

The McMinn County Board of Commissioners met in Special Call Session on June 30, 2025 at 12:00 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 Commissioner McPhail.

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 - Absent
Jerry Millsaps – Present
J. W. McPhail - Present
Brent Carter – Mr. Carter was late. He did not vote on any Resolutions or Budget Amendments.
Tad Simpson - Present
Charles Slack – Present
Travis Crisp – Present
Scott Cass – Present

5. APPROVAL OF MINUTES

Copies of the Minutes of the Regular Session on June 16, 2025 were provided to the McMinn County Commissioners.

MOTION made by Commissioner King, and seconded by Commissioner Slack, to approve the minutes of June 16, 2025 meeting.

Motion carried by voice vote.

6. ADOPTION OF FISCAL YEAR 25-26 BUDGET

Mr. Luallen presented Resolution # 25-049, 25-050 and 25-051 along with a copy the final budget to be approved by the commission.

RESOLUTION NO. 25-049

A RESOLUTION TO APPROVE ITEMS IN THE ADOPTION OF
BUDGETARY PROCESS FOR FY 2025-2026

WHEREAS, as required by Tennessee Code Annotated the final step in the budgetary process for FY 2025-2026 includes approval of Resolution Fixing the Tax Levy of McMinn County, Tennessee for FY beginning July 1, 2025, Resolution making Appropriations, Proposed Budget for FY 2025-2026, Summary of Proposed Operations, FY 2025-2026 Tax Summary, FY 2025-2026 Revenue and Expenditures and, Legal Notice of Non-Profit Non-Charitable organizations; and

(Res. # 25-049 con't)

WHEREAS, in accordance to Tennessee Code Annotated, McMinn County Budget Committee recommends approval of the Proposed Budget Process for FY 2025-2026.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MCMINN COUNTY, TENNESSEE, MEETING IN THIS SPECIAL CALLED SESSION ON THIS THE 30th DAY OF JUNE 2025, that this Commission does hereby approve the budgetary process for FY 2025-2026.

PASSED THIS 30th DAY OF JUNE, 2025.

COUNTY MAYOR

ATTEST:

COUNTY CLERK

Resolution 25-050

RESOLUTION FIXING THE TAX LEVY FOR MCMINN COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2025

Section I. BE IT RESOLVED, by the McMinn County Commission of McMinn County, Tennessee, assembled in regular session on this the 30th day of June, 2025, that the combined property tax for McMinn County, Tennessee, for the fiscal year beginning July 1, 2025, shall be \$1.0823 on each hundred dollars of assessed taxable property within said County.

The total tax rate of \$1.0823 on each one hundred dollars of assessed taxable property herein fixed is to provide revenue for each of the following funds and otherwise conform to the following levies:

General Fund	\$.4597
Road & Bridge Fund	.0829
McMinn School Fund	.1265
Athens School Fund	.0402
Etowah School Fund	.0075
Other Capital Projects Fund	<u>.3655</u>
TOTAL	<u>\$ 1.0823</u>

Section II. BE IT FURTHER RESOLVED that the McMinn County Trustee is hereby authorized to prepare tax statements for Fiscal Year 2025-2026 "rounded off" to the nearest full dollar amount as authorized by TCA 67-5-102.

Section III. BE IT FURTHER RESOLVED that the assessment was based on the Property Assessment and Classification Act of 1973 as follows:

Farm & Residential Property	25%
Personal Property	30%
Industrial & Commercial Property	40%

(Res. # 25-050 con't)

Public Utilities

55%

Section IV. BE IT FURTHER RESOLVED that there is hereby levied by and for the use of McMinn County, Tennessee, a Business Tax upon merchants and other vocations, occupations and businesses, doing a business, or exercising a taxable business in McMinn County, Tennessee, under the Business Tax Act of 1971, State of Tennessee. In accordance with said Act, the business taxes hereby levied shall be in the same amount as are levied by the State of Tennessee and proceeds of said tax herein levied shall accrue to the various funds as designated by the County Commission, except where otherwise provided by statute.

Section V. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2024. This resolution shall be spread upon the minutes of the County Commission.

PASSED THIS 30th DAY OF JUNE, 2025.

COUNTY MAYOR

ATTEST:

COUNTY CLERK

Resolution 25-051

RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNCTIONS,
ACTIVITIES, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES
OF MCMINN COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING
JULY 1, 2025 AND ENDING JUNE 30, 2026

Section 1. BE IT RESOLVED by the County Commission of McMinn County duly authorized, established and functioning in accordance with Chapter 325 of the Public Acts of 1981 of the State of Tennessee, assembled in called session on this 30th day of June, 2025, that the amounts hereinafter set out are hereby appropriated for the purposes of meeting the expense of the various functions, activities, departments, institutions, offices and agencies of McMinn County, Tennessee, and for capital outlay during the fiscal year beginning July 1, 2025, and ending June 30, 2026, according to the following schedule.

