



SEVIER COUNTY BOARD OF COMMISSIONERS
Budget Committee – December 2025
December 8, 2025, 3:00 PM

Members

Warren Hurst
Michael Maddron
Bryan Delius
Mike Chambers
Gary Cole (Zoom)

Others

Mayor Larry Waters
Vice Mayor Bryan McCarter
Assistant County Mayor/Senior
Director of Finance & Administration
Brooke Huffaker

Assistant County Mayor/Senior
Director of Community Planning and
Development/Government Services
Matt Rudder
Director of Public Affairs and
Communications Tyler Basler
Commissioner Ray Ogle
Commissioner Rick Valentine
Commissioner Brandon Headrick
Commission Jack Parton
Sevier County Food Ministries Director
Jim Davis

- I. Call to Order
- II. Old Business
- III. New Business
 - A. Resolution 2025-12-XX: Amend the County's Policy to Apply Restricted Funds First in All County Funds
 - B. Resolution 2025-12-XX: Authorize the Issuance, Sale, and Payment of General Obligation Interfund Capital Outlay Notes Not to Exceed \$7,400,000
 - C. Resolution 2025-12-XX: Authorize the Prepayment of Certain Outstanding Debt Obligations
 - D. Donation to Sevier County Food Ministries
 - E. iON Grant Management Software
- IV. Other Business
- V. Adjourn

Mayor Waters called the meeting to order at 3:07 PM.

Mayor Waters presented the Resolution to the Committee and addressed Director Huffaker. Director Huffaker informed the Committee that both the Comptroller's Office and the County's financial consultants recommended removing outdated footnote language from the financial statements. The purpose of the Resolution is to update the County's policy so that restricted funds are used before unrestricted funds in every County fund, including the General Debt Service Fund, aligning the County with GASB guidance and federal tax compliance requirements.

Commissioner Delius made a motion to approve. Commissioner Maddron seconded the motion. The motion passed unanimously.

Mayor Waters presented the Resolution and addressed Director Huffaker. Director Huffaker explained that the issuance of Capital Outlay Notes would allow the County



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to pay for several remaining capital projects, including the Kodak Library portion, Senior Center renovations, and \$1 million to complete the new Courts Building. Mayor Waters noted the Senior Center cafeteria will be named in honor of Dolly Parton's mother in recognition of her donation. He also added that the Capital Outlay Notes would not require the County to pay interest.

Commissioner Chambers made a motion to approve. Commissioner Hurst seconded the motion. The motion passed unanimously.

Mayor Waters presented the Resolution and addressed Director Huffaker. Director Huffaker explained that this action allows the County to fully pay off certain older debts, including the County portion of the 2018B Bonds and the 2022 Loan, using existing funds in the General Debt Service Fund. The purpose is to remove these debts from the books, simplify the County's debt structure, and avoid future interest costs.

Commissioner Hurst made a motion. Commissioner Delius seconded the motion. The motion passed unanimously.

Mayor Waters addressed Jim Davis of Sevier County Food Ministries. Mr. Davis thanked the Committee for its support and for allowing the Ministries to operate at the Fairgrounds. He shared that they serve approximately 1,200 families weekly, lost USDA support this year and have seen increased food costs. He requested \$100,000 in assistance. Mayor Waters recommended that the County donate \$100,000 and the cities together contribute an additional \$100,000.

Commissioner Delius made a motion. Commissioner Maddron seconded the motion. The motion passed unanimously.

There was no Other Business.

Mayor Waters adjourned the meeting at 3:36 PM.