Robertson County Budget Committee
Minutes of August 6, 2024 Meeting

The Budget Committee met at 4:30 P.M. with the following members present: Bobby Couts, Eric Roberts, Billy Ray Dorris, Bob Stroud, and Faye Stubblefield were present. Mayor Billy Vogle and Jody Stewart were also present.

Mr. Bobby Couts called the meeting to order and following main discussions and actions took place during the meeting:

The Budget Committee minutes of July 16, 2024 were approved as presented.

Eric Roberts wanted to discuss the Planning & Zoning Department's previous proposed request of reducing their budget by eliminating an open position and fixing four (4) inequities in that Department, because this will help reduce the total expenditures in the General Fund by $59,000. There was some discussion and Faye Stubblefield asked if the funds could stay in that Department to help with the Health and Safety for cleaning up properties. There was an involved discussion about all the legal aspects of forcing citizens to clean up their properties and that if the Judge will not enforce the property clean up all of the efforts have been wasted.

1. It was moved by Eric Roberts and seconded by Billy Ray Dorris to approve the Planning Department's proposed request to eliminate a position and fix the four inequities caused by the position being eliminated to save $59,000 of salary related expenditures in the General Fund. Four voted yea and Bob Stroud voted nay, this motion passed by a majority of four yeas.

With reference to the growth of the sales tax in the Robertson County outlying areas, Jody explained that during year end training she noticed the month of June collections were approximately $405,000. She researched the total amount of collections during FY2024 to be approximately $4,700,000. One half is required for the School System revenues and the other one half may be revenues for the County. The approximate amount of $2,350,000 that may be for County revenues has $1,200,000 being allocated into the General Capital Projects Fund 171 at this time. There was a discussion that the remaining amount of approximately $1,150,000 to be divided by 12 months and the even amount of $95,000 per month to be allocated into the County General Fund 101. The monthly amount of $95,000 for 12 months totals $1,140,000 to be allocated into the General Fund.

2. It was moved by Eric Roberts and seconded by Faye Stubblefield to recommend the allocation of $1,140,000 Robertson County area sales tax revenues into the County General Fund as per the details discussed in the above paragraph. The State requires that section 14 on page 8 of the County's bound FY2025 Budget document be amended stating the allocation of sales tax. Page 8 is included in the resolution making appropriations for the various funds, departments, offices and agencies of the FY2025 Budget for Robertson County, TN. The following sentence "and that $1,140,000 shall be allocated to the General Fund in equal monthly installments of $95,000" will be inserted into section 14, page 8 after "and that $1,200,000 shall be allocated to the General Capital Projects Fund in equal monthly installments of $100,000". All voted yea.

3. It was moved by Eric Roberts and seconded by Billy Ray Dorris to approve the same property tax rate of $1.80 as the FY2024 budget. The property tax distribution rate will change by adding .02 to the General Fund for a new rate of .97 and by deducting .02 from the Solid Waste Fund for a new rate of .02. The School Fund rate of .59 and the Debt Service Fund rate of .22 will both remain the same as last year. All voted yea.

Jody Stewart briefly informed the Committee about the statement of estimated fund balances for all funds and stated that the General Fund and the Debt Service Fund were the only fund balance statements that changed from the previous July 16, 2024 meeting. The FY2025 budgeted revenues in the General Fund are $52,073,000 and the budgeted expenditures are $52,529,000, whereas the expenses exceed the revenues by $397,000. The FY2025 budgeted revenues in the Debt Service Fund are $18,640,000 and the budgeted expenditures are $15,108,000 whereas the revenues will exceed the expenses by $3,532,000.

4. It was moved by Billy Ray Dorris and seconded by Eric Roberts to recommend a resolution to approve balanced budget amendment #3 in the amount of $25,100 to purchase Audio Equipment needed in the new Juvenile Courtroom from reserve funds to the County Commission. All voted yea.

Troy Adkins, Highway Superintendent, presented balanced budget amendment #4 for Two (2) State Aid Road Projects: Abednego Road & Boyd Holland Road. The budget amendment is required because the State is providing extra funds to all counties. The amount of budget amendment #4 is $165,538, and the Highway Department Fund Balance will increase by $190,563.

5. It was moved by Eric Roberts and seconded by Faye Stubblefield to recommend a resolution to approve balanced budget amendment #4 as explained by Troy in the paragraph above to the County Commission. All voted yea.

Eric Roberts stated that the project for the Courthouse Roof repair and renovations were all on track after working through a few details. He said that the Mayor's office and the Engineering office have moved to the newly renovated building across the street and the Veteran's Services Office and the E-911 Addressing Office are scheduled to move Tuesday and Wednesday respectively.

6. It was moved by Billy Ray Dorris and seconded by Eric Roberts to recommend a resolution to approve balanced budget amendment #5 in the amount of $24,672 to purchase a Bush Hog Flex Wing Rotary Cutter for the Solid Waste Department's Post Closure Maintenance to the County Commission. All voted yea.

The meeting adjourned at 5:10 P.M.

Bobby Couts, Chairman

Jody Stewart, Finance Director