FROM THE GENERAL FUND # 101

GENERAL GOVERNMENT

County Commission	\$ 242,231.00
County Mayor	354,688.00
County Attorney	61,904.00
Election Commission	383,264.00
Register of Deeds	43,100.00
Planning Commission	107,130.00

(Res. # 25-051 con't)

County Buildings 585,879.00

TOTAL GENERAL GOVERNMENT \$ 1,778,196.00

FINANCE

Accounting and Budgeting \$ 893,673.00
 Purchasing (Fuel) 10,000.00
 Property Assessor's Office 664,140.00
 Office of County Trustee 81,585.00
 Office of County Clerk 863,709.00
 Other Finance (Auditing) 25,000.00

TOTAL FINANCE \$ 2,538,107.00

ADMINISTRATION OF JUSTICE

Circuit Court` \$ 1,106,864.00
 General Sessions Court 362,186.00
 Drug Court 30,000.00
 Chancery Court 513,808.00

TOTAL ADMINISTRATION OF JUSTICE \$ 2,012,858.00

PUBLIC SAFETY

Courtroom Security \$ 284,051.00
 Sheriff's Department 2,795,190.00
 Special Patrols (SRO) 742,846.00
 Sexual Offender Registry 3,000.00
 Jail 4,409,284.00
 Juvenile Services 440,620.00
 Work Release Program (Community Service) 65,323.00
 Fire Prevention and Control 276,765.00
 Civil Defense 855,336.00
 Rescue Squad 8,100.00
 Other Emergency Management 213,501.00
 County Medical Examiner 168,000.00

TOTAL PUBLIC SAFETY \$ 10,262,016.00

PUBLIC HEALTH AND WELFARE

Local Health Center \$ 1,056,307.00
 Ambulance Service 21,900.00
 Alcohol and Drug Programs 5,000.00

(Res. # 25-051 con't)

Other Local Health Services	63,335.00
General Welfare Assistance	7,992.00
Waste Removal (Litter Grant)	105,100.00
Keep McMinn Beautiful	<u>28,055.00</u>
TOTAL PUBLIC HEALTH AND WELFARE	<u>\$ 1,287,689.00</u>

SOCIAL CULTURAL AND RECREATIONAL SERVICES:

Libraries	\$ 156,300.00
Parks	<u>147,919.00</u>
TOTAL SOCIAL CULTURAL AND RECREATIONAL SERVICES:	<u>\$ 304,219.00</u>

AGRICULTURE AND NATURAL RESOURCES:

Agricultural Extension Service	\$ 294,405.00
Soil Conservation	<u>31,714.00</u>

TOTAL AGRICULTURE AND NATURAL RESOURCES	<u>\$ 332,119.00</u>
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OTHER GENERAL GOVERNMENT:

Tourism	\$ 233,310.00
Industrial Development	471,690.00
Airport	83,600.00
Veterans' Services	120,576.00
Other Charges	776,000.00
Employee Benefits	<u>402,690.00</u>

TOTAL OTHER GENERAL GOVERNMENT	<u>\$ 2,087,866.00</u>
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TOTAL GENERAL FUND	<u>\$ 20,597,070.00</u>
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FROM THE LAW LIBRARY FUND #114

Other Administration of Justice	<u>\$ 2,600.00</u>
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TOTAL LAW LIBRARY FUND	<u>\$ 2,600.00</u>
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FROM THE OPIOID ABATEMENT FUND # 122

(Res. # 25-051 con't)

Other Charges \$ 137,500.00

TOTAL OPIOID ABATEMENT FUND \$ 137,500.00

FROM THE DRUG CONTROL FUND # 122

Drug Enforcement \$ 94,044.00

TOTAL DRUG CONTROL FUND \$ 94,044.00

FROM THE ROAD AND BRIDGE FUND # 131

Administration	\$	353,045.00
Highway & Bridge Maintenance		3,055,115.00
Operation & Maintenance		659,104.00
Other Charges		369,925.00
Employee Benefits		415,300.00
Capital Outlay		871,500.00
Debt Service		<u>1,000.00</u>

TOTAL ROAD AND BRIDGE FUND \$ 5,724,989.00

FROM THE GENERAL PURPOSE SCHOOL FUND # 141

Regular Education Program	\$	23,443,909.00
Alternate Instruction Program		183,120.00
Special Education Program		3,608,168.00
Vocational Education Program		2,368,915.00
Other		31,252.00
Attendance		224,345.00
Health Services		549,525.00
Other Student Support		1,772,629.00
Regular Education Program Support		3,233,820.00
Special Education Program Support		469,317.00
Vocational Education Support		287,331.00
Technology		584,351.00
Other Programs (Vocational Rehab.)		93,754.00
Board of Education Services		887,335.00
Office of the Superintendent		544,799.00
Office of the Principal		3,457,466.00
Operation of Plant		3,527,816.00
Maintenance of Plant		1,623,543.00
Transportation		2,771,430.00
Pre-School		931,104.00
Regular Capital Outlay		308,882.00
Education		333,960.00

TOTAL GENERAL PURPOSE SCHOOL FUND
\$51,245,556.00

(Res. # 25-051 con't)

FROM THE SCHOOL FEDERAL PROJECTS FUND # 142

Regular Education Program	\$ 1,036,240.75
Special Education Program	1,308,217.60
Vocational Education Program	132,708.91
Other Student Support	50,810.43
Regular Education Program Support	742,549.96
Special Education Program Support	178,844.86
Vocational Education Program Support	7,848.71
Transportation	<u>155,552.83</u>

TOTAL SCHOOL FEDERAL PROJECTS FUND \$
3,612,744.05

FROM THE SCHOOLS CENTRAL CAFETERIA FUND # 143

Food Services	<u>\$ 4,946,945.00</u>
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TOTAL SCHOOLS CENTRAL CAFETERIA FUND \$
4,946,945.00

FROM THE OTHER CAPITAL PROJECTS FUND # 189

General Government Principal on Debt	\$ 137,500.00
General Administration Projects	795,000.00
Administration of Justice Projects	445,000.00
Other General Government Projects	267,000.00
Highway Capital Projects	500,000.00
Education Capital Projects	<u>5,962,500.00</u>

TOTAL OTHER CAPITAL PROJECTS FUND \$
8,107,000.00

FROM THE SOLID WASTE FUND # 207

Landfill Operation & Maintenance	\$ 1,365,825.00
Other Waste Disposal (Landfill Development)	475,000.00

(Res. # 25-051 con't)

Landfill Post Closure Care Costs	100,000.00
Other Charges	<u>81,365.00</u>
 TOTAL SOLID WASTE FUND	 <u>\$ 2,022,190.00</u>

Section 2. BE IT FURTHER RESOLVED that the appropriations from each fund are made contingent on the available revenues and surplus. If the revenues actually received for the year 2025-2026, together with any existing surplus in such fund, or less any existing deficit in such fund, shall be less than the aggregate amount herein appropriated from such fund, then the expenditures herein authorized shall be reduced so as not to exceed such amount.

