

Warren County Board of Commissioners

201 Locust Street, McMinnville, TN 37110



Warren County Board of Commissioners

WARREN COUNTY BOARD OF COMMISSIONERS

Being held at 6:30 PM on Monday, April 15, 2024
201 Locust Street, McMinnville, TN 37110

ORDER OF PROCEDURE AND DOCKET

1. **Opening of Court – Court Officer**

2. **Invocation**

Invocation

Gary Martin: Commissioner District 7

3. **Pledge of Allegiance**

Pledge of Allegiance

Gary Martin: Commissioner District 7

4. **Roll Call**

5. **Adoption of Docket**

6. **Reading of Minutes**

7. **ELECTED OFFICIALS/DEPARTMENT REPORTS**

Warren County Animal Control and Adoption Center Quarterly Report

Sherri Bradley: Director

Industrial Development Board Quarterly Report

Wendy Sneed: Director

Warren County Regional Planning Commission Quarterly Report

Tommy Lee: Director

Ron Lee: District 1 Commissioner

Judicial Commissioners Quarterly Report
David Williams: Director

Warren County Health Department
Andrea Fox: Director

Finance Department Report
-February 2024 Financials

8. COMMITTEE REPORTS

Budget & Finance, Building & Grounds, Economic & Agricultural Development, Education, Financial Management, Health & Welfare, Highway & Bridge, Policy & Personnel, Safety, County Corrections Partnership, Legislative Committee

9. Public Comment

10. NEW BUSINESS

- 1 Amendment # GF-FY 23/24-34
Establish line item to pay IDB the available increment of the Hotel TIF

- 2 Amendment # GF-FY 23/24-35
Appropriate additional funds for State Treatment Grant (54710)
Reassign funds to align with State grant amendment for Mental Health Court Budget (55900)

- 3 Amendment # GF-FY 23/24-36
Allocate restricted funds for the Chancery Court to allow for the purchase of a new copier, current one has ceased working.

- 4 Amendment # GF-FY 23/24-37
Allocate additional funds associated with Airfield Lighting Grant

5 Amendment # GF-FY 23/24-38
Appropriate additional funds for electronic monitoring

6 Amendment # AF-FY 23/24-3
Appropriate funds for Rescue Squads Grant Program

7 Seth Webb Retirement
Jackie Matheny Jr.: Sheriff

8 Cali Nails Five Year Lease

9 Employee Handbook
David Britton

10 Approval of Notaries

11. Announcements

12. SPECIAL PRESENTATION

Kristan Ware
Air Evac

13. Adjourn

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: County Executive's Office

Item Type: Report

Agenda Section: Invocation

Subject:

Invocation

Gary Martin: Commissioner District 7

Suggested Action:

Attachments:

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: County Executive's Office

Item Type: Report

Agenda Section: Pledge of Allegiance

Subject:

Pledge of Allegiance

Gary Martin: Commissioner District 7

Suggested Action:

Attachments:

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: Animal Control & Adoption Center

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Warren County Animal Control and Adoption Center Quarterly Report

Sherri Bradley: Director

Suggested Action:

Attachments:

[WCACAC Quarterly Report.jpg](#)

Warren County Animal Control and Adoption Center
Quarterly Report For: Jan/Feb/Mar
Submitted by: S. Bradley

	PICKED UP	DROP OFF	ADOPTED	TRANSPORT	QUARENTINED	DIED IN CARE	EUTHANIZED
DOGS	79	5	35	28	3- bite	0	1Dog Behavioral
CATS	26	4	32	9	0		
OTHER/RTO	7 Dogs						

- Adoption Fees: \$1,022
- RTO Fees: \$0
- Cash Donations: \$1,113
- Court Judgment \$ 1,000
- Grants: 0
- Total: \$ 3,135

Current Census as of 04/1/24

DOGS	57
CATS	11
FOSTER	19 13 Dogs 6Cats
OTHER	2 Goats in Foster
TOTAL	89

Calls Received Office and Cell phone	760
Calls Returned	749 due to hangups calls not ret'd
Physical Location Calls	104
Total	1,613

NOTE: 1 dog euthanized -Behavior

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: Industrial Development Board

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Industrial Development Board Quarterly Report

Wendy Sneed: Director

Suggested Action:

Attachments:

[IDB Quarterly Financial Report 3rd Qtr-2023-2024.pdf](#)

[IDB Quarterly Activity Report - 20240402 April.pdf](#)

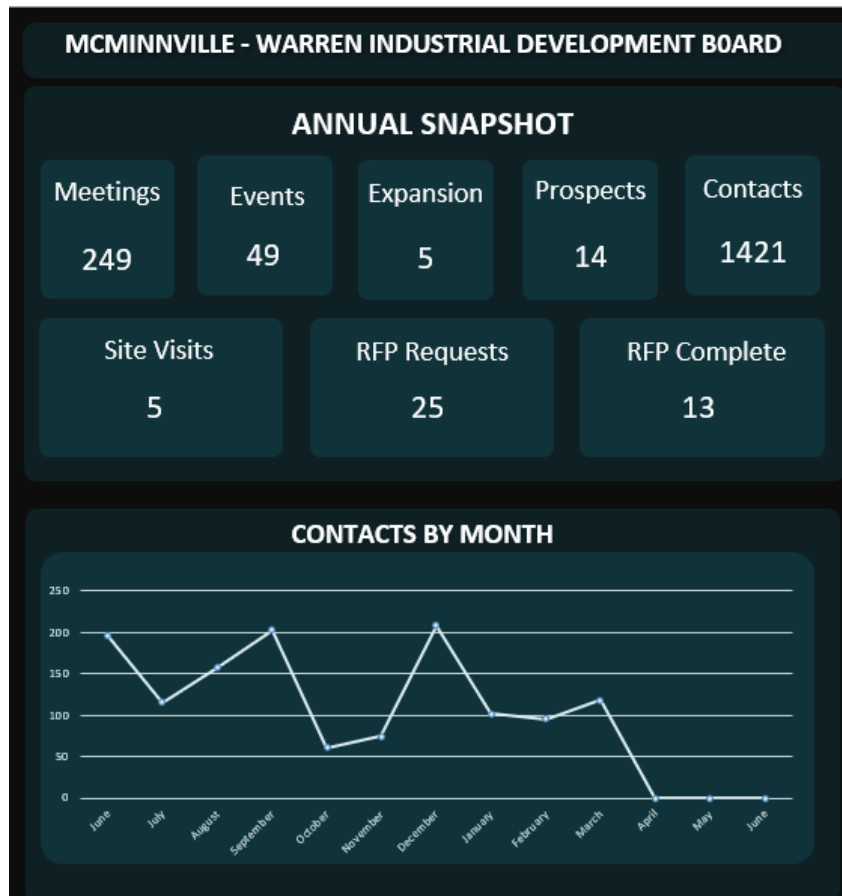
Industrial Development Board of McMinnville - Warren County
Financial Statement / Revenue- Expenses
3rd Quarter
January, February, March
2023- 2024

<u>WCIDB</u>		3rd Qtr 2023-2024
<u>REVENUES</u>		
Lease/Notes Receivable	\$	95,745.85
In-Lieu Tax Payments	\$	67,323.60
Interest Income (CD's/Checking Accts/Notes Rec)	\$	18,223.11
Site Magazine Ad Partnership	\$	1,500.00
TVA Grant Funding	\$	1,000.00
TOTAL REVEUNE	\$	183,792.56
<u>EXPENSES</u>		
Administrative Expenses	\$	952.13
Salaries	\$	39,294.02
Payroll Taxes	\$	3,554.57
Employee Insurance & Benfits	\$	8,919.81
Postage	\$	77.68
Telephone	\$	596.93
Seminars/ Workshops	\$	830.00
Professional Dues/Memberships	\$	1,944.00
Office Supplies & Expenses	\$	152.13
Prof Journals/Pubications	\$	140.00
Computer Software Maintenance & Service	\$	941.42
Printing & Photography	\$	215.84
Professional Fees- Accounting/Legal Fees	\$	8,050.00
Charitable Donations		
Travel/Mileage	\$	863.29
Office Lease Expense	\$	4,050.00
Advertising and Promotions	\$	5,000.00
Travel/Lodging/Meals	\$	167.09
Insurance - Property, DOL, etc.		
Total Interest & Admn Expense	\$	11,071.77
Total Principal Reduction	\$	146,609.28
MVIP Maintenance/Utliities	\$	507.25
Rock Island Old Mill		
Project Hotel		
Elam/Ball Park Rd.		
TOTAL EXPENSES	\$	233,937.21
 REVENUE - EXPENSES	 \$	 (50,144.65)



**Warren County Commission
Quarterly Activity Report
January - March**

April 2, 2024



Highlights

- Unitech Grand Opening – *Amazing turnout by community leadership – THANK YOU!*
- Collaborative meeting and agreement signed between Warren County and Ansan City, South Korea
- Ranked in the Top 100 Micropolitans in the nation for 2023! Only three communities ranked in the list and the other two were Cookeville and Greeneville.
- IDB Executive Director, Wendy Sneed, asked to serve as Ex-Officio Advisor on Chamber of Commerce Board of Directors
- IDB Executive Director, Wendy Sneed, won the Philip Trauernicht Memorial Scholarship, which covers tuition and boarding for TBEDC.

Meetings

- Airport Commission Mtgs
- Site Development Grant Debrief w/ ECD
- Property Planning Mtg with Regional Partners
- Main Street Promotion Committee Mtg
- TN Manufacturers Association/TN Chamber
- Capstone Projects - Community Marketing and Nursery Directory
- Nursery Export – Summer Inbound
- MTIDA – Nashville – RFI and Data Review and Updates
- Will now be sending quarterly reports to City of McMinnville and presenting to them the second meeting of the month. Also, scheduling bi-monthly meetings with City Administrator.
- TCAT Apprenticeship Mtg with TCAT and interested companies.
- Chamber of Commerce BoD Mtg
- Ag/ED Mtgs – Commercial Poultry Discussions
- Forestry/Timber Mgmt Mtg
- Commercial Development Mtgs
- Industrial Prospect Mtgs
- JECDB Mtg

Events

- Motlow Legislative Briefing
- Chamber Business Before Hours
- Unitech Ribbon Cutting
- Ansan City Collaborative Partnership Mtg
- Workforce Development Conference – TN Manufacturers Association
- CEO Event with ECD Commissioner McWhorter
- TN Association of Utility Districts – District Mtg
- Chamber Quarterly Luncheon
- US Congressional public hearing of the Financial Services Subcommittee on Oversight and Investigation regarding SEC rules/reg on CO2 emissions and effect on agriculture, manufacturing, small business – Lebanon
- TEBD Finance Course
- US Dept of Commerce Commercial Service's Export Resources Meeting
- Warren County Bologna Day on the Hill
- National Ag Day on the Hill
- Motlow Workforce Pipeline Kickoff Mtg
- Chamber of Commerce Annual Banquet

Administration

- Unitech Grand Opening and Ansan City Mtg preparation
- Site Selection Magazine – Ad Prep and Partner Communication
- ECD Property Evaluation Program – submitted 2/14/24
- ECD Site Development Grant – submitted 3/27/24
- TVA InvestPrep – submitted 2/29/24, Review Call 4/2
- Community Data Profile Updates for 2024

Ongoing

- Industrial Directory Questionnaire & Update
- Sewer to Spec Project
- PILOT application and matrix update
- PILOT review
- Existing Industry Program Creation

Coming Up

- 4/3 – InvestPrep Application Review Call
- 4/9 – IDB Monthly Mtg
- 4/18-19 – TVA Economic Development Forum
- 4/24-26 – TEDC Fall Spring Conference
- 5/1 – Middle TN Nursery Assoc Field Day
- 5/6-9 – TBED Course
- 5/14 – IDB Monthly Mtg
- 5/29 – Automation, Maintenance, and Reliability Summit

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: Planning Commission

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Warren County Regional Planning Commission Quarterly Report

Tommy Lee: Director

Ron Lee: District 1 Commissioner

Suggested Action:

Attachments:

[warren.2024.1Q.report.doc](#)

MEMORANDUM

TO: Terry Bell, County Executive
FROM: Tommy Lee, Staff Planner
DATE: April 8, 2024
SUBJECT: 1st Quarter Report of the Warren County Planning Commission

The Warren County Planning Commission approved the following subdivision plats in the 4th quarter of the calendar year of 2023:

Hale Division—Final

Adrian Hale submitted a final subdivision plat for the purpose of subdividing 3.75 acres into four (4) proposed new lots located on Gath-Lucky Road. The proposed new lots would vary in size from 0.73 acres to 1.64 acres and all of the proposed new lots are currently vacant. The proposed new lots would be served by an existing six (6) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations.

Hutchins Division—Final

Michael Hutchins submitted a final subdivision plat for the purpose of subdividing 2.11 acres into three (3) proposed new lots located on Golf Club Road. Lot 1 would consist of 0.87 acres and an existing structure. Lot 2 would consist of 0.78 acres and is currently vacant. Lot 3 would consist of 0.46 acres and is currently vacant. The proposed new lots would be served by an existing six (6) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations.

Rockwell Adjustment—Final

Duleyn Rockwell submitted a final lot line adjustment plat for the purpose of adjusting the common boundary line between two (2) existing lots located on A L Cooper Road. After the adjustment, Lot 1 would consist of 2.50 acres and an existing residential structure. Lot 2 would consist of 4.77 acres and an existing residential structure. Lot 1 would have access to A L Cooper Road via a fifty (50) foot ingress/egress easement. The proposed new lots would be served by an existing six (6) inch water line and would comply with all Warren County Subdivision Regulations.

Hester Division—Final

Irene Hester submitted a final subdivision plat for the purpose of creating one (1) proposed new lot from property larger than five (5) acres located on Seven Springs Road. The proposed new lot would consist of 1.34 acre and an existing residential structure. The proposed new lot would be served by an existing two (2) inch water line and would comply with all other Warren County Subdivision Regulations. This plat is seeking a fire protection waiver.

Mosley Division—Final

Alfred Mosley submitted a final subdivision plat for the purpose of subdividing 5.75 acres into two (2) proposed new lots located on Smith Town Road. Lot 1 would consist of 3.75 acres, two (2) existing residential structures and three (3) existing accessory structures. Lot 2 would consist of 2.00 acres and is currently vacant. The proposed new lots are not served by public water and would comply with all other Warren County Subdivision Regulations. This plat is seeking a fire protection waiver.

Haston Division—Final

Jalen Haston submitted a final subdivision plat for the purpose of creating one (1) proposed new lot from property larger than five (5) acres located on Viola Road. The proposed new lot would consist of 2.46 acres and an existing residential structure. The proposed new lot would be served by an existing six (6) inch water line, a proposed fire hydrant and would comply with all Warren County Subdivision Regulations.

Elkins Adjustment—Final

Brent Elkins submitted a final lot line adjustment plat for the purpose of adjusting the common boundary line between two (2) existing lots located on Old Nashville Highway. After the adjustment, Lot 1 would consist of 1.13 acres and an existing residential structure. Lot 2 is larger than five (5) acres and is not subject to the jurisdiction of the Warren County PC. The proposed new lots would be served by an existing six (6) inch water line and would comply with all Warren County Subdivision Regulations.

Higgins Division—Final

James Higgins submitted a final subdivision plat for the purpose of subdividing 6.78 acres into five (5) proposed new lots located on Newt McKnight Road. The proposed new lots would vary in size from 0.92 acres to 1.91 acres and all of the proposed new lots are currently vacant. The proposed new lots would be served by an existing four (4) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations.

Mears Division—Final

Thomas Mears submitted a final subdivision plat for the purpose of subdividing 5.86 acres into ten (10) proposed new lots located on Underhill Road. The proposed new lots would vary in size from 0.50 acres to 0.92 acres and all of the proposed new lots are currently vacant with the exception of Lot 8 which would consist of one (1) existing residential structure and two (2) existing accessory structures. The proposed new lots would be served by an existing twelve (12) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations. This plat was granted preliminary approval on November 14, 2023.

Hutchins Division—Final

Michael Hutchins submitted a final subdivision plat for the purpose of subdividing 2.11 acres into three (3) proposed new lots located on Golf Club Road. Lot 1 would consist of 1.06 acres and an existing structure. Lot 2 would consist of 0.59 acres and is currently vacant. Lot 3 would consist of 0.46 acres and is currently vacant. The proposed new lots would be served by an existing six (6) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations.

Chapman Division—Final

Glen Chapman submitted a final subdivision plat for the purpose of subdividing 1.57 acres into two (2) proposed new lots located on Andy Hillis Road. Lot 1 would consist of 0.88 acres and an existing structure. Lot 2 would consist of 0.69 acres and is currently vacant. The proposed new lots are served by an existing four (4) inch water line and would comply with all other Warren County Subdivision Regulations. This plat is seeking a fire protection waiver.

Gibbs Division—Final

Vicki Gibbs submitted a final subdivision plat for the purpose of creating one (1) proposed new lot from property larger than five (5) acres located on C Rowland Road. The proposed new lot would consist of 0.50 acres and an existing residential structure. The proposed new lot would be served by an existing four (4) inch water line and would comply with all other Warren County Subdivision Regulations. This plat is seeking a fire protection waiver.

Colwell Division—Final

Derrick Colwell submitted a final subdivision plat for the purpose of subdividing 10.39 acres into fourteen (14) proposed new lots located on C Roby Road and Love Road. The proposed new lots would vary in size from 0.51 acres to 1.25 acres and all of the proposed new lots are currently vacant. Lots 1-12 will front C Roby Road and the remaining lots will front Love Road. The proposed new lots would be served by an existing six (6) inch water line, an existing two (2) inch water line, a proposed fire hydrant and would comply with all Warren County Subdivision Regulations. This plat was granted preliminary approval on January 9, 2024. The Planning Commission only approved the eleven (11) lots that would be located on C Roby Road.

Elkins Division—Final

Brent Elkins submitted a final subdivision plat for the purpose of subdividing 6.30 acres into five (5) proposed new lots located on Castle Street and Old Nashville Highway. The proposed new lots would vary in size from 0.93 acres to 2.55 acres and all of the proposed new lots are currently vacant with the exception of Lot 5 which has an existing residential structure. The proposed new lots would be served by an existing six (6) inch water line, an existing four (4) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations.

Three River Home Builders Division—Final

Three River Home Builders submitted a final subdivision plat for the purpose of subdividing 5.38 acres into four (4) proposed new lots located on Smithville Highway and Mike Muncey Road. The proposed new lots would vary in size from 1.05 acres to 1.67 acres and all of the proposed new lots are currently vacant. Lots 1 and 2 would front Mike Muncey Road and Lots 3 and 4 would front Smithville Highway. The proposed new lots would be served by an existing twelve (12) inch water line, an existing four (4) inch water line, an existing fire hydrant, a proposed fire hydrant and would comply with all Warren County Subdivision Regulations.

Stubblefield Division—Final

William Stubblefield submitted a final subdivision plat for the purpose of creating one (1) proposed new lot from property larger than five (5) acres located on Billy Jones Road. The proposed new lot would consist of 0.51 acres and is currently vacant. The proposed new lot would be served by an existing four (4) inch water line, an existing fire hydrant and would comply with all other Warren County Subdivision Regulations.

Lopez Division—Final

Juan Lopez submitted a final subdivision plat for the purpose of creating one (1) proposed new lot from property larger than five (5) acres located on Shellsford Road. The proposed new lot would consist of 2.00 acres and is currently vacant. The proposed new lot would be served by an existing six (6) inch water line, an existing fire hydrant and would comply with all other Warren County Subdivision Regulations.

McGee Division—Final

Barret McGee submitted a final subdivision plat for the purpose of subdividing 1.32 acres into two (2) proposed new lots located on Gilispie Road. Lot 1 (shown as 10A) would consist of 0.61 acres and is currently vacant. Lot 2 (shown as 10B) would consist of 0.71 acres and is currently vacant. The proposed new lots would be served by an existing eight (8) inch water line, an existing fire hydrant and would comply with all Warren County Subdivision Regulations.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: County Executive's Office

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Judicial Commissioners Quarterly Report

David Williams: Director

Suggested Action:

Attachments:

[TOTAL FOR JUDICIAL COMMISSIONERS JAN THRU MARCH 2024.docx](#)

TOTAL FOR JUDICIAL COMMISSIONERS BY MONTH JANUARY 2024-MARCH 2024

	JANUARY	FEBRUARY	MARCH	TOTALS
WARRANTS	104	90	112	306
DOMESTICS				
ORDERS OF PROTECTION	16	29	31	382
JUVENILE	17	28	26	76
CRIMINAL SUMMONS	2	6	2	10
MITTIMUS	111	112	122	421
SEARCH WARRANTS (DUI)	3	4	8	15
ANSWERED PHONE CALLS	73	40	75	188

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: Health Department

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Warren County Health Department

Andrea Fox: Director

Suggested Action:

Attachments:

[County Commission Cover Letter Warren County HD Quarterly Report Jan-March 2024.docx](#)

[Jan-March 2024 Vaccines and Visit Stats.xlsx](#)



Date: April 2024

To: County Commission

From: Andrea Fox
Warren County Health Department

Subject: Warren County Health Department Quarterly Report

Between January 1, 2024 and March 31, 2024, the Warren County Health Department has completed 6,691 visits to 6,307 clients during the quarter. In the quarter, Warren County Health Department completed 461 vaccinations.

