

AGENDA
SPECIAL CALLED COUNTY COMMISSION WORKSHOP
TUESDAY, AUGUST 26, 2025, AT 5:00 P.M.
CONFERENCE ROOM, PHIL SWAFFORD BUILDING

1. CALL TO ORDER
2. PRAYER
3. PLEDGE TO FLAG
4. ROLL CALL
5. A RESOLUTION AUTHORIZING APPROPRIATIONS FOR THE VARIOUS FUNDS, DEPARTMENTS, INSTITUTIONS, OFFICES AND AGENCIES OF RHEA COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026
6. A RESOLUTION FIXING THE TAX LEVY IN RHEA COUNTY, TENNESSEE FOR THE FISCAL YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026
7. RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF RHEA COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025, AND ENDING JUNE 30, 2026
8. COMMISSIONER COMMENTS
9. ADJOURNMENT

RESOLUTION NO. _____

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

SECTION 1. BE IT RESOLVED by the Board of County Commissioners of Rhea County, Tennessee assembled in a special called session on the 26th day of August, 2025, that the amounts hereinafter set out are hereby appropriated for the purpose of meeting the expenses of the various funds, departments, institutions, offices and agencies of Rhea County, Tennessee. The amounts hereinafter set out are appropriated for the operating expenses, capital outlays, transfers, and for the payment of principal and interest on the County's outstanding debt maturing during the year beginning July 1, 2025 and ending June 30, 2026, according to the following schedule:

GENERAL FUND

51100	County Commission	\$	127,570.00
51210	Board of Equalization	\$	2,260.00
51240	Other Boards & Committees	\$	13,552.00
51300	County Executive	\$	286,526.00
51400	County Attorney	\$	84,000.00
51500	Election Commission	\$	299,849.00
51600	Register of Deeds	\$	324,020.00
51720	Planning	\$	22,324.00
51730	Building Inspector	\$	175,019.00
51810	Other Facilities	\$	1,365,671.00
51910	Preservation of Records	\$	68,046.00
52000	Accounting and Budgeting	\$	842,733.00
52300	Property Assessor	\$	532,009.00
52400	County Trustee	\$	312,287.00
52500	County Clerk	\$	489,663.00
53100	Circuit Court	\$	425,848.00
53300	General Sessions	\$	293,809.00
53310	General Sessions Judge	\$	612,553.00
53400	Chancery Court	\$	380,113.00
53920	Courtroom Security	\$	93,119.00
54110	Sheriff Department	\$	4,687,724.00

54160	Administration of the Sexual Offender	\$	2,600.00
54210	Jail	\$	3,860,011.00
54240	Juvenile Services	\$	554,927.00
54310	Fire Prevention	\$	845,332.00
54420	Rescue Squads	\$	37,000.00
54490	Other Emergency Management	\$	204,054.00
54610	Coroner/Medical Examiner	\$	110,000.00
54900	Other Public Safety	\$	1,349,387.00
55120	Rabies and Aimal Control	\$	328,923.00
55190	Other Local Health Services	\$	78,880.00
55759	Other Waste Disposal	\$	54,000.00
56100	Adult Activities	\$	35,560.00
56700	Parks & Fair	\$	30,000.00
56900	Other Social and Cultural	\$	254,632.00
57100	Agricultural Extension	\$	136,344.00
57500	Soil Conservation	\$	55,789.00
58110	Tourism	\$	98,081.00
58190	Other Economic & Community Develop.	\$	125,000.00
58300	Veterans' Services	\$	116,203.00
58400	Other Charges	\$	302,824.00
58500	Contributions	\$	65,000.00
99100	Transfers Out	\$	1,734,724.00
	TOTAL GENERAL FUND	\$	<u>21,817,966.00</u>

SOLID WASTE

51810	Other Facilities	\$	166,378.00
55731	Waste Pickup	\$	1,729,602.00
58600	Employee Benefits	\$	6,998.00
	TOTAL SOLID WASTE	\$	<u>1,902,978.00</u>

DRUG CONTROL

54150	Drug Enforcement	\$	36,400.00
	TOTAL DRUG CONTROL	\$	<u>36,400.00</u>

HIGHWAY/PUBLIC WORKS

61000	Administration	\$	309,670.00
62000	Highway & Bridge Maintenance	\$	1,892,566.00
63100	Operation & Maint. Of Equipment	\$	438,482.00
65000	Other Charges	\$	142,607.00
66000	Employee Benefits	\$	53,068.00
68000	Capital Outlay	\$	284,335.00

TOTAL HIGHWAY/PUBLIC WORKS		<u>\$ 3,120,728.00</u>
 GENERAL PURPOSE SCHOOL		
71100	Regular Instruction Program	\$ 22,708,239.00
71200	Special Education Program	\$ 5,366,788.00
71300	Career and Technical Education	\$ 1,264,599.00
72120	Health Services	\$ 528,006.00
72130	Other Student Support	\$ 1,583,713.00
72210	Regular Instruction Program	\$ 491,932.00
72220	Special Education Program	\$ 610,612.00
72250	Technology	\$ 999,112.00
72310	Board of Education	\$ 922,088.00
72320	Director of Schools	\$ 1,073,703.00
72410	Office of the Principal	\$ 2,628,841.00
72610	Operation of Plant	\$ 3,646,605.00
72620	Maintenance of Plant	\$ 999,178.00
73400	Early Childhood Education	\$ 471,172.00
99100	Transfers Out	\$ 300,000.00
TOTAL GENERAL PURPOSE SCHOOL		<u>\$ 43,594,588.00</u>
 SCHOOL FEDERAL PROJECTS		
99100	Transfers Out	\$ 300,000.00
TOTAL SCHOOL FEDERAL PROJECTS		<u>\$ 300,000.00</u>
 CENTRALIZED CAFETERIA FUND		
73100	Food Service	\$ 3,624,999.00
TOTAL CENTRALIZED CAFET. FUND		<u>\$ 3,624,999.00</u>
 TRANSPORTATION FUND		
72310	Board of Education	\$ 50,217.00
72710	Transportation	\$ 3,040,392.00
TOTAL TRANSPORTATION FUND		<u>\$ 3,090,609.00</u>
 GENERAL DEBT SERVICE		
82110	Principal - General Government	\$ 1,166,300.00
82120	Principal - Highways and Streets	\$ 110,800.00
82130	Principal - Education	\$ 2,439,300.00
82210	Interest - General Government	\$ 643,500.00
82220	Interest - Highways and Streets	\$ 27,988.00
82230	Interest - Education	\$ 481,600.00

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, 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 amendment to the budget shall be approved as provided in Tenn. Code Ann. § 5-9-407. One copy of each amendment shall be filed with the County Clerk, one copy with the Chairman of the Budget Committee, 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 fiscal 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 must 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 authorizing 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. Said appropriating resolution shall be submitted to the Comptroller's Division of Local Government Finance after its adoption as provided by Tenn. Code Ann. § 9-21-406.

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 fiscal 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 Tennessee Code Annotated Title 9, Chapter 21. 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, 2026.

SECTION 8. BE IT FURTHER RESOLVED that the delinquent County Property taxes for the year 2024, 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 2025. 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 balances of appropriations remaining at the end of the year shall lapse and be of no further effect at the end of the year June 30, 2026.

SECTION 10. BE IT FURTHER RESOLVED that any resolution or part of a resolution which has heretofore 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, 2025.

PASSED THIS 26th of August, 2025.

Jim Reed, Rhea County Chairman

Jim Vincent, County Executive

Attest:

Linda Shaver, County Clerk

RESOLUTION NO. _____

**A RESOLUTION FIXING THE TAX LEVY IN
RHEA COUNTY, TENNESSEE
FOR THE FISCAL YEAR
BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026**

SECTION 1. BE IT RESOLVED by the Board of Commissioners of Rhea County, Tennessee, assembled in regular session on the 26th day of August, 2025, in Dayton, Tennessee, that the property tax for Rhea County, Tennessee, for fiscal year beginning July 1, 2025, and ending on June 30, 2026, shall be \$1.3486 on each \$100.00 of taxable property, which is to provide revenue for each of the following funds and otherwise conform to the following levies:

Fund	Tax Rate
General Fund (101)	\$ 0.8300
Highway / Public Works (131)	0.0248
General Purpose Schools (141)	0.2641
School Transportation (144)	0.2116
General Debt Service (151)	0.0181
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	\$ 1.3486

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 all resolutions of the Board of County Commissioners of Rhea County, Tennessee, which are in conflict with this resolution are hereby repealed.

SECTION 4. 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 26th of August, 2025.

Jim Vincent, County Mayor

Attest:

Linda Shaver, County Clerk

RESOLUTION NO. _____

RESOLUTION MAKING APPROPRIATIONS TO NON-PROFIT CHARITABLE ORGANIZATIONS OF RHEA COUNTY, TENNESSEE FOR THE YEAR BEGINNING JULY 1, 2025 AND ENDING JUNE 30, 2026

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

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

NOW, THEREFORE, BE IT RESOLVED by the board of County Commissioners of Rhea County, on this 26th day of August, 2025 that:

SECTION 1. That sum of \$65,000.00 shall be appropriated to non-profit organizations in Rhea County as reflected hereinbelow:

Rhea County Library	\$60,000.00
Rhea Senior Neighbors	\$ 2,500.00
Senior Lighthouse Center	\$ 2,500.00
Total	\$65,000.00

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

1. That the non-profit charitable organizations 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 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 Rhea County
3. That it is the expressed interest of the County Commission of Rhea County providing these funds to the above named non-profit charitable organizations to be fully in compliance with Section 5-9-109 of the 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 AND ADOPTED by the Board of Commissioners of the County of Rhea, State of Tennessee, this 26th day of August, 2025.

APPROVED:

Jim Reed, Chairman

Jim Vincent, County Executive

ATTEST;

Linda Shaver, County Clerk