BENTON COUNTY COMMISSION
SPECIAL CALLED SESSION MEETING
AUGUST 4, 2026

BE IT REMEMBERED THAT ON AUGUST 4, 2026, 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 Mike Nunnery and Pledge of Allegiance was led by Brett Burke

ROLL CALL BY COUNTY CLERK, Wanda Malin- 17 Present and 1 Absent (Sonny Hall)

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

Motion was made by Commissioner Kiehn and seconded by Commissioner Miller to approve agenda. On a voice vote 17 Ayes. 0 No, and 1 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) **A RESOLUTION making appropriations for the various funds, departments, institutions, offices and agencies of Benton County, Tennessee, for the fiscal year beginning July 1, 2026, and ending June 30, 2027. (20260804-01)**

2) **A RESOLUTION fixing the Tax Levy in Benton County, Tennessee for the fiscal year beginning July 1, 2026. (20260804-02)**

3) **A RESOLUTION making appropriations to non-profit charitable organizations of Benton County, Tennessee for the year beginning July 1, 2026, and ending June 30, 2027. (20260804-03)**

4) **Adjourn**

RESOLUTIONS

A RESOLUTION MAKING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF BENTON COUNTY, TENNESSEE, FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Benton County, Tennessee, assembled in special called session on the 4th day of August, 2026, 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, 2026 and ending June 30, 2027, according to the following schedule:

GENERAL FUND

51100 County Commission	$	97,675
51210 Board of Equalization		2,415
51220 Beer Board		345
51240 Other Boards and Committees		3,070
51300 County Mayor/Executive		483,360
51400 County Attorney		40,000
51500 Election Commission		244,622
51600 Register of Deeds		238,344
51800 County Buildings		479,890
51900 Other General Administration		439,961
52300 Property Assessor's Office		279,726
52310 Reappraisal Program		5,700
52400 County Trustee's Office		296,385
52500 County Clerk's Office		387,798
53100 Circuit Court		371,313
53310 General Sessions Judge		216,538
53400 Chancery Court		232,308
53500 Juvenile Court		28,125
54110 Sheriff's Department		2,987,748
54160 Administration of the Sexual Offender Registry		4,900
54210 Jail		2,446,067
54240 Juvenile Services		92,617
54310 Fire Prevention and Control		2,000
54320 Rural Fire Protection		204,000
54420 Rescue Squad		22,500
54490 Other Emergency Management		77,466
54510 Inspection and Regulation		1,150
54610 County Coroner/Medical Examiner		85,989
55110 Local Health Center		55,633
55120 Rabies and Animal Control		208,188
55130 Ambulance/Emergency Medical Services		764,169
55710 Sanitation Management		66,472
55720 Sanitation Education/Information		48,008
56300 Senior Citizens Assistance		218,172
56500 Libraries		335,769
56700 Parks and Fair Boards		47,628
56900 Other Social, Cultural, and Recreational		7,800

57100 Agricultural Extension Service		113,064
57500 Soil Conservation		36,628
58120 Industrial Development		70,000
58190 Other Economic and Community Development		86,618
58220 Airport		264,668
58300 Veterans' Services		27,079
58400 Other Charges		187,493
58500 Contributions to Other Agencies		201,995
58600 Employee Benefits		853,264
Total General Fund	$	13,364,658
DRUG CONTROL FUND		
54150 Drug Enforcement	$	24,000
58400 Other Charges		107
Total Drug Control Fund	$	24,107
OTHER SPECIAL REVENUE FUND (RESORT DISTRICT)		
58110 Tourism	$	238,308
58400 Other Charges		2,884
Total Other Special Revenue Fund (Resort District)	$	241,192
HIGHWAY/PUBLIC WORKS FUND		
61000 Administration	$	277,141
62000 Highway and Bridge Maintenance		2,024,596
63100 Operation and Maintenance of Equipment		518,697
65000 Other Charges		100,000
66000 Employee Benefits		439,583
68000 Capital Outlay		320,000
Total Highway/Public Works Fund	$	3,680,017
GENERAL PURPOSE SCHOOL FUND		
Instruction		
71100 Regular Instruction Program	$	13,620,989
71200 Special Education Program		2,221,928
71300 Career and Technical Education Program		1,103,673
Support Services		
72110 Attendance		116,828
72120 Health Services		561,972
72130 Other Student Support		572,904
72210 Regular Instruction Program		1,342,039
72220 Special Education Program		220,790
72230 Career and Technical Education Program		44,227
72250 Technology		362,094
72310 Board of Education		722,211
72320 Director of Schools		206,302
72410 Office of the Principal		1,496,875
72510 Fiscal Services		281,266
72610 Operation of Plant		2,071,279
72620 Maintenance of Plant		902,495
72710 Transportation		1,731,005

	Operation of Non-Instructional Services	
73300	Community Services	6,000
73400	Early Childhood Education	304,285
76100	Capital Outlay	410,000
82130	Debt Service	425,000
	Total General Purpose School Fund	$ 28,724,162

CENTRAL CAFETERIA FUND

73100	Food Service	$ 2,235,541
	Total Central Cafeteria Fund	$ 2,235,541

GENERAL DEBT SERVICE FUND

82110	Principal - General Government	$ 515,000
82130	Principal - Education	331,072
82210	Interest - General Government	81,467
82230	Interest - Education	39,683
82310	Other Debt Service - General Government	7,245
82330	Other Debt Service - Education	1,500
99000	Other Uses	1,720,903
	Total General Debt Service Fund	$ 2,696,870

GENERAL CAPITAL PROJECTS - 171

91110	Capital Projects-General Administration	$ 960,537
91130	Capital Projects-Public Safety	109,250
91140	Capital Projects-Public Health and Welfare	1,750,000
99000	Other Uses	105,000
	Total General Capital Projects-171	$ 2,924,787

COMMUNITY DEVELOPMENT/INDUSTRIAL PARK - 172

58400	Other Charges	$ 100
91110	Capital Projects-General Administration	33,000
	Total Community Development/Industrial Park	$ 33,100

OTHER CAPITAL PROJECTS-178

91130	Capital Projects-Public Safety	164,720
	Total Other Capital Projects-178	$ 164,720

OTHER CAPITAL PROJECTS-AIRPORT - 189

91110	Capital Projects-General Administration	$ 1,146,443
	Total Other Capital Projects-Airport	$ 1,146,443

SECTION 2. BE IT FURTHER RESOLVED that the budget for the School Federal Projects Fund shall be the budget and all amendments approved for the separate projects within the fund by the Tennessee Department of Education and the Benton County Board of Education.

SECTION 3. 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 severally 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. If any fee officials, as enumerated in Tennessee Code Annotated § 8-22-101, operate under provisions of Tennessee Code Annoted § 8-22-104, provisions of the preceding paragraph shall not apply to those particular officials.

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 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 appropriation shall constitute the limit to the expenditures of any office, agency, institution, division or department for the year ending June 30, 2027. 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 amendment to the budget shall be approved as provided in Section 5-9-407, Tennessee Code Annotated. 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. A description of the amendment, including its purpose and why it is needed during the current fisal year; a statement disclosing the cost of the amendment by budget line item with subclassifications that shows each specific cost element, and the source of funding for the expenditure itemized by type mut be included in the language of the amendment resolution. One copy of each amendment shall be submitted to the Comptroller's Division of Local Government Finance after its adoption. This section shall in no case whatsoever be construed as authorized transfer from one fund to another but shall apply solely to transfer within a certain fund.

SECTION 6. 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 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 Comptroller's Division of Local Government Finance after its adoption as provided by Section § 9-21-406, Tennessee Code Annotated.

SECTION 7. BE IT FURTHER RESOLVED that the County is hereby authorized to borrow money on tax and revenue anticipation notes, provided such notes are first approved by the Comptroller's Division of Local Government Finance, to pay for the expenses herein authorized until the taxes and other revenue for the year 2026-2027 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 no later than June 30, 2027.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year beginning July 1, 2026 and prior years and the interest and penalty thereon collected during the year ending June 30, 2027, shall be apportioned to the various county funds according to the subdivision of the tax levy for the year beginning July 1, 2026. The Clerk and Master and the Trustee are hereby authorized and directed to make such apportionment accordingly.

SECTION 9. 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, 2027.

SECTION 10. 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 11. 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, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this August 4 **, 2026.**

Sponsored by: Budget Committee

Motion to Adopt: Keith Arnold **Second:** Nicholas Horton

Votes:
Ayes: 12 Nays: 4 Pass: ______ Absent: 1
(Debbie Bain, Rocky Presson, Jerry Kiehn & Gerry Price)

____
Rosanne Ward, Chairman

Attest: Wanda Malin
Wanda Malin, County Clerk

*******Chairman Rosanne K. Ward asked Sheriff Christopher to escort Commissioner Dwayne Fowler from the meeting at 7:18 p.m.*******

Motion was made Commissioner Arnold and seconded by Commissioner Horton to approve Resolution No. 20260804-01. On a roll call vote 12 Ayes, 4 No (Bain, Presson, Kiehn, and Price), and 2 Absent. Motion Passed.

MARK WARD, COUNTY MAYOR

WANDA MALIN, COUNTY CLERK

RESOLUTION FIXING THE TAX LEVY IN
BENTON COUNTY, TENNESSEE
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Benton County, Tennessee, assembled in special called session on this 4th day of August, 2026, that the combined property tax rate for Benton County, Tennessee for the year beginning July 1, 2026, 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 levies:

FUND	Rate
General	$ 1.0213
General Purpose School	0.4853
General Debt Service	0.1452
Highway Department	0.0512
General Capital Projects	0.0036
Total	$ 1.7066

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 funds received known as TVA Impact Funds shall be deposited into Fund # 171.

SECTION 5. 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 6. 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 7. BE IT FURTHER RESOLVED that the Bank Excise Tax shall be deposited into the General Fund.

SECTION 8. 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 9. 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 10. BE IT FURTHER RESOLVED that Contracted Prisoner Boarding shall be distributed 50% to Fund 178 and 50% to the General Fund.

SECTION 11. 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 12. 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 13. BE IT FURTHER RESOLVED that Wholesale Beer Tax be deposited into the General Fund.

SECTION 14. BE IT FURTHER RESOLVED that the Hotel/Motel Tax be deposited into the General Fund.

SECTION 15. BE IT FURTHER RESOLVED that the Mineral Severance Tax be deposited into the Highway/Public Works Fund.

SECTION 16. 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 17. 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 18. 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 August 4, **2026.**

Sponsored by: Budget Committee

Motion to Adopt: Arnold **Second:** Horton

Votes: Ayes: 16 **Nays:** ________ **Pass:** ________ **Absent:** 2

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Rosanne Ward, Chairman

Attest: Wanda Malin

Wanda Malin, County Clerk

Motion was made by Commissioner Arnold and seconded by Commissioner Horton to approve Resolution No. 20260804-02. On a roll call vote 16 Ayes, 0 No, and 2 Absent. Motion Passed.

MARK WARD, COUNTY MAYOR

WANDA MALIN, COUNTY CLERK

RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF BENTON COUNTY, TENNESSEE FOR THE YEAR BEGINNING July 1, 2026 AND ENDING June 30, 2027

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 15th day of July, 2026.

SECTION 1. That four hundred seventy four thousand eight hundred ninety five dollars ($474,895) be appropriated to nonprofit organizations in Benton County as reflected below.

No.	Agency		Amount
101-58500-316	BENTON COUNTY VOLUNTEER PROGRAM		4,000.00
101-58500-316	VOCATIONAL TRAINING CENTER		74,147.00
101-58500-316	NORTHWEST TN DEVELOPMENT DISTRICT		5,098.00
101-58500-316	BIG SANDY SENIOR CITIZENS CENTER (SENIOR PROGRAM)		12,500.00
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		2,500.00
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		22,500.00
101-55170-316	BENTON COUNTY DRUG ALLIANCE		4,000.00
101-55170-316	24TH JUDICIAL DISTRICT DRUG PROGRAM		20,200.00
101-55170-316	HOPE CENTER		20,200.00
101-58110-316	CHAMBERS OF COMMERCE		45,000.00
101-58120-316	INDUSTRIAL DEVELOPMENT BOARD		40,000.00
	Total		$ 474,895.00

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 shall 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 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, 2026. This resolution shall be spread upon the minutes of the Board of County Commissioners.

Passed this 4th day of August, 2026.
Sponsored by: Budget Committee

Motion to Adopt: Arnold Second: Melton

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

____
Rosanne Ward, Chairman

Attest: Wanda Malin
Wanda Malin, County Clerk

Motion was made by Commissioner Arnold and seconded by Commissioner Melton to approve Resolution No. 20260804-03. On a roll call vote 16 Ayes, 0 No, and 2 Absent. Motion Passed.

MARK WARD, COUNTY MAYOR

Wanda Malin
WANDA MALIN, COUNTY CLERK

ADJOURMENT

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

WANDA MALIN, COUNTY CLERK, DO CERTIFY THIS TO BE A TRUE AND COMPLETE COPY OF THE AUGUST 4, 2026, BENTON COUNTY SPECIAL CALLED SESSION MEETING.

COUNTY MAYOR, MARK WARD

Wanda Malin
COUNTY CLERK, WANDA MALIN