

**BENTON COUNTY COMMISSION
SPECIAL CALLED SESSION MEETING
JUNE 30, 2025**

BE IT REMEMBERED THAT ON JUNE 30, 2025, THAT THE BENTON COUNTY
COMMISSIONERS MET IN A SPECIAL CALLED SESSION AT THE
BENTON COUNTY COURTHOUSE @ 6:00 P.M.

Opening of meeting was by Sheriff Kenny Christopher or Deputy

Invocation was led by Keith Arnold and Pledge of Allegiance was led by Kenneth Miller

**ROLL CALL BY COUNTY CLERK, Wanda Malin- 16 Present and 2 Absent
(Stephen Stokes and Frank Lashlee)**

ANNOUNCING OF QUORUM BY COUNTY CLERK, WANDA MALIN
APPROVAL OF AGENDA

Motion was made by Commissioner Arnold and seconded by Commissioner Miller to approve agenda. On a voice vote 16 Ayes, 0 No, and 2 Absent. Motion Passed.


MARK WARD, COUNTY MAYOR


WANDA MALIN, COUNTY CLERK

AGENDA

- I. Opening of Meeting by Sheriff or his appointee
- II. Invocation and Pledge of Allegiance
- III. Roll Call by County Clerk or Chief Deputy
- IV. Announcing of Quorum by County Clerk, Wanda Malin
- V. Approval of Agenda
 1. RESOLUTION making appropriations for the various funds, departments, institutions, offices and agencies of Benton County, Tennessee, for the year beginning July 1, 2025 and ending June 30, 2026. (20250630-01)
 2. RESOLUTION fixing the tax levy in Benton County, Tennessee for the year beginning July 1, 2025 at \$1, 7066. (20250630-02)
 3. RESOLUTION making appropriation to non-profit charitable organizations of Benton County, Tennessee for the year beginning July 1, 2025 and ending June 30, 2026. (20250630-03)
 4. Adjourn

RESOLUTIONS

**A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS,
INSTITUTIONS, OFFICES AND AGENCIES OF BENTON COUNTY, TENNESSEE, FOR THE YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Benton County, Tennessee, assembled in special called session on the 30th day of June 2025, that the amounts hereafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Benton County, Tennessee, for the capital outlay, and for meeting the payment of principal and interest on the county's debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

GENERAL FUND	
51100 County Commission	\$ 55,122
51210 Board of Equalization	2,398
51220 Beer Board	343
51240 Other Boards and Committees	3,056
51300 County Mayor/Executive	458,111
51400 County Attorney	30,000
51500 Election Commission	216,584
51600 Register of Deeds	227,584
51800 County Buildings	473,810
51900 Other General Administration	431,841
52300 Property Assessor's Office	260,098
52310 Reappraisal Program	4,750
52400 County Trustee's Office	295,494
52500 County Clerk's Office	365,642
53100 Circuit Court	354,638
53310 General Sessions Judge	205,788
53400 Chancery Court	223,364
53500 Juvenile Court	31,719
54110 Sheriff's Department	2,818,883
54160 Administration of the Sexual Offender Registry	4,900
54210 Jail	2,329,725
54240 Juvenile Services	95,401
54310 Fire Prevention and Control	2,000
54320 Rural Fire Protection	204,000
54420 Rescue Squad	20,000
54490 Other Emergency Management	85,983
54510 Inspection and Regulation	1,142
54610 County Coroner/Medical Examiner	84,392
55110 Local Health Center	54,977
55120 Rabies and Animal Control	196,653
55130 Ambulance/Emergency Medical Services	741,912
55170 Alcohol and Drug Programs	56,690
55310 Regional Mental Health Center	2,000
55710 Sanitation Management	62,490
55720 Sanitation Education/Information	48,500
55900 Other Public Health and Welfare	60,628
56300 Senior Citizens Assistance	210,489
56500 Libraries	326,408
56700 Parks and Fair Boards	26,070