Section 3. BE IT FURTHER RESOLVED that the appropriation for the School Department from local sources is in the amount of \$11,564,739.00 which will be paid by McMinn County from the tax levy, sales tax, and other revenues. The remaining balance of \$39,680,817.00 which is shown in the budget is an estimated amount which is to be received from the State and Federal Governments provided our Local School System meets certain qualifying standards as set up by said State and Federal Governments and is not an appropriation from McMinn County. If the revenues actually received from the State and Federal Governments are less than the estimated amounts shown, then the expenditures herein authorized to be paid from such sources shall be reduced so as not to exceed the amount actually received.

Section 4. BE IT FURTHER RESOLVED that there are also hereby appropriated certain portions of the commissions and fees for collecting taxes and licenses and for administering other funds which the County Trustee, County Clerk, Circuit Court Clerk, County Register, Sheriff and the Clerk and Master and their officially authorized deputies and assistants may severally be entitled to receive under state laws heretofore and hereafter enacted. Expenditures out of commissions, and/or fees collected by the County Trustee, County Clerk, Clerk and Master, County Register and the Sheriff may be made for such purposes and in such amounts as may be authorized by existing law or by valid order of any court having power to make such authorizations. Any excess commissions and/or fees collected over and above the expenditure duly and conclusively authorized to be paid there-from shall be paid over to the County Trustee to the credit of the County General Fund as provided by law.

Section 5. BE IT FURTHER RESOLVED that the School Funds which are received by the County and which are to be apportioned to City Schools within the County shall be paid to the Cities by the County Trustee in accordance with existing law.

Section 6. BE IT FURTHER RESOLVED that the County Mayor is hereby authorized to borrow money on tax anticipation notes provided that such notes are first approved by the Director of Local Finance, to pay the expenses herein authorized until the taxes and other revenues for the fiscal year 2025-2026 have been collected, not to exceed 60% of the appropriations. The proceeds of loans for each of the

(Res. # 25-051 con't)

individual funds shall be used only to pay the expenses and other requirements of the fund for which the loan is made, and the loan shall be paid out of the revenues of the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the authority of TCA-9-21-801 et. seq. Said notes shall be signed by the County Mayor and countersigned by the County Clerk with the seal of the County attached thereto and shall mature and be paid in full without renewal not later than June 30, 2026.

Section 7. BE IT FURTHER RESOLVED that any appropriation made by this resolution which covers the same purpose for which a specific appropriation is made by statute is made in lieu of, but not in addition to, said statutory appropriation. The salary, wages or other remuneration of each officer, employee or agent of the County shall not be in excess of the amount authorized by existing law or as provision for such salaries, wages or other remuneration hereby authorized shall in no case be construed as permitting expenditures for any Department, Agency, Office, or Division of the County in excess of that appropriated herein for such Department Agency, Office or Division of the County. The salary of the County Mayor is set in an amount not to exceed \$145,380, and the salary of the Director of Finance is set at an amount not to exceed \$129,035. Such appropriation shall constitute the limit to the expenditures of any Department, Agency, Office, or Division of the County for the fiscal year beginning July 1, 2025, and ending June 30, 2026. All purchases, expenditures, and obligations against the amounts herein appropriated shall be made in accordance with existing laws governing the same.

Section 8. BE IT FURTHER RESOLVED that any amendment to the budget causing an increase or decrease in budgeted revenue or expenditures shall be made in accordance with subdivisions (b) (1) – (3) of Tennessee Code Annotated 5-9-407 requiring legislative body approval. Line-item amendments within a major category may be approved in accordance with subdivision(d) (1) of Tennessee Code Annotated 5-9-407. Upon approval of the County School Board, the budgets within the School Federal Projects Fund shall be the budget approved for separate projects within the fund by the Tennessee Department of Education without additional approval of the local legislative body.

Section 9. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year 2024 and prior years and the interest and penalty hereon collected during the year ending June 30, 2026, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year 2024. The Clerk and Master, the County Trustee, and the Director of Finance are hereby authorized and directed to make such apportionment accordingly.

Section 10. BE IT FURTHER RESOLVED that all unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further force and effect at the end of the fiscal year on June 30, 2026.

Section 11. BE IT FURTHER RESOLVED that the following non-profit organizations are included in the appropriations from the General Fund # 101. The funding amounts are detailed below per the requirement of the State of Tennessee, Comptroller of the Treasury. Payments to these non-profit organizations may not exceed the amount appropriated.

(Res. # 25-051 con't)

McMinn County Rescue Squad	\$ 3,050.00
Etowah Rescue Squad	3,050.00
Englewood Rescue Squad	1,000.00
Claxton Rescue Squad	1,000.00
Hiwassee Mental Health	7,000.00
Tri-County Center	10,500.00
McMinn Senior Citizen	12,000.00
Etowah Senior Citizen	4,700.00
Southeast Tennessee Human Resource Agency	7,992.00
Tennessee Overhill Heritage	17,000.00
McMinn County Economic Development Authority	<u>71,000.00</u>
<u>TOTAL NON-PROFIT FUNDING</u>	<u>\$290,542.00</u>

Section 12. BE IT FURTHER RESOLVED that this resolution shall take effect from and after its passage and its provisions shall be in force from and after July 1, 2025. This resolution shall be spread upon the minutes of the County Commission.

