifeguarding and Waterpark Skills Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU418-r.2 4	Shallow Water Lifeguarding and Waterpark Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU418-BL-r.24	Shallow Water Lifeguarding and Waterpark Skills-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU417R-r. 24	Shallow Water Lifeguarding and Administering Emergency Oxygen Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU417R-BL-r.24	Shallow Water Lifeguarding and Administering Emergency Oxygen Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU417-r.2 4	Shallow Water Lifeguarding and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU417-BL-r.24	Shallow Water Lifeguarding and Administering Emergency Oxygen-BL	Each	0.00



CPS-Lifeguarding-Fee Exempt	AP-HSSAQU416R-r. 24	Shallow Water Lifeguarding and Bloodborne Pathogens Training Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU416R-BL-r.24	Shallow Water Lifeguarding and Bloodborne Pathogens Training Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU416-r.2 4	Shallow Water Lifeguarding and Bloodborne Pathogens Training	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU416-BL-r.24	Shallow Water Lifeguarding and Bloodborne Pathogens Training-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU415R-r. 24	Lifeguarding, Waterfront and Administering Emergency Oxygen Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU415R-BL-r.24	Lifeguarding, Waterfront and Administering Emergency Oxygen Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU415-r.2 4	Lifeguarding, Waterfront and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU415-BL-r.24	Lifeguarding, Waterfront and Administering Emergency Oxygen-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU414R-r. 24	Lifeguarding, Waterpark and Administering Emergency Oxygen Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU414R-BL-r.24	Lifeguarding, Waterpark and Administering Emergency Oxygen Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU414-r.2 4	Lifeguarding, Waterpark and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU414-BL-r.24	Lifeguarding, Waterpark and Administering Emergency Oxygen-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU412R-r. 24	Lifeguarding, Waterfront and Bloodborne Pathogens Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU412R-BL-r.24	Lifeguarding, Waterfront and Bloodborne Pathogens Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU412-r.2 4	Lifeguarding, Waterfront and Bloodborne Pathogens	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU412-BL-r.24	Lifeguarding, Waterfront and Bloodborne Pathogens-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU411R-r. 24	Lifeguarding, Waterpark and Bloodborne Pathogens Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU411R-BL-r.24	Lifeguarding, Waterpark and Bloodborne Pathogens Recertification-BL	Each	0.00

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CPS-Lifeguarding-Fee Exempt	AP-HSSAQU411-r.2 4	Lifeguarding, Waterpark and Bloodborne Pathogens	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU411-BL-r.24	Lifeguarding, Waterpark and Bloodborne Pathogens-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU410R-r. 24	Lifeguarding and Waterfront Skills Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU410R-BL-r.24	Lifeguarding and Waterfront Skills Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU410-r.2 4	Lifeguarding and Waterfront Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU410-BL-r.24	Lifeguarding and Waterfront Skills-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU409R-r. 24	Lifeguarding and Waterpark Skills Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU409R-BL-r.24	Lifeguarding and Waterpark Skills Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU409-r.2 4	Lifeguarding and Waterpark Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU409-BL-r.24	Lifeguarding and Waterpark Skills-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU408R-r. 24	Lifeguarding and Administering Emergency Oxygen Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU408R-BL-r.24	Lifeguarding and Administering Emergency Oxygen Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU408-r.2 4	Lifeguarding and Administering Emergency Oxygen	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU408-BL-r.24	Lifeguarding and Administering Emergency Oxygen-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU407R-r. 24	Lifeguarding and Bloodborne Pathogens Training Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU407R-BL-r.24	Lifeguarding and Bloodborne Pathogens Training Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU407-r.2 4	Lifeguarding and Bloodborne Pathogens Training	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU407-BL-r.24	Lifeguarding and Bloodborne Pathogens Training-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU406-r.2 4	Shallow Water Lifeguarding to Lifeguarding	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU404R	Waterpark Skills Review	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU404-r.2 4	Waterpark Skills	Each	0.00



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CPS-Lifeguarding-Fee Exempt	AP-HSSAQU404	Waterpark Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU403R	Waterfront Skills Review	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU403-r.2 4	Waterfront Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU403	Waterfront Skills	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU402R-r. 24	Lifeguarding Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU402R-BL-r.24	Lifeguarding Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU402-r.2 4	Lifeguarding	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU402-BL-r.24	Lifeguarding-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU401R-r. 24	Shallow Water Lifeguarding (Water ≤ 5 ft) Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU401R-BL-r.24	Shallow Water Lifeguarding (Water ≤ 5 ft) Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU401-r.2 4	Shallow Water Lifeguarding (Water ≤ 5 ft)	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU401-BL-r.24	Shallow Water Lifeguarding (Water ≤ 5 ft)-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU364R-r. 24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU364R-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU364-r.2 4	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU364-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and AEO-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU363R-r. 24	Aquatic Attraction Lifeguarding (Water ≤ to 3 ft) and BBP Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU363R-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and BBP Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU363-r.2 4	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and BBP	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU363-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) and BBP-BL	Each	0.00



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CPS-Lifeguarding-Fee Exempt	AP-HSSAQU362-r.2 4	Aquatic Attraction Lifeguarding to Shallow Water Lifeguarding	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU362	Aquatic Attraction LG(Water Less than or equal to 3ft)Bridge to Shallow Water LG	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU361-r.2 4	Aquatic Attraction Lifeguarding to Lifeguarding	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU351R-r. 24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) Recertification	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU351R-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft) Recertification-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU351-r.2 4	Aquatic Attraction Lifeguarding (Water ≤ 3 ft)	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU351-BL-r.24	Aquatic Attraction Lifeguarding (Water ≤ 3 ft)-BL	Each	0.00
CPS-Lifeguarding-Fee Exempt	AP-HSSAQU101	Junior Lifeguarding	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO801-BL-r.24	CPR/AED for Professional Rescuers Instructor-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO403R-r. 24	CPR/AED for Professional Rescuers with First Aid and BBP Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO403R-BL-r.24	CPR/AED for Professional Rescuers with First Aid and BBP Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO403C-r. 24	CPR/AED for Professional Rescuers with First Aid and BBP Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO403-r.2 4	CPR/AED for Professional Rescuers with First Aid and BBP	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO403-BL-r.24	CPR/AED for Professional Rescuers with First Aid and BBP-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402R-r. 24	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402R-BL-r.24	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402R	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee		CPR/AED for Professional Rescuers with First Aid, BBP and AEO		