Warren County Health Department
January 24 - March 2024
Immunizations and TB Test

	Immunizations and TB Skin Test	Number of Vaccines		
03	MMR (Measles, Mumps, Rubella MMR II Federal)	14		
	MMV (Measles, Mumps, Rubella, Varicella) (Proquad)	8		
08	HBV (Hepatitis B 0 to 19 Federal)	16		
10	IPV (Inactive Polio Ipol Federal)	6		
20	DTAP-HIB-IPV Pentacel Federal	11		
146	Vaxelis	14		
21	Varicella (Chickenpox Federal)	15		
28	Pediatric DT Federal	1		
94	MMR (Varicella ProQuad Federal)	5		
106	DTA (DTAP Daptacel Federal)	3		
110	DHI (DTAP-Hep. B-IPV Pediarix Federal)			
113	TD (Tetanus-Diphtheria)	11		
	TDG - (Tetanus-Diphtheria) 7 or older Grifols	1		
114	MCV - (Meningococcal Menactra Federal)	14		
115	TDP/TD2 (TDAP)	11		
116	RTA (Rotavirus, 3-Dose Rotateq Federal)	1		
119	RV1 (Rotavirus, 2-Dose Rotarix Federal)	0		
120	DHV (DTAP-HIB-IPV Pentacel Federal)	4		
130	DTI (DTAP-IPV Kinrix Federal)	6		
133	P13 (Pneumococcal Conj. Prevnar-13 Federal)	5		
215	Pneumococcal Conjugate Vaccine Vaxneuvance PCV15	2		
216	Prevnar 20	3		
33	PNE Poly PPSV 23 Federal	11		
136	MVO/MC4 (Meningococcal Menveo Federal)	4		
203	MNQ (Meningococcal Menquadfi)	3		
43	HBV (Hepatitis B Adult Federal)	1		
165	HPV (HPV Gardasil)	5		
	HAB (Hep. A-Hep. B 18 only Twinrix)			
	HBC - Hepatitis B Vaccine	0		
	HBO/HBB - Hepatitis B Vaccine(19 Yrs+Up)	3		
	MMA - Measles, Mumps, Rubella Adult	7		
	VVC - Varicella Adult	4		
48/49	HI4, HIX (HIB, 4-Dose/3Dose Federal)	3		
51	HHB (HIB & Hep B. Comvax Federal)	61		
	HPA - Human Papillomavirus Vac.W/CHG			
62	HPV (HPV Quadrivalent Gardasil Federal)	9		
52	HAA (Hepatitis A Adult Federal)	0		
83	HAS, HAZ (Hepatitis A Pediatric Federal)	12		
121	Zoster (shingles) Vaccine Federal	12		
	SHI (Shingrix)	73		
	PNE - Pneumonia	0		
	TOTAL	359		
141	FLB, FLC (FLU-Multidose Vial Federal)			
	FLL	7		
111	FLM (Intranasal Flu Flumist Federal)	0		
	FLZ - Influenza Vac,19 & > Fluzone	0		
149	Intranasal FLU Quadivalent Federal	12		
150	Flu Quadivalent Presv Free Federal	20		
158	Flu Quadivalent Federal	0		
161	Flu Quadivalent Presv Free Pediatric Federal	0		
171	Flu Vaccine Quad 4 yrs>P.Free	13		
140	FLB,FLC,FLL (Flu-Preservative Free Federal)	45		
	Subtotal Flu	97		
	MDA (COVID) Moderna 12 yrs +	3		
	Total COVID Vaccine	3		
	86580 - TB Skin Test	2		
	TOTAL	461		

**Warren County Health Department
January 2024 - March 2024
Client Visit Statistics**

Public Health Programs	Unduplicated Clients by Program	Unduplicated Visits by Program	Average Visits Per Client
Administrative	185	192	1.08
Aids Prevention	106	108	1.00
Baby and Me	281	283	1.00
Birth Certificates	168	169	1.01
Breast/Cervical Cancer	74	76	1.08
Breast Feeding Promo	47	70	1.00
Care Coordination	87	95	1.57
Child Health	214	276	1.02
Dental	76	113	1.50
EH	61	62	1.00
EPST&T	63	64	1.00
Family Planning	102	116	1.03
Health Promotion	187	220	
HUGs	222	279	1.69
Men's Health	229	276	1.27
Other (PE)	62	65	1.00
Sexually Transmitted Dis	63	65	1.04
Smoking Cessation	406	419	1.00
Tuberculosis Control	421	461	1.63
TennCare Outreach	659	735	1.03
Vital Records	651	726	2.00
Women's Health	765	923	1.23
WIC	1,178	1,198	1.02
Warren County HD Total	6,307	6,991	1.12

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Report

Agenda Section: ELECTED OFFICIALS/DEPARTMENT REPORTS

Subject:

Finance Department Report

-February 2024 Financials

Suggested Action:

Attachments:

[Financial Statement- February 2024.pdf](#)

Warren County, Tennessee

101-General Fund Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	10,318,978.00	10,009,237.35	97.00%	9,032,250.96	9,181,713.81	101.65%
40111	Current Property Tax - Tax Increment Financing	-	33,017.82	0.00%	76,580.00	-	0.00%
40115	Discount on Property Taxes	(93,000.00)	(117,793.63)	126.66%	(80,000.00)	(91,598.33)	114.50%
40120	Trustee's Collections - Prior Year	303,385.00	215,650.43	71.08%	283,371.70	205,360.06	72.47%
40125	Trustee's Collections - Bankruptcy	6,129.00	1,611.67	26.30%	5,227.25	843.24	16.13%
40130	Circuit Clerk/Clerk and Master Collections - Prior Years	183,869.00	48,114.60	26.17%	137,599.08	50,558.17	36.74%
40140	Interest and Penalty	58,225.00	27,882.76	47.89%	50,071.50	44,961.40	89.79%
40161	Payments in-Lieu-of Taxes - T.V.A.	22,677.00	15,093.69	66.56%	20,358.74	18,898.44	92.83%
40162	Payments in-Lieu-of Taxes - Local Utilities	85,806.00	54,772.95	63.83%	73,731.67	58,673.04	79.58%
40163	Payments in-Lieu-of Taxes - Other	404,513.00	405,395.08	100.22%	363,155.97	310,103.41	85.39%
40210	Local Option Sales Tax	2,220,000.00	1,491,401.35	67.18%	1,575,000.00	1,783,680.41	113.25%
40220	Hotel/Motel Tax	-	-	0.00%	-	169,646.65	0.00%
40250	Litigation Tax - General	97,000.00	37,789.59	38.96%	65,000.00	90,117.95	138.64%
40260	Litigation Tax - Special Purpose	9,500.00	5,012.60	52.76%	8,500.00	7,284.88	85.70%
40266	Litigation Tax - Jail, Workhouse, or Courthouse	130,000.00	65,472.49	50.36%	90,000.00	122,431.02	136.03%
40268	Litigation Tax - Courthouse Security	95,000.00	51,045.27	53.73%	75,000.00	82,513.01	110.02%
40270	Business Tax	530,000.00	113,947.70	21.50%	375,000.00	577,190.55	153.92%
40275	Mixed Drink Tax	15,000.00	15,201.15	101.34%	15,000.00	19,936.26	132.91%
40320	Bank Excise Tax	174,676.02	-	0.00%	173,324.44	108,719.31	62.73%
40330	Wholesale Beer Tax	200,000.00	130,474.76	65.24%	70,485.00	83,437.76	118.38%
41110	Marriage Licenses	2,950.00	2,080.50	70.53%	2,950.00	2,736.00	92.75%
41140	Cable TV Franchise	220,000.00	138,880.18	63.13%	240,000.00	172,786.90	71.99%
41510	Beer Permits	2,650.00	2,145.39	80.96%	2,750.00	3,071.76	111.70%
41520	Building Permits	230,000.00	70,153.03	30.50%	205,000.00	232,129.66	113.23%
41590	Other Permits	2,500.00	320.00	12.80%	2,500.00	520.00	20.80%
42110	Fines	7,500.00	(394.25)	-5.26%	6,700.00	11,273.16	168.26%
42120	Officers Costs	20,000.00	9,796.85	48.98%	18,000.00	16,704.78	92.80%
42141	Drug Court Fees	41,000.00	27,432.66	66.91%	41,000.00	41,399.07	100.97%
42150	Jail Fees	8,000.00	5,238.75	65.48%	11,000.00	7,345.37	66.78%
42180	DUI Treatment Fines	2,000.00	855.00	42.75%	2,000.00	2,070.99	103.55%
42190	Data Entry Fee - Circuit Court	2,800.00	1,532.50	54.73%	2,600.00	2,674.00	102.85%
42191	Courtroom Security Fee	10.00	11.40	114.00%	350.00	7.60	2.17%
42192	Victims Assistance Assessments	10,000.00	7,306.13	73.06%	8,500.00	12,472.87	146.74%
42310	Fines	42,000.00	21,676.51	51.61%	34,500.00	35,404.29	102.62%
42311	Fines for Littering	35.00	-	0.00%	-	9.50	0.00%
42320	Officers Costs	62,000.00	20,168.50	32.53%	60,000.00	76,156.69	126.93%
42330	Game and Fish Fines	375.00	(1,058.50)	-282.27%	375.00	1,398.25	372.87%
42340	Drug Control Fines	300.00	-	0.00%	-	-	0.00%
42341	Drug Court Fees	44,000.00	16,611.30	37.75%	37,500.00	37,331.45	99.55%
42350	Jail Fees	30,000.00	13,325.84	44.42%	30,000.00	21,941.00	73.14%
42351	Interpreter Fee	-	19.00	0.00%	-	-	0.00%
42380	DUI Treatment Fines	10,000.00	3,866.11	38.66%	10,000.00	8,250.66	82.51%
42390	Data Entry Fee - General Sessions Court	15,000.00	8,209.50	54.73%	15,000.00	11,918.00	79.45%
42391	Courtroom Security Fee	-	-	0.00%	-	-	0.00%
42392	Victims Assistance Assessments	24,000.00	8,914.75	37.14%	24,000.00	17,606.70	73.36%
42410	Fines	8,750.00	(1,164.22)	-13.31%	7,500.00	17,331.32	231.08%
42420	Officers Costs	7,000.00	3,163.98	45.20%	7,000.00	6,736.92	96.24%
42450	Jail Fees	500.00	3,240.93	648.19%	-	4,630.77	0.00%
42490	Data Entry Fee - Juvenile Court	1,300.00	310.73	23.90%	1,050.00	1,489.27	141.84%
42520	Officers Costs	2,200.00	363.38	16.52%	1,800.00	3,279.82	182.21%
42530	Data Entry Fee - Chancery Court	3,800.00	1,825.00	48.03%	4,800.00	2,441.00	50.85%
42591	Courtroom Security Fee	-	-	0.00%	-	-	0.00%
42810	Fines	-	237.50	0.00%	-	1,143.31	0.00%
42910	Proceeds from Confiscated Property	-	-	0.00%	-	(1,147.50)	0.00%
43100	General Service Charges	-	-	0.00%	-	-	0.00%
43110	Tipping Fees	-	-	0.00%	-	10,717.04	0.00%
43116	Surcharge - Waste Tire Disposal	16,000.00	11,297.22	70.61%	-	6,843.00	0.00%
43190	Other General Service Charges	75,000.00	28,362.77	37.82%	65,000.00	82,173.28	126.42%
43330	Engineer Review Fees	3,300.00	4,200.00	127.27%	3,300.00	3,700.00	112.12%
43350	Copy Fees	800.00	395.88	49.49%	750.00	841.57	112.21%
43366	Greenbelt Late Application Fee	50.00	-	0.00%	-	150.00	0.00%
43370	Telephone Commissions	150,000.00	104,885.21	69.92%	175,000.00	134,010.65	76.58%
43383	Electronic Citation Fee	37,000.00	22,524.15	60.88%	-	35,322.00	0.00%
43392	Data Processing Fee - Register	17,000.00	8,424.00	49.55%	17,000.00	12,452.00	73.25%
43394	Data Processing Fee - Sheriff	4,250.00	1,844.41	43.40%	4,500.00	4,969.91	110.44%
43395	Sexual Offender Registration Fee - Sheriff	3,500.00	1,350.00	38.57%	3,500.00	3,150.00	90.00%
43396	Data Processing Fee - County Clerk	3,200.00	956.00	29.88%	3,200.00	3,060.00	95.63%
43399	Vehicle Insurance Coverage and Reinstatement Fees	3,700.00	3,150.00	85.14%	3,000.00	3,615.00	120.50%
43990	Other Charges for Services	-	8,856.00	0.00%	-	-	0.00%
44110	Investment Income	-	121,674.43	0.00%	750.00	273.20	36.43%
44120	Lease/Rentals	504,500.00	316,984.41	62.83%	142,000.00	160,171.90	112.80%
44130	Sale of Materials and Supplies	6,000.00	5,343.96	89.07%	4,000.00	6,125.20	153.13%

101-General Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
44131	Commissary Sales	95,000.00	81,539.86	85.83%	95,000.00	97,400.24	102.53%
44135	Sale of Gasoline	300,000.00	185,885.71	61.96%	330,000.00	224,568.39	68.05%
44140	Sale of Maps	-	-	0.00%	-	625.00	0.00%
44145	Sale of Recycled Materials	82,000.00	38,823.11	47.35%	-	27,161.55	0.00%
44150	Sale of Animals/Livestock	13,000.00	5,352.00	41.17%	12,500.00	11,594.00	92.75%
44170	Miscellaneous Refunds	10,000.00	11,959.70	119.60%	10,000.00	24,409.18	244.09%
44180	Expenditure Credits	1,500.00	1,356.50	90.43%	3,000.00	1,713.50	57.12%
44530	Sale of Equipment	-	1,141.11	0.00%	-	34,328.29	0.00%
44540	Sale of Property	-	-	0.00%	-	4,000.00	0.00%
44560	Damages Recovered from Individuals	-	-	0.00%	-	-	0.00%
44570	Contributions and Gifts	-	-	0.00%	-	-	0.00%
44990	Other Local Revenues	-	-	0.00%	139,861.00	35,209.32	25.17%
45110	County Clerk	-	-	0.00%	-	-	0.00%
45120	Circuit Court Clerk	-	-	0.00%	-	-	0.00%
45180	Register	-	-	0.00%	-	-	0.00%
45190	Trustee	-	-	0.00%	-	182,719.43	0.00%
45510	County Clerk	440,000.00	359,356.99	81.67%	435,000.00	430,251.36	98.91%
45520	Circuit Court Clerk	450,000.00	286,326.49	63.63%	375,000.00	410,414.39	109.44%
45550	Clerk and Master	135,000.00	87,786.94	65.03%	150,000.00	105,698.61	70.47%
45580	Register	260,000.00	110,255.88	42.41%	275,000.00	201,220.79	73.17%
45590	Sheriff	14,500.00	9,855.30	67.97%	14,500.00	15,368.90	105.99%
45610	Trustee	910,000.00	714,689.03	78.54%	910,000.00	759,100.15	83.42%
46110	Juvenile Services Program	4,500.00	4,500.00	100.00%	4,500.00	9,000.00	200.00%
46120	Airport Maintenance Program	27,500.00	109,195.97	397.08%	257,500.00	1,486,060.00	577.11%
46170	Solid Waste Grants	-	17,906.00	0.00%	-	-	0.00%
46290	Other Public Safety Grants	729,624.75	258,769.35	35.47%	838,125.00	297,823.74	35.53%
46310	Health Department Programs	793,612.00	298,104.61	37.56%	678,000.00	389,268.38	57.41%
46430	Litter Program	49,900.00	4,640.52	9.30%	-	2,574.88	0.00%
46810	Flood Control	-	500.00	0.00%	-	-	0.00%
46820	Income Tax	25,000.00	-	0.00%	30,000.00	-	0.00%
46830	Beer Tax	20,000.00	10,128.93	50.64%	20,000.00	19,199.62	96.00%
46835	Vehicle Certificate of Title Fees	9,500.00	8,194.25	86.26%	9,200.00	8,309.15	90.32%
46840	Alcoholic Beverage Tax	105,000.00	81,064.81	77.20%	108,000.00	104,503.15	96.76%
46845	Alcoholic Beverage Tax	-	19,205.09	0.00%	-	314,008.54	0.00%
46851	State Revenue Sharing - T.V.A.	520,000.00	263,702.22	50.71%	-	129,472.55	0.00%
46852	State Revenue Sharing - Telecommunications	98,063.73	57,712.02	58.85%	88,037.81	72,793.86	82.68%
46855	State Shared Sports Gaming Privilege Tax	15,000.00	34,618.13	230.79%	20,000.00	15,441.09	77.21%
46915	Contracted Prisoner Boarding	800,000.00	357,233.00	44.65%	765,000.00	968,515.00	126.60%
46960	Registrar's Salary Supplement	15,164.00	11,373.00	75.00%	15,164.00	15,164.00	100.00%
46980	Other State Grants	-	66,310.76	0.00%	84,244.00	401,545.65	476.65%
46990	Other State Revenues	956,315.00	897,905.71	93.89%	45,900.00	56,023.52	122.06%
47250	Law Enforcement Grants	133,733.00	52,130.81	38.98%	40,000.00	100,763.79	251.91%
47402	American Rescue Plan Act Grant #2	-	-	0.00%	13,000.00	13,000.00	100.00%
47403	American Rescue Plan Act Grant #3	-	-	0.00%	32,000.00	32,000.00	100.00%
47590	Other Federal through State	586,498.00	702,354.55	119.75%	3,738,604.29	859,844.17	23.00%
47640	ROTC Reimbursement	-	3,143.74	0.00%	-	3,143.74	0.00%
47690	Medicare	14,000.00	7,300.00	52.14%	14,000.00	12,600.00	90.00%
47801	COVID-19 Grant #6	-	-	0.00%	-	-	0.00%
47990	Other Direct Federal Revenue	30,000.00	60,251.99	200.84%	70,000.00	76,361.41	109.09%
48130	Contributions	437,857.50	108,629.02	24.81%	6,500,415.00	6,959,499.51	107.06%
48610	Donations	-	5,737.98	0.00%	-	6,971.50	0.00%
48990	Other	-	14,000.00	0.00%	-	27,032.57	0.00%
49700	Insurance Recovery	-	-	0.00%	-	1,971.29	0.00%
49800	Transfers In	-	-	0.00%	334,178.00	-	0.00%
Total		24,468,996.00	18,957,585.60	77.48%	30,064,260.41	28,991,833.61	96.43%
Balance Beginning of Year, July 1		5,996,496.49	7,832,403.31	(1,835,906.82)	6,705,912.98	6,752,917.97	(47,004.99)
Total Estimated Revenues & Other Sources		30,465,492.49	26,789,988.91	3,675,503.58	36,770,173.39	35,744,751.58	1,025,421.81
Expenditures							
51100	County Commission	160,600.00	94,461.33	58.82%	176,000.00	162,372.54	92.26%
51210	Board of Equalization	3,300.00	134.56	4.08%	3,300.00	1,787.00	54.15%
51300	County Mayor/Executive	226,760.00	148,657.92	65.56%	221,662.00	216,211.34	97.54%
51310	Personnel Office	-	-	0.00%	3,355.00	3,355.00	100.00%
51400	County Attorney	110,000.00	45,259.30	41.14%	110,000.00	75,849.00	68.95%
51500	Election Commission	365,929.00	145,552.96	39.78%	837,624.55	615,802.39	73.52%
51600	Register of Deeds	317,789.00	187,084.69	58.87%	284,517.00	259,791.20	91.31%
51710	Development	500.00	-	0.00%	500.00	379.02	75.80%
51720	Planning	15,365.00	7,843.84	51.05%	16,980.00	4,487.11	26.43%
51730	Building	-	-	0.00%	-	-	0.00%
51750	Codes Compliance	128,936.00	64,624.16	50.12%	149,530.00	132,089.31	88.34%
51800	County Buildings	531,460.00	223,268.88	42.01%	517,510.00	401,129.50	77.51%
51810	Other Facilities	392,110.00	165,910.00	42.31%	-	-	0.00%
51900	Other General Administration	180,014.00	61,329.71	34.07%	115,000.00	107,666.57	93.62%
51910	Preservation of Records	915.00	422.62	46.19%	1,181.00	784.28	66.41%

101-General Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
52100	Accounting and Budgeting	821,466.00	479,282.23	58.34%	757,534.00	694,431.91	91.67%
52200	Purchasing	8,000.00	3,761.60	47.02%	8,000.00	7,910.50	98.88%
52300	Property Assessor's Office	500,411.00	269,396.02	53.83%	474,177.00	436,133.12	91.98%
52400	County Trustee's Office	427,535.00	256,305.77	59.95%	425,116.00	386,549.79	90.93%
52500	County Clerk's Office	475,261.00	284,566.26	59.88%	460,602.00	425,814.58	92.45%
53000	Administration of Justice	-	-	0.00%	-	-	0.00%
53100	Circuit Court	771,878.00	448,231.54	58.07%	720,675.00	612,257.17	84.96%
53300	General Sessions Court	318,329.57	186,657.41	58.64%	300,134.40	289,315.12	96.40%
53330	Drug Court	141,755.00	57,346.79	40.45%	165,075.00	137,504.01	83.30%
53400	Chancery Court	362,578.00	218,639.48	60.30%	340,052.00	319,575.55	93.98%
53500	Juvenile Court	306,358.00	123,662.18	40.37%	252,681.00	191,480.47	75.78%
53600	District Attorney General	131,599.50	84,852.29	64.48%	133,471.29	125,976.22	94.38%
53700	Judicial Commissioners	221,475.00	109,811.50	49.58%	209,300.00	176,266.96	84.22%
53900	Other Administration of Justice	59,042.00	31,019.42	52.54%	54,228.16	53,028.25	97.79%
53930	Victim Assistance Programs	30,000.00	15,000.00	50.00%	35,000.00	30,000.00	85.71%
54110	Sheriff's Department	4,877,191.05	2,891,138.64	59.28%	4,895,436.69	4,400,572.48	89.89%
54120	Special Patrols	607,302.08	383,276.47	63.11%	60,000.00	20,516.57	34.19%
54160	Administration of the Sexual Offender Registry	6,804.00	2,220.93	32.64%	6,804.00	2,741.04	40.29%
54210	Jail	4,742,309.91	2,736,618.11	57.71%	5,226,565.43	4,460,118.34	85.34%
54240	Juvenile Services	10,000.00	2,700.00	27.00%	25,000.00	22,660.00	90.64%
54250	Work Release Program	15,000.00	10,955.49	73.04%	15,000.00	8,148.00	54.32%
54610	County Coroner/Medical Examiner	109,200.00	55,331.07	50.67%	139,700.00	125,797.62	90.05%
54710	Public Safety Grants Program	149,500.00	95,743.85	64.04%	164,421.00	164,236.31	99.89%
54900	Other Public Safety	770,500.00	377,764.15	49.03%	912,563.00	387,917.87	42.51%
55110	Local Health Center	81,456.00	43,260.27	53.11%	85,245.00	77,229.44	90.60%
55120	Rabies and Animal Control	217,867.00	119,596.15	54.89%	207,966.96	181,029.76	87.05%
55170	Alcohol and Drug Programs	103,160.00	50,309.29	48.77%	104,992.00	66,488.96	63.33%
55190	Other Local Health Services	793,612.00	374,781.87	47.22%	685,918.00	546,081.17	79.61%
55310	Regional Mental Health Center	42,500.00	21,150.00	49.76%	44,000.00	6,768.99	15.38%
55390	Appropriation to State	52,203.00	602.41	1.15%	52,203.00	52,176.26	99.95%
55510	General Welfare Assistance	35,000.00	12,000.00	34.29%	488,000.00	423,075.00	86.70%
55590	Other Local Welfare Services	20,000.00	15,810.92	79.05%	21,644.84	21,596.84	99.78%
55731	Waste Pickup	439,490.00	249,183.76	56.70%	244,003.00	203,005.06	83.20%
55732	Convenience Centers	1,178,344.00	592,018.10	50.24%	579,443.00	459,135.42	79.24%
55751	Recycling Center	120,017.00	20,110.23	16.76%	-	-	0.00%
55759	Other Waste Disposal	64,900.00	23,187.49	35.73%	49,600.00	45,770.72	92.28%
55900	Other Public Health and Welfare	130,500.00	71,880.13	55.08%	153,897.00	119,761.72	77.82%
56300	Senior Citizens Assistance	50,000.00	-	0.00%	52,915.00	52,915.00	100.00%
56500	Libraries	120,000.00	30,000.00	25.00%	120,000.00	120,000.00	100.00%
56700	Parks and Fair Boards	17,500.00	-	0.00%	20,000.00	20,000.00	100.00%
57100	Agricultural Extension Service	171,676.68	83,532.53	48.66%	151,582.66	143,074.78	94.39%
57300	Forest Service	2,000.00	2,000.00	100.00%	2,000.00	2,000.00	100.00%
57500	Soil Conservation	124,388.00	64,365.74	51.75%	117,537.11	108,580.19	92.38%
58110	Tourism	22,500.00	10,000.00	44.44%	12,500.00	9,755.00	78.04%
58190	Other Economic and Community Development	519,750.00	377,275.00	72.59%	1,163,697.00	578,084.04	49.68%
58220	Airport	1,069,448.00	413,120.78	38.63%	2,754,618.00	2,277,742.48	82.69%
58300	Veterans' Services	34,370.00	20,724.48	60.30%	29,150.00	25,583.73	87.77%
58400	Other Charges	725,400.00	257,072.08	35.44%	6,455,982.00	6,417,526.61	99.40%
58500	Contributions to Other Agencies	5,500.00	5,500.00	100.00%	5,500.00	5,500.00	100.00%
58600	Employee Benefits	1,219,625.00	784,754.48	64.34%	1,023,416.00	785,989.33	76.80%
58801	COVID-19 Grant #1	-	-	0.00%	-	-	0.00%
58832	American Rescue Plan Act Grant #2	-	-	0.00%	12,000.00	-	0.00%
58833	American Rescue Plan Act Grant #3	-	-	0.00%	32,000.00	-	0.00%
58900	Miscellaneous	5,500.00	2,270.53	41.28%	5,500.00	2,633.65	47.88%
Total		25,663,879.79	13,913,337.41	54.21%	32,894,006.09	28,212,160.29	85.77%
Reserves and Fund Balance		4,801,612.70	12,876,651.50	(8,075,038.80)	3,876,167.30	7,532,591.29	(3,656,423.99)
Total Expenditures, Reserves, & Fund		30,465,492.49	26,789,988.91	3,675,503.58	36,770,173.39	35,744,751.58	1,025,421.81
Balance		-	-	-	-	-	0.00
Cash with Trustee			12,600,179.00			9,047,873.30	
Other Assets			382,496.64			11,223,251.28	
Liabilities			(106,024.14)			(12,738,533.29)	