56900 Other Social, Cultural, and Recreational	6,780
57100 Agricultural Extension Service	111,350
57500 Soil Conservation	20,000
58110 Tourism	45,000
58120 Industrial Development	70,000
58190 Other Economic and Community Development	86,508
58220 Airport	265,832
58300 Veterans' Services	26,249
58400 Other Charges	199,500
58500 Contributions to Other Agencies	113,038
58600 Employee Benefits	727,840
99000 Other Uses	300,000
Total General Fund	\$ 13,045,682
DRUG CONTROL FUND	
54150 Drug Enforcement	\$ 22,500
58400 Other Charges	125
Total Drug Control Fund	\$ 22,625
OTHER SPECIAL REVENUE FUND (RESORT DISTRICT)	
58110 Tourism	\$ 213,308
58400 Other Charges	2,305
Total Other Special Revenue Fund (Resort District)	\$ 215,613
HIGHWAY/PUBLIC WORKS FUND	
61000 Administration	\$ 297,321
62000 Highway and Bridge Maintenance	2,212,374
63100 Operation and Maintenance of Equipment	523,550
65000 Other Charges	90,000
66000 Employee Benefits	471,596
68000 Capital Outlay	2,079,998
Total Highway/Public Works Fund	\$ 5,674,839
GENERAL PURPOSE SCHOOL FUND	
Instruction	
71100 Regular Instruction Program	\$ 13,160,608
71200 Special Education Program	2,118,095
71300 Career and Technical Education Program	915,906
Support Services	
72110 Attendance	113,703
72120 Health Services	566,756
72130 Other Student Support	585,757
72210 Regular Instruction Program	1,224,937
72220 Special Education Program	213,432
72230 Career and Technical Education Program	40,077
72250 Technology	409,596
72310 Board of Education	667,211
72320 Director of Schools	200,683
72410 Office of the Principal	1,454,276
72510 Fiscal Services	253,663
72610 Operation of Plant	1,834,224

72620 Maintenance of Plant	897,507
72710 Transportation	1,613,253
Operation of Non-Instructional Services	
73100 Food Service	59,414
73300 Community Services	6,000
73400 Early Childhood Education	285,963
76100 Capital Outlay	2,270,000
82130 Debt Service	425,000
Total General Purpose School Fund	<u>\$ 29,316,061</u>
CENTRAL CAFETERIA FUND	
73100 Food Service	\$ 2,131,813
Total Central Cafeteria Fund	<u>\$ 2,131,813</u>
GENERAL DEBT SERVICE FUND	
82110 Principal - General Government	\$ 985,000
82130 Principal - Education	325,152
82210 Interest - General Government	131,408
82230 Interest - Education	45,523
82310 Other Debt Service - General Government	10,142
82330 Other Debt Service - Education	850
99000 Other Uses	275,000
Total General Debt Service Fund	<u>\$ 1,773,075</u>
GENERAL CAPITAL PROJECTS - 171	
91110 Capital Projects-General Administration	\$ 1,043,710
91130 Capital Projects-Public Safety	60,664
91140 Capital Projects-Public Health and Welfare	14,708
99000 Other Uses	150,000
Total General Capital Projects-171	<u>\$ 1,269,082</u>
COMMUNITY DEVELOPMENT/INDUSTRIAL PARK - 172	
58400 Other Charges	\$ 100
91110 Capital Projects-General Administration	33,000
Total Community Development/Industrial Park	<u>\$ 33,100</u>
OTHER CAPITAL PROJECTS-178	
91130 Capital Projects-Public Safety	345,000
Total Other Capital Projects-178	<u>\$ 345,000</u>
OTHER CAPITAL PROJECTS-AIRPORT - 189	
91110 Capital Projects-General Administration	\$ 433,740
Total Other Capital Projects-Airport	<u>\$ 433,740</u>

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget approved for the separate projects within the fund by the Benton County Board of Education.

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund for the No Child Left Behind Act (NCLB) shall be the budget approved for the separate projects within the fund by the Benton County Board of Education.

BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund for the Individuals with Disabilities Education Act (IDEA – Part B and Preschool) and Carl Perkins Vocational projects shall be the budget approved for the separate projects within the fund by the Benton County Board of Education and the Tennessee Department of Education.

SECTION 2. 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 trustee, county clerk, circuit court clerk, clerk and master, register, and the sheriff and their officially authorized deputies and assistants may be entitled to receive under state laws heretofore or hereafter enacted. Expenditures out of commissions and/or fees collected by the trustee, county clerk, circuit court clerk, clerk and master, register and 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 appropriations. Any excess commissions and/or fees collected over and above the expenditures duly and conclusively authorized shall be paid over to the trustee and converted into the General Fund as provided by law.

BE IT FURTHER RESOLVED that if any fee officials, as enumerated in Section 8-22-101, Tennessee Code Annotated, operate under provisions of Section 8-22-104, Tennessee Code Annotated, provisions of the preceding paragraph shall not apply to those particular officials.

SECTION 3. BE IT FURTHER RESOLVED that any amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. The director of schools must receive approval of the Board of Education for transfers within each major category of the budget, and approval of both the Board of Education and Board of County Commissioners for transfers between major categories as required by law. One copy of each amendment shall be filed with the county clerk, one copy with the chairman of the Budget Committee, and one copy with each divisional or departmental head concerned. The reason(s) for each transfer shall be clearly stated; however, this section shall in no case whatsoever be construed as authorizing transfers from one fund to another, but shall apply solely to transfers within a certain fund.

SECTION 4. BE IT FURTHER RESOLVED that any appropriations made by this resolution which cover 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 remuneration of each officer, employee, or agent of the county shall not be in excess of the amounts authorized by existing law or as set forth in the estimate of expenditures which accompanies this resolution. Provided, however, that appropriations for such salaries, wages, or other remuneration hereby authorized shall in no case be construed as permitting expenditures for an office, agency, institution, division or department of the county in excess of the appropriation made herein for such office, agency, institution, division or department of the county. Such appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2026. The aggregate expenditures for any item of appropriation shall in no instance be more than the amount herein appropriated for such item.

SECTION 5. BE IT FURTHER RESOLVED that any resolution which may hereafter be presented to the Board of County Commissioners providing for appropriations in addition to those made by this Budget Appropriation Resolution shall specifically provide sufficient revenue or other funds actually to be provided during the year in which the expenditure is to be made to meet such additional appropriation. There is hereby designated three million dollars (\$3,000,000) in current fund balances in the General Fund to be held in reserve in the General Fund from proceeds related to the sale of the hospital in addition to those amounts currently reserved for purposes. Any appropriations made from assigned balances shall hereafter be clearly stated and documented. Said appropriating resolution shall be submitted to and approved by the state director of Local Finance after its adoption as provided by Section 9-21-403, Tennessee Code Annotated.

SECTION 6. BE IT FURTHER RESOLVED that the county mayor and county clerk are hereby authorized to borrow money on revenue anticipation notes, provided such notes are first approved by the state director of Local Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2025-2026 have been collected. The proceeds of loans for each individual fund shall not exceed 60% of the appropriations of each individual fund and shall be used only to pay the expenses and other requirements of the fund for which the loan is made. The loan shall be paid out of revenue from the fund for which money is borrowed. The notes evidencing the loans authorized under this section shall be issued under the applicable sections of Title 9, Chapter 21, Tennessee Code Annotated. Said notes shall be signed by the county mayor and countersigned by the county clerk and shall mature and be paid in full without renewal not later than June 30, 2026.

SECTION 7. BE IT FURTHER RESOLVED that the delinquent county property taxes for the year beginning July 1, 2025 and prior years and the interest and penalty thereon 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 beginning July 1, 2025. The clerk and master and the trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 8. BE IT FURTHER RESOLVED that all unencumbered fund balances of appropriations remaining at the end of the fiscal year shall lapse and be of no further effect at the end of the year at June 30, 2026.

SECTION 9. BE IT FURTHER RESOLVED that any resolution or part of a resolution which heretofore has been passed by the Board of County Commissioners which is in conflict with any provision in this resolution be and the same is hereby repealed.

SECTION 10. 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 Board of County Commissioners.

Passed this June 30, 2025.
Motion to Adopt: Melton Second: Miller
Votes: Ayes: 10 Nays: 6 Pass: 0 Absent: 2

Rosanne Ward, Chairman
Rosanne Ward, Chairman

Attest: Wanda Malin
Wanda Malin, County Clerk

Motion was made by Commissioner Melton and seconded by Commissioner Miller to approve Resolution No. 20250630-01.

Commissioner Presson wants to make a motion to amend the 2025-2026 Budget to increase the Cost of Living raise for County Employees from 3% to 4%. Commissioner Bain seconded the motion to amend the 2025-2026 Budget to reflect this. Chairman Rosanne K. Ward announced the motion to amend the 2025-2026 Budget was out of order.

*****Notation to Minutes*****

Commissioner Presson wants noted in the Benton County Commission Minutes for June 30, 2025, Special Called Session Meeting. That chairperson denied his Motion to Amend the 2025-2026 Budget and also denied my challenge by the chair by not bringing this subject to a vote by the body.

Motion was made by Commissioner Melton and seconded by Commissioner Miller to approve Resolution No. 20250630-01. On a roll call vote 10 Ayes, 6 No (Bain, Presson, Fowler, Hall, Kiehn, and Price), and 2 Absent. Motion Passed.

Mark Ward
MARK WARD, COUNTY MAYOR

Wanda Malin
WANDA MALIN, COUNTY CLERK

**RESOLUTION FIXING THE TAX LEVY IN
BENTON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING JULY 1, 2025**

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Benton County, Tennessee, assembled in special called session on this 30th day of June, 2025, that the combined property tax rate for Benton County, Tennessee for the year beginning July 1, 2025, shall be \$1.7066 on each \$100 of taxable property, which is to provide revenues for each of the following funds and otherwise conform to the following:

<u>FUND</u>	<u>Rate</u>
General	\$ 1.0213
General Purpose School	0.6053
General Debt Service	0.0252
Highway Department	0.0512
General Capital Projects	0.0036
Total	<u>\$ 1.7066</u>

SECTION 2. BE IT FURTHER RESOLVED that there is hereby levied a gross receipts tax as provided by law. The proceeds of the gross receipts tax herein levied shall accrue to the General Fund.

SECTION 3. BE IT FURTHER RESOLVED that \$10,000 in interest earned on all County investments (excludes interest from Central Cafeteria, Trust Funds or Bond Proceeds) shall be deposited to Economic/Community Development Fund #172 and the remainder to the General Fund.

SECTION 4. BE IT FURTHER RESOLVED that the first \$70,000 proceeds from the Litigation Tax for Jail, Workhouse, or Courthouse be deposited into the Debt Service Fund with the remainder into the General Fund.

SECTION 5. BE IT FURTHER RESOLVED that the State Revenue Sharing-TVA Funds shall be distributed \$50,000 to Highway/Public Works Fund and the remainder to the General Fund.

SECTION 6. BE IT FURTHER RESOLVED that the Bank Excise Tax shall be deposited into the General Fund.

SECTION 7. BE IT FURTHER RESOLVED that revenues derived from the Tennessee River Resort District Act shall be divided equally between the General Fund and Fund #128 "Other Special Revenue Fund".

SECTION 8. BE IT FURTHER RESOLVED that In-Lieu of Taxes received from the Benton County Board of Public Utilities shall be distributed \$20,500 to the Highway/Public Works Fund and the remainder to the General Fund.

SECTION 9. BE IT FURTHER RESOLVED that Contracted Prisoner Boarding shall be distributed 50% to Fund 178 and 50% to the General Fund.

SECTION 10. BE IT FURTHER RESOLVED that Local Option Sales Tax revenues shall be distributed according to inter-local contracts and agreements. The County portion shall be deposited into the Debt Service Fund in the amount of \$550,000 with the remainder to the General Fund.

SECTION 11. BE IT FURTHER RESOLVED that all revenues received In-Lieu of Taxes-TVA and In-Lieu of Taxes-Other shall be deposited into the General Fund.

SECTION 12. BE IT FURTHER RESOLVED that Wholesale Beer Tax be deposited into the General Fund.

SECTION 13. BE IT FURTHER RESOLVED that the Hotel/Motel Tax be deposited into the General Fund.

SECTION 14. BE IT FURTHER RESOLVED that the Mineral Severance Tax be deposited into the Highway/Public Works Fund.

SECTION 15. BE IT FURTHER RESOLVED that revenues derived from the Mixed Drink Tax shall be divided equally between the General Fund and Fund # 141 "School General Purpose Fund".

SECTION 16. BE IT FURTHER RESOLVED that all resolutions of the Board of County Commissioners of Benton County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 17. BE IT FURTHER RESOLVED that this resolution take effect from and after its passage the public welfare requiring it. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this June 30, 2025.

Sponsored by: Budget Committee

Motion to Adopt: Melton Second: Miller

Votes: Ayes: 16 Nays: 0 Pass: 0 Absent: 2

Rosanne Ward, Chairman

Rosanne Ward, Chairman

Attest: Wanda Malin

Wanda Malin, County Clerk

Motion was made by Commissioner Melton and seconded by Commissioner Miller to approve Resolution No. 20250630-02. On a roll call vote 16 Ayes, 0 No, and 2 Absent. Motion Passed.