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Exempt	AP-HSSPRO402C-r. 24	Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402C	CPR/AED for Professional Rescuers with First Aid, BBP and AEO Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402-r.2 4	CPR/AED for Professional Rescuers with First Aid, BBP and AEO	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402-BL-r.24	CPR/AED for Professional Rescuers with First Aid, BBP and AEO-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO402	CPR/AED for Professional Rescuers with First Aid, BBP and AEO	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401R-r. 24	CPR/AED for Professional Rescuers with First Aid Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401R-BL-r.24	CPR/AED for Professional Rescuers with First Aid Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401R	CPR/AED for Professional Rescuers with First Aid Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401C-r. 24	CPR/AED for Professional Rescuers with First Aid Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401C	CPR/AED for Professional Rescuers with First Aid Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401-r.2 4	CPR/AED for Professional Rescuers with First Aid	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO401-BL-r.24	CPR/AED for Professional Rescuers with First Aid-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301R-r. 24	CPR/AED for Professional Rescuers with RTE Bundle Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301R-BL-r.24	CPR/AED for Professional Rescuers with RTE Bundle Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301R	CPR/AED for Professional Rescuers and Responding to Emergencies Bundle Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee				



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Exempt	AP-HSSPRO301C-r. 24	CPR/AED for Professional Rescuers with RTE Bundle Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301c	CPR/AED for Professional Rescuers and Responding to Emergencies Bundle Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301-r.2 4	CPR/AED for Professional Rescuers with Responding to Emergencies Bundle	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301-BL-r.24	CPR/AED for Professional Rescuers with RTE Bundle-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO301	CPR/AED for Professional Rescuers and Responding to Emergencies Bundle (Includes	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203R-r. 24	CPR/AED for Professional Rescuers with RTE, BBP, Epi and Asthma Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203R-BL-r.24	CPR/AED for Professional Rescuers with RTE, BBP, Epi, Asthma Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203R	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203C-r. 24	CPR/AED for Professional Rescuers with RTE, BBP, Epi and Asthma Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203C	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203-r.2 4	CPR/AED for Professional Rescuers with RTE, BBP, Epi and Asthma	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203-BL-r.24	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO203	CPR/AED for Professional Rescuers with RTE, BBP, Epi, and Asthma	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202R-r. 24	CPR/AED for Professional Rescuers with AEO Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202R-BL-r.24	CPR/AED for Professional Rescuers with AEO Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee		CPR/AED for Professional Rescuers with Administering Emergency		



Exempt	AP-HSSPRO202R	Oxygen Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202C-r. 24	CPR/AED for Professional Rescuers with Administering Emergency Oxygen Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202C	CPR/AED for Professional Rescuers with Administering Emergency Oxygen Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202-r.2 4	CPR/AED for Professional Rescuers with Administering Emergency Oxygen	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202-BL-r.24	CPR/AED for Professional Rescuers with AEO-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO202	CPR/AED for Professional Rescuers with Administering Emergency Oxygen	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201R-r. 24	CPR/AED for Professional Rescuers with RTE First Aid Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201R-BL-r.24	CPR/AED for Professional Rescuers with RTE First Aid Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201R	CPR/AED for Professional Rescuers and Responding to Emergencies First Aid Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201C-r. 24	CPR/AED for Professional Rescuers with RTE First Aid Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201C	CPR/AED for Professional Rescuers and Responding to Emergencies First Aid Challe	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201-r.2 4	CPR/AED for Professional Rescuers with Responding to Emergencies First Aid	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201-BL-r.24	CPR/AED for Professional Rescuers with Responding to Emergencies First Aid-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO201	CPR/AED for Professional Rescuers and Responding to Emergencies First Aid	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO112R-r. 24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee	AP-HSSPRO112R-BL	CPR/AED for Professional Rescuers with BBP, Asthma and Epi		



City of Kingsport for its Kingsport Aquatic Center

Nov 25, 2024 PG-0000202954

Exempt	-r.24	Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO112C-r. 24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO112-r.2 4	CPR/AED for Professional Rescuers with BBP, Asthma and Epi	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO112-BL-r.24	CPR/AED for Professional Rescuers with BBP, Asthma and Epi-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111R-r. 24	CPR/AED for Professional Rescuers and Bloodborne Pathogens Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111R-BL-r.24	CPR/AED for Professional Rescuers with BBP Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111R	CPR/AED for Professional Rescuers and Bloodborne Pathogens Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111C-r. 24	CPR/AED for Professional Rescuers and Bloodborne Pathogens Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111C	CPR/AED for Professional Rescuers and Bloodborne Pathogens Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111-r.2 4	CPR/AED for Professional Rescuers and Bloodborne Pathogens	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111-BL-r.24	CPR/AED for Professional Rescuers with BBP-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO111	CPR/AED for Professional Rescuers and Bloodborne Pathogens	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110R-r. 24	CPR/AED for Professional Rescuers with AEO and First Aid Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110R-BL-r.24	CPR/AED for Professional Rescuers with AEO & First Aid Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110R	CPR/AED for Professional Rescuers with AEO and First Aid Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee		CPR/AED for Professional Rescuers with AEO and First Aid		

Item XII.B.



Exempt	AP-HSSPRO110C-r. 24	Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110C	CPR/AED for Professional Rescuers with Administering Emergency Oxygen and First	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110-r.2 4	CPR/AED for Professional Rescuers with AEO and First Aid	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110-BL-r.24	CPR/AED for Professional Rescuers with AEO & First Aid-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO110	CPR/AED for Professional Rescuers with Administering Emergency Oxygen and First	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109R-r. 24	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109R-BL-r.24	CPR/AED for Professional Rescuers with BBP, AEO, Asthma & Epi Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109R	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109C-r. 24	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109C	CPR/AED for Professional Rescuers with AEO, BBP, Asthma, Epi Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109-r.2 4	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109-BL-r.24	CPR/AED for Professional Rescuers with BBP, AEO, Asthma and Epi-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO109	CPR/AED for Professional Rescuers with AEO, BBP, Asthma and Epi	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO102-r.2 4	Administering Emergency Oxygen	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101R-r. 24	CPR/AED for Professional Rescuers Recertification	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee	AP-HSSPRO101R-BL			