116 - Sanitation Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	-	-	0.00%	79,263.00	79,050.42	99.73%
40115	Discount on Property Taxes	-	-	0.00%	(5,800.00)	(797.14)	13.74%
40120	Trustee's Collections - Prior Year	-	-	0.00%	2,512.58	15,236.64	606.41%
40125	Trustee's Collections - Bankruptcy	-	-	0.00%	46.35	41.10	88.67%
40130	Circuit Clerk/Clerk and Master Collections - Prior Y	-	-	0.00%	1,219.70	1,546.94	126.83%
40140	Interest and Penalty	-	-	0.00%	443.97	2,591.03	583.60%
40161	Payments in-Lieu-of Taxes - T.V.A.	-	-	0.00%	180.52	1,090.90	604.31%
40162	Payments in-Lieu-of Taxes - Local Utilities	-	-	0.00%	653.76	3,685.60	563.75%
40163	Payments in-Lieu-of Taxes - Other	-	-	0.00%	3,220.00	23,681.37	735.45%
40320	Bank Excise Tax	-	-	0.00%	1,536.82	17,118.31	1113.88%
40330	Wholesale Beer Tax	-	-	0.00%	114,515.00	76,670.45	66.95%
43116	Surcharge - Waste Tire Disposal	-	-	0.00%	10,500.00	10,135.00	96.52%
44145	Sale of Recycled Materials	-	-	0.00%	82,000.00	26,394.08	32.19%
44170	Miscellaneous Refunds	-	-	0.00%	-	-	0.00%
44530	Sale of Equipment	-	-	0.00%	-	1,660.00	0.00%
46170	Solid Waste Grants	-	-	0.00%	23,360.00	-	0.00%
46430	Litter Program	-	-	0.00%	50,300.00	34,101.85	67.80%
46851	State Revenue Sharing - T.V.A.	-	-	0.00%	466,604.00	388,417.65	83.24%
46852	State Revenue Sharing - Telecommunications	-	-	0.00%	780.61	4,614.12	591.09%
46990	Other State Revenues	-	-	0.00%	38,000.00	28,265.35	74.38%
Total		-	-	0.00%	869,336.31	713,503.67	82.07%
Balance Beginning of Year, July 1		139,012.85	-	139,012.85	1,402,580.05	537,807.71	864,772.34
Total Estimated Revenues & Other Sources		139,012.85	-	139,012.85	2,271,916.36	1,251,311.38	1,020,604.98
<u>Expenditures</u>							
55731	Waste Pickup	-	-	0.00%	585,452.00	339,858.67	58.05%
55732	Convenience Centers	-	-	0.00%	1,075,829.00	627,607.94	58.34%
55759	Other Waste Disposal	-	-	0.00%	53,000.00	14,026.64	26.47%
55900	Other Public Health and Welfare	-	-	0.00%	296,412.27	267,059.13	90.10%
Total		-	-	0.00%	2,010,693.27	1,248,552.38	62.10%
Reserves and Fund Balance		139,012.85	-	139,012.85	261,223.09	2,759.00	258,464.09
Total Expenditures, Reserves, & Fund		139,012.85	-	139,012.85	2,271,916.36	1,251,311.38	1,020,604.98
Balance		-	-	-	-	-	-
Cash with Trustee			-			-	
Other Assets			-			2,759.00	
Liabilities			-			-	

118 - Ambulance Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	1,203,025.00	1,167,462.97	97.04%	748,046.00	766,984.71	102.53%
40115	Discount on Property Taxes	(12,000.00)	(13,728.51)	114.40%	(12,000.00)	(7,663.63)	63.86%
40120	Trustee's Collections - Prior Year	35,370.00	17,370.56	49.11%	23,712.46	29,002.15	122.31%
40125	Trustee's Collections - Bankruptcy	715.00	215.13	30.09%	437.41	110.08	25.17%
40130	Circuit Clerk/Clerk and Master Collections - Prior Ye	21,436.00	3,990.83	18.62%	11,510.90	6,480.83	56.30%
40140	Interest and Penalty	6,788.00	2,318.08	34.15%	4,189.97	5,741.73	137.04%
40161	Payments in-Lieu-of Taxes - T.V.A.	2,644.00	1,763.10	66.68%	1,703.61	2,661.23	156.21%
40162	Payments in-Lieu-of Taxes - Local Utilities	10,004.00	6,397.77	63.95%	6,169.84	8,298.94	134.51%
40163	Payments in-Lieu-of Taxes - Other	47,160.00	47,329.21	100.36%	30,388.78	44,436.58	146.23%
40320	Bank Excise Tax	20,364.38	-	0.00%	14,503.74	15,579.04	107.41%
43120	Patient Charges	2,700,000.00	1,755,690.61	65.03%	2,600,000.00	2,768,622.10	106.49%
44110	Investment Income	-	-	0.00%	-	-	0.00%
44170	Miscellaneous Refunds	-	445.43	0.00%	-	(1,749.44)	0.00%
44530	Sale of Equipment	-	-	0.00%	-	10,700.00	0.00%
46852	State Revenue Sharing - Telecommunications	11,432.64	6,741.39	58.97%	7,366.98	10,305.29	139.88%
46990	Other State Revenues	-	975.00	0.00%	-	-	0.00%
47235	Homeland Security Grants	22,350.00	22,592.78	101.09%	22,350.00	0.12	0.00%
48130	Contributions	-	-	0.00%	7,300.00	7,300.00	100.00%
49700	Insurance Recovery	-	-	0.00%	-	2,450.52	0.00%
Total		4,069,289.02	3,019,564.35	74.20%	3,465,679.69	3,669,260.25	105.87%
Balance Beginning of Year, July 1		1,486,044.10	1,597,934.08	(111,889.98)	1,850,559.99	1,904,735.52	(54,175.53)
Total Estimated Revenues & Other Sources		5,555,333.12	4,617,498.43	937,834.69	5,316,239.68	5,573,995.77	(257,756.09)
<u>Expenditures</u>							
54410	Civil Defense	58,956.00	31,648.70	53.68%	76,928.00	49,996.68	64.99%
54420	Rescue Squad	28,500.00	-	0.00%	28,500.00	28,500.00	100.00%
55130	Ambulance/Emergency Medical Services	4,642,926.00	2,612,807.77	56.28%	4,326,532.00	3,775,093.73	87.25%
Total		4,730,382.00	2,644,456.47	55.90%	4,431,960.00	3,853,590.41	86.95%
Reserves and Fund Balance		824,951.12	1,973,041.96	(1,148,090.84)	884,279.68	1,720,405.36	(836,125.68)
Total Expenditures, Reserves, & Fund		5,555,333.12	4,617,498.43	937,834.69	5,316,239.68	5,573,995.77	(257,756.09)
Balance		-	-	(0.00)	-	-	0.00
Cash with Trustee			2,036,887.04			1,727,867.44	
Other Assets			-			4,564,702.23	
Liabilities			(63,845.08)			(4,572,164.31)	

122 - Drug Enforcement Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
42120	Officers Costs	-	2,155.55	0.00%	-	738.62	0.00%
42140	Drug Control Fines	25,000.00	10,905.99	43.62%	25,000.00	18,985.98	75.94%
42141	Drug Court Fees	-	-	0.00%	-	100.00	0.00%
42310	Fines	-	-	0.00%	-	-	0.00%
42340	Drug Control Fines	26,000.00	9,985.40	38.41%	19,000.00	21,040.94	110.74%
42341	Drug Court Fees	-	-	0.00%	-	-	0.00%
42865	Drug Task Force Forfeitures and Seizures	-	-	0.00%	-	14,075.00	0.00%
42910	Proceeds from Confiscated Property	15,000.00	-	0.00%	15,000.00	8,504.00	56.69%
42990	Other Fines, Forfeitures, and Penalties	-	-	0.00%	-	8,539.50	0.00%
44170	Miscellaneous Refunds	-	-	0.00%	-	-	0.00%
44570	Contributions and Gifts	-	-	0.00%	-	500.00	0.00%
47990	Other Direct Federal Revenue	-	-	0.00%	-	610.06	0.00%
Total		66,000.00	23,046.94	34.92%	59,000.00	73,094.10	123.89%
Balance Beginning of Year, July 1		145,821.00	182,306.35	(36,485.35)	220,714.64	221,236.83	(522.19)
Total Estimated Revenues & Other Sources		211,821.00	205,353.29	6,467.71	279,714.64	294,330.93	(14,616.29)
<u>Expenditures</u>							
54150	Drug Enforcement	128,200.00	36,267.81	28.29%	158,200.00	112,024.58	70.81%
55170	Alcohol and Drug Programs	-	-	0.00%	-	-	0.00%
Total		128,200.00	36,267.81	28.29%	158,200.00	112,024.58	70.81%
Reserves and Fund Balance		83,621.00	169,085.48	(85,464.48)	121,514.64	182,306.35	(60,791.71)
Total Expenditures, Reserves, & Fund		211,821.00	205,353.29	6,467.71	279,714.64	294,330.93	(14,616.29)
Balance		-	-	0.00	-	-	-
Cash with Trustee			277,307.28			277,927.22	
Other Assets			-			595.21	
Liabilities			(108,221.80)			(96,216.08)	

131 - Highway Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	577,600.00	560,299.23	97.00%	571,400.00	586,489.50	102.64%
40115	Discount on Property Tax	(6,100.00)	(6,616.12)	108.46%	(6,200.00)	(5,865.37)	94.60%
40120	Trustee's Coll - Prior Year	17,000.00	13,303.85	78.26%	18,200.00	15,929.64	87.53%
40125	Trustee's Coll - Bankruptcy	400.00	116.58	29.15%	400.00	62.77	15.69%
40130	Cir/Clk & Master Coll - Prior Year	10,300.00	3,048.19	29.59%	8,800.00	3,548.06	40.32%
40140	Interest and Penalty	3,300.00	1,767.62	53.56%	3,300.00	3,356.07	101.70%
40161	In Lieu of Taxes - TVA	1,300.00	875.79	67.37%	1,400.00	1,456.91	104.07%
40162	In Lieu of Taxes - Local Utilities	4,900.00	3,175.86	64.81%	4,800.00	4,543.44	94.66%
40163	In Lieu of Taxes - Other	22,700.00	23,294.31	102.62%	23,300.00	24,327.84	104.41%
40280	Mineral Severance Tax	24,000.00	25,608.00	106.70%	16,000.00	22,967.66	143.55%
40320	Bank Excise Tax	9,800.00	-	0.00%	11,100.00	8,529.11	76.84%
42990	Other Fines, Forfeitures, and Penalties	-	4,137.50	0.00%	-	-	0.00%
44145	Bank Excise Tax	-	413.71	0.00%	-	407.96	0.00%
44170	Miscellaneous Refunds	-	-	0.00%	-	4,456.36	0.00%
44530	Sale of Equipment	-	22,100.00	0.00%	-	233,750.00	0.00%
46410	Bridge Program	-	345,804.28	0.00%	-	-	0.00%
46420	State Aid Program	1,960,000.00	-	0.00%	-	-	0.00%
46851	State Revenue Sharing - TVA	30,940.00	16,148.66	52.19%	28,574.00	31,714.68	110.99%
46852	State Revenue Sharing - Telecommunications	5,488.64	3,348.89	61.01%	5,626.87	5,641.86	100.27%
46920	Gasoline and Motor Fuel Tax	2,650,000.00	1,555,125.41	58.68%	2,650,000.00	2,607,978.58	98.41%
46930	Petroleum Special Tax	28,000.00	15,828.63	56.53%	28,000.00	27,134.78	96.91%
46970	State Shared Sales Tax - Cities	-	-	0.00%	-	-	0.00%
Total		5,339,628.64	2,587,780.39	48.46%	3,364,700.87	3,576,429.85	106.29%
Balance Beginning of Year, July 1		2,800,009.38	2,325,993.82	474,015.56	2,885,604.43	2,874,725.09	10,879.34
Total Estimated Revenues & Other Sources		8,139,638.02	4,913,774.21	3,225,863.81	6,250,305.30	6,451,154.94	(200,849.64)
<u>Expenditures</u>							
61000	Administration	253,146.00	127,328.39	50.30%	274,712.00	208,824.14	76.02%
62000	Highway and Bridge Maintenance	2,603,000.00	1,412,147.96	54.25%	2,355,619.00	2,058,243.06	87.38%
63100	Operation and Maintenance of Equipment	323,000.00	136,998.46	42.41%	331,500.00	236,058.48	71.21%
65000	Other Charges	177,050.00	46,194.72	26.09%	177,050.00	149,462.76	84.42%
66000	Employee Benefits	199,750.00	132,930.58	66.55%	235,578.00	165,829.91	70.39%
68000	Capital Outlay	2,599,500.00	468,128.03	18.01%	1,375,022.00	850,300.45	61.84%
Total		6,155,446.00	2,323,728.14	37.75%	4,749,481.00	3,668,718.80	77.24%
Reserves and Fund Balance		1,984,192.02	2,590,046.07	(605,854.05)	1,500,824.30	2,782,436.14	(1,281,611.84)
Total Expenditures, Reserves, & Fund		8,139,638.02	4,913,774.21	3,225,863.81	6,250,305.30	6,451,154.94	(200,849.64)
Balance		-	-	-	-	-	(0.00)
Cash with Trustee			2,579,760.93			2,242,306.43	
Other Assets			27,823.36			1,503,508.72	
Liabilities			(17,538.22)			(963,379.01)	

141 - General Purpose School Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024		BUDGET	2022 - 2023	
			ACTUAL	REALISED		ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	3,506,399.00	3,397,737.05	96.90%	5,051,374.00	5,185,323.31	102.65%
40111	Current Property Tax - Tax Increment Financing	-	24,506.68	0.00%			
40115	Discount on Property Taxes	(52,000.00)	(40,030.50)	76.98%	(52,000.00)	(51,749.71)	99.52%
40120	Trustee's Collections - Prior Year	103,100.00	117,906.65	114.36%	160,978.60	140,132.72	87.05%
40125	Trustee's Collections - Bankruptcy	2,100.00	1,019.63	48.55%	2,969.51	548.29	18.46%
40130	Circuit Clerk/Clerk and Master Collections - Prior Yea	62,500.00	26,949.10	43.12%	78,144.95	30,806.23	39.42%
40140	Interest and Penalty	19,800.00	15,624.84	78.91%	28,444.76	29,246.93	102.82%
40161	Payments in-Lieu-of Taxes - T.V.A.	7,800.00	5,138.81	65.88%	11,565.45	12,649.79	109.38%
40162	Payments in-Lieu-of Taxes - Local Utilities	29,200.00	18,647.38	63.86%	41,885.69	39,448.58	94.18%
40163	Payments in-Lieu-of Taxes - Other	137,500.00	137,948.10	100.33%	206,302.67	211,226.91	102.39%
40210	Local Option Sales Tax	10,680,000.00	6,540,433.88	61.24%	8,925,000.00	10,610,759.65	118.89%
40275	Mixed Drink Tax	10,000.00	4,466.50	44.67%	10,000.00	6,033.15	60.33%
40320	Bank Excise Tax	59,400.00	-	0.00%	98,462.64	74,054.14	75.21%
43370	Telephone Commissions	-	0.14	0.00%	-	142.90	0.00%
43517	Tuition - Other	226,800.00	15,327.25	6.76%	100,800.00	1,117.44	1.11%
43570	Receipts from Individual Schools	250,000.00	91,983.95	36.79%	280,000.00	237,684.14	84.89%
44110	Investment Income	-	4,685.61	0.00%	-	5,446.68	0.00%
44146	E-Rate Funding	-	-	0.00%	-	-	0.00%
44165	Rebates	-	-	0.00%	-	-	0.00%
44170	Miscellaneous Refunds	15,000.00	15,166.32	101.11%	366,211.00	(11,744.37)	-3.21%
44510	Accrued Interest on Debt Issues	-	85.00	0.00%	-	-	0.00%
44530	Sale of Equipment	25,000.00	24,940.00	99.76%	25,000.00	25,331.40	101.33%
44540	Sale of Property	1,000.00	200.00	20.00%	1,000.00	-	0.00%
44550	Resale of Materials - T&I House	25,000.00	-	0.00%	25,000.00	-	0.00%
44560	Damages Recovered from Individuals	500.00	-	0.00%	500.00	70.00	14.00%
44570	Contributions and Gifts	115,000.00	59,613.94	51.84%	60,000.00	62,353.49	103.92%
46500	State Education Funds	-	-	0.00%	-	366,005.66	0.00%
46510	State Education Funds	47,625,257.13	34,760,476.26	72.99%	-	-	0.00%
46511	Basic Education Program	-	-	0.00%	38,454,000.00	39,367,935.56	102.38%
46515	Early Childhood Education	905,607.03	377,246.18	41.66%	795,789.28	795,669.58	99.98%
46550	Driver Education	20,000.00	-	0.00%	30,000.00	15,136.68	50.46%
46590	Other State Education Funds	538,127.37	0.22	0.00%	1,011,015.00	851,495.29	84.22%
46610	Career Ladder Program	100,000.00	36,589.45	36.59%	135,000.00	72,489.70	53.70%
46640	Vocational Equipment	-	-	0.00%	-	-	0.00%
46790	Other Vocational	3,164,385.52	320,460.37	10.13%	180,320.67	16,715.47	9.27%
46851	State Revenue Sharing - T.V.A.	313,900.00	163,793.50	52.18%	289,822.00	321,677.44	110.99%
46852	State Revenue Sharing - Telecommunications	33,400.00	19,648.82	58.83%	50,013.00	48,985.61	97.95%
46950	T.B.I. - Equipment Reimbursement	-	-	0.00%	-	-	0.00%
46980	Other State Grants	275,252.29	-	0.00%	-	-	0.00%
46981	Safe Schools	-	-	0.00%	-	140,980.00	0.00%
47114	USDA - Other	-	-	0.00%	-	185,485.92	0.00%
47590	Other Federal through State	245,395.00	(0.22)	0.00%	270,213.68	508,708.02	188.26%
47640	ROTC Reimbursement	85,000.00	41,255.93	48.54%	85,000.00	64,323.21	75.67%
47690	Medicare	-	-	0.00%	-	-	0.00%
47990	Other Direct Federal Revenue	-	-	0.00%	-	-	0.00%
48130	Contributions	-	-	0.00%	-	-	0.00%
49700	Insurance Recovery	-	-	0.00%	-	55,902.38	0.00%
49800	Transfers In	-	-	0.00%	-	-	0.00%
Total		68,530,423.34	46,181,820.84	67.39%	56,722,812.90	59,420,392.19	104.76%
Balance Beginning of Year, July 1		19,072,789.53	22,668,323.97	(3,595,534.44)	14,439,463.54	18,482,644.77	(4,043,181.23)
Total Estimated Revenues & Other Sources		87,603,212.87	68,850,144.81	18,753,068.06	71,162,276.44	77,903,036.96	(6,740,760.52)

141 - General Purpose School Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024		BUDGET	2022 - 2023	
			ACTUAL	REALISED		ACTUAL	REALISED
<u>Expenditures</u>							
71100	Regular Instruction Program	31,416,100.00	17,084,791.18	54.38%	28,889,044.80	26,617,223.63	92.14%
71150	Alternative Instruction Program	779,650.00	286,887.47	36.80%	768,300.00	505,594.92	65.81%
71200	Special Education Program	4,611,720.00	2,654,063.39	57.55%	4,152,150.00	3,810,099.16	91.76%
71300	Career and Technical Education Program	3,258,930.71	1,534,587.32	47.09%	2,111,274.64	1,994,864.83	94.49%
71600	Adult Education Program	-	-	0.00%	-	-	0.00%
72110	Attendance	779,400.00	470,948.28	60.42%	649,300.00	571,220.31	87.97%
72120	Health Services	1,343,090.00	716,653.24	53.36%	1,137,900.00	1,025,829.10	90.15%
72130	Other Student Support	3,103,519.29	1,098,084.17	35.38%	2,729,257.00	2,239,492.27	82.06%
72210	Regular Instruction Program	1,595,200.00	958,051.21	60.06%	1,523,850.00	1,275,467.93	83.70%
72215	Alternative Instruction Program	326,600.00	78,056.10	23.90%	253,650.00	174,256.34	68.70%
72220	Special Education Program	774,698.03	387,481.51	50.02%	671,250.00	616,397.29	91.83%
72230	Career and Technical Education Program	451,958.14	128,572.65	28.45%	161,711.00	143,158.42	88.53%
72250	Technology	1,016,300.00	692,871.01	68.18%	939,897.06	736,732.21	78.38%
72310	Board of Education	1,564,950.00	493,160.66	31.51%	1,058,480.00	989,320.29	93.47%
72320	Director of Schools	216,400.00	120,862.17	55.85%	189,300.00	175,423.72	92.67%
72410	Office of the Principal	2,816,600.00	1,615,317.26	57.35%	2,575,976.94	2,438,485.43	94.66%
72510	Fiscal Services	425,750.00	242,097.86	56.86%	390,880.00	341,914.35	87.47%
72520	Human Services/Personnel	112,250.00	64,883.02	57.80%	-	-	0.00%
72610	Operation of Plant	4,443,750.00	2,440,412.95	54.92%	4,057,591.25	3,472,457.40	85.58%
72620	Maintenance of Plant	3,486,656.47	1,611,045.52	46.21%	2,312,100.00	2,131,357.56	92.18%
72710	Transportation	3,718,351.63	1,550,849.87	41.71%	2,650,000.00	2,588,000.22	97.66%
73300	Community Services	233,300.00	103,837.61	44.51%	100,900.00	11,598.98	11.50%
73400	Early Childhood Education	995,100.00	537,497.78	54.01%	968,000.00	916,524.75	94.68%
76100	Regular Capital Outlay	2,551,500.00	1,398,767.31	54.82%	6,606,209.00	3,101,895.53	46.95%
99100	Transfers Out	500,000.00	-	0.00%	-	-	0.00%
Total		70,521,774.27	36,269,779.54	51.43%	64,897,021.69	55,877,314.64	86.10%
Reserves and Fund Balance		17,081,438.60	32,580,365.27	(15,498,926.67)	6,265,254.75	22,025,722.32	(15,760,467.57)
Total Expenditures, Reserves, & Fund		87,603,212.87	68,850,144.81	18,753,068.06	71,162,276.44	77,903,036.96	(6,740,760.52)
Balance		-	-	-	-	-	0.00
Cash with Trustee			33,023,514.22			24,657,952.14	
Other Assets			2,218,868.13			8,672,276.11	
Liabilities			(2,662,017.08)			(11,304,505.93)	

