

The McMinn County Board of Commissioners met in Regular Session on January 27, 2025 at 6:00 pm, in the Blue Room of the McMinn County Courthouse.

1. CALL TO ORDER

The meeting was called to order by Chairman Curtis.

2. INVOCATION

The Invocation was given by County Mayor John Gentry.

3. PLEDGE TO THE FLAG

The Pledge to the Flag was led by Commissioner Simpson.

4. ROLL CALL

Roll Call was taken by, McMinn County Clerk Melinda King as recorded:

Chairman Scott Curtis - Present
Tim King - Present
Roger Masingale - Present
Jerry Millsaps – Present
J. W. McPhail - Present
Brent Carter -Present
Tad Simpson - Present
Charles Slack – Present
Travis Crisp – Absent
Scott Cass – Present

5. APPROVAL OF MINUTES

Copies of the Minutes of the Regular Session on December 16, 2024 were provided to the McMinn County Commissioners.

MOTION made by Commissioner King, and seconded by Commissioner Carter, to approve the minutes of December 16, 2024 meeting.

Motion carried by voice vote.

A. A Resolution to Declare Items as Surplus Property.

Mr. Luallen presented resolution #25-001 along with memo from Dan P. Evans, Chief Administrative Officer.

Resolution No. 25-001

A RESOLUTION TO DECLARE ITEMS AS SURPLUS PROPERTY

WHEREAS, McMinn County has authority to declare items as surplus that are no longer deemed necessary or adequate to properly perform the duties of county government as prescribed by law; and

WHEREAS, McMinn County Highway Commissioner, Dan Evans requests to have the following items/vehicles declared as surplus property:

#4 = 2013 F150 – Last eight of VIN# DKG12713
#24 = 2013 F150 – Last eight of VIN# DKE72122

(Res. 25-001 con't)

#85 = 2017 Tractor TS6 SN# NT01398M
#82 = 1999 Case Backhoe 580 SN JYG0271351

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MCMINN COUNTY, TENNESSEE, MEETING IN REGULAR SESSION THIS THE 27th DAY OF JANUARY 2025, that this Commission does hereby declare these items as surplus property.

John M. Gentry
McMinn County Mayor

Attest:

Melinda King, County Clerk

MOTION made by Commissioner Cass, and seconded by Commissioner King, to approve this resolution.

Motion carried by voice vote.

6. REVIEW AND APPROVAL OF CONTRACTS

A. A Resolution to approve Employees Deferred Compensation Plan Trust.

Mr. Luallen presented resolution 25-002.

RESOLUTION NO. 25-002

TENNESSEE STATE

**EMPLOYEES DEFERRED COMPENSATION
PLAN AND TRUST**

- 457(b)

**RESOLUTION AND
PARTICIPATING EMPLOYER AGREEMENT**

McMinn County Government

Administered by:
Treasurer, State of Tennessee
502 Deaderick Street, 15th Floor
Andrew Jackson State Office Building

(Res. 25-002 con't)

Nashville, Tennessee 37243
Telephone: 615-532-2347

WHEREAS, McMinn County Government, Tennessee (hereinafter referred to as the "Employer") has determined that in the interest of attracting and retaining qualified employees, it wishes to offer a governmental 457(b) deferred compensation plan, funded by employee deferrals and, if elected pursuant to Section I and/or K of the Participating Employer Agreement, employer contributions;

WHEREAS, Tennessee Code Annotated, Section 8-25-111(a) allows a Tennessee local governmental entity to participate in the State of Tennessee's 457(b) deferred compensation plan subject to the approval of the Chair of the Tennessee Consolidated Retirement System (hereinafter referred to as the "Chair");

WHEREAS, the liability for participation and the costs of administration shall be the sole responsibility of the Employer and/or its employees, and not the State of Tennessee;

WHEREAS, the Employer has also determined that it wishes to encourage employees' saving for retirement;

WHEREAS, the Employer has reviewed the Tennessee State Employees Deferred Compensation Plan and Trust Adoption Agreement for a Section 457(b) Eligible Deferred Compensation Plan for Governmental Employers, as adopted by the State of Tennessee, as amended and restated effective December 22, 2010, and as amended by Amendment Number One signed December 22, 2010, Amendment Number Two signed February 8, 2012, Amendment Number Three signed February 26, 2015 and Amendment Number Four signed September 26, 2016 as well as the Section 457(b) Eligible Deferred Compensation Plan for Governmental Employer Basic Plan Document (collectively known as the "Plan" or "Plan Document");

WHEREAS, the Employer wishes to provide certain benefits to its employees, reduce overall administrative costs, and afford attractive investment opportunities;

WHEREAS, the Employer is eligible to become a Participating Employer in the Plan, pursuant to Article XVII of the Plan Document;

WHEREAS, the Employer is concurrently executing a Participating Employer Agreement for the Plan; and

WHEREAS, the McMinn County Government ("Governing Authority") of the Employer is authorized by law to adopt this resolution approving the Participating Employer Agreement on behalf of the Employer;

NOW, THEREFORE, the Governing Authority of the Employer hereby resolves:

1. The Employer adopts the Plan Document for its Employees; provided, however, that for the purpose of the Plan, the Employer shall be deemed to have designated irrevocably the Chair as its agent, except as otherwise specifically provided herein or in the Participating Employer Agreement.
2. The Employer acknowledges that the Plan does not cover, and the Trustees of the Plan ("Trustees") have no responsibility for, other employee benefit plans maintained by the Employer.
3. The Employer acknowledges that it may not provide employer contributions to the Plan on behalf of any of its employees that exceed three percent (3%) of the respective employees' salary if the employees are members of the Tennessee Consolidated Retirement System ("TCRS") or of any other retirement program financed from public funds whereby such employees obtain or accrue pensions or retirement benefits based upon the same period of service to the Employer, unless such employees are members of TCRS' local government hybrid plan established under Tennessee Code Annotated, Section 8-35-256 or TCRS' State hybrid plan established under Tennessee Code Annotated, Title 8, Chapter 36, Part 9. If such employees participate in either of the hybrid plans, the total combined amount of employer contributions to the Plan and to any one or more additional defined contribution plans may not exceed seven percent (7%) of the respective employee's salary. In no instance shall the total combined employer contributions to all defined contribution plans on behalf of a single employee exceed the maximum allowed under the Internal Revenue Code ("Code"), and shall conform to all applicable laws, rules and regulations of the Internal Revenue Service ("IRS") governing profit sharing and/or salary reduction plans for governmental employees.
4. The Employer hereby adopts the terms of the Participating Employer Agreement, which is attached hereto and made a part of this resolution. The Participating Employer Agreement (a) permits all employees of the respective

(Res. 25-002 con't)

5. entity to make elective deferrals; (b) sets forth the Employees to be covered pursuant to Section I and/or K of the Participating Employer Agreement for employer contributions, if any; (c) outlines the benefits to be provided by the Participating Employer under the Plan; and, (d) states any conditions imposed by the Participating Employer with respect to, but not inconsistent with, the Plan. The Participating Employer reserves the right to amend its elections under the Participating Employer Agreement, so long as the amendment is not inconsistent with the Plan, the Code, Tennessee law, or other applicable law and is approved by the Chair.
6. The Chair may amend the Plan on behalf of all Employers, including those Employers who have adopted the Plan prior to a restatement or amendment of the Plan, for changes in the Code, the regulations thereunder, Tennessee law, revenue rulings, other statements published by the Internal Revenue Service ("IRS"), including model, sample, or other required good faith amendments, and for other reasons that are deemed at the Chair's sole discretion to be in the interest of the Plan. These amendments shall be automatically applicable to all Employers.
7. The Chair will maintain, or will have maintained, a record of the Employers and will make reasonable and diligent efforts to ensure that Employers have received all Plan amendments.
8. The Employer shall abide by the terms of the Plan, including amendments to the Plan and Trust made by the Chair, all investment, administrative, and other service agreements of the Plan, and all applicable provisions of the Code, Tennessee law, and other applicable law.
9. The Employer accepts the administrative services to be provided by the Tennessee Treasury Department and any services provided by Plan vendors. The Employer acknowledges that fees will be imposed with respect to the services provided and that such fees may be deducted from the Participants' Accounts and/or charged to the Employer.
10. Subject to the provisions of Section 17.06 of the Plan, the Employer may terminate its participation in the Plan, including but not limited to, its contribution requirements pursuant to the Plan, if it takes the following actions:
 - a. A resolution must be adopted by the Governing Authority of the Employer terminating the Employer's participation in the Plan.
 - b. The resolution must specify the proposed date when the participation will end, which must be at least six calendar months after notice to the Chair and the Employer's employees.
 - c. The Chair shall (i) determine whether the resolution complies with the Plan, and all applicable federal and state laws, (ii) determine an appropriate effective date, and (iii) provide appropriate forms to terminate ongoing participation. Distributions under the Plan of existing accounts to Participants will be made in accordance with the Plan Document.
 - d. Once the Chair determines the appropriate effective date, the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof.
 - e. The Chair can, in the Chair's sole discretion, reduce the six month notice and withdrawal period to a shorter period if the Employer so requests, but in no event shall the period be less than three months.
11. The Employer acknowledges that the Plan Document contains provisions for Plan termination by the Trustees, subject to applicable Tennessee law.
12. The Employer acknowledges that all assets held in connection with the Plan, including all contributions to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, shall be held in trust for the exclusive benefit of Participants and their Beneficiaries under the Plan. No part of the assets and income of the Plan shall be used for, or diverted to, purposes other than for the exclusive benefit of Participants and their Beneficiaries and for defraying reasonable expenses of the Plan. All amounts of compensation deferred pursuant to the Plan, all property and rights acquired or purchased with such amounts and all income attributable to such amounts, property or rights held as part of the Plan, shall be transferred to the Trustees to be held, managed, invested and distributed as part of the Trust Fund in accordance with the provisions of the Plan. All contributions to the Plan must be timely transferred by the Employer to the Trust Fund pursuant to and in the manner provided by the Chair. The Employer acknowledges that if the Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to

(Res. 25-002 con't)

terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees, or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done. All benefits under the Plan shall be distributed solely from the Trust Fund pursuant to the Plan.