Exempt	-r.24	CPR/AED for Professional Rescuers Recertification-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101R	CPR/AED for Professional Rescuers Review	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101C-r. 24	CPR/AED for Professional Rescuers Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101C	CPR/AED for Professional Rescuers Challenge	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101-r.2 4	CPR/AED for Professional Rescuers	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101-BL-r.24	CPR/AED for Professional Rescuers-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101-BL	CPR/AED for Professional Rescuers-BL	Each	0.00
CPS-CPR/AED for the Prof Rescuer-Fee Exempt	AP-HSSPRO101	CPR/AED for the Professional Rescuer	Each	0.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA647-r.2 1	Spanish Adult FA/CPR/AED with Opioid & Naloxone Admin-Nasal Atomizer	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA646-r.2 1	Spanish Adult & Peds FA/CPR/AED with Opioid & Naloxone Admin-Nasal Atomizer	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA645-r.2 1	Spanish Head, Neck, MBJI & Splinting	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA644-r.2 1	Spanish Asthma & Quick-Relief Medication	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA643-r.2 1	Spanish Anaphylaxis & Epinephrine Auto-Injector Admin	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA642-r.2 1	Spanish Life Threatening Bleeding & Tourniquet	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA641-r.2 1	Spanish Opioid Overdose & Naloxone Admin-Nasal Spray	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA640-r.2 1	Spanish Adult FA/CPR/AED, Head, Neck, MBJI and Splinting	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA639-r.2 1	Spanish Adult & Peds FA/CPR/AED, Head, Neck, MBJI and Splinting	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA638-r.2 1	Spanish Adult First Aid/CPR/AED with Asthma	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA637-r.2 1	Spanish Adult & Peds FA/CPR/AED with Asthma	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA636-r.2 1	Spanish Adult FA/CPR/AED with Epinephrine Auto-Injector	Each	55.00

Item XII.B.



CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA635-r.2 1	Spanish Adult & Peds FA/CPR/AED with Epinephrine Auto-Injector	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA634-r.2 1	Spanish Adult FA/CPR/AED with LTB, Tourniquet Application	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA633-r.2 1	Spanish Adult & Peds FA/CPR/AED with LTB, Tourniquet Application	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA632-r.2 1	Spanish Adult FA/CPR/AED with Opioid & Naloxone Admin-Nasal Spray	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA631-r.2 1	Spanish Adult & Peds FA/CPR/AED with Opioid & Naloxone Admin-Nasal Spray	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA628-r.2 1	Spanish Adult CPR/AED Skills Session (RCP/AED para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA627-r.2 1	Spanish Adult & Pediatric FA/CPR/AED Skills Session (Primeros auxilios/RCP/DEA p	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA626-r.2 1	Spanish Adult FA/CPR/AED Skills Session (Primeros auxilios/RCP/DEA para adultos	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA625-r.2 1	Spanish Pediatric FA/CPR/AED Skills Session (Primeros auxilios/RCP/DEA para niñ	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA624-r.2 1	Spanish First Aid Skills Session (Primeros auxilios)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA623-r.2 1	Spanish Adult & Pediatric CPR/AED Skills Session(RCP/DEA para adultos y niños)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA622R-r. 21	Spanish Pediatric CPR/AED Review (Curso de repaso de RCP y DEA pediatricos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA622-r.2 1	Spanish Pediatric CPR/AED (RCP y DEA pediatricos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA621R-r. 21	Spanish Adult CPR/AED and Pediatric CPR Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA621C-r. 21	Spanish Adult CPR/AED and Pediatric CPR Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA621-r.2 1	Spanish Adult CPR/AED and Pediatric CPR	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA620R-r. 21	Spanish Adult CPR/AED, Pediatric CPR, and Adult and Pediatric First Aid Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA620C-r. 21	Spanish Adult CPR/AED, Pediatric CPR, and First Aid Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA620-r.2 1	Spanish Adult CPR/AED, Pediatric CPR, and Adult and Pediatric First Aid	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA619R-r. 21	Spanish Pediatric First Aid/CPR/AED Review	Each	55.00



CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA619-r.2 1	Spanish Pediatric First Aid/CPR/AED (Primeros auxilios, RCP y DEA pediatricos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA618R-r. 21	Spanish Pediatric CPR Review (Curso de repaso de RCP pediatrica)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA618-r.2 1	Spanish Pediatric CPR (RCP pediatrica)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA617R-r. 21	Spanish Adult and Pediatric First Aid/CPR Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA617C-r. 21	Spanish Adult and Pediatric First Aid/CPR Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA617-r.2 1	Spanish Adult and Pediatric First Aid/CPR	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA614R-r. 21	Spanish Adult and Pediatric First Aid/CPR/AED Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA614C-r. 21	Spanish Adult and Pediatric First Aid/CPR/AED Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA614-r.2 1	Spanish Adult and Pediatric First Aid/CPR/AED	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA613R-r. 21	Spanish Adult and Child First Aid/CPR/AED Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA613C-r. 21	Spanish Adult and Child First Aid/CPR/AED Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA613-r.2 1	Spanish Adult and Child First Aid/CPR/AED	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA612R-r. 21	Spanish Adult First Aid/CPR/AED Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA612C-r. 21	Spanish Adult First Aid/CPR/AED Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA612-r.2 1	Spanish Adult First Aid/CPR/AED (Primeros auxilios, RCP y DEA para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA611R-r. 21	Spanish Adult First Aid/CPR Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA611C-r. 21	Spanish Adult First Aid/CPR Challenge	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA611-r.2 1	Spanish Adult First Aid/CPR (Primeros auxilios y RCP para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA610R-r. 21	Spanish Adult and Pediatric CPR/AED Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA610-r.2 1	Spanish Adult and Pediatric CPR/AED (RCP y DEA pediatricos y para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA609R-r. 21	Spanish Adult and Pediatric CPR Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA609-r.2 1	Spanish Adult and Pediatric CPR (RCP para adultos y pediatrica)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA608R-r. 21	Spanish Adult and Child CPR/AED Review	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA608-r.2 1	Spanish Adult and Child CPR/AED (RCP y DEA para adultos y ninos)	Each	55.00



CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA607R-r. 21	Spanish Adult CPR/AED Review (Curso de repaso de RCP y DEA para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA607-r.2 1	Spanish Adult CPR/AED (RCP y DEA para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA605R-r. 21	Spanish Adult AED Review (Curso de repaso de uso del DEA en adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA604-r.2 1	Spanish Infant CPR (RCP para bebes)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA603R-r. 21	Spanish Child CPR Review (Curso de repaso de RCP para ninos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA603-r.2 1	Spanish Child CPR (RCP para ninos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA602R-r. 21	Spanish Adult CPR Review (Curso de repaso de RCP para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA602C-r. 21	Spanish Adult CPR Challenge (Curso de prueba de RCP para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA602-r.2 1	Spanish Adult CPR (RCP para adultos)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA601R-r. 21	Spanish First Aid Review (Curso de repaso de primeros auxilios)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA601C-r. 21	Spanish First Aid Challenge (Curso de prueba de primeros auxilios)	Each	55.00
CPS-Spanish FA/CPR/AED-Retail	AP-HSSSFA601-r.2 1	Spanish First Aid (Primeros auxilios)	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA942-r.2 1	Adult FA/CPR/AED, Anaphylaxis, Asthma, Quick Relief Medication Admin, HNMBJ, LTB	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA941-r.2 1	Adult & Pediatric First Aid/CPR/AED, Opioid Overdose & Naloxone-Nasal Atomizer	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA940-r.2 1	Adult First Aid/CPR/AED with Opioid Overdose and Naloxone Admin-Nasal Atomizer	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA939-r.2 1	Opioid Overdose and Naloxone Administration-Nasal Atomizer	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA938-r.2 1	Adult FA/CPR/AED with Anaphylaxis & Epinephrine Auto Injector	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA936-r.2 1	Adult & Pediatric First Aid/CPR/AED with Anaphylaxis & Epinephrine	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA930-r.2 1	Adult & Pediatric First Aid/CPR/AED, Opioid Overdose & Naloxone-Nasal Spray	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA926-r.2 1	Adult & Pediatric First Aid/CPR/AED with Asthma & Quick-Relief Medication	Each	55.00
		Adult First Aid/CPR/AED with Opioid Overdose and Naloxone		

Item XII.B.



CPS-FA/CPR/AED-Retail	AP-HSSSFA920-r.2 1	Admin-Nasal Spray	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA905-r.2 1	Life Threatening Bleeding and Tourniquet Application	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA904-r.2 1	Head, Neck, Muscle, Bone and Joint Injuries and Splinting	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA903-r.2 1	Asthma and Quick-Relief Medication Administration	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA902-r.2 1	Anaphylaxis and Epinephrine Auto-Injector Administration	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA900-r.2 1	Opioid Overdose and Naloxone Administration-Nasal Spray	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA801-BL-r.21	First Aid/CPR/AED Instructor-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA750	First Aid for Public Safety Personnel (Title 22)	Each	30.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA717-r.2 1	Pediatric First Aid/CPR/AED Skills Session	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA716-r.2 1	Adult and Pediatric First Aid/CPR/AED Skills Session	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA714-r.2 1	Adult First Aid/CPR/AED Skills Session	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA713-r.2 1	Adult and Pediatric CPR/AED Skills Session	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA711-r.2 1	Adult CPR/AED Skills Session	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA710-r.2 1	First Aid Skills Session	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA520-r.2 1	Adult and Infant CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA519-r.2 1	Infant First Aid/CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA516BBP-BL-r.21	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA516-BL-r.21	Adult and Pediatric First Aid/CPR/AED-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA515BBP-BL-r.21	Pediatric First Aid/CPR/AED and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA515-BL-r.21	Pediatric First Aid/CPR/AED-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA514BBP-BL-r.21	Adult First Aid/CPR/AED and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA514-BL-r.21	Adult First Aid/CPR/AED-BL	Each	55.00
	AP-HSSSFA513BBP-			



City of Kingsport for its Kingsport Aquatic Center

Nov 25, 2024 PG-0000202954

CPS-FA/CPR/AED-Retai I	BL-r.21	Adult and Pediatric CPR/AED and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA513-BL-r.21	Adult and Pediatric CPR/AED-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA512BBP-BL-r.21	Pediatric CPR/AED and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA512-BL-r.21	Pediatric CPR/AED-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA511BBP-BL-r.21	Adult CPR/AED and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA511-BL-r.21	Adult CPR/AED-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA510BBP-BL-r.21	First Aid and Bloodborne Pathogens-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA510-BL-r.21	First Aid-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA503R-r. 21	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma - Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA503C-r. 21	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma - Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA503-r.2 1	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA503-BL-r.21	Adult and Pediatric First Aid/CPR/AED with Epi and Asthma-BL	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA468-r.2 1	Adult First Aid/CPR/AED with Bloodborne Pathogens and AEO	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA466-r.2 1	Adult and Pediatric First Aid/CPR/AED with BBP and AEO	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA460R-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Epi, Asthma Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA460C-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Epi, Asthma Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA460-r.2 1	Adult and Pediatric First Aid/CPR/AED with BBP, Epi, Asthma	Each	55.00
		Adult and Pediatric First Aid/CPR Review and Bloodborne		



CPS-FA/CPR/AED-Retai I	AP-HSSSFA459R-r. 21	Pathogens Training	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA459C-r. 21	Adult and Pediatric First Aid/CPR Challenge and Bloodborne Pathogens Training	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA459-r.2 1	Adult and Pediatric First Aid/CPR and Bloodborne Pathogens Training	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA458-r.2 1	Adult First Aid/CPR/AED and BBP and Asthma and Epi and AEO	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA457R-r. 21	Adult First Aid/CPR with BBP, Asthma, Epi and AEO Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA457C-r. 21	Adult First Aid/CPR with BBP, Asthma, Epi and AEO Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA457-r.2 1	Adult First Aid/CPR with BBP, Asthma, Epi and AEO	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA456R-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Asthma, Epi, and AEO Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA456C-r. 21	Adult and Pediatric First Aid/CPR/AED with BBP, Asthma, Epi and AEO Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA456-r.2 1	Adult and Pediatric First Aid/CPR/AED with BBP, Asthma, Epi, and AEO	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA450R-r. 21	Adult First Aid/CPR/AED with Asthma, Epi and AEO Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA450C-r. 21	Adult First Aid/CPR/AED with Asthma, Epi and AEO Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA450-r.2 1	Adult First Aid/CPR/AED with Asthma, Epi and AEO	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA448R-r. 21	Adult First Aid/CPR/AED and Administering Emergency Oxygen Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA448C-r. 21	Adult First Aid/CPR/AED and Administering Emergency Oxygen Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA448-r.2 1	Adult First Aid/CPR/AED and Administering Emergency Oxygen	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA447R-r. 21	Adult First Aid/CPR and Administering Emergency Oxygen Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA447C-r. 21	Adult First Aid/CPR and Administering Emergency Oxygen Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA447-r.2 1	Adult First Aid/CPR and Administering Emergency Oxygen	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA446R-r. 21	Adult and Pediatric First Aid/CPR/AED and Administering Emergency Oxygen Review	Each	55.00
Adult and Pediatric First Aid/CPR/AED & Administering Emergency				



CPS-FA/CPR/AED-Retai I	AP-HSSSFA446C-r. 21	Oxygen Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA446-r.2 1	Adult and Pediatric First Aid/CPR/AED and Administering Emergency Oxygen	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA438R-r. 21	Adult First Aid/CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA438C-r. 21	Adult First Aid/CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA438-r.2 1	Adult First Aid/CPR/AED with Anaphylaxis and Epinephrine Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA437R-r. 21	Adult First Aid/CPR with Anaphylaxis and Epinephrine Auto-Injector Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA437C-r. 21	Adult First Aid/CPR with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA437-r.2 1	Adult First Aid/CPR with Anaphylaxis and Epinephrine Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA436R-r. 21	Adult & Pediatric First Aid/CPR/AED with Anaphylaxis & Epi Auto-Injector Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA436C-r. 21	Adult & Pediatric FA/CPR/AED with Anaphylaxis & Epi Auto-Injector Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA428R-r. 21	Adult First Aid/CPR/AED with Asthma & Quick-Relief Medication Admin Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA428C-r. 21	Adult FA/CPR/AED with Asthma & Quick-Relief Medication Admin Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA428-r.2 1	Adult First Aid/CPR/AED with Asthma & Quick-Relief Medication Administration	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA427R-r. 21	Adult FA/CPR with Asthma & Quick-Relief Medication Administration Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA427C-r. 21	Adult First Aid/CPR with Asthma & Quick-Relief Medication Admin Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA427-r.2 1	Adult First Aid/CPR with Asthma & Quick-Relief Medication Administration	Each	55.00

Item XII.B.



CPS-FA/CPR/AED-Retail	AP-HSSSFA426R-r. 21	Adult and Peds FA/CPR/AED with Asthma & Quick-Relief Medication Admin Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA426C-r. 21	Adult and Peds FA/CPR/AED with Asthma & Quick-Relief Medication Admin Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA426-r.2 1	Adult and Pediatric FA/CPR/AED with Asthma & Quick-Relief Medication Admin	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA421R-r. 21	Adult First Aid, CPR with BBP, Anaphylaxis and Epi- Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA421C-r. 21	Adult First Aid, CPR with BBP, Anaphylaxis and Epi- Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA421-r.2 1	Adult First Aid, CPR with BBP, Anaphylaxis and Epi	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA421-BL-r.21	Adult First Aid, CPR with BBP, Anaphylaxis and Epi-BL	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA420R-r. 21	Adult and Child First Aid/CPR/AED and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA420C-r. 21	Adult and Child First Aid/CPR/AED and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA420-r.2 1	Adult and Child First Aid/CPR/AED and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA419R-r. 21	Adult and Child First Aid/CPR and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA419C-r. 21	Adult and Child First Aid/CPR and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA419-r.2 1	Adult and Child First Aid/CPR and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA418R-r. 21	Adult First Aid/CPR/AED and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA418C-r. 21	Adult First Aid/CPR/AED and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA418-r.2 1	Adult First Aid/CPR/AED plus Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA417R-r. 21	Adult First Aid/CPR and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA417C-r. 21	Adult First Aid/CPR and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA417-r.2 1	Adult First Aid/CPR and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA416R-r. 21	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA416C-r. 21	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens Challenge	Each	55.00



CPS-FA/CPR/AED-Retai I	AP-HSSSFA416-r.2 1	Adult and Pediatric First Aid/CPR/AED and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA415R-r. 21	Adult and Pediatric First Aid/CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA415C-r. 21	Adult and Pediatric First Aid/CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA415-r.2 1	Adult and Pediatric First Aid/CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA414R-r. 21	Adult CPR/AED, Pediatric CPR and First Aid Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA414C-r. 21	Adult CPR/AED, Pediatric CPR and First Aid Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA414-r.2 1	Adult CPR/AED, Pediatric CPR and First Aid	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA413R-r. 21	Adult and Pediatric First Aid/CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA413C-r. 21	Adult and Pediatric First Aid/CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA413-r.2 1	Adult and Pediatric First Aid/CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA412R-r. 21	Adult and Child First Aid/CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA412C-r. 21	Adult and Child First Aid/CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA412-r.2 1	Adult and Child First Aid/CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA411R-r. 21	Pediatric First Aid/CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA411C-r. 21	Pediatric First Aid/CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA411-r.2 1	Pediatric First Aid/CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA410R-r. 21	Adult CPR/AED, Infant CPR and First Aid Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA410C-r. 21	Adult CPR/AED, Infant CPR and First Aid Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA410-r.2 1	Adult CPR/AED, Infant CPR and First Aid	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA409R-r. 21	Adult CPR/AED, Child CPR and First Aid Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA409C-r. 21	Adult CPR/AED, Child CPR and First Aid Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA409-r.2 1	Adult CPR/AED, Child CPR and First Aid	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA408R-r. 21	Pediatric First Aid/CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA408C-r. 21	Pediatric First Aid/CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA408-r.2 1	Pediatric First Aid/CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA407R-r. 21	Adult and Infant First Aid/CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA407C-r. 21	Adult and Infant First Aid/CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA407-r.2 1	Adult and Infant First Aid/CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA406R-r. 21	Adult and Child CPR/First Aid Review	Each	55.00



CPS-FA/CPR/AED-Retail	AP-HSSSFA406C-r. 21	Adult and Child CPR/First Aid Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA406-r.2 1	Adult and Child CPR/First Aid	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA405R-r. 21	Child First Aid/CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA405C-r. 21	Child First Aid/CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA405-r.2 1	Child First Aid/CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA404R-r. 21	Adult First Aid/CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA404C-r. 21	Adult First Aid/CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA404-r.2 1	Adult First Aid/CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA403R-r. 21	Infant First Aid/CPR Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA403C-r. 21	Infant First Aid/CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA403-r.2 1	Infant First Aid/CPR	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA402R-r. 21	Child First Aid/CPR Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA402C-r. 21	Child First Aid/CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA402-r.2 1	Child First Aid/CPR	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA401R-r. 21	Adult First Aid/CPR Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA401C-r. 21	Adult First Aid/CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA401-r.2 1	Adult First Aid/CPR	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA32-r.21	Adult & Pediatric First Aid/CPR/AED with Head, Neck, MBI & Splinting	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA31-r.21	Adult & Pediatric First Aid/CPR/AED with Life Threatening Bleeding & Tourniquet	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA304-r.2 1	Adult and Pediatric CPR/AED with Asthma & Anaphylaxis/Epinephrine Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA303R-r. 21	Adult and Pediatric CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA303C-r. 21	Adult and Pediatric CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA303-r.2 1	Adult and Pediatric CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA302R-r. 21	Adult CPR/AED and Pediatric CPR Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA302C-r. 21	Adult CPR/AED with Pediatric CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA302-r.2 1	Adult CPR/AED with Pediatric CPR	Each	55.00