142 - Federal Projects Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
44170	Miscellaneous Refunds	-	-	0.00%	-	-	0.00%
47131	Vocational Education - Basic Grants to States	184,640.19	127,474.80	69.04%	207,589.59	207,581.59	100.00%
47141	Title I Grants to Local Education Agencies	2,678,350.58	1,451,324.65	54.19%	3,006,563.93	2,527,514.50	84.07%
47143	Special Education - Grants to States	2,460,434.29	1,190,538.76	48.39%	2,397,501.69	1,632,507.28	68.09%
47145	Special Education Preschool Grants	96,783.77	49,940.27	51.60%	108,051.86	84,696.27	78.38%
47146	English Language Acquisition Grants	63,425.56	47,822.51	75.40%	59,226.84	40,713.87	68.74%
47148	Rural Education	348,450.76	101,462.18	29.12%	297,223.64	152,658.11	51.36%
47189	Eisenhower Professional Development State Grants	579,048.85	218,601.05	37.75%	708,639.06	437,887.43	61.79%
47301	COVID-19 Grant #1	-	-	0.00%	-	-	0.00%
47307	COVID-19 Grant B	163,627.34	96,875.00	59.20%	3,841,297.76	3,748,920.42	97.60%
47309	COVID-19 Grant D	6,000.00	6,000.00	100.00%	51,000.00	51,000.00	100.00%
47310	COVID-19 Grant E	-	-	0.00%	-	-	0.00%
47401	American Rescue Plan Act Grant #1	7,649,996.37	4,172,242.50	54.54%	13,243,678.55	5,593,702.53	42.24%
47402	American Rescue Plan Act Grant #2	9,358.96	8,342.57	89.14%	188,988.38	179,778.22	95.13%
47403	American Rescue Plan Act Grant #3	2,135.59	-	0.00%	13,515.15	11,415.76	84.47%
47404	American Rescue Plan Act Grant #4	179,977.42	59,931.66	33.30%	219,172.58	104,380.16	47.62%
47590	Other Federal through State	2,067,242.98	550,330.14	26.62%	1,872,217.76	1,528,355.21	81.63%
Total		16,489,472.66	8,080,886.09	49.01%	26,214,666.79	16,301,111.35	62.18%
Balance Beginning of Year, July 1		-	500,738.63	(500,738.63)	-	499,999.99	(499,999.99)
Total Estimated Revenues & Other Sources		16,489,472.66	8,581,624.72	7,907,847.94	26,214,666.79	16,801,111.34	9,413,555.45
<u>Expenditures</u>							
71100	Regular Instruction Program	6,458,783.51	3,572,447.67	55.31%	6,914,176.70	5,057,101.35	73.14%
71150	Alternative Instruction Program	80,279.44	44,754.92	55.75%	-	-	0.00%
71200	Special Education Program	2,055,464.55	1,051,499.57	51.16%	1,913,826.22	1,322,756.65	69.12%
71300	Career and Technical Education Program	126,537.00	106,397.83	84.08%	161,954.29	161,946.29	100.00%
72110	Attendance	-	-	0.00%	-	-	0.00%
72120	Health Services	569,850.00	192,950.00	33.86%	189,556.95	184,959.98	97.57%
72130	Other Student Support	950,940.25	151,762.20	15.96%	1,183,322.92	893,467.58	75.50%
72210	Regular Instruction Program	2,201,901.78	858,107.12	38.97%	2,558,155.10	1,303,086.01	50.94%
72215	Alternative Instruction Program	202,162.04	123,925.16	61.30%	-	-	0.00%
72220	Special Education Program	624,468.06	319,825.92	51.22%	1,299,430.86	612,290.27	47.12%
72230	Career and Technical Education Program	5,000.00	1,881.43	37.63%	10,143.51	10,143.51	100.00%
72250	Technology	399,298.00	42,179.75	10.56%	328,000.00	237,484.03	72.40%
72320	Director of Schools	-	-	0.00%	-	-	0.00%
72410	Office of the Principal	-	-	0.00%	-	-	0.00%
72510	Fiscal Services	11,701.00	11,700.00	99.99%	56,200.00	44,500.00	79.18%
72610	Operation of Plant	3,000.00	-	0.00%	3,000.00	-	0.00%
72620	Maintenance of Plant	57,765.00	35,159.28	60.87%	52,325.00	45,689.28	87.32%
72710	Transportation	9,500.00	122.94	1.29%	11,500.00	1,266.64	11.01%
73100	Food Service	-	-	0.00%	-	-	0.00%
73300	Community Services	428,022.03	275,861.46	64.45%	428,022.03	425,799.38	99.48%
73400	Early Childhood Education	29,800.00	12,863.48	43.17%	-	-	0.00%
76100	Regular Capital Outlay	2,275,000.00	106,955.56	4.70%	11,099,053.21	3,855,738.82	34.74%
99100	Transfers Out	-	-	0.00%	6,000.00	6,000.00	100.00%
Total		16,489,472.66	6,908,394.29	41.90%	26,214,666.79	14,162,229.79	54.02%
Reserves and Fund Balance		-	1,673,230.43	(1,673,230.43)	-	2,638,881.55	(2,638,881.55)
Total Expenditures, Reserves, & Fund		16,489,472.66	8,581,624.72	7,907,847.94	26,214,666.79	16,801,111.34	9,413,555.45
Balance		-	-	-	-	-	-
Cash with Trustee			204,697.11			428,311.45	
Other Assets			1,528,792.93			2,332,977.60	
Liabilities			(60,259.61)			(122,407.50)	

143 - Food Service Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
43521	Lunch Payments - Children	5,000.00	7,007.56	140.15%	6,000.00	4,877.48	81.29%
43522	Lunch Payments - Adults	48,000.00	48,645.05	101.34%	40,000.00	47,843.36	119.61%
43525	A la Carte Sales	155,000.00	102,982.07	66.44%	150,000.00	157,907.41	105.27%
44110	Investment Income	110,000.00	120,156.08	109.23%	10,000.00	145,025.35	1450.25%
44170	Miscellaneous Refunds	14,000.00	1,773.90	12.67%	19,000.00	13,562.59	71.38%
44530	Sale of Equipment	-	725.00	0.00%	-	-	0.00%
46520	School Food Service	27,000.00	-	0.00%	27,000.00	29,133.64	107.90%
46980	Other State Grants	-	-	0.00%	-	-	0.00%
47111	USDA School Lunch Program	2,500,000.00	1,545,033.00	61.80%	2,888,000.00	2,574,599.89	89.15%
47112	USDA - Commodities	274,996.00	-	0.00%	321,513.00	321,513.00	362.15%
47113	Breakfast	1,120,000.00	592,515.54	52.90%	1,144,595.00	1,164,351.05	9.62%
47114	USDA - Other	50,000.00	60,643.15	121.29%	83,000.00	110,115.85	433.27%
47590	Other Federal through State	300,000.00	160,646.18	53.55%	700,000.00	359,611.74	0.00%
48990	Other	-	-	0.00%	-	18,000.00	0.00%
Total		<u>4,603,996.00</u>	<u>2,640,127.53</u>	<u>57.34%</u>	<u>5,389,108.00</u>	<u>4,946,541.36</u>	<u>91.79%</u>
Balance Beginning of Year, July 1		<u>4,682,592.00</u>	<u>4,842,919.98</u>	<u>(160,327.98)</u>	<u>4,079,825.00</u>	<u>5,076,383.16</u>	<u>(996,558.16)</u>
Total Estimated Revenues & Other Sources		<u>9,286,588.00</u>	<u>7,483,047.51</u>	<u>1,803,540.49</u>	<u>9,468,933.00</u>	<u>10,022,924.52</u>	<u>(553,991.52)</u>
<u>Expenditures</u>							
73100	Food Service	<u>6,603,496.00</u>	<u>2,904,539.97</u>	<u>43.98%</u>	<u>6,691,113.00</u>	<u>5,180,004.17</u>	<u>77.42%</u>
Total		<u>6,603,496.00</u>	<u>2,904,539.97</u>	<u>43.98%</u>	<u>6,691,113.00</u>	<u>5,180,004.17</u>	<u>77.42%</u>
Reserves and Fund Balance		<u>2,683,092.00</u>	<u>4,578,507.54</u>	<u>(1,895,415.54)</u>	<u>2,777,820.00</u>	<u>4,842,920.35</u>	<u>(2,065,100.35)</u>
Total Expenditures, Reserves, & Fund		<u>9,286,588.00</u>	<u>7,483,047.51</u>	<u>1,803,540.49</u>	<u>9,468,933.00</u>	<u>10,022,924.52</u>	<u>(553,991.52)</u>
Balance		-	-	-	-	-	(0.00)
Cash with Trustee			3,668,947.76			4,247,385.70	
Other Assets			891,333.04			664,608.32	
Liabilities			18,226.74			(69,073.67)	

151 - Debt Service Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
40110	Current Property Tax	1,230,405.00	1,193,877.58	97.03%	857,033.00	878,401.97	102.49%
40115	Disc. On Property Tax	(14,000.00)	(14,044.78)	100.32%	(14,000.00)	(8,780.44)	62.72%
40120	Trustee's Coll - Prior Year	36,175.00	19,943.08	55.13%	27,167.25	36,210.46	133.29%
40125	Trustee's Coll - Bankruptcy	731.00	270.90	37.06%	501.14	136.91	27.32%
40130	Cir/Clk & Master Coll - Prior Year	21,924.00	4,572.28	20.86%	13,187.99	8,128.33	61.63%
40140	Interest & Penalty	6,943.00	2,657.24	38.27%	4,800.43	7,095.24	147.80%
40161	In Lieu of Taxes - TVA	2,704.00	1,803.17	66.69%	1,951.82	3,337.63	171.00%
40162	In Lieu of Taxes - Local Utilities	10,231.00	6,543.43	63.96%	7,068.76	10,408.67	147.25%
40163	In Lieu of Taxes - Other	48,233.00	48,406.38	100.36%	34,816.28	55,732.88	160.08%
40210	Local Option Sales Tax	-	1,263.99	0.00%	300,000.00	335,397.27	111.80%
40220	Hotel/Motel Tax	150,000.00	118,469.60	78.98%	100,000.00	184,913.77	184.91%
40240	Wheel Tax	1,220,000.00	664,128.85	54.44%	1,220,000.00	1,218,882.77	99.91%
40270	Wheel Tax	-	-	0.00%	-	299.25	0.00%
40320	Bank Excise Tax	20,827.87	-	0.00%	16,616.86	19,539.42	117.59%
44110	Investment Income	350,000.00	1,465,740.90	418.78%	350,000.00	1,235,915.56	353.12%
44120	Investment Income	-	-	0.00%	-	-	0.00%
44170	Miscellaneous Refunds	-	-	0.00%	-	-	0.00%
46852	State Revenue Sharing - Telecommunications	11,692.84	6,894.83	58.97%	8,440.31	12,925.01	153.13%
47404	American Rescue Plan Act Grant #4	9,000,000.00	3,779,787.74	42.00%	-	-	0.00%
47715	Tax Credit Bond Rebate	425,200.00	214,175.64	50.37%	425,200.00	425,164.76	99.99%
48130	Contributions	758,208.76	615,714.84	81.21%	758,208.76	758,208.56	100.00%
Total		13,279,275.47	8,130,205.67	61.22%	4,110,992.60	5,181,918.02	126.05%
Balance Beginning of Year, July 1		10,932,903.34	11,271,884.53	(338,981.19)	10,700,200.40	10,099,673.81	600,526.59
Total Estimated Revenues & Other Sources		24,212,178.81	19,402,090.20	4,810,088.61	14,811,193.00	15,281,591.83	(470,398.83)
<u>Expenditures</u>							
82110	General Government Principal	9,415,000.00	4,175,860.00	44.35%	400,000.00	400,000.00	100.00%
82130	Education Principal	2,318,936.00	587,771.46	25.35%	2,271,396.00	1,753,695.28	77.21%
82210	General Government Interest	299,508.02	156,607.99	52.29%	214,118.00	214,117.26	100.00%
82230	Education Interest	1,015,735.00	615,616.54	60.61%	1,059,607.00	1,577,088.40	148.84%
82310	Other General Government Debt Service	77,100.00	51,088.08	66.26%	92,000.00	57,366.36	62.35%
82330	Education	7,440.00	5,580.00	75.00%	7,440.00	7,440.00	100.00%
Total		13,133,719.02	5,592,524.07	42.58%	4,044,561.00	4,009,707.30	99.14%
Reserves and Fund Balance		11,078,459.79	13,809,566.13	(2,731,106.34)	10,766,632.00	11,271,884.53	(505,252.53)
Total Expenditures, Reserves, & Fund		24,212,178.81	19,402,090.20	4,810,088.61	14,811,193.00	15,281,591.83	(470,398.83)
Balance		-	-	-	-	-	(0.00)
Cash with Trustee			13,809,566.13			11,142,124.84	
Other Assets			0.00			1,373,687.20	
Liabilities			-			(1,243,927.51)	

171 - General Capital Project Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
44170	Miscellaneous Refunds		-			-	
49100	Bonds Issued		-			-	
49410	Premiums on Debt Sold		-			-	
	Total		-			-	
	Balance Beginning of Year, July 1		1,389,600.24			1,849,467.83	
	Total Estimated Revenues & Other Sources		1,389,600.24			1,849,467.83	
<u>Expenditures</u>							
55732	Convenience Centers		9,242.54			117,815.87	
91120	Administration of Justice Projects		-			-	
91190	Other General Government Projects		353,282.10			342,051.72	
	Total		362,524.64			459,867.59	
	Reserves and Fund Balance		1,027,075.60			1,389,600.24	
	Total Expenditures, Reserves, & Fund		1,389,600.24			1,849,467.83	
	Balance		-			-	
	Cash with Trustee		963,229.43			1,515,240.00	
	Other Assets		63,846.17			-	
	Liabilities		-			(125,639.76)	

177 - Other Capital Project Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
	<u>Revenues</u>						
44110	Investment Income		-			-	
48130	Contributions		-			-	
49100	Bonds Issued		-			-	
49410	Premiums on Debt Sold		-			-	
	Total		<u>-</u>			<u>-</u>	
	Balance Beginning of Year, July 1		223,105.28			223,105.28	
	Total Estimated Revenues & Other Sources		<u>223,105.28</u>			<u>223,105.28</u>	
	<u>Expenditures</u>						
91300	Education Capital Projects		-			-	
	Total		<u>-</u>			<u>-</u>	
	Reserves and Fund Balance		<u>223,105.28</u>			<u>223,105.28</u>	
	Total Expenditures, Reserves, & Fund		<u>223,105.28</u>			<u>223,105.28</u>	
	Balance		-			-	
	Cash with Trustee		223,105.28			223,105.28	
	Other Assets		-			-	
	Liabilities		-			-	

178 - Capital Projects --William Biles
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
47404	American Rescue Plan Act Grant #4		2,399,607.12			-	
48130	Contributions		<u>1,449,108.00</u>			-	
	Total		<u>3,848,715.12</u>			<u>-</u>	
	Balance Beginning of Year, July 1		-			-	
	Total Estimated Revenues & Other Sources		<u>3,848,715.12</u>			<u>-</u>	
<u>Expenditures</u>							
91170	Public Utility Projects		<u>2,660,857.91</u>			-	
	Total		<u>2,660,857.91</u>			<u>-</u>	
	Reserves and Fund Balance		<u>1,187,857.21</u>			-	
	Total Expenditures, Reserves, & Fund		<u>3,848,715.12</u>			<u>-</u>	
	Balance		-			-	
	Cash with Trustee		1,187,857.21			-	
	Other Assets		-			-	
	Liabilities		-			-	

180 - Other Capital Project Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024		BUDGET	2022 - 2023	
			ACTUAL	REALISED		ACTUAL	REALISED
	<u>Revenues</u>						
44110	Investment Income		4,933.70			599.64	
49100	Bonds Issued		-			-	
49410	Premiums on Debt Sold		-			-	
	Total		<u>4,933.70</u>			<u>599.64</u>	
	Balance Beginning of Year, July 1		<u>82,128.93</u>			<u>81,529.29</u>	
	Total Estimated Revenues & Other Sources		<u>87,062.63</u>			<u>82,128.93</u>	
	<u>Expenditures</u>						
91300	Education Capital Projects		-			-	
	Total		<u>-</u>			<u>-</u>	
	Reserves and Fund Balance		<u>87,062.63</u>			<u>82,128.93</u>	
	Total Expenditures, Reserves, & Fund		<u>87,062.63</u>			<u>82,128.93</u>	
	Balance		-			-	
	Cash with Trustee		87,062.63			82,128.93	
	Other Assets		-			-	
	Liabilities		-			-	

181 - Capital Improvement Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024		BUDGET	2022 - 2023	
			ACTUAL	REALISED		ACTUAL	REALISED
	<u>Revenues</u>						
44120	Lease/Rentals		12,332.74			-	
48130	Contributions		-			5,766,665.00	
	Total		<u>12,332.74</u>			<u>5,766,665.00</u>	
	Balance Beginning of Year, July 1		<u>3,026,527.50</u>			-	
	Total Estimated Revenues & Other Sources		<u>3,038,860.24</u>			<u>5,766,665.00</u>	
	<u>Expenditures</u>						
55732	Convenience Centers		28,066.02			169,648.60	
91110	General Administration Projects		<u>61,114.70</u>			2,570,488.90	
	Total		<u>89,180.72</u>			<u>2,740,137.50</u>	
	Reserves and Fund Balance		<u>2,949,679.52</u>			<u>3,026,527.50</u>	
	Total Expenditures, Reserves, & Fund		<u>3,038,860.24</u>			<u>5,766,665.00</u>	
	Balance		-			-	
	Cash with Trustee		2,958,524.53			3,031,327.50	
	Other Assets		-			-	
	Liabilities		(8,845.01)			(4,800.00)	

185 - American Rescue Plan Holding Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024		BUDGET	2022 - 2023	
			ACTUAL	REALISED		ACTUAL	REALISED
	<u>Revenues</u>						
44110	Investment Income		8,976.83			200,846.57	
47990	Other Direct Federal Revenue		-			4,008,786.50	
	Total		<u>8,976.83</u>			<u>4,209,633.07</u>	
	Balance Beginning of Year, July 1		<u>2,241,988.33</u>			<u>4,013,256.48</u>	
	Total Estimated Revenues & Other Sources		<u>2,250,965.16</u>			<u>8,222,889.55</u>	
	<u>Expenditures</u>						
58831	American Rescue Plan Act Grant #1		373,865.16			5,980,901.22	
91170	Public Utility Projects		1,449,108.00			-	
	Total		<u>1,822,973.16</u>			<u>5,980,901.22</u>	
	Reserves and Fund Balance		<u>427,992.00</u>			<u>2,241,988.33</u>	
	Total Expenditures, Reserves, & Fund		<u>2,250,965.16</u>			<u>8,222,889.55</u>	
	Balance		-			-	
	Cash with Trustee		427,992.00			2,241,988.33	
	Other Assets		-			-	
	Liabilities		-			-	

186 - Other Capital Projects Fund #9
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	2023 - 2024			2022 - 2023		
		BUDGET	ACTUAL	REALISED	BUDGET	ACTUAL	REALISED
	<u>Revenues</u>						
44110	Investment Income		-			557.37	
48130	Contributions		10,252.90				
49200	Notes Issued		-			4,175,360.00	
	Total		10,252.90			4,175,917.37	
	Balance Beginning of Year, July 1		557.37			-	
	Total Estimated Revenues & Other Sources		10,810.27			4,175,917.37	
	<u>Expenditures</u>						
91110	General Administration Projects		10,252.90			4,175,360.00	
	Total		10,252.90			4,175,360.00	
	Reserves and Fund Balance		557.37			557.37	
	Total Expenditures, Reserves, & Fund		10,810.27			4,175,917.37	
	Balance		-			-	
	Cash with Trustee		26,907.26			557.37	
	Other Assets		-			-	
	Liabilities		(26,349.89)			-	

189 - Other Capital Project Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024		BUDGET	2022 - 2023	
			ACTUAL	REALISED		ACTUAL	REALISED
	<u>Revenues</u>						
44110	Investment Income		1,102.83			2,262.65	
47590	Other Federal through State		562.28			27,901.88	
48130	Contributions		-			-	
	Total		<u>1,665.11</u>			<u>30,164.53</u>	
	Balance Beginning of Year, July 1		<u>120,619.11</u>			<u>140,074.88</u>	
	Total Estimated Revenues & Other Sources		<u>122,284.22</u>			<u>170,239.41</u>	
	<u>Expenditures</u>						
91190	Other General Government Projects		-			49,620.30	
	Total		<u>-</u>			<u>49,620.30</u>	
	Reserves and Fund Balance		<u>122,284.22</u>			<u>120,619.11</u>	
	Total Expenditures, Reserves, & Fund		<u>122,284.22</u>			<u>170,239.41</u>	
	Balance		-			-	
	Cash with Trustee		122,284.22			120,619.11	
	Other Assets		-			-	
	Liabilities		-			-	

263 - Self Insurance Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
43101	Self-Insurance Premiums/Contributions		1,430,918.91			994,412.63	
44110	Investment Income		93,009.89			99,320.40	
44170	Miscellaneous Refunds		-			-	
49700	Insurance Recovery		-			230,000.00	
	Total		<u>1,523,928.80</u>			<u>1,323,733.03</u>	
	Balance Beginning of Year, July 1		<u>2,463,097.86</u>			<u>2,774,125.33</u>	
	Total Estimated Revenues & Other Sources		<u>3,987,026.66</u>			<u>4,097,858.36</u>	
<u>Expenditures</u>							
58400	Other Charges		<u>1,174,771.14</u>			<u>1,634,760.50</u>	
	Total		<u>1,174,771.14</u>			<u>1,634,760.50</u>	
	Reserves and Fund Balance		<u>2,812,255.52</u>			<u>2,463,097.86</u>	
	Total Expenditures, Reserves, & Fund		<u>3,987,026.66</u>			<u>4,097,858.36</u>	
	Balance		-			-	
	Cash with Trustee		3,748,736.65			3,399,578.99	
	Other Assets		1,555,566.11			1,555,566.11	
	Liabilities		(2,492,047.24)			(2,492,047.24)	

363 - Judicial District Drug Fund
Year to Date for the Month Ending February 29

ACCOUNT	DESCRIPTION	BUDGET	2023 - 2024 ACTUAL	REALISED	BUDGET	2022 - 2023 ACTUAL	REALISED
<u>Revenues</u>							
42110	Fines		3,618.24			823.00	
42141	Drug Court Fees		-			-	
42241	Drug Court Fees		2,430.00			2,675.00	
42310	Fines		9,489.07			2,148.41	
42341	Drug Court Fees		-			-	
42360	District Attorney General Fees		-			4,334.00	
42810	Fines		7,456.37			12,489.98	
42990	Other Fines, Forfeitures, and Penalties		-			2,733.50	
44170	Miscellaneous Refunds		-			-	
	Total		<u>22,993.68</u>			<u>25,203.89</u>	
	Balance Beginning of Year, July 1		<u>31,176.14</u>			<u>13,150.18</u>	
	Total Estimated Revenues & Other Sources		<u>54,169.82</u>			<u>38,354.07</u>	
<u>Expenditures</u>							
54150	Drug Enforcement		<u>14,620.71</u>			<u>7,177.93</u>	
	Total		<u>14,620.71</u>			<u>7,177.93</u>	
	Reserves and Fund Balance		<u>39,549.11</u>			<u>31,176.14</u>	
	Total Expenditures, Reserves, & Fund		<u>54,169.82</u>			<u>38,354.07</u>	
	Balance		-			-	
	Cash with Trustee		39,549.11			30,291.97	
	Other Assets		-			884.17	
	Liabilities		-			-	

Warren County, Tennessee

Fund Balances Based on Current Projected Budget For FY 2023 - 2024

	Beginning Fund Balance, 7/1	Revenues	Expenditures	Surplus/(Deficit)	Ending Fund Balance, 6/30	Threshold
General	5,996,496.49	24,468,996.00	25,663,879.79	(1,194,883.79)	4,801,612.70	2,566,387.98
Solid Waste/Sanitation	139,012.85	-	-	0.00	139,012.85	-
Ambulance Service	1,486,044.10	4,069,289.02	4,730,382.00	(661,092.98)	824,951.12	394,198.50
Drug Fund	145,821.00	66,000.00	128,200.00	(62,200.00)	83,621.00	10,683.33
Highway/Public Works	2,800,009.38	5,339,628.64	6,155,446.00	(815,817.36)	1,984,192.02	512,953.83
General Purpose School	19,072,789.53	68,530,423.34	70,521,774.27	(1,991,350.93)	17,081,438.60	5,876,814.52
Federal Programs	-	16,489,472.66	16,489,472.66	0.00	-	1,374,122.72
Food Service	4,682,592.00	4,603,996.00	6,603,496.00	(1,999,500.00)	2,683,092.00	550,291.33
General Debt Service	10,932,903.34	13,279,275.47	13,133,719.02	145,556.45	11,078,459.79	1,094,476.59
				(6,579,288.61)		

Fund Balances Based on Current Operations For FY 2023-2024

	Beginning Fund Balance, 7/1	Revenues	Expenditures	Surplus/(Deficit)	Current Fund Balance
General	7,832,403.31	18,957,585.60	13,913,337.41	5,044,248.19	12,876,651.50
Solid Waste/Sanitation	-	-	-	0.00	-
Ambulance Service	1,597,934.08	3,019,564.35	2,644,456.47	375,107.88	1,973,041.96
Drug Fund	182,306.35	23,046.94	36,267.81	(13,220.87)	169,085.48
Highway/Public Works	2,325,993.82	2,587,780.39	2,323,728.14	264,052.25	2,590,046.07
General Purpose School	22,668,323.97	46,181,820.84	36,269,779.54	9,912,041.30	32,580,365.27
Federal Programs	500,738.63	8,080,886.09	6,908,394.29	1,172,491.80	1,673,230.43
Food Service	4,842,919.98	2,640,127.53	2,904,539.97	(264,412.44)	4,578,507.54
General Debt Service	11,271,884.53	8,130,205.67	5,592,524.07	2,537,681.60	13,809,566.13
				19,027,989.71	

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Budget Amendment

Agenda Section: NEW BUSINESS

Subject:

Amendment # GF-FY 23/24-34

Establish line item to pay IDB the available increment of the Hotel TIF

Suggested Action:

Attachments:

[GF34.pdf](#)

WARREN COUNTY, TENNESSEE**AMENDMENTS TO THE GENERAL FUND BUDGET FOR FY 2023 - 2024**

ESTIMATED REVENUES		INCREASE (DEBIT)	DECREASE (CREDIT)
40111	Current Property Tax - Tax Increment Financing	72,000.00	
TOTAL CHANGES IN ESTIMATED REVENUES		72,000.00	-
ESTIMATED EXPENDITURES		DECREASE (DEBIT)	INCREASE (CREDIT)
58190	Other Economic and Community Development		
599	Other Charges		72,000.00
TOTAL CHANGES IN ESTIMATED EXPENDITURES		-	72,000.00
ESTIMATED FUND BALANCE		DECREASE (DEBIT)	INCREASE (CREDIT)
39000	Unassigned	-	-
TOTAL INCREASE IN ESTIMATED FUND BALANCE		-	-

15th day of April, 2024.