PASSED THIS 30th DAY OF JUNE 2025

COUNTY MAYOR

ATTEST:

COUNTY CLERK

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

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

Motion carried by roll call vote, as recorded:

7. REVIEW AND APPROVAL OF FINANCE RESOLUTIONS

- A. A Resolution to Approve the Application for Grant Contract Between McMinn County and the Tennessee Department of Finance and Administration.

Mr. Luallen presented resolution #25-052.

RESOLUTION NO. 25-052

A RESOLUTION TO APPROVE THE APPLICATION FOR GRANT CONTRACT BETWEEN
MCMINN COUNTY AND THE TENNESSEE DEPARTMENT OF FINANCE AND
ADMINISTRATION

WHEREAS, the transportation of inmates with mental health issues to the appropriate facilities has become an increasing burden on the McMinn County Sheriff Department; and

WHEREAS, the State of Tennessee has recognized the challenges faced by Tennessee's sheriffs and has developed the Emergency Mental Health Transport Grant to assist in easing the burden of transporting mentally ill inmates to facilities that can provide appropriate care; and

WHEREAS, the sheriff is authorized to secure a third-party provider or use officers not in traditional uniform utilizing unmarked vehicles.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MCMINN COUNTY, TENNESSEEE, MEETING IN SPECIAL CALLED SESSION ON THIS THE 30th DAY OF JUNE 2025, that this commission does hereby approve this grant contract between McMinn County and the State of Tennessee Department of Finance and Administration, AND FURTHERMORE, authorizes the County Mayor to execute the appropriate documents to fulfill the intent of this resolution.

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

Attest:

(Orig signed by Melinda King)
County Clerk

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

Motion carried by voice vote.

- B. A Resolution to Approve Contract Between Off Duty Management and McMinn County Sheriff's Department.

Mr. Luallen presented resolution #25-053.

RESOLUTION NO. 25-053

A RESOLUTION TO APPROVE THE APPLICATION FOR GRANT CONTRACT BETWEEN
MCMINN COUNTY AND THE OFFICE OF CRIMINAL JUSTICE PROGRAMS FOR
ALTERNATIVE ELECTRONIC MONITORING INDIGENCY FUND

(Res. # 25-053 con't)

WHEREAS, in order to properly perform the duties of county government as prescribed by law, it is often in McMinn County's interest to enter into contracts with other entities; and

WHEREAS, the State of Tennessee has opened solicitation for the FY26 Alternative Electronic Monitoring Indigency Fund; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MCMINN COUNTY, TENNESSEEE, MEETING IN SPECIAL CALLED SESSION ON THIS THE 30th DAY OF JUNE 2025, that this commission does hereby approve this grant contract between McMinn County and the Office of Criminal Justice Programs, AND FURTHERMORE, authorizes the County Mayor to execute the appropriate documents to fulfill the intent of this resolution.

(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.

C. A Resolution to Amend Agreement with Direct Primary Care Associates, PLLC for Increase in Coste os Services at the McMinn County Justice Center.

Mr. Luallen presented resolution #25-054 along with a copy of the Amendment to Agreement.

RESOLUTION NO. 25-054

A RESOLUTION TO AMEND AGREEMENT WITH DIRECT PRIMARY CARE ASSOCIATES, PLLC FOR
INCREASE IN COSTS OF SERVICES AT THE
McMINN COUNTY JUSTICE CENTER

WHEREAS, Direct Primary Care Associates, PLLC, herein referred to as "DPCA," provides medical care to inmates at the McMinn County Justice Center; and

WHEREAS, DPCA has incurred a significant increase in cost of medical malpractice insurance, and

WHEREAS, DPCA has requested an increase in cost for services provided from its current monthly amount of \$4,166.67 to \$5,625.00 per month; and

WHEREAS, it is necessary to increase the cost paid for medical care in the Medical Care Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF McMINN COUNTY, TENNESSEE, MEETING IN SPECIAL CALLED SESSION THIS THE 30th DAY OF JUNE, 2025, that this Commission hereby approves amending the Medical Care Agreement between McMinn County and DPCA to the requested monthly amount of \$5,625.00.

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

Attest:

(Orig signed by Melinda King)
County Clerk

(Res. # 25-054 con't)

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

Motion carried by voice vote.

D. A Resolution to Enter an Agreement with the Southeast Tennessee Development District to Provide Planning Services.

Mr. Luallen presented resolution #25-055.

RESOLUTION NO. 25-055

A RESOLUTION TO ENTER AN AGREEMENT WITH THE SOUTHEAST TENNESSEE DEVELOPMENT DISTRICT TO PROVIDE PLANNING SERVICES

WHEREAS, McMinn County contracts with the Tennessee Local Planning Office to provide technical expertise in issues of planning; and

WHEREAS, the current agreement expires on June 30, 2025; and

WHEREAS, SETDD has agreed to provide local planning services to McMinn County for FY's 2025-26 and 2026-27 in the amount of \$15,125 annually; and

WHEREAS, the McMinn County Regional Planning Commission has recommended McMinn County enter into a contract with SETDD for a 24 month period for a total cost of \$30,250; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF MCMINN COUNTY, TENNESSEE, MEETING IN SPECIAL CALLED SESSION THIS THE 30th DAY OF JUNE, 2025, does approve entering into a contract with Southeast Tennessee Development District to provide planning services, AND FURTHERMORE, authorizes the County Mayor to execute all necessary documents to fulfill the intentions of this resolution.

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

Attest:

(Orig signed by Melinda King)
County Clerk

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

Motion carried by voice vote

Mr. Luallen presented a letter from the Comptroller's office as well as the Debt Obligation Report as a result of the resolution that was required to be passed by county audit. Mr. Luallen said he wanted this to be added in the minutes. (Letter attached here)

(con't)



ASON E. MUMPOWER
Comptroller

June 25, 2025

Honorable John Gentry, Mayor
and Honorable Board of Commissioners
McMinn County
6 East Madison Avenue
Athens, TN 37303

Dear Mayor Gentry and Board of Commissioners:

Thank you for your request. We acknowledge receipt on June 23, 2025, of a request from McMinn County (the "County") for retroactive approval to issue 3-year capital outlay notes in an amount not to exceed \$550,000 to be known as the "E.M. Armstrong Property Capital Outlay Notes, Series 2025" (the "Notes"). The nonconforming Notes were originally issued by the County on October 16, 2024, as a loan with the property owner.

Included with the request was a certified copy of Resolution # 25-039, adopted on June 16, 2025, authorizing the issuance of the Notes to finance the purchase of the E.M. Armstrong Property (the "Project"). The executed note form was included with the resolution. Please submit a Report on Debt Obligation: tncot.cc/debt-report within forty-five (45) days of the date of this letter.

The Notes were issued by the County prior to seeking or receiving approval from our office. Pursuant to Tenn. Code Ann. Title 9, Chapter 6, approval by the Comptroller's Office is required before the issuance of the Notes. Notes issued contrary to Tenn. Code Ann. Title 9, Chapter 21, Parts 4 and 6 are nonconforming obligations. The County provided a copy of its debt management policy which requires capital outlay notes to be submitted to our office for approval in accordance with State law.

The County originally issued the Notes contrary to State law and its debt management policy and is now taking the appropriate steps to ensure the County complies with state law

Retroactive Note Approval

This letter constitutes retroactive approval for the County to issue the Notes pursuant to Title 9, Chapter 21, Parts 6 and 4 of Tennessee Code Annotated. Approval of the Notes is conditioned upon the County's compliance with all relevant provisions of Tennessee law. Our office has relied upon the County's determination of the cost of the public works project.

(con't)

June 25, 2025
McMinn County

The County is responsible for ensuring compliance with Title 9, Chapter 21, Parts 1, 4, and 6 of the Tennessee Code Annotated, its debt management policy, and timely payment of outstanding note principal and interest in accordance with the note provisions. This letter and the approval to issue debt do not address compliance with federal tax regulations and should not be relied upon for that purpose. The County should discuss these issues with a tax attorney or bond counsel.

Purpose, Terms, and Life

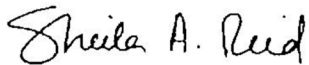
This Project meets the definition of a public works project in Tenn. Code Ann. § 9-21-105, and the County may issue notes under the authority of Title 9, Chapter 21 of the Tennessee Code Annotated to finance such Project. The maturity of the Notes does not exceed the life of the proposed Project as attested by the local governing body. The submitted resolution and supporting documents appear to meet the requirements for the issuance of notes in Title 9, Chapter 21 Parts 1, 4, and 6 of the Tennessee Code Annotated. The maximum maturity for the Notes as authorized by the governing body is 3 fiscal years after the fiscal year the Notes are issued. In its resolution, the County committed to amortize the Notes in a manner that reflects level debt service.

After Issuance

Our website contains specific compliance requirements your local government will be responsible for once the notes are issued: <http://tncot.cc/debt>. The listing is not all inclusive.

If you should have questions or need assistance, please refer to our online resources or feel free to contact your financial analyst, William Wood, at 615.401.7893 or william.wood@cot.tn.gov.

Sincerely,



Sheila Reed, Director
Division of Local Government Finance

cc: Mr. Jason Luallen, Finance Director, McMinn County

SR:ww



(con't)



Jason E. Mumpower
 Comptroller

Report On Debt Obligation

Entity and Debt Information		
Entity Name McMinn County		
Entity Address 6 East Madison Avenue Athens, Tennessee 37303		
Debt Issue Name E.M. Armstrong Property Capital Outlay Notes, Series 2025		
Series Year 2025		
Debt Issue Face Amount \$550,000.00		
Face Amount Premium or Discount? N/A		
Tax Status Tax - Exempt		
Interest Type Other	Other Interest Type Description Zero Interest	
Debt Obligation Note - Capital Outlay Note		
Moody's Rating Unrated	Standard & Poor's Rating Unrated	Fitch Rating Unrated
Other Rating Agency Name N/A	Other Rating Agency Rating N/A	
Security Revenue		
Type of Sale Per Authorizing Document Negotiated Sale		
Dated Date 1/1/2026	Issue/Closing Date 10/16/2024	Final Maturity Date 1/1/2028

(con't)

Debt Purpose

Purpose	Percentage	Description
General Government	100%	Potential Future Use
Education	0%	N/A
Other	0%	N/A
Refunding	0%	N/A
Utilities	0%	N/A

Cost of Issuance and Professionals

Does your Debt Issue have costs or professionals?

No _____

Maturity Dates, Amounts, and Interest Rates

Comments

Year	Amount	Interest Rate
1	\$137,500.00	0
2	\$137,500.00	0
3	\$137,500.00	0
4	\$137,500.00	0
TOTAL AMOUNT	\$550,000.00	

See final page for Submission Details and Signatures

(con't)

8. 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: 06/26/2025		
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Longevity Pay	Deputies	54120-186	13,000.00	
Special Patrols	Longevity Pay	54120-106		13,000.00
Explanation: To move funds from salary line to longevity pay line.				

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

- Chairman Scott Curtis – Aye
- Tim King - Aye
- Roger Masingale - Absent
- Brent Carter – Absent for this vote. Came in late.
- J. W. McPhail – Aye
- Jerry Millsaps - Aye
- Tad Simpson - Aye
- Charles Slack – Aye
- Travis Crisp - Aye
- 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.

Road & Bridge Fund # 131		Date: 06/26/2025		
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Reserve	Unassigned Fund Balance	39000	1,000.00	
Highway & Bridge Maint.	Longevity Pay	62000-186		1,000.00
Explanation: To budget additional longevity, pay as a result of previous employment calculated.				

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

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

Motion carried by roll call vote, as recorded:

(con't)

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

141 General Purpose School Fund:		Date: 06/12/2025		
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Early Childhood Education	Educational Assistants	73400-163	670.66	
Early Childhood Education	Social Security	73400-201	33.70	
Early Childhood Education	State Retirement	73400-204	27.95	
Early Childhood Education	Medical Insurance	73400-207		740.24
Early Childhood Education	Employer Medicare	73400-212	7.93	
Explanation: To amend the budget for FY 2024-25 Voluntary Pre-K budget to match ePlan.				

Fund: General Purpose School		Date: 06/12/2025		
Community Services	Supervisor/Director	73300-105		2,060.30
Community Services	Teachers	73300-116	527.50	
Community Services	Educational Assistants	72290-163	424.28	
Community Services	Social Security	72290-201	667.50	
Community Services	State Retirement	72290-204	143.00	
Community Services	Medical Insurance	72290-207	234.17	
Community Services	Medicare	72290-212	63.85	
Explanation: To amend budget for the 21 st CCLC Corhort 2024 Grant for FY 24-25.				

DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Other Local Revenue	Other Local Revenue	44990	2,000.00	
Other Student Report	Other Charges	72130-599		2,000.00
Explanation: To enter budget for the Education Mini-Grants Program for FY 2024-2025.				

Other Sources	Insurance Recovery	49700	99,949.26	
Maintenance of Plant	Maintenance & Repair Serv. Bu	72620-335		94,435.52
Transportation	Other Charges	72710-599		5,513.74
EXPLANATION: To add budget funds for Maintenance of Plant and Transportation from Insurance claims pail in FY 24-25				

FUND: 141 General Purpose School SUB FUND: 182 Summer Learning Camps		Date: 05/19/2025		
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Federal Through State	Other Federal Through State	47590	105,592.04	
State Revenue	Other state Education Funds	46590		105,592.04
Explanation: To adjust revenue budget for the Summer Learning Camps for FY 2024-2025.				

FUND: General Purpose School		Date 06/19/2025		
Special Education Program	Instructional Supplies & Materials	71200-429-ssepg		2,000.00
Special Education Program	Other Supplies & Materials	71200-499-ssepg	2,000.00	
Explanation: To amend the current budget for the State Special Education Preschool Grant for FY 2024-2025.				

FUND: 141 General Purpose School Fund, Public Safety Partnership and Community Policing Grant-COPS		Date: 6/23/2025		
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Operation of Plant	Plan Operation Equipment	72610-720	25,000.00	
Operation of Plant	Other Charges	72610-599	3,749.76	
Operation of Plant	Other Contracted Services	72610-399COPS	8,022.99	
Operation of Plant	Other Supplies & Materials	72610-499COPS	1,058.00	
Operation of Plant	Other Charges	72610-599COPS		25,839.11

(con't)

Operation of Plant	Plant Operation Equipment	72610-720COPS		11,991.64
EXPLANATION: To amend the Public Safety Partnership and Community Policing, (COPS) Grant for 2024-2025. This will finalize the grant with \$28,749.76 being funded by Safe Schools thru TISA approved by BOE on 05/10/2022.				
Fund: General Purpose School Fund		Date: 06/25/2025		
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Revenue	TISA On Behalf Payments	46513	107,126.40	
Regular Education Program	TISA On Behalf Payments	71100-595		90,936.80
Special Education Program	TISA On Behalf Payments	71200-595		16,189.60
Explanation: To enter the TISA On Behalf revenue and expenditures for FY 24-25.				
		Date: 06/23/2025		
Revenue	Unassigned Fund Balance	39000	15,836.16	
Board of Education Services	Legal Services	72310-331		15,836.16
Explanation: To move funds from Unassigned Fund Balance to increase budget for legal services.				

Fund: General Purpose School Fund # 141		Date: 06/26/2025		
Regular Instruction Program	Teachers	71100-116	115,029.50	
Regular Instruction Program	Homebound Teachers	71100-128		2,200.00
Regular Instruction Program	Educational Assistants	71100-163		40,000.00
Regular Instruction Program	Other Salaries & Wages	71100-189		2,600.00
Regular Instruction Program	Certified Substitute Teachers	71100-195		60,000.00
Regular Instruction Program	Non-Certified Substitute Teachers	71100-198		8,150.00
Regular Instruction Program	Social Security	71100-201	85,000.00	
Regular Instruction Program	State Retirement	71100-204	9,000.00	
Regular Instruction Program	Medical Insurance	71100-207		18,600.00
Regular Instruction Program	Employer Medicare	71100-212	18,000.00	
Regular Instruction Program	Ret-Hybrid Stabilization	71100-217		33,000.00
Regular Instruction Program	Maintenance of Repair Services E	71100-336	11,000.00	
Regular Instruction Program	Contracts for Sub Teachers- Certified	71100-369		21,400.00
Regular Instruction Program	Contracts for Sub Teachers-Non-Certified	71100-370		8,050.00
Regular Instruction Program	Instructional Supplies	71100-429	23,000.00	
Regular Instruction Program	Other Chargers	71100-599		9,700.00
Special Education Program	Teachers	71200-116	135,000.00	
Special Education Program	Career Ladder Program	71200-117		1,000.00
Special Education Program	Homebound Teachers	71200-128	25,000.00	
Special Education Program	Educational Assistants	71200-163	58000.00	
Special Education Program	Non-Certified Substitute Teachers	71200-198		3,000.00
Special Education Program	Social Security	71200-201	16,000.00	
Special Education Program	Ret-Hybrid Stabilization	71200-217		15,000.00
Special Education Program	Contracts with Private Agencies	71200-312		212,000.00
Special Education Program	Contracts for Sub Teachers-Non Cert.	71200-370		2,750.00
Special Education Program	Special Education Equipment	71200-725		1,250.00
Career & Tech. Education Program	Teachers	71300-116		3,500.00
Career & Tech. Education Program	Certified Substitute Teachers	71300-195		500.00
Career & Tech. Education Program	Non-Certified Substitute Teachers	71300-198		25,700.00
Career & Tech. Education Program	Social Security	71300-201	5,300.00	
Career & Tech. Education Program	Medical Insurance	71300-207	20,600.00	
Career & Tech. Education Program	Ret-Hybrid Stabilization	71300-217		4,700.00
Career & Tech. Education Program	Contracts for Sub Teachers Non-Cer.	71300-370		3,200.00
Career & Tech. Education Program	Instructional Supplies	71300-429	14,000.00	
Career & Tech. Education Program	Other Charges	71300-599		2,300.00

(con't)

Attendance	Supervisor/Director	72100-105		15,000.00
EXPLANATION: To avoid functional category deficits at fiscal year-end (page 1 of 4)				
Attendance	Social Security	72100-201		915.00
Attendance	State Retirement	72100-204		525.00
Attendance	Employer Medicare	72100-212		215.00
Attendance	Other Contracted Services	72100-399	17,155.00	
Health Services	Supervisor/Director	72120-105		12,000.00
Health Services	Other Salaries & Wages	72120-189		4,200.00
Health Services	Medical Insurance	72120-207	16,635.00	
Health Services	Travel	72120-355		435.00
Other Student Support	Guidance Personnel	72130-123		17,800.00
Other Student Support	Other Salaries & Wages	72130-189		33,200.00
Other Student Support	Social Security	72130-201	4,300.00	
Other Student Support	State Retirement	72130-204	7,400.00	
Other Student Support	Medical Insurance	72130-207	3,625.00	
Other Student Support	Employer Medicare	72130-212		75.00
Other Student Support	Ret-Hybrid Stabilization	72130-217		2,500.00
Other Student Support	Evaluation and Testing	72130-322		4,200.00
Other Student Support	Other Contracted Services	72130-399	12,000.00	
Other Student Support	Other Supplies & Materials	72130-499		250.00
Other Student Support	In Service/Staff Development	72130-524		4,300.00
Other Student Support	Other Charges	72130-599		40,000.00
Regular Instruction Program	Temporary Personnel	72210-168	25,000.00	
Regular Instruction Program	Instructional Coaches	72210-172		118,000.00
Regular Instruction Program	Other Salaries & Wages	72210-189	120,000.00	
Regular Instruction Program	Life Insurance Other Contracted	72210-206		800.00
Regular Instruction Program	Other Contracted Services	72210-399	16,200.00	
Regular Instruction Program	Other Supplies & Materials	72210-499		4,000.00
Regular Instruction Program	In Service/Staff Development	72210-524		3,400.00
Regular Instruction Program	Other Equipment	72210-790		10,000.00
Special Education Program	Supervisor/Director	72220-105		5.00
Special Education Program	Other Salaries & Wages	72220-189	4,300.00	
Special Education Program	Social Security	72220-201		315.00
Special Education Program	Life Insurance	72220-206		100.00
Special Education Program	Medical Insurance	72220-207		6,200.00
Special Education Program	Employer Medicare	72220-212		75.00
Special Education Program	Ret-Hybrid Stabilization	72220-217		3,100.00
EXPLANATION: To avoid functional category deficits at fiscal year-end (page 2 of 4)				
Special Education Program	Contracts with Other Public Agencies	72220-310		3,700.00
Special Education Program	Travel	72220-355	3,700.00	
Special Education Program	Other Contracted Services	72220-399		18,000.00
Other Student Support	Other Supplies & Materials	72220-499		6,000.00
Other Student Support	In-Service/Staff Development	72220-524		2,800.00
Other Student Support	Other Equipment	72220-790	2,700.00	
Career & Tech. Education Program	Supervisor/Director	72230-105		12,500.00
Career & Tech. Education Program	Social Security	72230-201		1,200.00
Career & Tech. Education Program	Life Insurance	72230-206		23.00
Career & Tech. Education Program	Medical Insurance	72230-207	5,473.00	
Career & Tech. Education Program	Travel	72230-355	10,000.00	
Career & Tech. Education Program	In-Service/Staff Development	72230-524		1,750.00
Technology	Supervisor/Director	72250-105		1,200.00
Technology	Travel	72250-355	1,200.00	

(con't)

Board of Education	Secretary of Board	72310-118		460.00
Board of Education	Board and Committee Members Fe	72310-191		3,000.00
Board of Education	Social Security	72310-201		18,000.00
Board of Education	Employer Medicare	72310-212		600.00
Board of Education	Other Fringe Benefits	72310-299	55,060.00	
Board of Education	Legal Services	72310-331		15,000.00
Board of Education	Criminal Investigation of Applicants	72310-533		18,000.00
Office of the Superintendent	Secretary(s)	72320-161		
Office of the Superintendent	Other Salaries & Wages	72320-189		

Office of the Superintendent	Secretary(s)	72320-161	1,800.00	
Office of the Superintendent	Other Salaries & Wages	72320-189		1,000.00
Office of the Superintendent	Life Insurance	72320-206		200.00
Office of the Superintendent	Medical Insurance	72320-207	6,000.00	
Office of the Superintendent	Communication	72320-307		2,600.00
Office of the Superintendent	Travel	72320-355	1,500.00	
Office of the Superintendent	Office Supplies	72320-435	3,500.00	
Office of the Superintendent	Other Charges	72320-599		10,000.00

Office of the Principle	Medical Insurance	72410-207	16,000.00	
Office of the Principle	Other Charges	72410-599		16,000.00

Operation of Plant	Custodial Personnel	72610-166	66,000.00	
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EXPLANATION: To avoid functional category deficits at fiscal year end (page 3 of 4)

Operation of Plant	Social Security	72610-201	7,500.00	
Operation of Plant	State Retirement	72610-204	5,000.00	
Operation of Plant	Medical Insurance	72610-207	28,000.00	
Operation of Plant	Electricity	72610-415	84,500.00	
Operation of Plant	Water and Sewer	72610-454		34,000.00
Operation of Plant	Other Supplies & Materials	72610-499		95,000.00
Operation of Plant	Other Charges	72610-599		62,000.00

Maintenance of Plant	Other Salaries & Wages	72620-189	44,500.00	
Maintenance of Plant	Social Security	72620-201	3,500.00	
Maintenance of Plant	State retirement	72620-204	2,000.00	
Maintenance of Plant	Life Insurance	72620-206		100.00
Maintenance of Plant	Maintenance & Repair Services	72620-335		90,000.00
Maintenance of Plant	Maintenance & Repair Services	72620-336	14,600.00	
Maintenance of Plant	Other Supplies and Materials	72620-499		172,000.00
Maintenance of Plant	Other Charges	72620-599		112,000.00
Maintenance of Plant	Maintenance Equipment	72620-717	9,500.00	

Transportation	Supervisor/Director	72710-105		9,200.00
Transportation	Mechanic(s)	72710-142	1,225.00	
Transportation	Bus Drivers	72710-146	17,000.00	
Transportation	Ret-Hybrid Stabilization	72710-217		25.00
Transportation	Gasoline	72710-425	150,000.00	
Transportation	Tires & Tubes	72710-450	10,000.00	
Transportation	Vehicle Parts	72710-453	5,000.00	
Transportation	Other Supplies and Materials	72710-499		18,000.00
Transportation	Other Charges	72710-599	9,000.00	
Transportation	Building Improvements	72710-707	161,840.50	

EXPLANATION: To avoid functional category deficits at fiscal year end (page 4 of 4)

(con't)

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

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

Motion carried by roll call vote, as recorded:

FUND: 143 Central Cafeteria			Date: 06/23/2025	
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Food Service	Supervisor/Director	73100-105		1,000.00
Food Service	Other Salaries & Wages	73100-189		11,000.00
Food Service	Medical Insurance	73100-207		49,000.00
Food Service	Food Preparation Supplies	73100-421	141,000.00	
Food Service	Food Service Equipment	73100-710		80,000.00
Explanation: To amend the budget to allow for additional equipment purchase at year end for FY 24-25..				
FUND: 143 Central Cafeteria			Date: 06/26/2025	
DEPARTMENT	ACCOUNT	FOLIO	DEBIT	CREDIT
Food Service	Cafeteria Personnel	73100-165		39,000.00
Food Service	Food Preparation Supplies	73100-421	39,000.00	

MOTION made by Commissioner McPhail and seconded by Commissioner Masingale to approve these budget amendments.

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

Motion carried by roll call vote, as recorded:

9. COMMENTS FROM THE AUDIENCE

None.

10. RESOLUTIONS

None.

11. ELECTIONS, APPOINTMENTS AND CONFIRMATIONS

Chairman Curtis introduced Dr. Julie Goodin the new Director of Schools for McMinn County. Dr. Goodin told the county commissioners she is excited to continue her career with McMinn County Schools. She stated that she started out as substitute teacher in her school district and worked many years at many different jobs and she believes that well rounded aspect probably put her ahead in the end here. Dr. Goodin said she is very humbled to stand before them and if they ever need anything to please let her know and she will do what she can and stated that we have an amazing school district and is very proud to be standing here as the new leader following Mr. Lee Parkinson. She said he will be a good mentor and she is very fortunate to have him on board with her a little longer.

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

None.

13. COMMENTS FROM THE COUNTY MAYOR

Mr. Gentry said after another budget year coming to an end he wanted to thank Finance Director, Jason Luallen, and his staff. He said he seen the long hours they put in and all the department heads and elected officials that stayed within the budget. He said that just quickly looking at numbers you have a budget with reserves that cover 37% of budget with strong reserves and again no tax increase for the 24th year in a row. Mr. Gentry said the one before that was 18 years in a row. He wanted to thank the citizens because they allow us to do this. They pay their taxes. We work for them and it is a privilege to do so and this budget reflects how good of citizens we have.

Mr. Gentry said today at 2:00 they will open bids for the Health Department and invited any one that wanted to stay for that could.

14. APPROVAL OF NOTARY APPLICATIONS

None.

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

None.

There being no other business, Chairman Curtis declared the Commission meeting adjourned at 12:20 pm.

MELINDA KING
McMinn County Clerk

Attest:

Deputy Clerk (date)