CPS-FA/CPR/AED-Retai I	AP-HSSSFA301R-r. 21	Adult and Pediatric CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA301C-r. 21	Adult and Pediatric CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA301-r.2 1	Adult and Pediatric CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA221-r.2 1	Adult and Child First Aid/CPR/AED with Anaphylaxis/Epi Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA22-r.21	Adult First Aid/CPR/AED with Head, Neck, MBI & Splinting	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA213-r.2 1	Pediatric CPR with Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA21-r.21	Adult First Aid/CPR/AED with Life Threatening Bleeding & Tourniquet Application	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA208R-r. 21	Adult and Child CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA208C-r. 21	Adult and Child CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA208-r.2 1	Adult and Child CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA207R-r. 21	Pediatric CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA207C-r. 21	Pediatric CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA207-r.2 1	Pediatric CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA206R-r. 21	Adult CPR/AED and Infant CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA206C-r. 21	Adult CPR/AED and Infant CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA206-r.2 1	Adult CPR/AED and Infant CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA205R-r. 21	Adult CPR/AED and Child CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA205C-r. 21	Adult CPR/AED and Child CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA205-r.2 1	Adult CPR/AED and Child CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA204R-r. 21	Adult and Child AED Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA204C-r. 21	Adult and Child AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA204-r.2 1	Adult and Child AED	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA203R-r. 21	Pediatric CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA203C-r. 21	Pediatric CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA203-r.2 1	Pediatric CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA202R-r. 21	Adult and Infant CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA202C-r. 21	Adult and Infant CPR Challenge	Each	55.00



CPS-FA/CPR/AED-Retail	AP-HSSSFA202-r.2 1	Adult and Infant CPR	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA201R-r. 21	Adult and Child CPR Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA201C-r. 21	Adult and Child CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA201-r.2 1	Adult and Child CPR	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA157R-r. 21	Adult CPR/AED with BBP, Asthma, Epi and AEO Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA157C-r. 21	Adult CPR/AED with BBP, Asthma, Epi and AEO Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA157-r.2 1	Adult CPR/AED with BBP, Asthma, Epi and AEO	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA152R-r. 21	Adult CPR with BBP, Asthma, Epi and AEO Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA152C-r. 21	Adult CPR with BBP, Asthma, Epi and AEO Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA152-r.2 1	Adult CPR with BBP, Asthma, Epi and AEO	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA151R-r. 21	First Aid and BBP and Asthma and Epi and AEO Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA151C-r. 21	First Aid and BBP and Asthma and Epi and AEO Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA151-r.2 1	First Aid and BBP and Asthma and Epi and AEO	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA147R-r. 21	Adult CPR/AED and Administering Emergency Oxygen Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA147C-r. 21	Adult CPR/AED and Administering Emergency Oxygen Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA147-r.2 1	Adult CPR/AED and Administering Emergency Oxygen	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA137R-r. 21	Adult CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA137C-r. 21	Adult CPR/AED with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA137-r.2 1	Adult CPR/AED with Anaphylaxis and Epinephrine Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA132R-r. 21	Adult CPR with Anaphylaxis and Epinephrine Auto-Injector Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA132C-r. 21	Adult CPR with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA132-r.2 1	Adult CPR with Anaphylaxis and Epinephrine Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA131R-r. 21	First Aid with Anaphylaxis and Epinephrine Auto-Injector Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA131C-r. 21	First Aid with Anaphylaxis and Epinephrine Auto-Injector Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA131-r.2 1	First Aid with Anaphylaxis and Epinephrine Auto-Injector	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA127R-r. 21	Adult CPR/AED and Asthma Review	Each	55.00



City of Kingsport for its Kingsport Aquatic Center

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CPS-FA/CPR/AED-Retail	AP-HSSSFA127C-r. 21	Adult CPR/AED and Asthma Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA127-r.2 1	Adult CPR/AED and Asthma	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA122R-r. 21	Adult CPR and Asthma Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA122C-r. 21	Adult CPR and Asthma Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA122-r.2 1	Adult CPR and Asthma	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA121R-r. 21	First Aid and Asthma Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA121C-r. 21	First Aid and Asthma Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA121-r.2 1	First Aid and Asthma	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA117R-r. 21	Adult CPR/AED and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA117C-r. 21	Adult CPR/AED and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA117-r.2 1	Adult CPR/AED and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA112R-r. 21	Adult CPR and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA112C-r. 21	Adult CPR and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA112-r.2 1	Adult CPR and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA111R-r. 21	First Aid and Bloodborne Pathogens Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA111C-r. 21	First Aid and Bloodborne Pathogens Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA111-r.2 1	First Aid and Bloodborne Pathogens	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA108R-r. 21	Child CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA108C-r. 21	Child CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA108-r.2 1	Child CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA107R-r. 21	Adult CPR/AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA107C-r. 21	Adult CPR/AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA107-r.2 1	Adult CPR/AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA106R-r. 21	Child AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA106C-r. 21	Child AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA106-r.2 1	Child AED	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA105R-r. 21	Adult AED Review	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA105C-r. 21	Adult AED Challenge	Each	55.00
CPS-FA/CPR/AED-Retail	AP-HSSSFA105-r.2 1	Adult AED	Each	55.00

Item XII.B.



City of Kingsport for its Kingsport Aquatic Center

Nov 25, 2024 PG-0000202954

CPS-FA/CPR/AED-Retai I	AP-HSSSFA104R-r. 21	Infant CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA104C-r. 21	Infant CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA104-r.2 1	Infant CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA103R-r. 21	Child CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA103C-r. 21	Child CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA103-r.2 1	Child CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA102R-r. 21	Adult CPR Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA102C-r. 21	Adult CPR Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA102-r.2 1	Adult CPR	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA101R-r. 21	First Aid Review	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA101C-r. 21	First Aid Challenge	Each	55.00
CPS-FA/CPR/AED-Retai I	AP-HSSSFA101-r.2 1	First Aid	Each	55.00

Addendum To Licensed Training Provider Agreement

This **Addendum To Licensed Training Provider Agreement** (“Addendum”) is made by and between The American National Red Cross (“Red Cross”) and the Licensed Training Provider listed in the signature block below (“LTP”), effective as of the last date of signature (“Effective Date”), is made a part of and subject to the terms of the Licensed Training Provider Agreement entered into on _____, 2025 between the Parties (the “Agreement”) for the purpose of setting forth the terms and conditions under which LTP may participate in Red Cross’s Centennial Campaign. Capitalized terms used in this Addendum and not otherwise defined herein shall have the meaning assigned to them in the Agreement.