 Terry Bell, County Executive

ATTEST:

 Lesa Scott, County Clerk

- () Passed this the 15th day of April, 2024.
- () Failed for lack of second this the 15th day of April, 2024.
- () Failed on vote this the 15th day of April, 2024.
- () Withdrawn this the 15th day of April, 2024.
- () Tabled this the 15th day of April, 2024.
- () Amended this the 15th day of April, 2024.

Estimated Net changes in Revenues	72,000.00
Estimated Net Changes in Expenditures	(72,000.00)
Estimated Net changes in Fund Balance	-
Amendment is in Balance	-

Establish line item to pay IDB the available increment of the Hotel TIF

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Budget Amendment

Agenda Section: NEW BUSINESS

Subject:

Amendment # GF-FY 23/24-35

Appropriate additional funds for State Treatment Grant (54710)

Reassign funds to align with State grant amendment for Mental Health Court Budget (55900)

Suggested Action:

Attachments:

[GF35.pdf](#)

WARREN COUNTY, TENNESSEE**AMENDMENTS TO THE GENERAL FUND BUDGET FOR FY 2023 - 2024**

ESTIMATED REVENUES		INCREASE (DEBIT)	DECREASE (CREDIT)
46290	Other Public Safety Grants	6,500.00	
TOTAL CHANGES IN ESTIMATED REVENUES		6,500.00	-
ESTIMATED EXPENDITURES		DECREASE (DEBIT)	INCREASE (CREDIT)
54710	Public Safety Grants Program		
322	Evaluation and Testing		6,500.00
55900	Other Public Health and Welfare		
111	Probation Officer(s)	4,437.00	
201	Social Security	599.00	
207	Medical Insurance	2,442.00	
322	Evaluation and Testing		7,478.00
TOTAL CHANGES IN ESTIMATED EXPENDITURES		7,478.00	13,978.00
ESTIMATED FUND BALANCE		DECREASE (DEBIT)	INCREASE (CREDIT)
39000	Unassigned	-	-
TOTAL INCREASE IN ESTIMATED FUND BALANCE		-	-

15th day of April, 2024.

 Terry Bell, County Executive

ATTEST:

 Lesa Scott, County Clerk

- () Passed this the 15th day of April, 2024.
- () Failed for lack of second this the 15th day of April, 2024.
- () Failed on vote this the 15th day of April, 2024.
- () Withdrawn this the 15th day of April, 2024.
- () Tabled this the 15th day of April, 2024.
- () Amended this the 15th day of April, 2024.

Estimated Net changes in Revenues	6,500.00
Estimated Net Changes in Expenditures	(6,500.00)
Estimated Net changes in Fund Balance	-
Amendment is in Balance	-

Appropriate additional funds for State Treatment Grant (54710)

Reassign funds to align with State grant amendment for Mental Health Court Budget (55900)

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Budget Amendment

Agenda Section: NEW BUSINESS

Subject:

Amendment # GF-FY 23/24-36

Allocate restricted funds for the Chancery Court to allow for the purchase of a new copier, current one has ceased working.

Suggested Action:

Attachments:

[GF36.pdf](#)

WARREN COUNTY, TENNESSEE**AMENDMENTS TO THE GENERAL FUND BUDGET FOR FY 2023 - 2024**

ESTIMATED REVENUES		INCREASE (DEBIT)	DECREASE (CREDIT)
#N/A			
TOTAL CHANGES IN ESTIMATED REVENUES		-	-
ESTIMATED EXPENDITURES		DECREASE (DEBIT)	INCREASE (CREDIT)
53400	Chancery Court		
709	Data Processing Equipment		5,000.00
TOTAL CHANGES IN ESTIMATED EXPENDITURES		-	5,000.00
ESTIMATED FUND BALANCE		DECREASE (DEBIT)	INCREASE (CREDIT)
39000 Unassigned		-	-
TOTAL INCREASE IN ESTIMATED FUND BALANCE		-	-

15th day of April, 2024.

 Terry Bell, County Executive

ATTEST:

 Lesa Scott, County Clerk

- () Passed this the 15th day of April, 2024.
- () Failed for lack of second this the 15th day of April, 2024.
- () Failed on vote this the 15th day of April, 2024.
- () Withdrawn this the 15th day of April, 2024.
- () Tabled this the 15th day of April, 2024.
- () Amended this the 15th day of April, 2024.

Estimated Net changes in Revenues	-
Estimated Net Changes in Expenditures	(5,000.00)
Estimated Net changes in Fund Balance	-
Amendment is in Balance	<u>(5,000.00)</u>

Allocate restricted funds for the Chancery Court to allow for the purchase of a new copier, current one has ceased working.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Budget Amendment

Agenda Section: NEW BUSINESS

Subject:

Amendment # GF-FY 23/24-37

Allocate additional funds associated with Airfield Lighting Grant

Suggested Action:

Attachments:

[GF37.pdf](#)

WARREN COUNTY, TENNESSEE**AMENDMENTS TO THE GENERAL FUND BUDGET FOR FY 2023 - 2024**

ESTIMATED REVENUES		INCREASE (DEBIT)	DECREASE (CREDIT)
46120	Airport Maintenance Program	15,000.00	
TOTAL CHANGES IN ESTIMATED REVENUES		15,000.00	-
ESTIMATED EXPENDITURES		DECREASE (DEBIT)	INCREASE (CREDIT)
58220	Airport		
702	Airport Improvement		15,000.00
TOTAL CHANGES IN ESTIMATED EXPENDITURES		-	15,000.00
ESTIMATED FUND BALANCE		DECREASE (DEBIT)	INCREASE (CREDIT)
39000	Unassigned	-	-
TOTAL INCREASE IN ESTIMATED FUND BALANCE		-	-

15th day of April, 2024.

 Terry Bell, County Executive

ATTEST:

 Lesa Scott, County Clerk

- () Passed this the 15th day of April, 2024.
- () Failed for lack of second this the 15th day of April, 2024.
- () Failed on vote this the 15th day of April, 2024.
- () Withdrawn this the 15th day of April, 2024.
- () Tabled this the 15th day of April, 2024.
- () Amended this the 15th day of April, 2024.

Estimated Net changes in Revenues	15,000.00
Estimated Net Changes in Expenditures	(15,000.00)
Estimated Net changes in Fund Balance	-
Amendment is in Balance	-

Allocate additional funds associated with Airfield Lighting Grant

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Budget Amendment

Agenda Section: NEW BUSINESS

Subject:

Amendment # GF-FY 23/24-38

Appropriate additional funds for electronic monitoring

Suggested Action:

Attachments:

[GF38.pdf](#)

WARREN COUNTY, TENNESSEE**AMENDMENTS TO THE GENERAL FUND BUDGET FOR FY 2023 - 2024**

ESTIMATED REVENUES		INCREASE (DEBIT)	DECREASE (CREDIT)
#N/A			
TOTAL CHANGES IN ESTIMATED REVENUES		-	-
ESTIMATED EXPENDITURES		DECREASE (DEBIT)	INCREASE (CREDIT)
54250	Work Release Program		
399	Other Contracted Services		6,000.00
TOTAL CHANGES IN ESTIMATED EXPENDITURES		-	6,000.00
ESTIMATED FUND BALANCE		DECREASE (DEBIT)	INCREASE (CREDIT)
39000	Unassigned	6,000.00	-
TOTAL INCREASE IN ESTIMATED FUND BALANCE		6,000.00	-

15th day of April, 2024.

 Terry Bell, County Executive

ATTEST:

 Lesa Scott, County Clerk

- () Passed this the 15th day of April, 2024.
- () Failed for lack of second this the 15th day of April, 2024.
- () Failed on vote this the 15th day of April, 2024.
- () Withdrawn this the 15th day of April, 2024.
- () Tabled this the 15th day of April, 2024.
- () Amended this the 15th day of April, 2024.

Estimated Net changes in Revenues	-
Estimated Net Changes in Expenditures	(6,000.00)
Estimated Net changes in Fund Balance	6,000.00
Amendment is in Balance	-

Appropriate additional funds for electronic monitoring

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Justin Cotten

Submitting Department: Finance Department

Item Type: Budget Amendment

Agenda Section: NEW BUSINESS

Subject:

Amendment # AF-FY 23/24-3

Appropriate funds for Rescue Squads Grant Program

Suggested Action:

Attachments:

[AF3.pdf](#)

WARREN COUNTY, TENNESSEE

AMENDMENTS TO THE AMBULANCE FUND BUDGET FOR FY 2023 - 2024

ESTIMATED REVENUES		INCREASE (DEBIT)	DECREASE (CREDIT)
46390	Other Health and Welfare Grants	39,665.00	
TOTAL CHANGES IN ESTIMATED REVENUES		39,665.00	-
ESTIMATED EXPENDITURES		DECREASE (DEBIT)	INCREASE (CREDIT)
55130	Ambulance/Emergency Medical Services		
735	Health Equipment	-	39,665.00
TOTAL CHANGES IN ESTIMATED EXPENDITURES		-	39,665.00
ESTIMATED FUND BALANCE		DECREASE (DEBIT)	INCREASE (CREDIT)
39000	Unassigned	-	-
TOTAL INCREASE IN ESTIMATED FUND BALANCE		-	-

15th day of April, 2024.

Terry Bell, County Executive

ATTEST:

Lesa Scott, County Clerk

- () Passed this the 15th day of April, 2024.
- () Failed for lack of second this the 15th day of April, 2024.
- () Failed on vote this the 15th day of April, 2024.
- () Withdrawn this the 15th day of April, 2024.
- () Tabled this the 15th day of April, 2024.
- () Amended this the 15th day of April, 2024.

Estimated Net changes in Revenues	39,665.00
Estimated Net Changes in Expenditures	(39,665.00)
Estimated Net changes in Fund Balance	-
Amendment is in Balance	-

Appropriate funds for Rescue Squads Grant Program

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: Sheriff's Department

Item Type: Proclamation

Agenda Section: NEW BUSINESS

Subject:

Seth Webb Retirement

Jackie Matheny Jr.: Sheriff

Suggested Action:

Attachments:

[Seth Webb.pdf](#)



**WARREN COUNTY
SHERIFF'S DEPARTMENT**

108 SECURITY CIRCLE
McMINNVILLE, TENNESSEE 37110
(931)473-7863 · (931)473-8032 · (931)473-8230
Fax (931)474-5447

Jackie Matheny Jr., Sheriff



March 8, 2024

Dear Warren County Commissioners,

Lt. Seth Webb became a certified law enforcement officer in 1990. I am requesting that Lt. Seth Webb's duty weapon, a glock model 17 (serial number BMWU726), be released from the Warren County Sheriff's Office inventory and given to him as a gift for his many years of dedicated service. He plans to retire in April after over twenty-six years of service in Warren County.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Matheny Jr.", written over the printed name.

Jackie Matheny Jr., Sheriff

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: County Executive's Office

Item Type: Contract

Agenda Section: NEW BUSINESS

Subject:

Cali Nails Five Year Lease

Suggested Action:

Attachments:

[Cali Nails 5 year lease.docx](#)

Cali Nails, located in the Three Star Mall has requested a five year lease. The parameters of the lease will allow them to operate under the guidelines and rental amount of the current lease.

A copy of the five year lease will be given to each Commission prior to the Full Court Meeting on April 15, 2024.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: County Executive's Office

Item Type: Approvals

Agenda Section: NEW BUSINESS

Subject:

Employee Handbook

David Britton

Suggested Action:

Attachments:

[HR Handbook Proposed Edits 2024 Commission Mtg.pdf](#)

[HANDBOOK 2024 Commission Proposal.pdf](#)

HR Handbook Proposed Edits
Warren County Commission Meeting
4/15/2024

Item #	Category	Page #	Description
1	Sick Leave	4	Update effective from six months to immediately
1	Sick Leave	13	Added time limit of 30 calendar days for TWOP leave status (exhausted sick leave, FMLA)
1	Sick Leave	13	Added pg. 4 language
2	Leave of Absence	15	Address specified time limits to reduce County liability
3	Bereavement	16	Clarified requirements for utilizing bereavement benefits including:
3	Bereavement	16	* Prior notification required before use * Penalty for abuse
3	Bereavement	16	* Provide relationship on time sheet * Use time in 1/2 day increments
3	Bereavement	16	* Extended bereavement time past the 3 weeks period if manager approved
4	Contagious Disease Leave	18	Add New Category to address:
4	Contagious Disease Leave	18	* Employee personal health issues affecting risk to other employees
4	Contagious Disease Leave	18	* Employee's employability & time limits
5	Childbirth Leave	18	Update Section name and associated language in section to Parental Leave
6	Compensatory Time	24	Compensatory time limited to 100 hours across the County
6	Compensatory Time	24	Requires department manager prior approval and time sheet signature
7	Time Records	25	Add late pay process for time sheets not turned in on time
8	Inclement Weather	26	Add New Category to address:
8	Inclement Weather	26	* Effects on Pay * Departments Affected
8	Inclement Weather	26	* Public Notification * Who Decides
8	Inclement Weather	26	* Work Scheduling
	Benefit - Added 4 hrs. reporting pay for Sanitation Convenience Center / Airport / Animal Control		
9	Safety Sensitive Positions	32	Updated Safety Sensitive Position language for adding new job titles
10	Social Media	39	Clarify utilization of Social Media for County related business and Departmental Sites development
11	Addendum C-15	111	Updated Sheriff Department addendum for 100 hr. max comp time and prior approval
12	Addendum C-16	112	Added sub heading reminding that Highway Department policies are covered in separate handbook
13	Addendum C-17	113	Updated EMS Addendum to Update comp time maximum to 250 hrs. per 2023 approved change
14	Addendum C-18	114	Established Addendum for Sanitation Department addressing holidays, set schedules, inclement weather
15	Addendum C-19	115	Established Addendum for Health Department
16	Addendum C-20	116	Established Addendum for Grant employee (Drug Court) to address Holiday hours
17	Addendum C-21	117	Established Addendum for State and Federal Offices - No overtime pay for working on County holidays
18	Addendum C-22	118	Established Airport / Animal Control addendum to address Inclement Weather reporting pay, etc.
19			Updated I-9 and FMLA forms
20	Insurance Guide	Handout	Included guidance to MBC website
21	General	TBD	Organize appropriate sections of handbook to develop "Hiring Policies" that matches bid process
21	General	TBD	(Referencing 7 calendar days)
22	Safety Manual		NO EDITS DURING THIS HANDBOOK REVIEW PROCESS



HUMAN RESOURCES POLICY AND PROCEDURES HANDBOOK

WARREN COUNTY,
TENNESSEE
GOVERNMENT



2024 WORKING COPY

PREPARED BY: PRACTICAL SOLUTIONS CONSULTING
In accordance with #T.C.A. 5-23-101

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WARREN COUNTY GOVERNMENT
RECEIPT FOR COPY OF EMPLOYEE HANDBOOK

County Office or Department: _____

Employee: _____

I hereby acknowledge receipt of a copy of the Warren County Employee Handbook. I understand that I am an “at-will” employee, and that no policy, benefit, or procedure contained in the Handbook creates an employment contract for any specified period of time, or any contractual obligation of any kind. I agree to abide by the rules and regulations established by the County, the Federal Laws, and Laws of the State of Tennessee. I understand that violation of any of these may result in disciplinary action, including possible termination, civil, and criminal penalties.

I understand that it is my responsibility to read the Handbook. If there are questions regarding the Handbook that my supervisor cannot answer, I will contact the Human Resources representative for clarification.

Signature of Employee: _____ Date: _____(dd/mm/yyyy)

Signature of Supervisor: _____ Date: _____(dd/mm/yyyy)

Duties of County Officials and Department Heads:

Each County official and each department head within the County is responsible, with respect to the employees of that office or department, for:

- 1) Ensuring that each employee under such person’s direction has received a copy of the personnel policies in effect for that office, including a statement that nothing in the policies is intended to create a contract of employment or to affect the employment-at-will status of County employees, and a statement for each employee to sign acknowledging receipt of a copy of the policies for that employee’s officer or department, and acknowledging that the employee understands that subsequent amendments will be on file at the Office of the County Clerk and the Human Resources representative.
- 2) Ensure each employee receives a copy of TCA 39-16-504 (Addendum C-12 regarding Destruction or Tampering of Government Documents) as required by TCA 5-23-107(2).
- 3) Ensuring that posters and other employee notifications required by the Federal Fair Labor Standards Act, the Family and Medical Leave Act, applicable equal employment laws, and other applicable state or federal laws have been posted or otherwise been given to employees.

THIS HANDBOOK WAS ADOPTED BY:

The Warren County Board of Commissioners

Date: 4/15/2024 Proposal

YOU MAY CONTACT US IN THE FOLLOWING WAYS:

WARREN COUNTY FINANCE DEPARTMENT / HUMAN RESOURCES DEPARTMENT

TELEPHONE:

(931) 473-2381

WARREN COUNTY EXECUTIVE

TELEPHONE:

(931) 473-2505

YOU MAY FIND ADDITIONAL INFORMATION AT:

WEBSITE:

www.warrencountyttn.gov

****This handbook is for reference only. Please contact the Director of Finance or a Human Resources representative for additional information. The Warren County Board of Commissioners will not pass or approve any regulations that supersede Civil Service, State, and Federal Laws and Tennessee County Uniform Highway Law.

This handbook was developed by Practical Solutions Consulting solely intended for Warren County Government's Human Resources efforts. Any use of this material for other purposes violates the contractual agreement between Warren County Government and Practical Solutions Consulting.

WELCOME

We are pleased to have you join Warren County, Tennessee's work force, and we look forward to a long and mutually rewarding association. New and existing employees should familiarize themselves with and review this handbook on an ongoing basis.

This handbook has been designed to introduce you to Warren County as your employer, and to aid you throughout your tenure. You are required to read this handbook in its entirety and sign that you understand and have had the opportunity to have asked for and receive clarification of its contents. The policies contained herein are the result of years of thoughtful planning and experience. Neither the handbook nor any of the individual terms constitutes or represents contractual commitments between Warren County and its employees, nor modifies the prevailing employment-at-will relationship. For additional information or clarification on the subjects covered in this handbook, or any other subjects related to your employment, please contact your chain of command.

BASIC OBJECTIVES

These Policies seek to achieve the fundamental aspects of quality public service and personnel administration:

- 1) To promote, increase and maintain financial and operational efficiency and professionalism on behalf of and to the public of Warren County.
- 2) To provide fair and equal opportunity to all qualified citizens to enter Warren County employment based on demonstrated merit and fitness as ascertained through fair and practical methods of selection.
- 3) To recruit, retain, develop, and advance a diverse and devoted workforce in furtherance of these goals.
- 4) To establish and promote high morale among Warren County employees by fostering good working relationships, a uniform personnel policy, opportunity for advancement, and consideration for employees' needs and desires while balancing the employer's operational needs.
- 5) To ensure our practices are based on the needs of Warren County citizens and your co-worker's equality across all departments.

INTRODUCTION

Your ideas and suggestions for improving our procedures and policies are encouraged and welcomed.

Warren County, Tennessee is committed to provide equal employment opportunity without regard to race, color, religion, sex (including pregnancy, sexual orientation, and gender identity), national origin, veteran status, age, or with regard to qualified persons with disabilities. Equal employment relates to all aspects of personnel practices including but not limited to recruiting, hiring, promoting, training, compensating, and reasonable accommodations including as defined by the Americans with Disabilities Act (ADA), Title VII and all other governing federal laws.

Individual ability is to be determined by job training, work experience education, work performance and personal characteristics which bear upon the requirements of the immediate job and future jobs to which the individual may progress.

GETTING ACQUAINTED

During your first six month “probationary period,” you are encouraged to ask questions and evaluate your job performance with your supervisor. Your job performance should continually progress during this period. Lack of improvement may cause the probationary period to be extended or abbreviated. The County may terminate your employment at any time during your probationary period for any reason not prohibited by law. The successful completion of your probationary period will allow you to begin accruing types of leave and other benefits to which you were not previously entitled as specified in this handbook. You may resign from employment at any time during the tenure of your employment, though advance notice is appreciated.

During the six-month probationary period, employees are not eligible to receive or accrue any benefits provided at the employer’s discretion (versus those guaranteed by law, as further specified in this handbook). **The only exceptions are that probationary employees will be entitled to accrue holiday pay and sick pay.**

Temporary employees may be hired for pre-determined assignments for pre-determined periods of time with a specific start and stop date. Temporary employees are not eligible for benefits and do not accrue seniority. Should needs of the operation warrant, temporary employees may be re-classified as regular or full-time employees and build seniority and benefit privileges as do other employees, beginning the date of hire as a permanent employee. Such employees shall be subject to the six-month probationary period and all the rights and limitations prescribed to new hires as specified in this handbook.