13. The Employer agrees to offer and enroll only those persons, whether appointed, elected, or under contract, wherein an employee-employer relationship is established, providing service to the Employer for which compensation is paid by the Employer.
14. The Employer understands that IRS rules and Tennessee law limit participation in the Plan to governmental entities and their respective employees. The Employer will notify the Chair in writing within ten (10) calendar days if it ceases to be a governmental entity under applicable federal or Tennessee law, and/or if it discovers that it is transferring or having transferred employee deferrals and/or employer contributions to the Plan on behalf of an individual who does not meet the requirements in Paragraph 12 above.
15. The Employer acknowledges that the Chair and other Trustees are the fiduciaries of the Plan and have sole and exclusive authority to interpret the Plan and decide all claims and appeals for Plan benefits. The Employer agrees to abide by the Chair's decisions on all matters involving the Plan.
16. This resolution and the Participating Employer Agreement shall be submitted to the Chair for approval. The Chair shall determine whether the resolution and the Agreement comply with the Plan, and, if they do, shall provide appropriate forms to the Employer to implement participation in the Plan. The Chair may refuse to approve a Participating Employer Agreement executed by an Employer that, in the Chair's sole discretion, does not qualify to participate in the Plan.
17. The Governing Authority hereby acknowledges that it is responsible to assure that this resolution and the Participating Employer Agreement are adopted and executed in accordance with the requirements of applicable law.

Adopted by the Governing Authority on January 27, 2025 in accordance with applicable law.

By: _____
Signature

Printed Name

Title

Attest: _____

Date: _____

[Governing Authority must assure that applicable law is followed in the adoption and execution of this resolution.]

TENNESSEE STATE EMPLOYEES DEFERRED COMPENSATION PLAN AND TRUST- 457(b) PARTICIPATING EMPLOYER AGREEMENT

A. PARTICIPATING EMPLOYER INFORMATION

(Res. 25-002 con't)

NOTE: A Participating Employer Agreement must be completed for each employer. For example, if a city has separate legal entities for the city and a utility company – each would need to complete their own Participating Employer Agreement in order to participate. However, divisions of the same employer (e.g., finance, HR, departments, etc.) do not need to complete and should not complete separate agreements.

(1) GOVERNING AUTHORITY

Name: MCMINN COUNTY GOVERNMENT

Address: 6 E MADISON AVE ATHENS TN 37303

Phone: 423-745-4103

Person Authorized to receive Official Notices from the Plan or Administrator:

Jason Luallen and Jeanette Powers

(2) PARTICIPATING EMPLOYER TAX ID NUMBER: 62-6000751

(3) DISCLOSURE OF RETIREMENT PLAN(S) [INCLUDING, IF APPLICABLE, PARTICIPATION IN THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM ("TCRS")]

This Participating Employer [] does or [] does not have an existing deferred compensation or retirement plan. If the Participating Employer does have one or more deferred compensation plans or retirement plans (including TCRS), the Governing Authority must provide in the space below the plan name, name and telephone number of the provider, and such other information requested by the Administrator.

Security Benefit and Effective Date

B. TYPE OF ADOPTION AND EFFECTIVE DATE

NOTE: This Participating Employer Agreement ("Agreement"), with the accompanying Plan, is designed to comply with Internal Revenue Code ("Code") Section 457(b), as applicable to a governmental plan.

By adopting this Participating Employer Agreement, with its accompanying Resolution, the Participating Employer is adopting a Plan Document intended to comply with Code Section 457(b).

This Agreement is for the following purpose: (*Check and complete box 1 OR box 2 OR box 3.*)

1. [] This is a new 457(b) deferred compensation plan adopted by the Participating Employer for its Employees effective April 1, 2025 (insert effective date of this Agreement).
2. [] This is an amendment to be effective as of _____, _____, to the current Agreement previously adopted by the Participating Employer, which was originally effective _____, _____, as follows (please specify type below):
 - a. [] This is an amendment to change one or more of the Participating Employer's contribution elections in the existing Participating Employer Agreement.
 - b. [] Other (must specify elective provisions in this Agreement that are being changed):

(Res. 25-002 con't)

3. [] This is an amendment and restatement of another 457(b) deferred compensation plan of the Participating Employer, the effective date of which shall be _____, _____ (insert effective date of this Agreement). This Agreement is intended to replace and serve as an amendment and restatement of the Participating Employer's preexisting plan, which became effective on _____, _____ (insert original effective date of preexisting plan). The Participating Employer understands that it is the Participating Employer's responsibility to ensure that the preexisting plan met all applicable state and federal requirements. C. PLAN YEAR. Plan Year shall mean the calendar year.

D. CUSTODY OF ASSETS. Code § 457(g) shall be satisfied by setting aside Plan assets for the exclusive benefit of Participants and Beneficiaries, in a Trust pursuant to the provisions of Article VII of the Plan.

The Trustees for the Plan are also the Trustees for the separate accounts for each participating employer.

E. ELIGIBLE EMPLOYEES.

1. "Employee" shall mean, for purposes of making Elective Deferrals, any person, whether appointed, elected or under contract wherein an employee-employer relationship is established, providing services to the Participating Employer for which Compensation is paid by the Participating Employer. Any other individual who is a subcontractor, contractor, or employed by a subcontractor or contractor, or is under any other similar arrangement wherein an employer-employee relationship is not established will not be treated as an Employee. An Employee is immediately eligible to make Elective Deferrals under the Plan.