WHEREAS, LTP has been permitted to teach Red Cross Courses under the Agreement, and LTP would like to continue to participate in a program in connection with the American Red Cross’s Centennial Campaign, which is designed to promote awareness of and access to the American Red Cross Water Safety education and training in identified communities by (1) teaching people to swim in identified communities where drowning rate is above national average, (2) motivating children and families to “come to the water” to become competent in the water and learn about water safety at a local facility, and (3) endeavoring to create a sustainable ecosystem of water safety to help make communities safer; and

WHEREAS, Red Cross wishes to continue to engage LTP in the Centennial Campaign, and LTP wishes to continue to engage in the Centennial Campaign, subject to the terms and conditions of this Addendum.

NOW THEREFORE, in consideration of the foregoing recitals and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

1. In connection with the Centennial Campaign, LTP agrees that it will:
 - a. Expand its existing Learn-to-Swim program (“LTS”) and Junior Lifeguarding offerings to reach additional program participants who are not otherwise receiving aquatics lessons (“Program Participants”);
 - b. Expand its existing Water Safety Instructor and Lifeguarding training to offer the additional LTS and Junior Lifeguarding offerings;
 - c. Provide Program Participants opportunities to take LTS courses through Level 3;
 - d. Provide opportunities for parents of Program Participants to participate in Red Cross water safety and CPR/AED training courses;
 - e. Use reasonable, good faith efforts to participate in promotional and media opportunities to inform the local community of the goals of the Centennial Campaign, including the importance of swimming and water safety training; provided, that LTP will obtain Red Cross’s prior consent to any promotional or media opportunities involving use of the Red Cross name or emblem pursuant to Section 4 of this Addendum and the Agreement;
 - f. Participate in, and provide information in support of, a research study to evaluate the effectiveness of the Centennial Campaign education and training;
 - g. Report the progress and results of the Centennial Campaign education and training courses to the Red



Cross in the manner and format reasonably requested by the Red Cross; and

- h. Provide accurate and timely supporting documentation of costs incurred in connection with the Centennial Campaign and reimbursed by Red Cross, including invoices when requested by the Red Cross. This provision will survive the expiration or earlier termination of this Addendum for one (1) year.

2. Red Cross agrees that it will:

- a. Assist in offsetting additional expenses for expanded programming as a result of LTP's participation in the Centennial Campaign. LTP's expenses that will be funded by the Red Cross for the first year of participation in the Centennial Campaign are listed on Exhibit B attached to this Addendum. The Parties will meet on at least an annual basis to mutually determine and agree upon the scope and amount of Centennial Campaign funding assistance, if any, to be provided by the Red Cross to LTP in subsequent years;
- b. Provide Red Cross printed and video training materials, as listed in Exhibit B, required to allow Program Participants to complete the Red Cross training contemplated under this Addendum;
- c. Provide promotional materials to inform the local community of the Centennial Campaign;
- d. Provide requirements, processes and mechanisms to report the process and results of the Centennial Campaign education and training courses; and
- e. Provide tools, resources and staff training required to implement the research study intended to evaluate the effectiveness of the Centennial Campaign education and training.

3. Term and Termination.

- a. Unless terminated consistent with this Section 3, the term of this Addendum will be effective as of the Effective Date listed above and ends on the day before the thirty-six (36) month anniversary thereof, unless terminated as provided below. .
- b. Either Party may terminate this Addendum, without cause, upon thirty (30) calendar days advance written notice to the other Party.
- c. Either Party may immediately terminate this Addendum upon the other Party's breach of its obligations under this Addendum.
- d. Termination of this Addendum will not automatically terminate the Agreement, but in the event the Agreement is terminated by either Party, and a Licensed Training Provider Agreement is not in force between LTP and Red Cross, this Addendum will automatically terminate.

4. Intellectual Property and Data Use.

a. Definitions:

- i. "Centennial Campaign Materials" will include all text, graphic and pictorial material provided or made available to LTP by Red Cross relating to or in connection with the Centennial Campaign, including without limitation, reports, the Centennial Campaign logo, web banners, creative and other materials, manuals, photographs and all other documents or materials.
- ii. "LTP Marks" means LTP's trademark and tradenames set forth on Exhibit A hereto and subject to any use guidelines contained in such Exhibit.



b. Centennial Campaign Materials.

- i. Subject to this Addendum, LTP grants Red Cross a fully paid-up, royalty-free, non-transferable, non-exclusive right and license to use and display the LTP Marks in the United States solely on and in conjunction with the Centennial Campaign Materials. Red Cross acknowledges that LTP is the sole owner of the LTP Marks and the goodwill associated therewith and that all rights not expressly granted herein remain the sole and exclusive property of LTP. Red Cross will use the LTP Marks in accordance with LTP's guidelines set forth on Exhibit A. Except as expressly provided in this Addendum, neither Party may use the other Party's name(s), logos, trademarks or other intellectual property in marketing materials, press releases, presentations other than Courses, or otherwise without the advance written consent of the other Party, which consent may be granted or withheld in the other Party's sole discretion.
- ii. Subject to this Addendum and the Agreement, the Red Cross grants LTP the limited, non-exclusive, non-transferable and non-assignable license in the U.S. to use Red Cross's branded Centennial Campaign Materials, without modification and in the file types and formats in which they are provided to LTP by Red Cross from time to time, for the limited purpose of accurately advertising and promoting the existence and objectives of the Centennial Campaign, the fact of LTP's participation in the Centennial Campaign, and events and the achievement of milestones relating to LTP's participation in the Centennial Campaign. LTP's use of the Centennial Campaign Materials is subject to the same restrictions and conditions that apply to LTP's use of the Red Cross's name and logo under the Agreement.
- iii. LTP will not use or allow the use of the Centennial Campaign Materials for any purpose other than the purpose set forth in subsection (ii) above without the prior written consent of the Red Cross. Immediately upon request, LTP will deliver to the Red Cross all Centennial Campaign Materials, and LTP will cease any use, and will not permit the use, of the Centennial Campaign Materials.
- iv. The foregoing licenses shall terminate upon termination or expiration of this Addendum.
- v. Except as expressly provided in this Addendum, no Party shall use the name, logo or marks of the other Party in any public statements (including any promotional or media opportunities) or in any other manner whatsoever, without obtaining such other Party's prior written consent for each use.

- c. Aquatics Centennial Data. LTP will hold in confidence, and will not disclose to any third party without the prior written consent of Red Cross, any data collected by LTP, or furnished by Red Cross to LTP, in connection with the Centennial Campaign (including non-public data regarding program offerings), or any other unpublished data or evaluative material provided to LTP by the Red Cross that relates to the Centennial Campaign. LTP hereby waives and will not assert any proprietary or intellectual property rights in data generated by LTP or Red Cross under this Addendum, nor shall it have the right to publish any such data without the prior written consent of Red Cross.

Notwithstanding anything to the contrary, this Addendum is a public record, and it, along with all documents or materials, in any format, including, but not limited to, paper, electronic, or virtual, that are public records pursuant to the Tennessee Public Records Act, set out in T.C.A. § 10-7-503 et seq., are not confidential and are subject to disclosure in whole or in part. Additionally, LPT must, upon proper request, release public documents and records as defined by T.C.A. § 10-7-503 et seq., including, but not limited to, the Agreement and all records created and maintained related to the Agreement, without any requirement to disclose such request to Red Cross.



5. Miscellaneous.

- a. This Addendum constitutes the entire agreement between the Parties with respect to the subject matter of this Addendum, and supersedes all prior agreements, understandings and representations, both written and oral, between the Parties with respect to such subject matter. Except to the extent modified by this Addendum, the Agreement remains in full force and effect. In the event of any conflict between the terms of this Addendum and the terms of the Agreement, the terms of this Addendum will control.
- b. The Agreement shall continue to govern all aspects of LTP's conduct of American Red Cross Courses, including any Courses offered in connection with the Centennial Campaign.
- c. The Parties are independent principals in all relationships and actions under and contemplated by this Addendum. This Addendum does not create a partnership or joint venture, and no Party has the authority to bind the other Party.
- d. This Agreement is binding upon and inures to the benefit of the Parties here to and their successors and permitted assigns. Notwithstanding the foregoing, neither Party may assign its rights or delegate its obligations under this Addendum without the prior written consent of the other Party.
- e. If any provision of this Addendum is held to be invalid, illegal or unenforceable, then, to the extent that such invalidity, illegality or unenforceability does not deprive either Party of any material benefit under this Addendum, such provision shall be deemed to be severed from this Addendum, and the remaining provisions will not be affected or impaired.
- f. This Addendum is governed by the laws of the State of Tennessee, without giving effect to its choice or conflict of law rules.
- g. Any notice sent by Red Cross to LTP alleging a breach or violation of this Addendum shall also be sent to:

Office of the City Attorney
City of Kingsport
415 Broad Street, 3rd Floor
Kingsport, TN 37660

(signatures to follow)



**Training Services
Licensed Training Provider Agreement
Centennial Addendum**

The Parties, acting through their respective duly authorized representative, have executed this Addendum to Licensed Training Provider Agreement, which shall come into force as of the Effective Date.

LTP Name: City of Kingsport	The American National Red Cross
LTP Signature:	Red Cross Signature:
Name: Brent Morelock	Name: Rachel Jewell
Title: Procurement Manager	Title: Sales Representative
Date:	Date:

Attest:

Angela Marshall, Deputy City Recorder

Approved as to form:

Rodney B. Rowlett, III, City Attorney



**EXHIBIT A
LTP MARKS
City of Kingsport**

EXHIBIT B
LTP EXPENSES FUNDED BY RED CROSS FOR
KINGSPORT AQUATIC CENTER
SEPTEMBER 2024 – AUGUST 2025 (ANNUAL ESTIMATE)

Course/Program	Quantity/Unit	Fees
Learn to Swim Program for the Community: <ul style="list-style-type: none"> • Parent and Child Aquatics • Preschool Aquatics • Learn to Swim Levels 1 - 4 • Adult Swim - Learning the Basics • Adult Swim - Improving Skills and Swimming Strokes (Lifeguard and WSI prep) 	Up to 250 enrollees	Scholarship fee – <ul style="list-style-type: none"> - \$20 (Member) - \$25 (Non-member) Participant fee - \$5 Not to Exceed - \$6,250
Water Safety Instructor®/Basic Swim Instructor	Up to 10 enrollees	AP fees waived - \$43 each + Scholarship fee - \$50 each
Lifeguarding Course	Up to 10 enrollees	AP fees waived - \$40 + Scholarship fee - \$50 each
Junior Lifeguarding course	Up to 10 enrollees	AP fees waived - \$18 each + Scholarship fees - \$50 each
Pediatric CPR/AED for Parents/Caregivers	Up to 25 enrollees	AP fees - \$30 each + Scholarship fees - \$10 each OR Course fees waived - \$37; online only course – no certification
General Water Safety/Parent Education – online or in-person; Online courses: <ul style="list-style-type: none"> • Water Safety for Parents and Caregivers • Parent/Caregiver Orientation to Swim Lessons • Becoming and Ambassador for Water Safety 	Unlimited (Goal: 150 participants)	No additional fees
Longfellow’s WHALE Tales	Unlimited (Goal: 300 participants)	No additional fees
Lifeguard Management	Up to 5 enrollees	\$120 course fees waived

Lifeguard Instructor Trainer Academy or Water Safety Instructor Trainer Academy	Up to 1 enrollee	\$350 Training Academy fees waived
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Notes:

- LTP will enroll their Learn-to-Swim facilities in the annual Red Cross Learn-to-Swim facility program as set out in the Agreement. The LTP uses Kingsport Aquatic Center for their Aquatic courses.
- The focus of the Centennial Campaign with the LTP is to help expand their low-cost/fee swim lessons and to develop more WSIs to support the delivery of these lessons.
- There are two existing scholarship programs that reduce the cost of swim lessons by 50%. The Centennial scholarships is intended to be used to further reduce the cost of lessons to \$5 per person, regardless of membership status.
- A start up kit of banners, swim caps, goggles and posters were provided in year 1. Additional banners will be provided as needed. Supplemental swim caps, goggles and posters will be provided as needed based on the numbers below.
- Scholarship criteria is set by the LTP.
- Lifeguards who are conducting patron surveillance must be on duty during all American Red Cross courses.
- The following Red Cross educational materials will also be included:

Product	Quantity/Unit
Banners	1
Posters	1
Swim Caps and Goggles	200
LTS Achievement Booklet (pk/50) – English	3
LTS Achievement Booklet (pk/10) - Spanish	2
Longfellow’s WHALE Tales Stickers	4
Longfellow’s WHALE Tales Posters	2
Water Safety Instructor Manual	10
Swimming and Water Safety Manual	10
Lifeguarding Manuals	10
Pediatric CPR/AED Ready Reference Cards	25
CPR Student Training Kit (For Pediatric CPR/AED)	25