OTHER PRE-EMPLOYMENT COMPLIANCE PROCEDURES

- 1. I-9 Compliance; E-Verify:** All applicants for employment must fill out requisite I-9 paperwork within three days of hire and comply with all applicable and federal laws relating to work authorization.
- 2. New Hire Reporting:** Within 20 days of the date of hire, such information must be reported to the TN State Workforce and Development Office to ensure compliance with state child support collection initiatives.

3. **Modification and Amendment:** The County has the express right to amend, modify, revoke, and add to the terms of this handbook at any time, subject to its internal procedures and notice to affected employees.
4. **Severability/Savings:** If any section or portion of this handbook is found to be inconsistent with state or federal law or determined by a court of law or arbitrator with proper jurisdiction and authority (even while subject to appeal), the remaining provisions remain in full force and effect. Nothing in this section shall be interpreted to imply that the Employer makes any claims as to the appropriate venue or forum for a dispute regarding the provisions contained herein, as nothing in this handbook constitutes a contractual agreement of any kind between the Employer and its employees.

CONTINUOUS SERVICE

The continuous service of an employee shall consist of the length of unbroken employment with the County. It starts when an employee has completed a six-month probationary period and shall extend from the date of hire. In matters of order for promotion, transfer and layoff, continuous service shall be one factor considered in addition to employee interest, ability, experience, performance quality and quantity, and attendance (other than for periods of protected or pre-approved leave). Continuous service is broken when an employee:

- 1) Voluntarily resigns,
- 2) is released on probation,
- 3) has exhausted all applicable leave and is unable to return to work with or without restrictions,
- 4) is laid off or
- 5) is discharged for any cause
- 6) Is absent for more than three working days without notifying chain of command – Absent Without Leave (AWOL)

Note: The timeframes listed above pertain solely to usual administrative personnel management and do not intend to modify or supersede any statutory exceptions, retirement board, other administrative, or judicial appeals, or claims, or decisions to which the employee may be rightfully entitled to pursue. Additionally, the County reserves the right to modify its determination that an employee's conduct makes him or her eligible for discontinuation of service as defined in (6) above, if the employee satisfactorily and promptly evidences to the County that extenuating, emergency, or unusual circumstances existed which rendered him or her incapable of reporting to work or otherwise excuse the conduct of which he or she was presumed to have engaged.

INSURANCE

Warren County provides, at the option of the employee, a group medical insurance plan for employees who work 30 hours per week and eligible dependents. Employees are enrolled immediately upon employment and usually, the first day of the month following a thirty-day waiting period, is the effective date of coverage. The County pays a contribution as additional

compensation toward the premium cost as determined and approved by the County Commission. The County's contribution to the amount of the monthly premium it subsidizes is subject to change by approval of the County Commission. Employees are responsible for any remaining additional premium amounts for individual, spousal or family coverage not offset by the County's contribution.

An individual covered by the employer-sponsored health plans may have rights to continuation of coverage upon termination or leave, which are addressed in detail later in this handbook. **Please see the MBC website for review of health insurance benefits.**

An Employee Assistance Program (EAP) is available to all employees eligible for and enrolled in County health coverage, contingent upon whether the current health plans offer it. EAP is a program offered to provide various types of mental health or stress-management assistance to employees relating to any personal matter whether related to employment or not. All counseling requests are strictly confidential to the extent allowed/required by law. If you have any questions regarding confidentiality, please address them with your chosen provider or EAP administrator. A toll-free number is available in the insurance handbook and can also be obtained in the payroll office.

RETIREMENT/PENSION

All full-time Warren County employees are eligible for membership in the Tennessee Consolidated Retirement System (TCRS). Warren County is considered a "non-contributory local government." The membership contribution is paid entirely by the employer. After one (1) full year of service credit has been applied to the individual's retirement account, he or she can apply for benefits to the extent allowed by the TCRS. Please contact TCRS by phone at 1-800-770-8277 or log onto the website, www.treasury.state.tn.us for all additional information relevant to Warren County employees.

For all full-time employees wishing to contribute to a supplemental retirement plan, a 403b plan is offered to employees, funded through voluntary payroll deduction. Warren County does not supplement this retirement plan. To apply for this benefit and learn more, contact your payroll administrator.

FAIR LABOR STANDARDS ACT (FLSA) and COUNTY EMPLOYEE DEFINITIONS

"Full-Time Regular Employees" are those who are hired to work the County's normal, full time, thirty-seven and one-half (37.5) hour workweek on a regular basis. These employees may be FLSA "exempt" or non-exempt" as defined below.

"Part-Time Regular Employees" are those who are hired to work fewer than thirty-seven and one-half (37.5) hours per week on a regular basis. These employees may be "exempt" or "non-exempt" as defined below.

“Temporary Employees” are those who are engaged to work either full time or part time with the understanding that their employment will terminate upon the completion of a specific assignment. These employees may be “exempt” or “non-exempt” as defined below.

“Exempt Employees” are those who are not required to be paid overtime owing to the nature of their work and minimum salary earnings as defined by federal wage and hour law. Executive employees, professional employees, and certain employees in confidential administrative positions or specialized fields (Information Technology) are typically exempt.

“Non-exempt Employees” are those who are required to be paid overtime at time and one-half of their regular rate of pay in accordance with federal wage and hour laws, for hours worked over forty (40) in a workweek, and whose actual rate of pay is determined by the actual number of hours worked (or covered by applicable paid time off) in a pay period. Overtime may be paid in the form of compensatory time, subject to the limitations listed in the compensatory time section of this handbook.

“Newly Hired Employees” are those who have been employed by the County for fewer than six months. These employees accrue no discretionary benefits other than those expressly provided for in this handbook. These employees may be eligible for federally or state mandated benefits, including leave provisions. They may either be “exempt” or “non-exempt”. In this handbook, these employees are also referred to as “probationary employees.”

“Elected Officers” are those employees elected as public officials and therefore exempt from FLSA provisions and the employee-related provisions of this handbook.

EMPLOYMENT-AT-WILL

No policy, benefit, or procedure contained herein creates an employment contract for any period of time. All employees are considered as employees-at-will. Employees may be terminated for failure to satisfactorily perform their duties or simply at the will of the employer, but they shall not be terminated for a discriminatory or illegal purpose as further defined in this handbook and by state and federal law. Because Tennessee is an “at-will” employment state, it has no statutory language which would entitle a government employee to have a “property interest” in continued employment or due process rights regarding any discipline which involves a loss of pay (suspension, demotion, or termination). However, the County recognizes that discipline is a serious but necessary component of public administration and investigates and considers its application carefully.

Public employees in Tennessee cannot be lawfully disciplined or discharged in retaliation for exercising any of the following:

- Being called to military service Title 8-33-101 thru 8-33-109
- Voting in elections Title 2-1-106
- Exercising right of association Title 50-1-201 thru 50-1-204
- Wage garnishment Title 26-2-101 thru 26-2-410

Filing a workers' compensation claim Title 50-6-101 thru 50-6-705
Being called to jury duty Title 22-4-108

DISCIPLINE AND DISCHARGE

While maintaining its rights as an at-will employer, the County wishes to foster a rehabilitative rather than punitive approach to correcting employee conduct whenever possible or reasonable. At the County's discretion and depending on the unique facts, performance and behavioral history and longevity, and investigative findings of employee wrongdoing, discipline *may* be administered progressively, as follows: Verbal Warning, Written Warning, suspension of varying length without pay, demotion, reassignment, and termination.

A Performance Improvement Plan (PIP) *may* be issued in conjunction with or separate from discipline and will not exceed 90 days. During this process, the employee will receive counseling and monitoring by a supervisor with the aim of targeting possible causes and correcting poor performance. Depending upon the employee's performance during the conduct evaluation period, further discipline or corrective action may occur during or at the end of the period, including termination.

Misconduct can take many forms; the list below is only illustrative and is intended to give notice of some general expectations concerning standards of conduct.

Examples of misconduct that may result in discipline or termination include, but are not limited to:

- Continued unsatisfactory job performance, including poor quality or quantity of work.
- Insubordination or disobedience to legitimate and lawful orders.
- Repeatedly arriving tardy or starting work late or repeated unexcused absences.
- Falsifying time records or failure to accurately record time worked, including time records for another employee.
- Dishonesty
- Illegal discrimination or harassment
- Disorderly conduct, such as violence or threats of violence or blackmail
- Failing to abide by required health or safety regulations
- Intentionally falsifying documents or misrepresenting oneself or authority as a public employee
- Misusing County property, including using property without authorization

- Unauthorized possession or use of weapons or other dangerous items or materials on County property or worktime except for those which are a requirement of the job
- Failure to disclose or reconcile conflicts of interests or outside employment
- Unauthorized use or disclosure of confidential information
- Conviction of a crime that indicates you are unfit for County duty or public trust in accordance with your position

PERSONNEL FILES

An individual personnel file will be maintained on each employee. It is the responsibility of each employee to provide accurate information to the employer. Employees are also responsible for reporting to the employer any change in biographical information such as change of address or marital status if relevant to insurance coverage or emergency notification records. Personnel files will be kept in a locked, secure area. No person other than authorized departmental heads or County executives, or their designees, acting in a legitimate personnel capacity shall have access to an employee's personnel file. Employees or their designees may not remove the folder from its location, modify or make copies of it for personal use. If the employee contests the validity or inclusion of some whole or part of the documentation contained therein, he or she will be permitted to author and sign a letter to that effect, to be included as an attachment.

EMPLOYEE PAYROLL

All newly hired County employees, full-time, part-time, temporary, and seasonal, are required to attend an orientation meeting with the payroll or human resources designee. At this meeting, all necessary employment documentation will be copied and completed for inclusion in the employee's personnel file. This "New Employee Orientation" will consist of entering into the County payroll system, entering into the "Tennessee New Hire Website," and issuance of a copy of the County's Policy Handbook. The employee will also be required to sign an acknowledgement form upon receipt of the Handbook, which merely indicates that he or she has read it and understands its contents, not that it constitutes agreement or any contractual responsibilities. An electronic copy of this handbook will be maintained by the County and reissued upon request by the employee. During payroll orientation, all benefits such as County insurance, retirement/pension plan, timesheet requirements and wage payment schedule that pertain to the employee will be addressed.

CONFLICT OF INTEREST/NEPOTISM

No County employee shall engage or have financial interest in any activity that may be considered a conflict of interest with their duties and responsibilities as a local government employee. A County resolution to adopt a Code of Ethics for officials and employees of Warren County Government as modeled by the ethical standards development by CTAS was passed on May 21, 2007, and is attached as an addendum herein.

Employees are required to avoid conflicts of interest or public perception of them. This means employees must avoid activities, relationships, and situations that may cause them to put their personal interests ahead of the County's and the public it serves. You must disclose any actual or potential conflicts of interest or outside employment to your chain of command, **in writing**, for determination of whether a conflict exists and what measures should be taken to mitigate any. Employees are expressly forbidden to use any public position, confidential information, property, or business opportunities for personal gain. The County understands that owing to the small relative population and geography of its jurisdiction, it is highly likely that actual or perceived conflicts may arise between its employees and the public. The intention of this policy is to ensure that the County is able to document, reconcile and pre-emptively understand and mitigate potential liabilities to honor its fiduciary duty to the public of Warren County and its employees. **No employee who promptly and fully reports a possible conflict shall be subject to discipline of any kind; discipline may only result in *failing to report a known possible conflict or failing to comply with any corrective action required.***

The following are examples of situations which may create, or appear to create, a conflict of interest:

- Situations where you may have a personal financial interest in transactions or business activities of the County's competitors, clients, contractors, customers, or suppliers.
- Situations where, although you do not have a personal financial interest, you may nonetheless obtain some other personal gain or advantage resulting from transactions or business activities of the County's competitors, clients, contractors, customers, or suppliers.
- Accepting any benefit, including gifts, services, entertainment, or favors, arising out of your position as a public employee from a competitor, client, contractor, customer, supplier, outside government entity, or other organization in connection with your relationship with your position.
- Situations where you are responsible for hiring, managing, or otherwise working with your own family members or persons of close familial, personal, or romantic relation to you. As long as disclosed and approved in writing ensuring that no conflict exists or that an alternate reporting structure has been approved and implemented, employees are not prohibited from outside employment or personal relationships which does not conflict with the public interest or working hours as scheduled.

SMOKE-FREE WORKPLACE

Warren County will maintain a smoke-free work environment as required in Tennessee Code annotated, Section 39-17-1801 through 1810. Smoking is therefore prohibited in all enclosed public places within 50 feet of Warren County facilities.

DRESS CODE

Employees are expected to maintain a clean and neat appearance. No apparel, dress or grooming which is or may become potentially disruptive in the work environment will be permitted. See-through clothing, or clothes revealing the midriff, back, chest, totally bare shoulders, or visible undergarments are not accepted. Shorts and skirts shorter than 4" above the knee are not permitted. This policy applies to all employees equally regardless of sex or gender.

It is the responsibility of the department head or supervisor to oversee this policy and maintain that the County dress code is followed. The department head has discretion to set a higher professional level dress code for their department if they wish.

HOLIDAYS

Observed Holidays:

The following holidays will be declared official holidays, and employees will be excused from work, with pay:

New Year's Day – January 1
Dr. M. L. King Day – Third Monday in January
President's Day – Third Monday in February
Good Friday – Friday before Easter
Memorial Day – Last Monday in May
Juneteenth – June 19
Independence Day – July 4
Labor Day – First Monday in September
Veteran's Day – November 11
Thanksgiving Day – Fourth Thursday in November
Friday after Thanksgiving – Fourth Friday in November
Christmas Eve – December 24
Christmas Day – December 25
Floating Holiday – At Approval of Dept. Manager
Election Day

- 1) When a holiday falls on Saturday, the Friday prior to the holiday is substituted. On the occasions when Christmas Day falls on Monday, the Christmas Eve holiday will be observed on the Friday preceding Christmas Day. On those occasions when Christmas falls on Saturday, the Christmas holiday will be observed on the subsequent Monday.
- 2) Every effort will be made to allow all employees off on each designated holiday. If it is necessary for a qualified employee to work on a holiday, the employee will be compensated at a rate which is one and one-half times the employee's regular rate of pay for the hours worked, adjusting for the same effect for those with rotating schedules. The employee may elect to receive compensatory time at the same hourly rate of accrual, subject to the limitations explained further in this handbook. Part-time employees are not eligible for Holiday pay.

- 3) The Floating holiday must be requested in advance and approved by the department head prior to taking the holiday. Every effort will be made to grant floating holiday requests based on the operational needs of the department. New employees are eligible for the Floating holiday upon hire. It must be taken in its entirety (7.5 hours).
- 4) See Addendum C-15 for guidance on Emergency Medical Services employee vacation scheduling, C-16 for the Sheriff's Department, and C-17 for the Highway Department, C-18 for the Sanitation Department, C-19 for the Health Department, C-20 for Grant Employees, C-21 for State and Federal Offices, and C-22 for the Airport.

LACTATION BREAKS

Federal law requires an employee with a nursing child to receive a reasonable amount of break time to express breast milk for her child for up to one year after a child's birth at any time when the employee needs to do so. Employees shall receive pay when taking breaks for such purposes. The County will provide a private, safe, and sanitary place other than a bathroom or toilet stall to express milk.

VACATION TIME

1) Vacation Per Year

Vacation will not accrue on record until the employee has completed twelve (12) months of service. At the start of year two, an employee will receive 5 days of vacation. At the start of year three, an employee will receive 10 days of vacation. At the start of year five, an employee will receive 15 days of vacation. At the start of year 10, an employee will receive an additional day per year until they reach 20 days of vacation per year. Part-time employees do not qualify for vacation time. (See Addendum C-15, C-16, and C-17 respectively for EMS, and Sheriff's, and Highway Department vacation scheduling criteria) (See Table Below)

Vacation Scheduling Matrix (2023 Clarifications Edited)									
(Based on Hire Date)	0 DAYS	5 DAYS	10 DAYS	15 DAYS	16 DAYS	17 DAYS	18 DAYS	19 DAYS	20 DAYS
1st Year	X								
2nd Year		X							
3rd & 4th Year			X						
5th-9th Year				X					
10th Year					X				
11th Year						X			
12th Year							X		
13th Year								X	
14th Year +									X
Hire Date = Date when employment started; Anniversary Date = Same Date the Next Year									
EXAMPLES:	Hired 2/18/2022, No vacation until 2/18/2023. On 2/18/2023, 5 vacation days can be scheduled.								
	Hired 2/18/2022, on 2/18/2024, 10 vacation days can be scheduled.								
	Hired 2/18/2022, on 2/18/2026, 15 vacation days can be scheduled.								
	Hired 2/18/2022, on 2/18/2031, Add 1 day per year for next 5 years.								
	Hired 2/18/2022, on 2/18/2036, Days reach the maximum of 20 days.								

2) Accumulation and Use

Vacation time may not be accumulated and carried forward to the next calendar year but shall instead be converted to sick time.

Vacation may be used only at times approved in advance by employer, other than as otherwise defined in this handbook. Vacation requests will be honored to the extent possible in consideration of operational needs. If two or more employees request vacation for the same period and it is determined that it is not possible for both employees to be on vacation at the same time, the request of the employee with more seniority will be honored. No other employee may give or loan vacation time to another employee.

SICK LEAVE

1) Earning and Accumulating Sick Days is as follows:

Full-time employees will receive full pay during incapacity caused by illness if sick leave is taken.

Sick leave is earned at the rate of one-half day, twice per month/pay period (12 days per year). In cases where there are three pay days in one month, no sick leave will be added on the third pay day. See accumulation table below. The accumulation of sick leave days is unlimited. Employees may request to use sick leave in half-day increments.

Regular Work Hours/Week	Sick Hours Earned	Frequency
35.0 – 36.0	3.5	1 st and 2 nd pay of each month
36.1 – 37.4	3.75	1 st and 2 nd pay of each month
37.5 – 40.0	4.0	1 st and 2 nd pay of each month

To be eligible to accrue sick leave in a given month, the employee must be on a regular paid status for at least one half of the month. The Department Manager/Supervisor is responsible for maintenance of reporting documents, their accuracy, and resolution of any issues prior to submittal to the Finance Department. The Finance Department is responsible for resolving any issues which may be in conflict with the County's guidelines.

During the six-month probationary period, employees are not eligible to receive or accrue any benefits provided at the employer's discretion (versus those guaranteed by law, as further specified in this handbook). The only exceptions are that probationary employees will be entitled to accrue holiday pay and sick pay.

2) General Sick Leave Rules and Procedures

- a) In this section, "Medical Professional" refers to any health care practitioner specifically accepted under and as defined by the FMLA.

An employee may utilize sick leave balances for absence due to his or her own illness or injury, or to care for those of any individuals recognized in the section on bereavement leave. Sick leave may also be used for appointments with a medical professional or doctor.

Employees who become ill during the period of their vacation may request that their vacation be temporarily terminated, and the time changed to sick leave. However, the employer will request verification by means of a medical professional or doctor's statement upon return to work in order to justify the transfer of type of leave. No employee may give or loan sick leave time to another employee.

b) Documentation of Sick Leave

Employees are required to notify their employer as early as possible on the first day of their sick leave absence, or as far as possible in advance of that, if known or scheduled in advance. Employees are required to furnish a medical professional or doctor's note if they are absent on sick leave for more than four consecutive days or if they have an established pattern of potential misuse (example: history of using sick leave days every Monday or the days before or after a holiday). The statement should clearly state that the employee has been incapacitated for work for the period of his or her absence, and that he or she is again physically able to perform the duties of his or her position with or without reasonable restriction or accommodation.

c) Exhaustion of Sick Leave

Employees who have used all their accumulated sick leave and are not eligible for FMLA or another type of paid or unpaid leave, will not receive financial compensation for additional days needed due to illness or injury. For any additional time needed, the employee will be considered leave-without-pay (LWOP) status unless the employee has any accumulated vacation time or comp time remaining. Employees who remain on paid status using vacation or comp time in lieu of sick time, shall continue to accrue sick leave so long as the vacation or comp time allows the employee to remain on regular paid status for at least one half the pay period month (at least half of the regularly scheduled hours per each of the two immediately preceding pay periods). Any employee who was placed on LWOP status cannot remain on that status for more than 30 calendar days. A Leave Bank has been established to assist employees with exhausted benefits.

d) An employee who is preparing to return to work from sick leave must provide their department manager with a written release from their treating physician that documents any restrictions to perform their duties.

LEAVE BANK

The Leave Bank is designed to assist folks who may have exhausted all vacation time, compensatory time, and sick time. A process will be established and communicated by the Finance

Department to all employees regarding the requirements to follow in order to donate hours to the Leave Bank. This will allow employees who have accumulated hours that they do not expect to use to donate hours to the Leave Bank. An employee will have to confidentially apply for use of hours from the Leave Bank with a limitation of not to exceed eighty hours.

VOTING LEAVE

An employer must provide an employee with a reasonable period of time, not to exceed three hours, necessary to vote during the time the polls are open in the county where the employee is a resident. If the work hours of an employee commence at least three hours after the opening of the polls or end at least three prior to the closing of the polls, the time off for voting is not available. To be eligible for this time off, an employee must notify the employer before twelve o'clock noon of the day before the election. A voting employee who is properly absent from work to vote may not be subjected to any penalty or reduction in pay for such absence. (Tenn. Code Ann. § 2-1-106).

PROHIBITION OF POLITICAL ACTIVITY ON WORK TIME

The on-duty political activities of local public government employees in Tennessee are governed by three laws, subject to the individual exemptions listed in the full body of each:

1. The Little Hatch Act (Tennessee Code Annotated § 2-19-201 through 208); and
2. Tennessee Code Annotated § 8-30-306; and
3. Title 5, United States Code Annotated § 1501-1508.

Because the prohibitions, exclusions and penalties are detailed and require careful reading to determine whether types of activity constitute violations, this policy provides only a broad outline of the types of conduct regulated. For specific questions about the applicability of these laws to a particular situation, please refer to your human resources contact or designee.

Generally, employees are prohibited from engaging in the following:

1. Using a person's official position, authority, or influence to interfere with an election or nomination for office (Tenn. Code Ann. § 2-19-202); and
2. Intimidating, coercing, or commanding public officers and employees to vote for or against a measure, person, or party (Tenn. Code Ann. § 2-19-202); and
3. Knowingly receiving or paying any kind of assessments for political purposes or for election expenses from state employees (Tenn. Code Ann. § 2-19-202)

Public employees are generally entitled to the same rights and benefits regarding political activity as any other citizen, but the time and resources used should not be paid for or supplied by the County or other public entity.

JURY AND COURT DUTY

Warren County promotes the public policy of encouraging its employees to fulfill their civic duties. Employees are required to furnish the County with proof of summons for jury duty within one business day of receiving it, or on his or her next working day. Employees who are required to serve as jurors for more than three hours (including travel to and from service) are entitled to a day off work at their usual rate of compensation. The employer may deduct the value of any fees paid to the employee by the court for serving as a juror. If an employee is scheduled to work any part of a shift directly before the normal start time of court (for the first day of jury service), the employee will also be excused from that work shift. After the first day of jury service, and for any subsequent days which require at least three hours of jury service, an employee will be excused from the next regularly scheduled work shift which is set for within twenty-four hours after all subsequent days after the first. (T. C. A. § 22-4-106)

WITNESS LEAVE

While the County is not required by state law to compensate employees for serving as witnesses in the same manner as for jury duty, it has written a memo as a matter of public policy supporting compensating employees at their usual rate for time going to, coming from, and serving as a witness.