2. a. "Employee" shall mean for purposes of Matching Contributions as described in Section I of this Agreement: *(Check and complete each box that applies. If no Matching Contributions will be made, do not complete.)*

- i. [] any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section G below
- ii. [] any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section G below
- iii. [] any seasonal, temporary or similar part-time employee iv. [] any elected or appointed official
- v. [] any employee in the following class(es) of employees:

who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Matching Contributions made on behalf of such Employees are 100% vested immediately, except as provided in Section F.2.b below.

b. "Employee" shall mean for purposes of Non-Matching Contributions as described in Section K of this Agreement: *(Check and complete each box that applies. If no Non-Matching Contributions will be made, do not complete.)*

- i. [] any full-time employee, which is an employee who renders _____ or more Hours of Service per week, as defined in Section G below
- ii. [] any permanent part-time employee, which is an employee who is not a full-time employee and who renders _____ or more Hours of Service per week, as defined in Section G below
- iii. [] any seasonal, temporary or similar part-time employee iv. [] any elected or appointed official
- v. [] any employee in the following class(es) of employees:

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vi. any employee listed or otherwise described in Schedule 1 attached to this Agreement who meets the definition in Section E.1 above, regardless of the Employee's age or the number of years of service the Employee has rendered to the Employer. All Non-Matching Contributions made on behalf of such Employees are 100% vested immediately. F. AUTOMATIC ENROLLMENT. *(Check and complete box 1 OR box 2.)*

1. The Participating Employer DOES NOT elect automatic enrollment.

2. The Participating Employer DOES elect automatic enrollment, which will be effective for Plan Years beginning on and after January 1, _____ as follows:

a. Employees covered under the automatic enrollment are: *(If this Section F (Automatic Enrollment) is elected, check one option below. Otherwise, do not complete.)*

i. All Employees.

ii. All Employees who become Employees on or after the date set forth in Section F.2. above and who do not have an affirmative election in effect.

b. The default percentage contributed to the Plan on behalf of the Participant will be a deferral of 2% of the Participant's Compensation. The 2% default percentage will be subject to a percentage annual increase thereafter if provided for in the Plan Document. Any deferral percentage increase will take effect annually on the first day of the Plan Year. Participants' default deferrals will remain at the same percentage for at least twelve (12) months before their automatic deferral percentages will be increased automatically.

The automatic deferrals will be contributed on a pre-tax basis and will continue until the Participant affirmatively elects otherwise.

An Employee who affirmatively declines coverage after the first automatic enrollment contribution was made, may make an election to withdraw his or her entire automatic enrollment contribution. This election must be submitted no later than 90 days after the payroll date in which the first automatic enrollment contribution is made on behalf of the Participant. The amount of the distribution will be the value of the automatic enrollment contributions plus or minus investment gains or losses as of the date the distribution is processed. Automatic enrollment contributions made after such date remain in the Plan and are subject to the Plan's regular distribution rules. Further, an Employee who has made an election to withdraw who leaves employment and is then rehired by the Participating Employer before a 12-continuous-month absence may not make another election to withdraw his or her automatic enrollment contribution. Any Employer Matching Contributions attributable to the distribution of the automatic enrollment contributions will be forfeited and used for the purposes set forth in Section O below.

c. An Employee who leaves employment and is rehired by the Participating Employer before a 12-continuous-month absence has occurred will be treated as subject to the automatic contribution schedule. An Employee who leaves employment and is rehired by the Participating Employer after a 12-continuous-month absence: *(Check one option below.)*

i. will be treated as a new Employee, or

ii. will not be treated as a new Employee

for purposes of determining the Employee's contribution rate in Section F.2.b above.

G. HOURS OF SERVICE. Hours of Service shall be determined on the actual hours for which an Employee is paid or entitled to payment.

(Res. 25-002 con't)

- H.** COMPENSATION DEFINITION. Compensation means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses and overtime pay, that is includible in the Employee's gross income for the calendar year, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Code §§ 125, 132(f), 401(k), 403(b), or 457(b) (including an election to defer compensation under Article III of the Plan). If elected below and to the extent permitted by the Treasury regulations or other similar guidance (including, without limitation, the requirements contained in Treasury Regulations §§ 1.457-4(d)(1) and 1.415-2(e)(3)(i)), "compensation" also means accrued bona fide sick, vacation or other leave payable after severance from employment so long as the Participant would have been able to use the leave if employment had continued and it is paid within the longer of two and one-half (2½) months after the Participant severs employment with the Employer or the end of the calendar year in which the Participant severs employment with the Employer.

The Participating Employer:

1. SHALL allow the deferral of leave provision described above.
2. SHALL NOT allow the deferral of leave provision described above.

- I.** MATCHING CONTRIBUTIONS. *(Check and complete box 1 OR box 2 OR box 3 OR box 4.)* [NOTE: Any Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

The Participating Employer shall:

1. NOT make Matching Contributions.
2. match ___% of Participant elective deferrals of up to ___% of Compensation.
3. match ___% of the first \$_____ of Participant elective deferrals.
4. match the percentage of Participant elective deferrals that the Employer determines in its discretion for the respective Plan Year.

If the Participating Employer elects Automatic Enrollment under Section F.2., Matching Contributions related to the distributed permissible withdrawal election will be placed in a forfeiture account and used in the manner provided in Section O below. Matching Contributions will not be made if a permissible withdrawal is taken before the date the Matching Contribution is allocated.

- J.** ALLOCATION OF MATCHING CONTRIBUTIONS. If Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.a. of this Participating Employer Agreement.

- K.** NON-MATCHING CONTRIBUTIONS. *(If non-matching contributions will be made, check box 1 OR box 2.)* [NOTE: Any Non-Matching Contribution will reduce, dollar for dollar, the amount a Participant can contribute.]