Mark Ward
MARK WARD, COUNTY MAYOR

Wanda Malin
WANDA MALIN, COUNTY CLERK

**RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE
ORGANIZATIONS OF BENTON COUNTY, TENNESSEE
FOR THE YEAR BEGINNING July 1, 2025 AND ENDING June 30, 2026**

WHEREAS, Section 5-9-109, Tennessee Code Annotated, authorizes the Benton County Legislative Body to make appropriations to various nonprofit charitable organizations; and

WHEREAS, the Benton County Legislative Body recognizes the various nonprofit charitable organizations providing services in Benton County have great need of funds to carry on their nonprofit charitable work.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Benton County, on this the 30th day of June, 2025.

SECTION 1. That five hundred thousand seven hundred twenty eight dollars (\$500,728) be appropriated to nonprofit organizations in Benton County as reflected below.

No.	Agency	Amount
101-57500-316	DEPT OF SOIL CONSERVATION	\$ 20,000.00
101-58500-316	BENTON COUNTY VOLUNTEER PROGRAM	2,000.00
101-58500-316	VOCATIONAL TRAINING CENTER	75,190.00
101-58500-316	NORTHWEST TN DEVELOPMENT DISTRICT	5,098.00
101-58500-316	BIG SANDY SENIOR CITIZENS CENTER (SENIOR PROGRAM)	10,000.00
101-58500-316	WEST TN RIVER BASIN AUTHORITY	15,750.00
101-58500-316	CARL PERKINS CENTER	3,000.00
101-58500-316	HOPE CENTER	2,000.00
101-54310-316	FOREST SERVICE	2,000.00
101-54320-316	RURAL FIRE PROTECTION	
	EVA/RUSHINGS CREEK	30,000.00
	BIG SANDY	28,000.00
	CHALK LEVEL/DIVIDER	30,000.00
	MORRIS CHAPEL	28,000.00
	HOLLADAY/MCILLWAIN	30,000.00
	SOUTH 40	30,000.00
	SANDY RIVER	28,000.00
	TOTAL RURAL FIRE PROTECTION	204,000.00
101-54420-316	RESCUE SQUAD	20,000.00
101-55170-316	BENTON COUNTY DRUG ALLIANCE	3,600.00
101-55170-316	24TH JUDICIAL DISTRICT DRUG PROGRAM	53,090.00
101-58110-316	CHAMBERS OF COMMERCE	45,000.00
101-58120-316	INDUSTRIAL DEVELOPMENT BOARD	40,000.00
	Total	<u>\$ 500,728.00</u>

BE IT FURTHER RESOLVED that all appropriations enumerated in Section 1 above are subject to the following conditions:

1. That the non-profit charitable organization to which funds are appropriated may be required to file with the County Clerk and the disbursing official a copy of an annual report of its business affairs and transactions and the proposed use of the County's funds. Such annual report shall be prepared and certified by the Chief Financial Officer of such non-profit organization in accordance with Section 5-9-109(c), Tennessee Code Annotated.
2. That said funds must only be used by the named non-profit charitable organization in furtherance of their non-profit charitable purpose benefitting the general welfare of the residents of the Benton County.

3. That it is the expressed interest of the County Commission of Benton County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of Tennessee Code Annotated and any and all other laws which may apply to County appropriations to non-profit organizations and so this appropriation is made subject to compliance with any and all of these laws and regulations.

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 Board of County Commissioners.

Passed this 30th day of June, 2025.

Sponsor: Budget Committee

Motion to Adopt: Miller Second: Melton

Votes: Ayes: 16 Nays: 0 Pass: 0 Absent: 2

Rosanne Ward Chairman
Rosanne Ward, Chairman

Attest: Wanda Malin
Wanda Malin, County Clerk

Motion was made by Commissioner Miller and seconded by Commissioner Melton to approve Resolution 20250630-03. On a roll call vote 16 Ayes, 0 No, and 2 Absent. Motion Passed.

Mark Ward
MARK WARD, COUNTY MAYOR

Wanda Malin
WANDA MALIN, COUNTY CLERK

ADJOURNMENT

Motion was made by Commissioner Arnold and seconded by Commissioner Presson to adjourn the meeting. On a roll call vote 16 Ayes, 0 No, and 2 Absent. Motion Carries.

WANDA MALIN, COUNTY CLERK, DO CERITY THIS TO BE A TRUE AND COMPLETE COPY OF THE JUNE 30, 2025, BENTON COUNTY SPECIAL CALLED SESSION MEETING.

Mark Ward
COUNTY MAYOR, MARK WARD

Wanda Malin
COUNTY CLERK, WANDA MALIN