Private Litigation: The above provisions concerning compensation for time in court do not apply if the employee is involved in private litigation. On these occasions, the employee must take vacation leave, comp time, or leave without pay.

BEREAVEMENT LEAVE

In case of a death in the employee's immediate family, the employee will be given three working days paid leave which will not be charged to vacation, compensatory or sick leave. Immediate family shall be defined as: spouse, domestic partner, parent, children, brothers, sisters, stepbrothers, stepsisters, half-brothers, half-sisters, mother-in-law, father-in-law, grandparents, and grandchildren of the employee, siblings-in-law, and legal guardians or dependents. The employee designated as Power-of-Attorney would be considered as immediate family for bereavement leave. One day of bereavement leave will be given in case of a death of an aunt, uncle, niece, or nephew. The relationship to the employee must be documented on the timesheet and time may be taken in half-day increments. Prior notification is required to the department manager before utilizing bereavement time. Employees must "use or lose" these three days within three calendar weeks of notice of the qualifying event unless prior approval is granted by the department manager due to unusual mitigating circumstances. (For example, a service will not be conducted until a later date not yet scheduled. The days may be used consecutively, or not, within this three-week period. In cases where it is determined that the bereavement process was abused, the employee will reimburse the County for non-qualifying pay and could be subject to disciplinary action.

PANDEMIC LEAVE

Any employee who is personally, or whose immediate family, is personally impacted by a pandemic event could apply for a leave of absence under the provisions of the Operational

Pandemic Plan. (Immediate family in this example is identified as a parent; sibling; child by blood, adoption, or marriage; spouse; grandparent; grandchild or person living in the place of residence.) The Pandemic Plan will cover the level of benefit available to the employee as determined by the Federal, State, and Local government entities. This leave shall not be counted against any accrued sick leave or other benefits which the employee has accumulated.

MILITARY LEAVE

The State of Tennessee provides additional benefits of job protection and pay to public employees, separate and in addition to the federal Uniformed Services Employment and Reemployment Rights Act of 1994 (USERRA), 38 U.S.C. § 43. Under federal and state laws, all employees who are members of any reserve component of the armed forces of the United States or of the Tennessee National Guard are entitled to a leave of absence from their duties for all periods of military service during which they are engaged in the performance of duty or training. **Military Leave provisions expressly cover and apply to all part-time and full-time public employees, without regard for the number of hours regularly worked or scheduled.** Additionally, these provisions protect service members and reservists from any type of employment-related discrimination as well as job protection and reinstatement. The full list of benefits and rights is found in T.C.A. § 8-33-101 – 8-33-110.

“Military Duty” is defined as:

- 1) Training and service performed by an inductee, enlistee, or reservist or any entrant into a temporary component of the armed forces of the United States; and
- 2) Time spent reporting for and returning from such training and service, or if a rejection occurs, from the place of reporting for such training and service; and
- 3) Active-duty training as a reservist in the armed forces of the United States or as a member of the National Guard when the call is for training only.

OCCUPATIONAL INJURY LEAVE

Any employee sustaining an injury or an illness during the course and scope of his employment which is determined to be compensable under the provisions of the Worker’s Compensation Law shall be entitled to receive in-line-of-duty injury leave. This leave shall not be counted against any accrued sick leave which the employee has accumulated. Benefits which are receivable by the employee will be determined by the provisions of the Worker’s Compensation Law. Department managers are required to complete and submit all documentation promptly relating to the injury and subsequent medical treatment.

CONTAGIOUS DISEASE LEAVE

Any employee whose medical condition has been determined to be a contagious disease will be placed on a Contagious Disease Leave of Absence. Any consideration for return to work must be provided by the employee’s health care provider in conjunction with the department

manager's prior approval. The leave of absence may not extend longer than 30 calendar days past the exhaustion of Sick Leave and FMLA benefits without an extension provided by the health care provider.

LEAVE WITHOUT PAY

Any employee, at the discretion of the employer, may be granted leave without pay for case-by-case reasons. However, no criteria considered in the granting or denying of such leave shall be applied in a manner considered discriminatory between employees of different protected classes whose situations are substantially similar or the same. During the period of absence, the employee will not accrue vacation, sick leave, or other benefits. The absence without pay leave shall not extend for a period of more than one year.

BREAKS

Employees may take one fifteen-minute unpaid rest period for each four hours worked. Break time shall not reduce working time under FLSA.

WORK SCHEDULE AND MEALTIME

Employees shall work a set schedule Monday through Friday, from 8:00 a.m. until 4:30 p.m. with one hour, during which the employee is totally relieved of all duties, for lunch. Depending on operational needs, lunch period schedules may be staggered in such a way that no office or Department will be closed to the public for lunch. Department managers may extend office hours as demands and deadlines warrant.

PARENTAL LEAVE – T.C.A. 4-21-408

Employees who have been employed by the same employer for at least twelve consecutive months as full-time employees may be absent for a period not to exceed four months for adoption, pregnancy, childbirth and nursing an infant. Employees shall be granted two weeks of paid leave as part of their “not to exceed four months of leave”. The timing of the two weeks of paid leave is to be coordinated through their department manager.

Regarding adoption, the four-month period shall begin at the time an employee receives custody of the child.

- 1) Employees who give at least three months' advance notice to their employer of their anticipated date of departure, length, and intention to return to full-time employment after leave, shall be restored to their previous or similar positions with the same status, pay, length of service credit and seniority, wherever applicable, as of the date of their leave.
- 2) Employees who are prevented from giving three months' advance notice because of a medical emergency that necessitates that leave begin earlier than originally anticipated shall not forfeit their rights and benefits under this section solely because of their failure to give three months' advance notice.

- 3) Employees who are prevented from giving three months' advance notice because the notice of adoption was received less than three months in advance shall not forfeit their rights and benefits under this section solely because of their failure to give three month's advance notice.
- 4) If an employee's job position is so unique that the employer cannot, after reasonable efforts, fill that position temporarily, then the employer shall not be liable under this part for failure to reinstate the employee at the end of the leave period.
- 5) If the County finds that the employee has utilized the period of leave to actively pursue other employment opportunities or if the employer finds that the employee has worked part time or full time for another employer during leave, the County is not obligated to reinstate the employee. The employee may be additionally liable to the employer for any insurance premium costs paid on the employee's behalf during the period of leave.
- 6) This leave will run concurrently with any other leave to which the employee may be entitled under the Federal Medical Leave Act or otherwise. Employees may obtain a copy of all federal and state leave laws from payroll.

FAMILY AND MEDICAL LEAVE POLICY

- 1) Definitions:
 - a) Eligible Employee: Eligible employees are those who have been employed for at least twelve months, who have worked at least one thousand two-hundred-fifty (1,250) hours of service during the twelve months immediately prior to the start of leave, and who are among at least fifty employees covered by the same employer.
 - b) Parent: Mother or father of an employee, or an adult who had day-to-day responsibility for caring for the employee during his childhood years in place of the natural parents pursuant to some sort of legal relationship (fostering, adopting, marriage, power-of-attorney, et al).
 - c) Son or daughter/Child: Biological, adopted, foster child, stepchild, legal ward, or child of a person standing in *loco parentis*, who is under the age of eighteen years. Children who are eighteen years or older qualify, if incapable of self-care because of permanent or temporary mental or physical disability.
 - d) Serious Health Condition: An illness, injury, impairment, or physical or mental condition requiring either inpatient care or continuing treatment by a health care provider. Examples of serious health conditions include, but are not limited to, heart attacks, heart conditions requiring heart bypass or valve operations, most cancers, back conditions requiring extensive therapy or surgical procedures, strokes, severe respiratory conditions, spinal injuries, severe arthritis, et al.

2) Leave Provisions:

- a) An eligible employee may take up to twelve weeks of unpaid leave in a twelve-month period for the birth of a child or the placement of a child for adoption or foster care. Under the Tennessee Childbirth Leave Act, additional rights may apply in limited medical circumstances. (See also Childbirth Leave)
- b) Unpaid leave for the purpose of care for a newborn child or a newly placed adopted or foster care child must be taken before the end of the first twelve months following the date of birth or placement.
- c) An expectant mother may take unpaid medical leave upon the birth of the child, or prior to the birth of her child for necessary medical care and if her condition renders her unable to work. Similarly, for adoption or foster care, leave may be taken upon the placement of the child or leave may begin prior to the placement if absence from work is required for the placement to proceed.
- d) An employee may take unpaid leave to care for a parent or spouse of any age who, because of a serious mental or physical condition, is in the hospital or other health care facility. An employee may also take leave to care for a spouse or parent of any age who is unable to care for his or her own basic hygiene, nutritional needs, or safety. Examples include a parent or spouse whose daily living activities are impaired by such conditions as Alzheimer's disease, stroke, or who is recovering from major surgery, or who is in the final stages of terminal illness.
- e) Eligible employees, who are unable to perform the functions of the position held because of a serious health condition, may request up to twelve weeks unpaid leave under the FMLA. The term "serious health condition" is intended to cover conditions or illnesses that affect an employee's health to the extent that he or she must be absent from work on a recurring basis or for more than a few days for treatment or recovery.
- f) Employees requesting medical leave due to their own illness or injury must use any balance of sick leave, annual leave, floating holidays, comp time, or other paid leave concurrently with the beginning of the FMLA period, not to exceed the twelve weeks. All paid leave must be exhausted prior to the start of unpaid leave.
- g) During periods of unpaid leave, an employee will not accrue any additional seniority or similar discretionary employment benefits, consistent with other provisions in this handbook.
- h) If spouses are employed by the same employer and wish to take leave for the care of a new child or sick parent, their aggregate leave is limited to twelve weeks. For example, if the father takes eight weeks of leave to care for a child after its birth, the mother would be entitled to four weeks leave, for a total of twelve weeks of leave.

3) Notification and Scheduling:

- a) An eligible employee must provide the employer with at least a thirty-day advance notice of the need for birth, adoption, or planned medical treatment, when the need for leave is foreseeable. This thirty-day advance notice is not required in cases of medical emergency or other unforeseen events, such as premature birth, or sudden changes in a patient's condition that require a change in scheduled medical treatment.
- b) Parents who are awaiting the adoption of a child and are given little notice of the availability of the child may also be exempt from this thirty-day notice.

4) Certification:

- a) FML requires health care provider certification of the need for an employee's request for family medical leave.
- b) If the employer has reason to question the original certification, the employer may, at the employer's expense, require a second opinion from a different health care provider chosen by the employer. That health care provider may not be employed by the employer on a regular basis. If a resolution of the conflict cannot be obtained from a second opinion, a third opinion may be obtained from another provider and that opinion will be final and binding.
- c) Medical certifications given will be treated as confidential and privileged information.
- d) An employee will be required to report periodically to the employer the status and the intention of the employee to return to work.
- e) Employees who have taken unpaid leave under this policy must furnish the employer with a medical certification from the employee's health care provider that the employee is able to resume work with or without reasonable accommodations or restrictions before return is granted.

5) Maintenance of Health Benefits During Unpaid Leave:

- a) The employer will maintain health insurance benefits during periods of unpaid leave without interruption. The employer will continue to pay its usual portion of the premiums and the employee is responsible for continuing to pay his or her portion, in a manner and time mutually agreed upon by the employer and the County.
- b) The employer has the right to recover from the employee all health insurance premiums paid during the unpaid leave period if the employee fails to return to work after leave. Employees who fail to return to work because they are unable to perform the functions of their job because of their own serious health condition or because of the continued necessity of caring for a seriously ill family member will be exempt from the recapture provision.

- c) Leave taken under this policy does not constitute a qualifying event that entitles an employee to COBRA insurance coverage. However, the qualifying event triggering COBRA coverage may occur when it becomes clearly known that an employee will not be returning to work, and therefore ceases to be entitled to leave under this policy.

Reduced and Intermittent Leave:

- a) Leave taken under this policy can be taken intermittently, rather than consecutively, on a reduced leave schedule when medically necessary as certified by the health care provider.
- b) Employees on intermittent or reduced leave schedules may be temporarily transferred by the employer to equivalent alternate positions that may better accommodate the intermittent or reduced leave schedule.
- c) Intermittent or reduced leave may be spread over a period longer than twelve weeks but will not exceed the equivalent of twelve workweeks total leave in one twelve-month period.

Restoration:

- a) Employees who are granted leave under this policy will be reinstated to the same or equivalent position held prior to the commencement of their leave. In rare circumstances defined by the Act (or Department of Labor position statements interpreting the Act), certain employees may be denied restoration based solely on the nature of the position and potential economic impact to the employer caused by leaving the position unfilled for the duration of leave.

12-MONTH FMLA PERIOD:

The twelve-month period during which an employee is entitled to twelve workweeks of FMLA leave is measured forward from the date the employee's first FML leave begins, which is known as a "rolling year." For example, if an eligible employee begins his first period of FML on March 1 and uses all twelve weeks consecutively, he will not be eligible to take a subsequent FML-covered absence until March 1 of the next year. The next twelve-month period will begin the first time the employee requests FMLA leave after the completion of the previous twelve-month period.

WAGE AND HOUR POLICIES

WORKWEEK

The workweek for employees of Warren County begins at 12:01 a.m. on Monday and ends at 12:00 midnight on Sunday each week. The regular workweek for Warren County employees is thirty-seven and one-half hours. Employees who are paid on an hourly basis will receive compensation at their regular rate of pay for all hours worked up to and including forty plus any applicable overtime or other special circumstance pay in the workweek. The compensation paid to salaried (“exempt”) employees will not vary by actual hours worked overtime or otherwise unless the employee has entered unpaid status by a type of leave otherwise described in this manual. All the provisions in this section contemplate equal compensation among employees with different shift schedules and start and end and “on-call” times, as provided for under the FLSA.

OVERTIME

“Overtime” is defined as time worked more than forty hours in a workweek. Non-FLSA exempt employees, as defined herein, who work over forty hours in a workweek are entitled to compensation for such hours at the rate of one and one-half times their regular rate of pay. Employees shall not work overtime without first receiving the approval of their supervisor.

OVERTIME RATE

An FLSA-exempt employee who works overtime will receive overtime pay at the rate of time and one-half. An employee’s annual salary divided by fifty-two weeks determines his or her weekly salary. The weekly salary is then divided by the number of hours worked in a normal workweek to determine their regular hourly rate of pay. The rate will be multiplied by one and one-half to determine the overtime rate of pay which will be paid for all hours worked over forty during a week unless compensatory time is given. No additional compensation will be paid for hours worked under forty.

COMPENSATORY TIME / HOURS

Compensatory time may be given to those employees who work overtime as compensation at the same rate of value as overtime pay if the time was approved in advance by the Department Manager. Employees are encouraged to use their accrued compensatory time, and the County will make every effort to grant reasonable requests for the use of compensatory time when sufficient advance notice is given, and the workplace is not unduly disrupted. The maximum number of compensatory time hours that employees can earn is 100 hours across all departments except EMS who can earn 250 hours. It is the employee’s responsibility to monitor their level of compensatory time accrued. Any employee who has reached this maximum shall not work any additional overtime until the employee’s accrued compensatory time has fallen below the maximum allowed. The County reserves the right at any time to pay an employee for overtime hours as wages in their usual pay cycle, or in compensatory time. **The department manager must sign the timesheet authorizing the compensatory time for it to be considered accrued.**

Compensable time is the cumulative number of hours of work for which an employee must be paid under the FLSA. Hours of work include all times during which the employee is on duty or on the employer’s premises available for work, or time spent away from the employer’s

premises under conditions which prevent the employee from using the time for personal activities. Whether or not the time an employee is on call counts as compensable time depends upon the employee's freedom while on call. The time spent off duty by an employee who is not required to remain on the employer's premises and is free to engage in his or her own pursuits, subject only to the understanding that the employee be available to receive call or direction from work, is not considered compensatory.

Compensable hours continue to accumulate during times of furlough or modified work schedules when associated with a pandemic event which requires implementation of the full Warren County Pandemic Plan. Individual department managers are responsible for tracking work products and time out of the office for pandemic occurrences.

The Warren County Commission has ultimate responsibility for approving the continuance of pay under Pandemic Plan implementation and any other condition not specifically addressed by the FLSA requirements.

TIME RECORDS

Employees are required to record their hours worked on forms or web-based time keeping programs, accurately, fully, and timely. These submissions must be signed and dated, personally or electronically, and submitted promptly to the designated supervisor or official. The department manager/supervisor is responsible for maintenance of time reporting documents, their accuracy, and resolution of any issues prior to submitting the "original" copy to the Finance Department. The Finance Department is responsible for resolving any issues which may conflict with the County's guidelines. If timesheets are not signed by the employee and the department manager and then submitted to the Finance Department by the department manager within the timeframe required, the payment method will be determined by the Finance Department as opposed to the payment process the employee may have chosen. This process may roll over into the next pay period.

TIME OF PAYMENT

Payment of both regular wage and overtime compensation must ordinarily be made on the regular payday for the workweek, or when the pay period covers more than a single week; at the regular payday for the period in which the particular workweek ends. Time sheets are due by 10:00 am on Monday of the week of payroll.

TERMINATION PAY

Any employee whose services are being terminated, either voluntarily or involuntarily, shall be paid for all regular earnings which are due to accrue plus all accrued vacation time, overtime, and compensatory time no later than the next regular pay day following the date of dismissal or voluntary leaving, or twenty-one days following that date, whichever occurs last. The employee will not be compensated for any unused sick leave days. In the event of death, the amount owing to the employee shall be paid to his or her estate or to the surviving spouse as may be required by law.

INCLEMENT WEATHER

The County will make every effort to continue services during times of inclement weather. If the County Executive and/or specific department manager declares County offices to be closed due to said inclement weather, every effort will be made to notify the public via social media, radio announcements, or postings at the designated buildings, etc.

If a department manager deems it necessary for their department or part of their department to work, they will decide the appropriate positions necessary to operate their department. Department managers have the latitude to utilize their full roster of employees in determining which employees will be on duty.

If a department manager has determined your position to be an essential function during an inclement weather event, you are required to report to work. If the employee unilaterally decides to not report to work, the employee will be considered absent from work.

TRAINING PROGRAMS

Training programs required by the County will be treated as regular work time per FLSA requirements. Department managers are to ensure employees attend scheduled training as required.

TRAVEL TIME

The employer generally is not responsible for time spent by the employee traveling to or from work or home unless the start or end point represents a longer deviation from the usual route or location. Any travel for official County business during working hours is compensable. Mileage reimbursement shall be determined by the IRS annual rate. Reimbursement for parking and other associated and necessary costs will be issued upon timely submission of original receipt only.

MINIMUM WAGE PROVISIONS

Every non-FLSA exempt worker is entitled to a minimum wage of not less than the amount currently in effect as established by the Federal Labor Standards Division, or by state statute if higher than the federal minimums. An employee may be paid weekly, monthly, or in any other regular, established, incremental basis as long as the employee receives at least the current minimum wage for each hour worked.

DEDUCTIONS

Deductions will be made to wages for the employee's share of social security, federal, state, or local taxes, levies, or assessments, without affecting the minimum wage rate. If the County is required by court order to withhold or garnish wages from an employee to a third party in furtherance of a legitimate judgement, the County will notify the employee in advance of any withholding and assert that neither the employer nor anyone acting on the employer's behalf derives any profit or benefit from the transaction.

LAW ENFORCEMENT PERSONNEL AND DEPARTMENTS

The Rules of the Tennessee Peace Officer Standards and Training Commission (POST) Chapter 1110 (T.C.A. Section 38-8-101) define the full range of different departments, classifications, minimum qualifications and statutory requirements, exceptions and exemptions regarding the proper classification and designation of law enforcement officers, agencies, and covered employees.

Employees designated as “law enforcement” personnel are unaffected as such by their rank or their status as “trainee,” “probationary,” or “permanent,” and regardless of their assignment to duties incidental and additional to the performance of their law enforcement activities, such as vehicle or equipment maintenance or support activities. By contrast, “civilian” employees may be employed by a law enforcement department or agency when their duties are clearly not covered under POST.

ANTI-DISCRIMINATION AND SEXUAL HARASSMENT POLICIES

HARASSMENT DISCRIMINATION AND RETALIATION PREVENTION

Warren County is an equal opportunity employer and is committed to providing a work environment free of harassment, discrimination, retaliation, and disrespectful or other unprofessional conduct based on: sex (including pregnancy, childbirth, breastfeeding or related medical conditions), race, religion (including religious dress and grooming practices), gender (including gender identity, gender expression, and transgender expression), national origin, ancestry, physical or mental disability, genetic information, marital status, registered domestic partner status, age, sexual orientation, military and veteran status or any other basis protected by federal, state or local law or ordinance or regulation.

It also prohibits discrimination, harassment, disrespectful or unprofessional conduct based on the perception that anyone demonstrates any of the qualities or characteristics associated with any such protected class, as well as against retaliation for initiating or participating in a complaint or investigation of the same.

HARASSMENT PREVENTION

The County's policy prohibiting harassment applies to all persons involved in the operation of the employer, including conduct by any employee, including supervisors, managers, co-workers, elected officials, vendors, or members of the public whose interaction is routine and reported. The County's anti-harassment policy also applies to independent contractors, unpaid interns, volunteers, persons providing services pursuant to a contract and other persons with whom employees encounter while working, subject to the employer's actual or reasonably constructive knowledge of it.

Prohibited harassment, disrespectful or unprofessional conduct includes, but is not limited to, the following:

- Verbal conducts such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, comments, posts or messages;
- Visual displays such as derogatory and/or sexually oriented posters, photography, cartoons, drawings or gestures;
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of the victim's protected status;
- Threats and demands to submit to sexual requests or sexual advances as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors;
- Retaliation for reporting or threatening to report harassment; and
- Communication via electronic media of any type that includes any conduct that is prohibited by state and/or federal law.

Sexual harassment does not need to be motivated by sexual desire to be unlawful or to violate this policy. For example, hostile acts toward an employee because of his or her gender can amount to sexual harassment, regardless of whether the treatment is motivated by sexual desire.

Prohibited harassment is not just sexual harassment but harassment based on any protected category.

Any employee determined by Warren County to be responsible for harassment, discrimination, retaliation, or other prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination. Employees should also know that if they engage in unlawful harassment, they can be held personally liable for the misconduct.

Non-Discrimination

Warren County is committed to compliance with all applicable laws providing equal employment opportunities. This commitment applies to all people involved in its operations.

Pay discrimination between employees of the opposite sex or between employees of another race or ethnicity performing substantially similar work, as defined by federal law, is prohibited. Pay differentials may be valid in certain situations defined by law. Employees will not be retaliated against for inquiring about or discussing wages. However, the County is not obligated to disclose the wages of other employees, other than pursuant to a valid legal order.

Anti-Retaliation

Warren County will not retaliate against its employees for filing a complaint or participating in any workplace investigation or complaint process, and will not tolerate or permit retaliation by management, employees, or co-workers.

Reasonable Accommodation

Discrimination can also include failing to reasonably accommodate religious practices or qualified individuals with disabilities where the accommodation does not pose an undue hardship to operations or other employees.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, Warren County will make reasonable accommodations for the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result to operations or to other employees.

Any job applicant or employee who requires accommodation to perform the essential functions of the job should contact a human resources representative or designee and discuss the need for an accommodation. The County will engage in an interactive process with the employee to identify possible accommodations, if any, that will help the applicant or employee perform the job.

The County will not retaliate against employees for requesting reasonable accommodation and will not knowingly tolerate or permit retaliation by management, employees, or co-workers for the same.