1. The Participating Employer shall NOT make Non-Matching Contributions.
2. The Participating Employer shall contribute: *(Check and complete one box.)*
 - a. an amount fixed by appropriate action of the Employer.
 - b. ___% of Compensation of Participants for the Plan Year.
 - c. \$_____ per Participant.
 - d. an amount pursuant to Schedule 1 attached to this Agreement and which is referenced in Section E.2.b above.
 - e. a contribution matching the Participant's contribution to the Employer's § 457(b) plan as follows: (Specify rate of match and time of allocation, e.g., payroll by payroll, monthly, last day of Plan Year.)

(Res. 25-002 con't)

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- L.** ALLOCATION OF NON-MATCHING CONTRIBUTIONS. If Non-Matching Contributions will be made, allocations will be made to each Participant who satisfies the requirements of Section E.2.b of this Participating Employer Agreement.
- M.** ROTH CONTRIBUTIONS. Participant Roth Contributions SHALL NOT BE allowed.
- N.** AFTER-TAX CONTRIBUTIONS. Participant After-tax Contributions are not permitted in a 457(b) Plan and, accordingly, SHALL NOT BE allowed.
- O.** FORFEITURES. Forfeitures of Matching Contributions, as provided in Section F.2.b, will be used first to reduce the Employer's Matching Contributions (if any), then to reduce the Non-Matching Contributions (if any), and then to offset Plan expenses.
- P.** NORMAL RETIREMENT AGE. Normal Retirement Age shall mean age 70½.
- Q.** ROLLOVERS. Rollovers from eligible Code § 457(b) plans, qualified plans under Code §§ 401(a), 403(a) and 403(b), Individual Retirement Accounts and Annuities described in Code §§ 408(a) and (b) SHALL BE allowed pursuant to Section 6.01 of the Plan. However, a direct rollover from an eligible plan under Code § 457(b), 401(k) or 403(b) shall exclude any portion of a designated Roth account. A rollover contribution that is a Participant rollover from an eligible plan under Code Section 457(b), 401(k), or 403(b) shall exclude distributions of a designated Roth account.
- R.** TRANSFERS. Transfers from other 457(b) plans SHALL BE allowed. If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Code § 414(d)) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section R may be made before the Participant has had a Severance from Employment as defined in Section W below.
- A transfer may be made under this Section if the transfer is either for the purchase of permissive service credit (as defined in Code § 415(n)(3)(A)) under the receiving defined benefit governmental plan or a repayment to which Code § 415 does not apply by reason of Code § 415(k)(3) or as otherwise allowed by the IRS.
- S.** UNFORESEEABLE EMERGENCY WITHDRAWALS. In the case of an unforeseeable emergency, the Administrator SHALL allow distributions in accordance with Section 5.05 of the Plan. An unforeseeable emergency is a severe financial hardship resulting from a sudden illness, disability or accidental property loss, subject to strict IRS guidelines.
- T.** PARTICIPANT LOANS. The Administrator has directed the Trustee NOT to make Participant loans in accordance with Article IV of the Plan.
- U.** QUALIFIED DOMESTIC RELATIONS ORDERS. The Plan shall accept qualified domestic relations orders as provided in Section 13.02 of the Plan.
- V.** PAYMENT OPTIONS. The forms of payment that will be allowed under the Plan, to the extent consistent with the limitations of Code § 401(a)(9) and proposed or final Treasury regulations thereunder, include a single lump-sum payment; installment payments for a period of years; partial lump-sum payment of a designated amount, with the balance payable in installment payments for a period of years; annuity payments (payable on a monthly, quarterly, or annual basis) for the lifetime of the Participant or for the lifetimes of the Participant and Beneficiary; and such other forms of installment payments as may be approved by the Administrator, which is not inconsistent with the Plan.
- W. DISTRIBUTIONS.** A Participant may request distributions as follows:
1. A Participant may request a distribution at any time upon Severance from Employment. "Severance from Employment" means the complete severance of the employer/employee relationship with any and all employers participating in the Plan, including retirement or death. Thus, a Severance from Employment would not occur if a Participant transfers employment (i) from one local government that participates in the Plan to another local

(Res. 25-002 con't)

government that participates in the Plan, or (ii) from the State to a local government that participates in the Plan, or (iii) from a local government that participates in the Plan to the State.

2. A Participant may request a distribution prior to Severance from Employment during the calendar year in which he or she reaches age 70½ or, thereafter, or, if earlier, upon death. A Participant may also request a distribution prior to Severance from Employment upon incurring an approved Unforeseeable Emergency.
3. A Participant may request a distribution from a Rollover Contribution Account at any time.

X. ADMINISTRATIVE INFORMATION.

The Participating Employer further understands and acknowledges that:

- This Participating Employer Agreement has not been approved by the Internal Revenue Service. Obtaining such approval, if desired by the Employer, is solely the responsibility of the Employer.
- The Chair of the Tennessee Consolidated Retirement System ("Chair") and the Participating Employers are not responsible for providing tax or legal advice to Participants.
- The Participating Employer has consulted, to the extent necessary, with its own legal and tax advisors.
- All capitalized terms which are used herein but not defined herein shall have the meanings set forth in the Plan Document.
- The Participating Employer will electronically remit in a timely manner, all employee and employer contributions to the Plan in a manner acceptable with the Plan's Third Party Administrator. The Employer's payroll administrator is responsible for reconciliation of all contributions to the Plan and shall provide the Plan Administrator with required contribution reconciliation reports. Each Employer is required to use the Plan Service Center to administer their employee contributions, indicative data, and enrollment information. If the Participating Employer fails to remit the requisite contributions in a timely manner, the Chair reserves the right, at the Chair's sole discretion, to terminate the Employer's participation in the Plan. In such event, the Chair shall notify the Employer of the effective termination date, and the Employer shall immediately notify all its Employees participating in the Plan of the termination and the effective date thereof. Notwithstanding the foregoing, the Employer acknowledges that it is the sole responsibility of the Employer to remit the requisite reports and contributions to the Plan and that neither the State, the Chair, the Trustees, its employees or agents shall have any responsibility or liability for ensuring or otherwise monitoring that this is done.
- Participating Employers are required to use the investment options made available under the Plan. From time to time those investment options may be changed. If an investment option is eliminated, the Administrator may automatically reinvest the money in the eliminated investment option into a new investment option. After any appropriate black-out period, the affected Participants may re-direct money in the new investment option to any other available investment option. The Participants shall have no right to require the Administrator to select or retain any investment option. Any change with respect to investment options made by the Plan (on the Plan level) or a Participant (on the individual level), however, shall be subject to the terms and conditions (including any rules or procedural requirements) of the affected investment options.

This Participating Employer Agreement is duly executed on behalf of the Participating Employer by the undersigned authorized signatories.

PARTICIPATING EMPLOYER'S AUTHORIZED SIGNATORIES:

By: _____ By: _____

Title: _____

Title:

Date: _____ Date: _____

(Res. 25-002 con't)

ACCEPTANCE OF PARTICIPATING EMPLOYER'S PARTICIPATION IN THE TENNESSEE STATE DEFERRED COMPENSATION PLAN AND TRUST BY THE TREASURER, STATE OF TENNESSEE, CHAIR OF THE TENNESSEE CONSOLIDATED RETIREMENT SYSTEM.

By: _____

David H. Lillard, Jr.

Title: Treasurer, State of Tennessee, Chair of the Tennessee Consolidated Retirement System

Date: _____

SCHEDULE 1 TENNESSEE STATE

DEFERRED COMPENSATION PLAN AND TRUST- 457(b)

PARTICIPATING EMPLOYER AGREEMENT

Participating Employer Name: _____

<u>Classes of Eligible Employees</u>	<u>Contribution Amount</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(Orig signed by John M. Gentry)
McMinn County Mayor

Attest:

(Orig signed by Melinda King)
County Clerk

MOTION made by Commissioner Slack, and seconded by Commissioner Masingale, to approve this resolution.

Motion carried by voice vote.

7. APPROVAL OF BUDGET AMENDMENTS

Mr. Luallen presented the following budget amendments, a copy of which was provided to each Commissioner.

Fund: #General Fund #101			Date: 01/23/2025	
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Fees In Lieu of Salary	Circuit Court Clerk	45520	594,572.00	
Circuit Court	County Official/Admin. Officer	53100-101		53,572.00
Circuit Court	Part-time Personnel	53100-169		24,000.00
Circuit Court	Other Salaries & Wages	53100-189		306,000.00
Circuit Court	Social Security & Medicare	53100-201		57,000.00
Circuit Court	State Retirement	53100-204		15,000.00
Circuit Court	Employee & Dependent Ins.	53100-205		136,500.00
Circuit Court	Life Insurance	53100-206		900.00
Circuit Court	Unemployment Compensation	53100-210		1,600.00
Explanation: To budget fees in Lieu of Salary and expenditures associated with administration of Circuit Court Clerk's payroll functions.				

MOTION made by Commissioner Millsaps and seconded by Commissioner Slack to approve these budget amendments.

- Chairman Scott Curtis – Aye
- Tim King - Aye
- Roger Masingale - Aye
- Brent Carter - Aye
- J. W. McPhail – Aye
- Jerry Millsaps - Aye
- Tad Simpson - Aye
- Charles Slack – Aye
- Travis Crisp - Absent
- Scott Cass – Aye

Motion carried by roll call vote, as recorded:

Mr. Luallen presented the following budget amendments, a copy of which was provided to each Commissioner. These did have School Board approval.

Funds:141 General Purpose School			Date: 12/27/2024	
Other Local Revenues	Other Local Revenue	44990	8,604.00	
Board of Education Serv.	Other Supplies & Materials	72310-499		8,604.00
Explanation: To budget funds from Tennessee Risk Management Trust for a Safety Grant in FY 24-25. This covers Scenario Learning for Compliance, Hazard, and Safety training software for all employees.				

FUND: General Purpose School Fund # 141:			DATE: 01/02/2025	
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Federal Thru State	Special Ed-Grants to States	47143	21,968.86	
Transportation	Contract with Parents	72710-313		21,968.86
Explanation: To budget funds received in FY 2024-2025 for IDEA State Special School Transportation which provided transportation for special education students during FY 2023-2024.				
Federal Thru State	Special Ed-Grants to States	47143	45,489.56	
Special Education Program	Contracts with Private Agencies	71200-312		30,000.00
Transportation	Contract with Parents	72710-313		15,489.56
Explanation: To budget funds received in FY 2024-2025 for reimbursement of expenditures incurred during FY 2023-2024 that provide high-cost services for special education students.				

Revenue	Unassigned Fund Balance	39000	4,952.00	
Maintenance of Plant	Other Charges	72620-599		4,952.00
Explanation: To move funds from Unassigned Fund Balance to establish increase budget for Trane HVAC contract at Niota Elementary that was approved on 12/12/2024.				
Fund: General Purpose School Fund # 141 SUB FUND: 955 Innovative School models (ISM) Date 1/3/2025				
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Vocational Education Program	Other Supplies & Materials	71300-499		40,000.00
Vocational Education Program	Vocational Instruction Equipment	71300-730		100,000.00
Transportation	Transportation Equipment	72710-729	20,000.00	
Regular Capital Outlay	Building Construction	76100-706	60,000.00	
Regular Capital Outlay	Other Capital Outlay	76100-799	60,000.00	
Explanation: To amend the budget for the Innovated School Models (ISM) Grant for FY 24-25.				

MOTION made by Commissioner King and seconded by Commissioner Simpson to approve these budget amendments.

- Chairman Scott Curtis – Aye
- Tim King - Aye
- Roger Masingale - Aye
- Brent Carter - Aye
- J. W. McPhail – Aye
- Jerry Millsaps - Aye
- Tad Simpson - Aye
- Charles Slack – Aye
- Travis Crisp - Absent
- Scott Cass – Aye

Motion carried by roll call vote, as recorded:

8. COMMENTS FROM THE AUDIENCE

George Tuell and Debo Toomey came before the commission to voice their concerns about the Meadow Branch Land Fill on County Road 166. Mayor Gentry said he felt like there will be some legislation

9. RESOLUTIONS

A. A Resolution to Approve T-Hangar Lease Rates at the McMinn County Airport.

Mr. Gentry presented resolution # 25-003. This resolution did have recommendation from the Airport Committee.

RESOLUTION NO. 25-003

A RESOLUTION TO APPROVE T-HANGAR LEASE RATES AT THE
 McMINN COUNTY AIRPORT

WHEREAS, McMinn County provides forty T-Hangar units for the safe storage of general aviation aircraft based at the airport: and

WHEREAS, McMinn County is in the process of bidding ten additional T-Hangars to address the imminent loss of hangar space due to the pending demolition of the old box hangars on the south end of the airport; and

WHEREAS, the T-Hangar rental rate was increased to \$250.00 per month in 2018 and has not been increased; and

WHEREAS, the Tennessee Aeronautics Division (TAD) has issued a new guidebook and interactive module regarding hangar rates to help Tennessee’s airports comply with the FAA grant assurances requiring grant recipients to charge market rates for hangar structure rentals; and

(Res. 25-003 con't)

WHEREAS, the interactive module has our current rates below market rate; and

WHEREAS, revenue generated from T-Hangar rentals is reinvested in airport operations and capital projects; and

WHEREAS, the McMinn County Airport Committee recommends the following rental rates to remain compliant with FAA and TAD.

Current Hangars: Current leaseholders with increase to \$300 month January 2026
New leaseholders till pay \$300 month at time of lease execution

New Hangars: Rate will be \$400 month

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF McMINN COUNTY, TENNESSEE, MEETING IN REGULAR SESSION THIS THE 27th DAY OF JANUARY 2025, that this Commission does hereby approve the new monthly rate schedule as recommended by the Airport Committee and, FURTHERMORE, authorizes the County Mayor to execute any all documents

(Orig signed by John M. Gentry)
McMinn County Mayor

Attest:

(Orig signed by Melinda King)
County Clerk

MOTION made by Commissioner McPhail, and seconded by Commissioner Carter to approve this resolution.

Motion carried by voice vote

10. ELECTIONS, APPOINTMENTS AND CONFIRMATIONS

- A. A Resolution to Confirm the Re-Appointment of Rick Brown to the Riceville Utility District Board of Directors.

Mr. Gentry presented resolution # 25-004.

RESOLUTION NO. 25-004

A RESOLUTION TO CONFIRM THE REAPPOINTMENT OF RICK BROWN TO THE RICEVILLE UTILITY DISTRICT BOARD OF DIRECTORS

WHEREAS, Mr. Rick Brown's four-year term on the Riceville Utility District Board of Directors has expired; and

WHEREAS, Tennessee Code Annotated 7-82-307 empowers utility districts to submit the names of prospective board members to the County Mayor for appointment; and

WHEREAS, based upon the recommendation of the Riceville Utility District Board of Directors, and finding no sound reason to reject the recommendation, County Mayor John Gentry does recommend Mr. Rick Brown of the

(Res. 25-004 con't)

Riceville community to be reappointed as a member of the Riceville Utility District Board of Directors for a four-year term subject to County Commission confirmation.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF McMINN COUNTY, TENNESSEE MEETING IN REGULAR SESSION THIS THE 27th DAY OF JANUARY, 2025, that this Commission does hereby confirm the reappointment of Mr. Rick Brown to the Riceville Utility District Board of Directors.

(Orig signed by John M. Gentry)
McMinn County Mayor

Attest:

(Orig signed by Melinda King)
County Clerk

MOTION made by Commissioner Millsaps, and seconded by Commissioner Simpson, to approve this resolution.

Motion carried by voice vote.

- B. A Resolution to Confirm the Re-Appointment of Richard Brogan to the McMinn County 911 Board of Directors.

Mr. Gentry presented resolution # 25-005.

RESOLUTION NO. 25-005

A RESOLUTION TO CONFIRM THE RE-APPOINTMENT OF RICHARD BROGAN TO THE MCMINN COUNTY 911 BOARD OF DIRECTORS

WHEREAS, the McMinn County 911 has a Board of Directors to oversee the direction and management of its operations and service; and

WHEREAS, John M. Gentry as McMinn County Mayor, nominates Richard Brogan for re-appointment to the McMinn County 911 Board for a four year term, which will expire June 30, 2029.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF McMINN COUNTY, TENNESSEE, MEETING IN REGULAR SESSION ON THIS 27th DAY OF JANUARY, 2025, that this commission does hereby confirm this appointment.

(Orig signed by John M. Gentry)
McMinn County Mayor

Attest:

(Orig signed by Melinda King)
County Clerk

MOTION made by Commissioner Slack, and seconded by Commissioner Masingale, to approve this resolution.

Motion carried by voice vote.

- C. A Resolution to Confirm the Re-Appointment of David Crews to the McMinn County 911 Board of Directors.

Mr. Gentry presented resolution # 25-006.

(Res. 25-006 con't)

RESOLUTION NO. 25-006

A RESOLUTION TO CONFIRM THE RE-APPOINTMENT OF DAVID CREWS
TO THE MCMINN COUNTY 911 BOARD OF DIRECTORS

WHEREAS, the McMinn County 911 has a Board of Directors to oversee the direction and management of its operations and service; and

WHEREAS, John M. Gentry as McMinn County Mayor, nominates David Crews for re-appointment to the McMinn County 911 Board for a four year term, which will expire June 30, 2029.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF McMINN COUNTY, TENNESSEE, MEETING IN REGULAR SESSION ON THIS 27th DAY OF JANUARY, 2025, that this commission does hereby confirm this appointment

(Orig signed by John M. Gentry)
McMinn County Mayor

Attest:

(Orig signed by Melinda King)
County Clerk

MOTION made by Commissioner Slack, and seconded by Commissioner King, to approve this resolution.

Motion carried by voice vote.

11. REPORTS FROM COMMITTEES, COUNTY OFFICIALS, COMMENTS FROM COMMISSIONERS

Chairman Curtis—Budget Committee met prior to this meeting and approved forms and budget calendar for the upcoming year.

Commissioner Simpson—Emergency Services Committee met several days ago looking at the new contract with AMR also going over their performance.

Commissioner McPhail—Airport Committee met and addressed rate increases presented in Resolution 25-003.

12. COMMENTS FROM THE COUNTY MAYOR

Mayor Gentry said the property lease to Riceville Utility on the old gas station has been delayed due to sickness of Mr. Howard. They said the building and new sign should go up in February.

Mayor Gentry told the commissioners they should have a letter on their desk from Josh Spencer, Regional Director with AMR. He said there will be some new leadership there effective immediately. He said they are going in a new direction with re-recruitment for personnel. Mr. Gentry said hopefully there will be some great things come from this.

Mayor Gentry said with some sad news I wanted her to be here tonight but she is dealing with some family members out of state is Susan Peglow, Veteran's Service Director is going to be retiring. He said they will keep her on for a couple of hours a month. She has been on a long search to find someone to help her and

(con't)

she thinks she has found that person. Mr. Gentry said next month he will have a resolution for the commission to present for appreciation for Susan and she will introduce Justin Wier. Mr. Gentry said he will do a great job; he comes from Etowah and he is an Iraq/Afghanistan veteran and has hit the ground running trying to help our veteran's.

Mayor Gentry gave an update on the Health Department. He said we should be going to bid this mid-February. He said there is some large dental equipment consulting that they are waiting on some designs where to put. So, waiting on the specs for the dental equipment and that is the last thing they are waiting on the specifications and they will be going out to bid.

Mayor Gentry said with the Recreation Committee he talked to Commissioner Millsaps and those that are on that committee are going to try to meet this Friday at noon. He said the bid package was sent to him today and they are ready to put it out but we need final design from the Recreation Committee to review those plans before they are put to bid. He also said the opinion of projected cost was much higher than first thought which seems to be the norm lately but will see what our options are when we put them to bid.

Mayor Gentry said the request for qualifications for engineers have been sent out on our ARC Grant for the County Forrest and those are starting to come in. We will review those and hopefully have some in and have Recreation Committee to review those and different firms before we award that as well.

13. APPROVAL OF NOTARY APPLICATIONS

Notaries to be elected January 27, 2025

DANIEL B ATKINSON	KIM J KING
JESSICA L. BAKER	KIMBERLY D LETNER
LAWRENCE LEE BRADY II	EMILY MANNING
HEATHER CAMPBELL	SHARON ELIZABETH MASTERNAK
DEBBIE HOWARD CATE	LISA C MOATES
VERONICA J. CLARK	DEWEY MORGAN
NATHAN COLEMAN	KAREN D RABY
BRITTANY GIBSON	STACY R. RODERICK
LISA A. GOURLEY	ERIN SELANDER
RENEE A GRAYSON	ELIZABETH SMITH
BAYLEIGH HOUK	STEPHEN J. SONGER
CHARLOTTE M. HYDE	KIMBERLY STEWART
HEATHER N JOHNSON	

MOTION made by Commissioner Simpson, and seconded by Commissioner Carter, to approve these notary applications.

Motion carried by voice vote.

14. ANY OTHER BUSINESS THAT MAY LEGALLY COME BEFORE THE COMMISSION

There being no other business, Chairman Curtis declared the Commission meeting adjourned at 6:40 pm.

MELINDA KING
McMinn County Clerk

Attest:

Deputy Clerk (date)