Complaint Process

If you believe that you have been the subject of harassment, discrimination, retaliation or other prohibited conduct, employees should issue a complaint to a human resources representative

or designee as soon as possible after the incident. If an employee needs assistance writing a complaint or prefers to make a complaint in person or verbally, he or she should contact a human resources representative or designee as soon as possible after the incident. Please provide all known details of the incident or incidents, names of individuals involved and names of any witnesses. It would be best to communicate your complaint in writing, but this is not mandatory.

Warren County encourages all individuals to report any incidents of harassment, discrimination, retaliation, or other prohibited conduct forbidden by this policy immediately so that complaints can be quickly and fairly resolved.

You also should be aware that the Federal Equal Employment Opportunity Commission and the Tennessee Human Rights Commission investigate and prosecute complaints of prohibited harassment, discrimination, and retaliation in employment. If you think you have been harassed or discriminated against you may file a complaint with the appropriate agency pursuant to its own rules and guidelines.

Supervisors must refer all complaints involving harassment, discrimination, retaliation or other prohibited conduct to the designated human resources representative or designee to try to resolve the complaint.

When the County receives allegations of misconduct, it will immediately undertake a fair, timely, thorough, and objective investigation of the allegations in accordance with all legal requirements and will reach reasonable conclusions based on the evidence collected. The County reserves the right, depending on the nature of the complaint and identities of the people involved, to assign such investigation to the most qualified managerial employee who is not a subject of the complaint, or to hire a third-party contactor for this purpose.

Warren County will maintain confidentiality to the extent possible. However, it cannot promise complete confidentiality. The employer's duty to investigate and take corrective action may require the limited disclosure of information to individuals with a need to know or in furtherance of conducting an investigation (e.g., asking those named in the complaint questions which may make it apparent to him or her what the nature of the complaint against him or her is).

Complaints will be:

- Responded to in a timely manner
- Kept confidential to the extent possible
- Investigated impartially by qualified personnel in a timely manner
- Documented and tracked for reasonable progress
- Given appropriate options for remedial action and resolution
- Closed in a timely manner

If the County determines that harassment, discrimination, retaliation, or other prohibited conduct has occurred, appropriate and effective corrective and remedial action will be taken in accordance with the circumstances involved and will also take appropriate action to deter future misconduct. Most personnel matters are confidential; the complaining party may not be entitled to know if, whether and to what degree corrective action has been assigned to the accused; only that the County has investigated and met its duty to protect complaining parties from further sustained violations of this policy by its agents or third parties for whom it has responsibility under this section and by law.

Any employee determined by Warren County to be responsible for harassment, discrimination, retaliation, or other prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination. Employees should also know that if they engage in unlawful harassment, they can be held personally liable for the misconduct.

SAFETY SENSITIVE POSITIONS

Any employee determined by Warren County to be responsible for the operation of specialty equipment, performing lifesaving procedures, and performing duties which could inflict personal injury by nature of the job are in the Safety Sensitive Positions category. Job functions such as law enforcement, CDL drivers, and EMS personnel are current examples. These job functions may be updated as regulations change, or job duties warrant as determined by the department managers. The new safety sensitive positions should be presented to the Insurance Committee for consideration.

**SAFETY, INTERNET, SOCIAL-MEDIA, AND DRUG TESTING
POLICIES**

ALCOHOL AND ILLEGAL DRUGS IN THE WORKPLACE

It is the policy of Warren County to maintain a safe, efficient, and productive place of employment where the highest standards of quality can be maintained.

No employee shall unlawfully manufacture, distribute, dispense, possess, or consume alcohol or drugs in the workplace or during working hours. Case-by-case exceptions for limited alcohol consumption at employer-sponsored or related off-duty social events --such as holiday parties or fundraisers-- may occur under limited circumstances. In such instances, the employer will make clear the expected terms of such limited consumption, subject to all the ordinary rules of law (legal age, driving, et al) and expectations of behavior (must not become obviously intoxicated) in advance of the event.

Any employee whose behavior or activities present them as possibly under the influence may be subject to reasonable suspicion testing regardless of their position with the County. Substantiated violations of the terms of this policy may result in immediate termination of employment, other discipline with or without a performance monitoring plan, required leave pending successful completion of a rehabilitation program at no expense to or obligation of the employer and/or referral to law enforcement for possible prosecution.

1. Those having management and supervisory responsibilities shall be alert for any violations of this policy. They shall inform employees through continuing education at safety meetings and through written material. Such individuals shall have training and input as to recommend whether individuals found to be in violation would benefit from competent medical or professional counseling or rehabilitation assistance that may be available. Participation in a drug abuse assistance or rehabilitation program will be at the expense of the employee.
2. Any employee who has been lawfully prescribed a prescription medication that he or she is either in possession of on County property, or under the influence of during working hours, shall notify the County if either may affect job performance, safety concerns or necessitate temporary reassignment of duties.

ALCOHOL AND CONTROLLED SUBSTANCES TESTING FOR SAFETY-SENSITIVE POSITIONS

I. General Policy

It is the policy of Warren County to maintain a workplace that is free from the effects of drug and alcohol abuse. Employees in safety-sensitive positions as previously defined in this handbook, and applicants for such positions will be subject to controlled substance and alcohol testing as required by law. The federal rules governing these policies contain more detail than listed herein and are available upon request.

II. Specific Prohibitions

A. Alcohol

No employee is allowed to report for duty or remain on duty under the following circumstances:

1. While having alcohol in his or her possession
2. While having a breath alcohol concentration of 0.040% or greater as indicated by an alcohol breath test. An employee shall be removed from a safety-sensitive function for twenty-four (24) hours if he or she has a breath alcohol concentration of 0.020 – 0.039.
3. While using alcohol.
4. Within four hours after using alcohol.
5. Within eight hours after an accident unless the test has been completed.

B. Controlled Substances

Use or possession of illegal controlled substances by employees in safety-sensitive positions are prohibited on or off duty.

III. **Test Required**

Pre-employment, Random, Post Accident, Reasonable Suspicion, Return-to-Duty, and Follow Up testing are the six types of tests which are or may be required of safety sensitive positions. An applicant or employee must carry and present a current photo ID to the appropriate personnel during testing.

A. Pre-Employment

Tests will be conducted after a provisional offer of employment has been made and before an employee performs a safety-sensitive function for the first time. Tests must also be completed before an employee is promoted, transferred, or assigned to a safety-sensitive position and upon return to work when an employee has been on leave or otherwise out of the program for a period of six months or longer. A controlled substance test must be negative as determined by applying limits set in the federal guidelines.

B. Post-Accident

Alcohol and controlled substance tests will be conducted after accidents on drivers whose performance could have contributed to the accident, as determined by a citation for a moving violation, and for all fatal accidents even if the driver is not cited.

C. Reasonable Suspicion

These tests are ordered when a trained supervisor observes and documents appearance, behavior, speech, or body odors of an employee which are characteristic of the use of alcohol or controlled substances. Observations may include symptoms of chronic use or withdrawal.

No employee shall be allowed to drive or perform any safety-sensitive function when suspected of being impaired until a test report that the employee is medically qualified to drive.

D. Random

Tests are ordered on a random, unannounced basis from the pool of safety-sensitive employees only.

An employee notified by his supervisor to report for a controlled substances or alcohol test must go immediately to the collection site.

E. Return to Duty and Follow-Up Testing

Return to Duty – Any employee who tests positive under this policy must test again before returning to a safety-sensitive function. This test must be no more than 0.020 for alcohol and negative for controlled substances.

1) Refusal to Submit to Testing

The Federal Motor Carrier Safety Regulations prohibits any driver to refuse to submit to the types of controlled substance and/or alcohol testing listed in this policy. No Employer shall permit a driver who refuses to submit to a required test to perform or continue to perform safety-sensitive functions.

IV. **Voluntary Disclosure of Controlled Substances and/or Alcohol Use**

An employee who voluntarily comes forward and informs their supervision that they have been placed on a controlled substance will be placed in a modified employment status, up to and including Leave of Absence, until their prescriptions can be evaluated by the County Medical Officer. This leave is covered under the Family and Medical Leave Act (FMLA). Under FMLA the employee will have to use any accumulated leave before going into unpaid status. The employee will not be allowed to return to work until it has been certified by the County Medical Officer that the employee has complied with all prescribed treatment / prescription changes.

V. **Voluntary Disclosure of Controlled Substances and/or Alcohol Use Rehabilitation**

An employee who voluntarily comes forward and wishes to seek rehabilitation for alcohol and/or drugs, will be referred to a Substance Abuse Professional (SAP) and placed on leave of absence. This leave is covered under the Family and Medical Leave Act (FMLA). Under FMLA the employee will have to use any accumulated leave before going into unpaid status. The employee will not be allowed to return to work until it has been certified by the attending physician that the employee has complied with all prescribed treatment. Employees may only come forward one time without disciplinary consequence.

PERSON IDENTIFIED TO ANSWER QUESTIONS

As part of our continuing policy to ensure fair and equal treatment of our Safety Sensitive Positions, we understand that there may be questions and concerns involving our controlled substance and alcohol testing policies and programs. To assist you in understanding the requirements placed on both you and us the employer, we have designated:

Sanitation Department	Supervisor	(931) 473-6847
Sheriff's Department	Sheriff	(931) 473-7863
Highway Department	Road Superintendent	(931) 473-2007
Ambulance Service	Supervisor	(931) 473-3929
Finance Department	Human Resources Representative	(931) 473-2891

FOR ASSISTANCE WITH DRUG & ALCOHOL PROBLEMS

(TO BE UPDATED FOLLOWING COUNTY COMMISSION APPROVAL)

REBOS
P.O. Box 1500
Jamestown, TN 38556
(800) 872-6594

ANOTHER CHANCE
Recovery Programs
1302 Division Street
Nashville, TN
(800) 541-6236
24 Hr. HELP Line

CUMBERLAND HEIGHTS TRT. CTR.
River Road
P.O. Box 90727
Nashville, TN 37209
(800) 646-9998

NEW BEGINNINGS
At McFarland Hospital
500 Park Avenue
Nashville, TN
(615) 244-1606
24 Hr. HELP Line

SAFETY & HEALTH

Warren County is committed to providing a safe and healthy workplace for their employees. We are required to update the Plan for the State of Tennessee every five years. The County requests participation by all employees in efforts to maintain safe practices and procedures for all employees. Addendum B contains the full Safety and Health Plan as required by the State of Tennessee.

ELECTRONIC DEVICES

All employees must always use computers and other forms of electronic communication in an ethical and professional manner. An "electronic communication" is any digitally or electronically stored or transferred information using an electronic device, and includes use of County-provided computers, email, internet, telephones, and fax machines, as well as any information or modification to any files, hardware, or software. All electronic communications and information you may create on behalf of the County or in the furtherance of its operations are the County's property. You have no right to privacy in your County electronic communications or history.

Employees may be permitted to use computers and other electronic devices for limited personal use, so long as such use does not disrupt operations and is utilized at designated break time. However, when using such devices for personal use, such as checking email or making a routine call to a spouse or child, consider your tone, judgement, and position as an official County employee.

You may not access electronic communications or materials to which you were not authorized (for example, those of other employees) without prior authorization. You may not install or duplicate software without prior authorization.

SOCIAL MEDIA

County operations may develop and implement a social media page/site for communication of procedures, upcoming events, points of interest, etc. for specific departments. The site administrator must be on file with the County Executive office prior to the website being activated. These sites may not be used for public opinion or promoting needed change(s) within the County operation.

The County recognizes that many of its employees have and utilize social media in their personal lives and does not intend to unduly infringe upon its employees' off-duty personal liberties, rights of association, or individual expression.

As public employees, however, it is important to be aware that there are ongoing changes to the laws regarding social media and employees' off-duty use of it, as it pertains to their employment relationship. As a general precaution, you are advised to ensure that your personal social media accounts and statements do not represent or appear to represent those of your employer. You may specifically state that such information is not authorized by your employer and that they are yours alone. Depending on the nature of the information and intended or actual audience, you are advised that any content directed toward colleagues, clients, partners, or elected

officials may violate policy or the law. If you have any questions regarding a specific issue or whom an official spokesperson is designated as, please contact your department head or Human Resources representative. Any violation of this social media guidance may result in disciplinary action.

Addendum C-15

Benefit Addendum Template (Warren County Sheriff Department)

NOTE: Clerks, Receptionist, Commissary and Nurses follow the 5x8 County Guidelines

Benefit Category	Classifications Affected	Handbook Language	Departmental Application
Holidays	Patrol Deputies & Corrections Officers	2 new holidays added at regular workday	Not Scheduled to Work = 12 hrs. Pay Scheduled to Work = Regular shift pay + accrued 12 hrs. as approved Floating Holiday = Regular Day Pay
	Investigators, Court Personnel, Jail Administration, Program Director	2 new holidays added at regular workday	Regular Schedule = 9 hrs. Pay Floating Holiday = Regular Day Pay
Vacation	Patrol Deputies & Corrections Officers	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 5 days or 60 hrs. Upon completion of 2 years = 10 days or 120 hrs. Upon completion of 4 years = 15 days or 180 hrs. Upon completion of 9 years = Add 1 day per year (+12 hrs.) for max of 20 days (240 hrs.)
	Investigators, Court Personnel, Jail Administration, Program Director	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 5 days or 43 hrs. Upon completion of 2 years = 10 days or 86 hrs. Upon completion of 4 years = 15 days or 129 hrs. Upon completion of 9 years = Add 1 day per year (+12 hrs.) for max of 20 days (172 hrs.)
Comp Time	Patrol Deputies & Corrections Officers	Hour for hour exchange not to exceed 100 hours and prior approval	Hour for hour exchange not to exceed 100 hours and prior approval
	Investigators, Court Personnel, Jail Administration, Program Director	Hour for hour exchange not to exceed 100 hours and prior approval	Hour for hour exchange not to exceed 100 hours and prior approval
Sick Time	Patrol Deputies & Corrections Officers	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (6 hrs.) per pay period x 2 pay periods per month = 12 hrs./mo. or 144 hrs./yr.
	Investigators, Court Personnel, Jail Administration, Program Director	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (4.5 hrs.) per pay period x 2 pay periods per month = 9 hrs./mo. or 108 hrs./yr.
Bereavement	Patrol Deputies & Corrections Officers	3 days calculated as regular workdays	Regular Day = 12 hrs. / day
	Investigators, Court Personnel, Jail Administration, Program Director	3 days calculated as regular workdays	Regular Day = 9 hrs. / day
Parental Leave	Patrol Deputies & Corrections Officers	2 weeks paid = 80 hrs.	2 weeks paid = 86 hrs.
	Investigators, Court Personnel, Jail Administration, Program Director	2 weeks paid = 80 hrs.	2 weeks paid = 86 hrs.

Addendum C-16

Benefit Addendum Template (Warren County Highway Department)

(NOTE: Warren County Highway Department has a separate Human Resources Handbook)

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Holidays Paid at 10 hrs. day Floating Holiday = Regular Day Pay
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 40 hrs. Upon completion of 2 years = 80 hrs. Upon completion of 4 years = 120 hrs. Upon completion of 9 years = Add 1 day or 10 hrs. per year for max of 160 hrs.
Comp Time	Hour for hour exchange	Hour for hour exchange
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (5 hrs.) per pay period x 2 pay periods per month = 10 hrs./mo. or 120 hrs./yr.
Bereavement	3 days calculated as regular workdays	Regular Day = 10 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 weeks paid = 80 hrs.

Addendum C-17
Benefit Addendum Template
(Warren County Emergency Medical Services)

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Not Scheduled to Work = 8 hrs. Pay Scheduled to Work = 8 hrs. at OT Pay (12 hrs.) + Regular shift Floating Holiday = Regular Day Pay
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 5 days or 48 hrs. Upon completion of 2 years = 10 days or 96 hrs. Upon completion of 4 years = 15 days or 144 hrs. Upon completion of 9 years = Add 1 day per year (+12 hrs.) for max of 20 days (240 hrs.)
Comp Time	Hour for hour exchange for a maximum of 250 hours with prior approval	Hour for hour exchange for a maximum of 250 hours with prior approval (Only applicable if over Scheduled time)
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (6 hrs.) per pay period x 2 pay periods per month = 12 days/yr. or 144 hrs.
Bereavement	3 days calculated as regular workdays	Regular Day = 12 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 week's paid = 120 hrs.

Addendum C-18**Benefit Addendum Template****(Grant Program Employees)**

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Not Scheduled to Work = 8 hrs. Pay or 12 hrs. for specific 12 hr. employee Scheduled to Work = Regular shift pay + accrued 8 hrs. as approved Floating Holiday = Regular Day Pay
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 5 days or 40 hrs. Upon completion of 2 years = 10 days or 80 hrs. Upon completion of 4 years = 15 days or 120 hrs. Upon completion of 9 years = Add 1 day per year (+8 hrs.) for max of 20 days (160 hrs.)
Comp Time	Hour for hour exchange not to exceed 100 hrs. with prior approval	Hour for hour exchange not to exceed 100 hrs. with prior approval
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.
Bereavement	3 days calculated as regular workdays	Regular Day = 8 hrs. / day or 1 employee at 12 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 weeks paid = 80 hrs.

Addendum C-19**Benefit Addendum Template****(Sanitation Department)**

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Holidays Paid at 8 hrs./day If requested to work on holiday, paid at 12 hrs./day Floating Holiday = Regular Day Pay Saturday following Holiday – Truck Drivers receive time and a half
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 40 hrs. Upon completion of 2 years = 80 hrs. Upon completion of 4 years = 120 hrs. Upon completion of 9 years = Add 1 day or 8 hrs. per year for max of 160 hrs.
Comp Time	Hour for hour exchange for maximum of 100 hrs. with prior approval	Hour for hour exchange for maximum of 100 hrs. with prior approval
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (4 hrs.) per pay period x 2 pay periods per month = 8 hrs./mo. or 96 hrs./yr.
Bereavement	3 days calculated as regular workdays	Regular Day = 8 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 weeks paid = 80 hrs.
Inclement Weather		Essential Convenience Center workers receive 4 hrs. reporting pay + Regular pay if requested to work

Addendum C-20**Benefit Addendum Template****(Health Department Guidelines)**

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Holidays Paid at 8 hrs. straight time pay / day Floating Holiday = Regular Day Pay
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 40 hrs. Upon completion of 2 years = 80 hrs. Upon completion of 4 years = 120 hrs. Upon completion of 9 years = Add 1 day or 10 hrs. per year for max of 160 hrs.
Comp Time	Hour for hour exchange not to exceed 100 hrs. with prior approval	Hour for hour exchange not to exceed 100 hrs. with prior approval
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (4 hrs.) per pay period x 2 pay periods per month = 8 hrs./mo. or 96 hrs./yr.
Bereavement	3 days calculated as regular workdays	Regular Day = 8 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 weeks paid = 80 hrs.

Addendum C-21**Benefit Addendum Template****(Federal and State Offices)**

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Holidays Paid at 8 hrs. straight time pay / day Floating Holiday = Regular Day Pay Note: If working on a County Holiday, it is straight time pay + Holiday pay. (Election Commission)
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 40 hrs. Upon completion of 2 years = 80 hrs. Upon completion of 4 years = 120 hrs. Upon completion of 9 years = Add 1 day or 10 hrs. per year for max of 160 hrs.
Comp Time	Hour for hour exchange not to exceed 100 hrs. with prior approval	Hour for hour exchange not to exceed 100 hrs. with prior approval
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (4 hrs.) per pay period x 2 pay periods per month = 8 hrs./mo. or 96 hrs./yr.
Bereavement	3 days calculated as regular workdays	Regular Day = 8 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 weeks paid = 80 hrs.

Addendum C-22**Benefit Addendum Template****(Warren County Memorial Airport
and
Animal Control and Adoption Center)**

Benefit Category	Handbook Language	Departmental Application
Holidays	2 new holidays added at regular workday	Holidays Paid at 8 hrs./day If requested to work, paid at 12 hrs./day + Holiday pay Floating Holiday = Regular Day Pay
Vacation	After probationary period, year one and two = 5 days Upon completion of 2 years = 10 days Upon completion of 4 years = 15 days Upon completion of 9 years = Add 1 day per year for max of 20 days	After probationary period, year one and two = 40 hrs. Upon completion of 2 years = 80 hrs. Upon completion of 4 years = 120 hrs. Upon completion of 9 years = Add 1 day or 8 hrs. per year for max of 160 hrs.
Comp Time	Hour for hour exchange for maximum of 100 hrs. with prior approval	Hour for hour exchange for maximum of 100 hrs. with prior approval
Sick Time	½ day per pay period x 2 pay periods per month = 12 days/yr. or 96 hrs.	½ day (4 hrs.) per pay period x 2 pay periods per month = 8 hrs./mo. or 96 hrs./yr.
Bereavement	3 days calculated as regular workdays	Regular Day = 8 hrs. / day
Parental Leave	2 weeks paid = 80 hrs.	2 weeks paid = 80 hrs.
Inclement Weather		Essential workers receive 4 hrs. reporting pay + Regular pay if requested to work

VACATION TIME LANGUAGE CLARIFICATION

8/30/2021

Note: Clarifications are italicized

VACATION TIME

1) Vacation Per Year

Vacation time will not accrue on record until the employee has completed twelve (12) months of service, beginning (retroactively) on the employee's date of hire. At that time, the employee will be credited with five vacation days retroactively for their first year of completed service. *The effective date of these changes will be based on the Full County Commission approval of this proposal. Any vacation time taken under the pre-existing handbook guidance will be pro-rated against time accrued under this proposal.* Employees who have completed 2 years of service, based on their anniversary date, will receive 10 days of vacation annually until completing year four. At the start of year five, based on anniversary date, employees will receive 15 days of vacation annually until completing year nine. At the start of year ten, based on their anniversary date, employees will receive an additional day per year until they reach 20 days of vacation per year. For those employees whose longevity exceeds 14 years of service, based on their anniversary date, will automatically receive 20 days of vacation. **As an example**, an employee who has 12 years of service as of the effective date of this handbook (September 1, 2021) will have 18 days of vacation. If they had used one week of their vacation under the old handbook, they would have 13 days remaining in their anniversary year. Part-time employees do not qualify for earning vacation time. (See Addendum C-15, C-16, C-17 for EMS, Sheriff's, and Highway Department vacation scheduling criteria)

2) Accumulation and Use

Vacation time may not be accumulated and carried forward to the next calendar year but shall instead be converted to sick time. *(Department Managers may extend one week of vacation time to be taken within 60 days where scheduling / workload requires. This extension should be documented and placed on file with the Human Resources Department of the County)*

Vacation time may be used only when approved in advance by your employer, other than as otherwise defined in this handbook. Vacation requests will be honored to the extent possible in consideration of operational needs. If two or more employees request vacation time for the same period and it is determined that it is not possible for both employees to be on vacation at the same time, the request of the employee with more seniority will be honored. No other employee may give or loan vacation time to another employee. Employees may request to use vacation time in half-day increments.

(NOTE: No Edits in 2024 Handbook Updating Process)

WARREN COUNTY



SAFETY MANUAL

4/15/2024

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Lesa Scott

Submitting Department: County Clerk

Item Type: Approvals

Agenda Section: NEW BUSINESS

Subject:

Approval of Notaries

Suggested Action:

Attachments:

[Notary List- April 2024.pdf](#)

Notary List
April 15, 2024

Kerrie Rigsby
Renee Morgan
Jennifer Grissom

Any applications received between the date of this notice and the April Court meeting will be presented at County Court and considered for approval.

Warren County Board of Commissioners Agenda Item Report

Meeting Date: April 15, 2024

Submitted by: Jason Hillis

Submitting Department: County Executive's Office

Item Type: Report

Agenda Section: SPECIAL PRESENTATION

Subject:

Kristan Ware

Air Evac

Suggested Action:

Attachments: