Budget Committee Meeting
Tuesday, June 3, 2025
4:00 PM – Please note the new meeting time

I. Call to Order

II. Approval of May 13, 2025 and May 20, 2025 Minutes

III. Topics

1. Brent Dyer, Ambulance Service Director, to address the Budget Committee about his extra needs in the FY2026 Budget.

2. Michelle Adcock, Library Director, to Present the Library's FY2026 Budget. There is a request for an additional $15,050 need in their FY2026 Budget.
See the tab near the back of the binder for the Agency Listing.

3. Sheriff, to present his Drug Fund 122 FY2026 Budget. Sheriff is Requesting his Drug Fund Budget be approved before June 30, 2025.

4. Korey Stewart, Sanitation Director, to present balanced budget amendment #40 in the amount of $200,000 for Disposal Fees. The Disposal Fees' Revenues are Approximately 20% greater than last year.

5. Dr. Danny Weeks, School Director, to present balanced budget amendment #41 in the amount of $1,457,072 for State and Federal Grants and Miscellaneous Housekeeping line items.

6. Jon T. Graves, Clerk and Master, to address the Budget Committee about two (2) inequities in his Department for the FY2026 Budget.

7. Budget Committee to discuss Resolution No. 031907033, A Resolution to Authorize a Referendum of Robertson County Citizens Relative to Sales and Use Tax and the County-Wide Motor Vehicle Tax. On March 19, 2007, the original need was additional revenue to fund capital improvements for the County School System. The Budget Committee Discussion will only be about the County-Wide Motor Vehicle Tax and changing the distribution. The County's growth relating to County Roads needs extra funds in Highway Fund 131. Potential change to 30% for Highway Fund. (Estimated $700,000 extra Revenues in their FY2026 Budget.)

IV. Other Business

V. Adjourn

Please note: This Budget Committee Agenda is subject to change after publication. Budget Committee Members may raise new topics as Other Business.

Jody Stewart

From: Brent Dyer <bdyer@robertsonems.org>
Sent: Tuesday, May 20, 2025 4:10 PM
To: Bobby Couts; Faye Stubblefield; Faye Stubblefield; Bob Stroud; Billy Ray Dorris; Eric Roberts; Jody Stewart; Billy Vogle; Jeremiah Pierce; Tommy Jackson; Stacey Moore; Brent Martin
Cc: Tina Sorrells; Michelle Roby
Subject: [EXTERNAL]EMS requests for 25-26 FY

Good Afternoon.

Below, is a summary of the items I will present at the Budget Committee as far as budget requests for the 25-26 FY.

- Step increases for senior/tenured employees – We weren't able to do this last year, but we really do need to try and do this going forward if at all possible. From feedback of our team, the step increases seem to be more desired than cost of living adjustments, however we appreciate anything that can be provided. It does mean a lot for someone such as a 10 year paramedic to be paid fairly at a higher wage than someone with 1 year of experience, and so forth. Therefore, this is a priority for this budget. The cost of this to do the 15 people from last year and 3 for this year is right at **$40,000 (accounts for increases to 100 series and 200 series, and work comp line)**

- Part time personnel (line 169) – I am requesting to take this line from the current $153K up to $200,000 to better cover vacations, sick leave, FMLA, workers comp time off, etc.. This is an increase amount of **$47,000**

- Stretcher (line 718) – We need to rotate out an older stretcher and purchase a new stretcher this year for the next new ambulance. That increase needed in this budget to get this equipment is **$30,500.** (We may be able to get about $5,000 in trade-in value)

- Medical Supplies (line 413) – Approximately 10% of our medical supplies/drug expenses goes to restock the fire departments' first responders. To continue doing this across the County as a benefit to the FDs and to EMS operations, we'd like to as for 10% increase to our current $350K in this line, which is an increase of **$35,000.**

- Director (line 101) – I am asking that the respective Committee's consider an increase in my pay as EMS Director. I am currently at $100,860/yr, and am requesting to move to $52/hr which would be $108,160/yr. This is an increase of **$7,300.** We are operating the EMS department without the Assistant Director position filled. Department Heads are not eligible for overtime, despite working often times more than 40 hrs/week. My colleague who is EMS Director in Cheatham earns a higher wage, and I am respectfully requesting to maintain above a smaller County but of course not as much as my colleagues in Sumner, Rutherford, and Montgomery for example. I would like to be considered to match or be closer to other non-elected department heads in our County, especially being as busy and involved as the position requires. – Thank You

- Adding 6 full time employees – This is much needed, however very costly. The cost to add 3 paramedics and 3 AEMTs to staff another ambulance for the White House area is approximately $585,000, plus $126,000 in costs to the County for benefits/insurance. This is a total request of **$711,000.**

Thank You and please reach out with any questions.

Brent Dyer

Brent Dyer
Robertson County EMS
Director/Chief
Office: (615) 384-2186
Email: bdyer@robertsonems.org

Jody Stewart

To: Jody Stewart
Subject: library budget

From: Director <director@stokesbrown.org>
Sent: Wednesday, May 21, 2025 11:47 AM
To: Jody Stewart <jstewart@robcotn.org>
Subject: [EXTERNAL]Re: [EXTERNAL]Re: [EXTERNAL]library budget
Good Morning,

I hope the information below is helpful. Please let me know if a different format would better communicate the details.

The relatively large increases in some of our "Other Income" line items are primarily due to structural changes made to our fines and charges a few years ago. At the time, we anticipated a more significant financial impact from these changes and budgeted accordingly.

It's important to note that the library has not increased fines or charges to the public.

Projected/ Requested Income Increases	
Robertson Co. Appropriation	$15,050
City of S'fld Appropriation	$15,050
Other Income - Fines	$2,000
Other Income - Faxing	$1,000
Other Income - Printing	$800
Other Income -Room Rental Fees	$700
Reduced Income Line Items	-$500
	$34,100

Projected Expense Increases	
Salaries - Payroll Taxes	$2,100
Salaries - Retirement	$1,000
Salaries - Direct Deposit Fees	$400
Salaries - Other	$28,000
Electronic Books	$1,500
Maintenance & Repair	$8,000
Reductions to other Line Items	-$6,900
	$34,100

RESOLUTION

A RESOLUTION ADOPTING THE DRUG CONTROL FUND BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2026

Be it resolved by the Board of Commissioners of Robertson County, Tennessee that the Drug Control Fund budget of Robertson County for the fiscal year ending June 30, 2026 is hereby adopted as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	BUDGET FY 25-26
Drug Control Fund - 122			
Estimated Fund Balance June 30, 2025			170,000
Revenues			
Drug Control Fines	Drug Control Fines	42340	10,000
Proceeds / Confiscated Property	Proceeds / Confiscated Property	42910	54,000
Other Local Revenues	Sale Of Equipment	44530	10,000
Total Revenues			74,000
Expenses			
Drug Control Department	Drug Control Payments	54150-319	30,000
Drug Control Department	Maintenance - Licensed Vehicles	54150-338	1,500
Drug Control Department	Trustee Commission	54150-510	400
Drug Control Department	Staff Development	54150-524	8,500
Drug Control Department	Other Charges	54150-599	22,500
Drug Control Department	Various Capital Outlay	54150-799	2,000
Total Expenses			64,900
Excess Revenues (Expenses)			9,100
Fund Balance June 30, 2026			179,100

Duly passed and approved this 16th day of June, 2025

County Commissioner

County Mayor

ATTEST:

County Clerk

#40

RESOLUTION NO.

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Be it resolved by the Board of Commissioners of Robertson County that the budget of Robertson County for the fiscal year ending June 30, 2025 is hereby amended as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
Solid Waste/Sanitation Fund 116			
Revenue Amendments			
Other Local Revenues	Disposal Fees	43114	200,000
Total Revenue Amendment			200,000
Expense Amendments			
Transfer Station	Disposal Fees	55733-359	200,000
Total Expense Amendment			200,000
	(Additional Expenses and Revenues For Disposal Fees. Volume of Trash Collections Increase is Approximately 20% compared to last year.)		
Total Fund Balance Amendment			0

Duly passed and approved this 16th day of June, 2025.

County Commissioner

County Mayor

ATTEST:

County Clerk

RESOLUTION NO.

#41

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Be it resolved by the Board of Commissioners of Robertson County that the budget of Robertson County for the fiscal year ending June 30, 2025 is hereby amended as follows:

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
School Fund -141			
Revenue Amendments			
State of Tennessee	Other State Education Funds - LRN	46590-LRN	809,231
State of Tennessee	Other State Education Funds - LT	46590-LT2	192,994
Federal Through State	Lunch	47111	100,000
Federal Through State	Breakfast	47113	100,000
Federal Through State	Other Federal Through State - LRN	47590-LRN	254,847
Total Revenue Amendment			1,457,072
Expense Amendments			
Regular Education Program	Teachers - LRN	71100-116-LRN	527,000
Regular Education Program	Educational Assistants - LRN	71100-163-LRN	86,500
Regular Education Program	Social Security Tax - LRN	71100-201-LRN	38,037
Regular Education Program	State Retirement - LRN	71100-204-LRN	40,000
Regular Education Program	Medicare Tax - LRN	71100-212-LRN	9,000
Regular Education Program	Retirement - Hybrid Stabilization - LRN	71100-217-LRN	3,000
Regular Education Program	Instructional Supplies - LRN	71100-429-LRN	173,800
Health Services Support	Medical Personnel - LRN	72120-131-LRN	23,000
Health Services Support	Social Security Tax - LRN	72120-201-LRN	1,426
Health Services Support	State Retirement - LRN	72120-204-LRN	1,500
Health Services Support	Medicare Tax - LRN	72120-212-LRN	340
Health Services Support	Retirement - Hybrid Stabilization - LRN	72120-217-LRN	225
Other Student Services Support	School Resource Officers-Crossing Guards	72130-170-LRN	66,000
Other Student Services Support	Social Security Tax - LRN	72130-201-LRN	4,500
Other Student Services Support	State Retirement - LRN	72130-204-LRN	5,000
Other Student Services Support	Medicare Tax - LRN	72130-212-LRN	1,000
Principals' Offices	Principals	72410-104-LRN	73,000
Principals' Offices	Social Security Tax - LRN	72410-201-LRN	4,600
Principals' Offices	State Retirement - LRN	72410-204-LRN	4,800
Principals' Offices	Medicare Tax - LRN	72410-212-LRN	1,100
Principals' Offices	Retirement - Hybrid Stabilization - LRN	72410-217-LRN	250
Transportation	Bus Drivers - Part-Time / Attendants - LT2	72710-146-LT2	150,000
Transportation	Social Security Tax - LT2	72710-201-LT2	9,300
Transportation	State Retirement - LT2	72710-204-LT2	11,000
Transportation	Medicare Tax - LT2	72710-212-LT2	2,200
Transportation	Diesel Fuel - LT2	72710-412-LT2	14,494
Transportation	Gasoline - LT2	72710-425-LT2	6,000
Food Services	Payments to Cafeterias - Breakfast	73100-342	100,000
Food Services	Payments to Cafeterias - Lunch	73100-343	100,000
Regular Education Program	Social Security Tax	71100-201	(73,000)
Regular Education Program	TISA on Behalf of Payments	71100-595	(46,000)
Alternative Education Program	Educational Assistants	71150-163	(35,000)
Alternative Education Program	Other Full-Time Salaries	71150-189	(30,000)

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
Expense Amendments			
Alternative Education Program	Social Security Tax	71150-201	(8,000)
Alternative Education Program	State Retirement	71150-204	(5,000)
Alternative Education Program	Medical Insurance	71150-207	(10,000)
Vocational Education Program	Teachers - ISM	71300-116-ISM	(50,000)
Vocational Education Program	Other Contracted Services	71300-399	(30,000)
Health Services Support	Medical Personnel	72120-131	(10,000)
Health Services Support	Contracts With Private Agencies	72120-312	(30,000)
Other Student Services Support	Guidance Personnel	72130-123	(10,000)
Other Student Services Support	Contracts With Private Agencies	72130-312	(15,000)
Other Student Services Support	Evaluation & Testing	72130-322	(200,000)
Regular Education Support	Librarians	72210-129	(10,000)
Technology	Other Full-Time Salaries	72250-189	(40,000)
Technology	Social Security Tax	72250-201	(5,000)
Director's Offices	Medical Insurance	72320-207	(5,000)
Principals' Offices	Principals	72410-104	(20,000)
Principals' Offices	Assistant Principals	72410-139	(20,000)
Principals' Offices	Secretaries	72410-161	(10,000)
Principals' Offices	Social Security Tax	72410-201	(10,000)
Principals' Offices	Administration Capital Outlay	72410-799	(30,000)
Fiscal Services	Social Security Tax	72510-201	(500)
Human Resources	Other Charges	72520-599	(10,000)
Plant Maintenance	Maintenance Personnel	72620-167	(50,000)
Plant Maintenance	Overtime Pay	72620-187	(7,000)
Plant Maintenance	Medical Insurance	72620-207	(10,000)
Plant Maintenance	Plant Maintenance Capital Outlay	72620-717	(15,000)
Transportation	Diesel Fuel	72710-412	(75,000)
Transportation	Gasoline	72710-425	(12,000)
Food Services	Payments to Cafeterias - Other - REBAT	73100-345-REBAT	(34,000)
Community Services	Other Full-Time Salaries	73300-189	(8,000)
Community Services	Other Charges	73300-399	(11,000)
Regular Education Program	State Retirement - RYH	71100-204-RYH	2,000
Regular Education Program	Retirement - Hybrid Stabilization	71100-217	5,000
Regular Education Program	Maintenance - Equipment / Computer / Radio	71100-336	5,000
Regular Education Program	Other Supplies	71100-499	15,000
Special Education Program	TISA on Behalf of Payments	71200-595	46,000
Vocational Education Program	State Retirement	71300-204	40,000
Vocational Education Program	Medical Insurance	71300-207	28,000
Vocational Education Program	Maintenance - Equipment / Computer / Radio	71300-336	5,000
Vocational Education Program	Travel Conducting Business	71300-355	30,000
Technology	Other Contracted Services	72250-399	1,000
Technology	Data Processing Capital Outlay	72250-709	10,000
Board of Education	Dues & Memberships	72310-320	500
Board of Education	Legal Services	72310-331	35,000
Principals' Offices	Other Contracted Services	72410-399	10,000
Principals' Offices	Other Supplies	72410-499	155,000
Principals' Offices	Other Charges	72410-599	65,000
Fiscal Services	Purchasing Personnel	72510-122	500

#41

RESOLUTION NO.

A RESOLUTION AMENDING THE BUDGET OF ROBERTSON COUNTY, TENNESSEE FOR THE FISCAL YEAR ENDING JUNE 30, 2024

NAME OF FUND / DEPARTMENT	ACCOUNT DESCRIPTION	ACCOUNT NUMBER	INCREASE (DECREASE)
Expense Amendments			
Fiscal Services	Medical Insurance	72510-207	22,000
Fiscal Services	Travel Conducting Business	72510-355	5,000
Plant Operation	Water & Sewer	72610-454	165,000
Plant Operation	Building Insurance	72610-502	28,000
Plant Maintenance	Maintenance - Budlings / Land	72620-335	100,000
Plant Maintenance	Travel Conducting Business	72620-355	5,000
Transportation	Mechanics	72710-142	12,000
Transportation	Maintenance - Licensed Vehicles	72710-338	75,000
Food Services	Clerical Personnel	73100-162	5,000
Food Services	State Retirement	73100-204	500
Food Services	Payments to Cafeterias - Other - Snacks	73100-345	12,000
Food Services	Payments to Cafeterias - Other - FFVP	73100-345-FFVP	22,000
Food Services	Other Charges	73100-599	11,000
Community Services	State Retirement	73300-204	6,000
Community Services	Medical Insurance	73300-207	8,000
Community Services	Other Supplies	73300-499	5,000
Total Expense Amendment			1,457,072
	(Various Grant Revenues and Expenditures to Match, Plus Miscellaneous Housekeeping.)		
Total Fund Balance Amendment			0

Duly passed and approved this 16th day of June, 2025.

County Commissioner

County Mayor

ATTEST:

County Clerk

Honorable Benjamin K. Dean
Chancellor Part I

Honorable Kimberly S. Lund
Chancellor Part II

Jon T. Graves, Esq.
Clerk and Master

Robertson County Chancery Court

Nineteenth Judicial District

Robertson County Courthouse
519 South Brown Street
Springfield, Tennessee 37172
(615) 384-5650 · fax (615) 382-3128

May 27, 2025

Robertson County Finance Department
Attention: Jodi Stewart, Finance Director
and Robertson County Budget Committee
523 South Brown Street, Third Floor
Springfield, Tennessee 37172

Dear Jodi/Robertson County Budget Committee,

Thank you for your time and attention in receiving this letter on behalf of the Clerk and Master's Office. I appreciate your time and continued service in preparing our county for its next upcoming fiscal budget.

As our population continues to grow, so does litigation, which in turn effects the clerk's office and its staff. From personnel responsibility, internal case management, customer relations, docket and trial preparation, record keeping, and financial management, work responsibility continues to increase. Since the beginning of my term, Chancery Court has seen an increase in litigation specifically in the areas of domestic relations, probate administration, conservatorship/guardianship administration and the collection of delinquent taxes. Also, as of September 1, 2025, the General Assembly approved our judicial district for an additional Chancellor to ease the growth burden within our district.

As you all may remember, in the fall of 2023, I contacted Ms. Charlotte Jenson, our Human Resource consultant with Gallagher, on a compensation study specific to Robertson County Chancery Court. This past March, I was informed by Ms. Jenson that the study is still accurate, but 3.00% is to be added to reflect today's rates. *(A copy of the 2023 compensation study and March 12, 2025 email has also been attached for reference.)*

At this time, I have four (4) deputy clerks within my department, who consist of Sonya Henry (as Senior Chief Deputy and Bookkeeper), Candice Vaughn (Deputy Clerk II / Deputy Probate Master / Assistant Bookkeeper), Susan Pitts (Deputy Clerk I / Trial Court Clerk for Chancellor Dean) and Samantha Moore (Deputy

Clerk I / Trial Court Clerk for Chancellor Lund). For their hard work and continued dedication to my office, I would like to recommend that each receive a 3.00% pay increase.

To increase efficiency and better case management within my office, I have assigned additional responsibilities to both Mrs. Pitts and Mrs. Moore. To add to their job duties, they each willfully serve as the trial court clerk to Chancellor Benjamin Dean and Kimberly Lund. Their responsibilities are as follows:

1. Printing and reviewing the trial docket
2. preparing and disposing files that are set on the docket,
3. reviewing/assessing all motions, briefs, notices, and matters set to be heard on the docket
4. contacting and corresponding with the parties/attorneys
5. corresponding with the judge and/or judicial assistant
6. attending all court sessions
7. taking notes and overseeing all rule docket entries
8. overseeing the collection and entry of orders

In consideration of the above, I am further requesting that the hourly rate for Mrs. Pitts and Mrs. Moore be raised from $19.67/hour to $21.00/hour. This increase in pay continues to align with the 2023 compensation study for Deputy Clerk I positions provided by Gallagher.

In my opinion, this shows the County's continued efforts and dedication to my office by valuing the hard work of its employees over the past year.

Again, thank you for your time and consideration.

Sincerely,
Jon T. Graves, Clerk and Master

Jon.T Graves

From: Charlotte Jensen <charlotte_jensen@ajg.com>
Sent: Wednesday, March 12, 2025 10:20 AM
To: Jon.T Graves
Subject: RE: Robertson County, Tennessee: Chancery Court

He said the data is still valid but to bump each number up 3% to reflect standard pay increases.

From: Jon.T Graves <jon.t.graves@tncourts.gov>
Sent: Wednesday, March 12, 2025 10:45 AM
To: Charlotte Jensen <charlotte_jensen@ajg.com>
Subject: RE: Robertson County, Tennessee: Chancery Court

[EXTERNAL]

Fantastic. Thank you very much for the quick response.
Jon

Jon T. Graves, Clerk and Master
Robertson County Chancery Court
Phone: 615-384-5650
501 S. Main Street, Room 103
Springfield, TN 37172

From: Charlotte Jensen <charlotte_jensen@ajg.com>
Sent: Wednesday, March 12, 2025 9:44 AM
To: Jon.T Graves <jon.t.graves@tncourts.gov>
Subject: RE: Robertson County, Tennessee: Chancery Court

Hi!

Let me check with the Compensation Consultant who did it last time to see if he thinks the data has changed much. I'll let you know as soon as I hear from him.

From: Jon.T Graves <jon.t.graves@tncourts.gov>
Sent: Wednesday, March 12, 2025 10:40 AM
To: Charlotte Jensen <charlotte_jensen@ajg.com>
Subject: Robertson County, Tennessee: Chancery Court

[EXTERNAL]

Charlotte,

Good morning and I hope you are doing well. Robertson County, Tennessee is getting ready for another budget season this coming summer and I wanted talk with you briefly about whether, if necessary, my

office should forego or request another compensation study for the 2025 year from your company. You all were very helpful last time and provided my office with a compensation study back in October, 2023. If you all feel that the COL and change in salary has not changed much from the last study, I will not request another one. However, if you feel that there has been change I will discuss with Ms. Jody Stewart in our Finance Office about requesting another study.

Thank you for your time!
Talk with you soon!
Thanks
Jon

Jon T. Graves, Clerk and Master
Robertson County Chancery Court
Phone: 615-384-5650
501 S. Main Street, Room 103
Springfield, TN 37172

11.

RESOLUTION NO. 031907033

RESOLUTION TO AUTHORIZE A REFERENDUM OF ROBERTSON COUNTY CITIZENS RELATIVE TO SALES AND USE TAX, AND THE COUNTY-WIDE MOTOR VEHICLE TAX

Discuss change total 70% Debt Service

30% Highway fund estimates with a Returns approx $700,000 for Highway Fund

WHEREAS, Robertson County is in need of additional revenue to fund capital improvements for the County school system; and

WHEREAS, *Tennessee Code Annotated* 5-8-102, authorizes counties to levy a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within a county; and

WHEREAS, changes to the existing sales and use tax structure, together with the vehicle tax have been discussed, and it is the intention of the County, as provided by law, to allow the citizens of said County to vote by referendum as to any potential increases in these taxes; and

WHEREAS, as to the vehicle tax, the County desires to retain the present motor-vehicle privilege taxes levied in Robertson County, Tennessee by private act, and further provide for the possible levy of an additional motor vehicle privilege tax of $30.00 through vote of the County citizens as provided in *Tennessee Code Annotated* 5-8-102; and

WHEREAS, as to the sales and use tax, the local option presently in effect is 2.25%, State law allows the local option to be up to 2.75%, and it is the further intent of this Resolution that the County citizens may likewise vote by referendum whether to increase this amount up to 2.75%, all as provided by *Tennessee Code Annotated* 67-6-702 et seq., as amended, with the voting provisions of said law to be applicable; and

WHEREAS, reference is made to the procedures for the implementation and collection of an increased motor vehicle as provided by Resolution #112095077, previously considered by this Body, and further reference for procedures of collection and/or the referendum on the sales tax is made to Resolution #051799074;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Robertson County, Tennessee, meeting in regular session this the 19th day of March, 2007 as follows:

1. The County Mayor is hereby authorized and directed to advise all appropriate State authorities and the Robertson County Election Commission of the passage of this Resolution.

2. The County Election Commission is requested to conduct a public referendum as allowed by law, whether to increase the County-wide motor vehicle tax by $30.00, with the procedures and implementation of such increase, if approved, to be governed by State law and by those prior Resolutions herein referenced.

3. The County Election Commission is likewise requested to conduct a public referendum as allowed by law, whether to increase the local option sales tax from 2.25% to 2.75%, with the procedures and implementation of such increase, if approved, to be governed by State law and by those prior Resolutions herein referenced.

4. These two separate issues shall be provided for vote at the same time but listed separately, such that County citizens may independently exercise their right to vote upon both issues as they so desire.

5. This is a resolution of the Robertson County Commission to hold a public vote as allowed by Tennessee law on these issues, and is not a resolution of the County Commission that increases any taxes within the County. Upon a determination of said referendum vote, County authorities shall take such other action as may be necessary and as required by law to implement the will of the voters.

6. In the event of passage of the sales and use tax increase, the effective date of such increase is determined by State law, being on the first day of the month of the month occurring thirty (30) or more days after the County Election Commission makes its official canvass of the election returns. In the event of passage of the motor vehicle tax increase, such increase shall be collected effective September 1, 2007, and the County Clerk's Office is granted all authority necessary to implement procedures to collect this tax.

BE IT FURTHER RESOLVED that this Resolution to hold this public vote shall take effect upon its passage, the public welfare requiring it.

Passed this the 19th day of March, 2007.

11.

RESOLUTION NO. 031907033

RESOLUTION TO AUTHORIZE A REFERENDUM OF ROBERTSON COUNTY CITIZENS RELATIVE TO SALES AND USE TAX, AND THE COUNTY-WIDE MOTOR VEHICLE TAX

WHEREAS, Robertson County is in need of additional revenue to fund capital improvements for the County school system; and

WHEREAS, *Tennessee Code Annotated 5-8-102,* authorizes counties to levy a motor vehicle privilege tax as a condition precedent to the operation of a motor vehicle within a county; and

WHEREAS, changes to the existing sales and use tax structure, together with the vehicle tax have been discussed, and it is the intention of the County, as provided by law, to allow the citizens of said County to vote by referendum as to any potential increases in these taxes; and

WHEREAS, as to the vehicle tax, the County desires to retain the present motor-vehicle privilege taxes levied in Robertson County, Tennessee by private act, and further provide for the possible levy of an additional motor vehicle privilege tax of $30.00 through vote of the County citizens as provided in *Tennessee Code Annotated 5-8-102*; and

WHEREAS, as to the sales and use tax, the local option presently in effect is 2.25%, State law allows the local option to be up to 2.75%, and it is the further intent of this Resolution that the County citizens may likewise vote by referendum whether to increase this amount up to 2.75%, all as provided by *Tennessee Code Annotated* 67-6-702 et seq., as amended, with the voting provisions of said law to be applicable; and

WHEREAS, reference is made to the procedures for the implementation and collection of an increased motor vehicle as provided by Resolution #112095077, previously considered by this Body, and further reference for procedures of collection and/or the referendum on the sales tax is made to Resolution #051799074;

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners of Robertson County, Tennessee, meeting in regular session this the 19th day of March, 2007 as follows:

1. The County Mayor is hereby authorized and directed to advise all appropriate State authorities and the Robertson County Election Commission of the passage of this Resolution.

2. The County Election Commission is requested to conduct a public referendum as allowed by law, whether to increase the County-wide motor vehicle tax by $30.00, with the procedures and implementation of such increase, if approved, to be governed by State law and by those prior Resolutions herein referenced.

3. The County Election Commission is likewise requested to conduct a public referendum as allowed by law, whether to increase the local option sales tax from 2.25% to 2.75%, with the procedures and implementation of such increase, if approved, to be governed by State law and by those prior Resolutions herein referenced.

4. These two separate issues shall be provided for vote at the same time but listed separately, such that County citizens may independently exercise their right to vote upon both issues as they so desire.

5. This is a resolution of the Robertson County Commission to hold a public vote as allowed by Tennessee law on these issues, and is not a resolution of the County Commission that increases any taxes within the County. Upon a determination of said referendum vote, County authorities shall take such other action as may be necessary and as required by law to implement the will of the voters.

6. In the event of passage of the sales and use tax increase, the effective date of such increase is determined by State law, being on the first day of the month of the month occurring thirty (30) or more days after the County Election Commission makes its official canvass of the election returns. In the event of passage of the motor vehicle tax increase, such increase shall be collected effective September 1, 2007, and the County Clerk's Office is granted all authority necessary to implement procedures to collect this tax.

BE IT FURTHER RESOLVED that this Resolution to hold this public vote shall take effect upon its passage, the public welfare requiring it.

Passed this the 19th day of March, 2007.

County Commissioner

Howard R. Bradley
County Mayor

ATTEST:

Susan K. Atchley
County Clerk

NOTE: BROUGHT UP UNDER OLD BUSINESS

RE: 051907033

ROBERTSON COUNTY COMMISSION

A

DATE: March 19, 2007

ROLL CALL

Sales Tax + Wheel Tax Referendum

		FOR	AGAINST	PASS	ABSENT
1	Adcock, Lanny	✓			
2	Baggett, Tommy W.	✓			
3	Bryant, Joseph (Buddy)	✓			
4	Cook, Gene E.	✓			
5	Cook, Lovel T.		✓		
6	Crawford, R. Michael	✓			
7	DiOrio, Larry	✓			
8	Francis, Raymond	✓			
9	Gray, Billy	✓			
10	Gray, Kevin Billy				✓
11	Haley, Steve	✓			
12	Hoover, Keith	✓			
13	Gregory, Patsi	✓			
14	Jones, Bobby M.	✓			
15	Moulton, Stacey	✓			
16	Ray, Billy Hugh	✓			
17	Spears, Kathy	✓			
18	Swann, Carl	✓			
19	Swearingen, Dale	✓			
20	Thomas, James I.	✓			
21	Vogle, Billy	✓			
22	Wade, Dennis E.	✓			
23	Wakefield, Gerald	✓			
24	Wiggins, John	✓			
		23	1		1

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #		DEBT SERVICE FUND #151 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ESTIMATE FY 24-25	BUDGET FY 25-26
		LOCAL PROPERTY TAXES				
40110		Current Property Tax Collections	6,979,210	7,040,000	6,931,097	7,260,000
40120		Trustee's P. T. Collections - Prior Year	126,642	94,000	90,369	67,777
40130		Chancery Court P. T. Collections - Prior Years	47,233	35,000	36,708	27,531
40140		Property Tax Interest & Penalty Collections	50,160	37,000	33,585	25,188
		TOTAL LOCAL PROPERTY TAXES	7,203,245	7,205,999	7,091,759	7,380,496
		OTHER LOCAL TAXES				
40240		Wheel Tax	5,181,694	5,020,000	5,191,445	~~5,200,000~~ 4,498,039
40266		Litigation Tax - Jail	411,959	415,970	360,560	324,289
40285		Adequate Facilities Tax	2,223,780	2,001,000	1,953,934	1,953,934
		TOTAL OTHER LOCAL TAXES	7,817,433	7,436,970	7,505,938	7,478,223
		OTHER LOCAL REVENUES				
44110		Interest Earned - Other Investments	5,163,025	3,252,000	4,552,959	3,000,000
44530		Sale of Equipment, GovDeals.com	9,391	0	47,063	0
44990		Other Local Revenues - Rent Drivers License Bldg.	0	0	0	0
		TOTAL OTHER LOCAL REVENUES	5,172,416	3,252,000	4,600,022	3,000,000
		OTHER SOURCES (NONREVENUE)				
49100		Bonds Issued	0	0	0	0
49400		Refunding Debt Proceeds	0	0	0	0
49410		Premium From Refunding Debt Proceeds	0	0	0	0
49800	401	Transfer From School Fund - School Energy Efficiency - Payment	0	0	0	0
49800	403	Transfer From School Fund - 2019 Trane (PACT) - Payment	745,031	746,281	746,281	746,281
		TOTAL OTHER SOURCES (NONREVENUE)	745,031	746,281	746,281	746,281
		TOTAL REVENUE FOR DEBT SERVICE FUND #151	20,938,125	18,641,250	19,944,000	18,605,000

70%

(701,961)

Estimated Revenue 17,903,039

If Wheel tax Resolution #031907033 changed Debt Service Fund = 70% and Highway fund 131 - Split of total 30%

ROBERTSON COUNTY, TENNESSEE
STATEMENT OF ESTIMATED REVENUES
BUDGET FOR THE YEAR ENDING JUNE 30, 2026

ACCT. #	HIGHWAY FUND #131 DESCRIPTION	ACTUAL FY 23-24	BUDGET FY 24-25	ESTIMATE FY 24-25	BUDGET FY 25-26
	OTHER LOCAL TAXES				1,927,731
40240	Wheel Tax	1,131,394	1,097,000	1,214,387	~~1,225,770~~
40280	Mineral Severance Tax	231,035	219,000	223,399	223,399
	TOTAL OTHER LOCAL TAXES	1,362,429	1,316,000	1,437,785	1,449,169
	OTHER LOCAL REVENUES				
41590	Permits	11,000	11,000	14,573	16,321
43190	Other General Services	34,800	31,000	33,280	31,949
44145	Recycled Materials	957	750	2,972	750
44170	Refunds	33,064	7,500	26,180	7,500
44530 44990	Sale Of Assets / Other Local Revenues	33,086	0	1,856	0
	TOTAL OTHER LOCAL REVENUES	112,907	50,250	78,861	56,520
	STATE OF TENNESSEE				
46190 Lgdag	Other General Govt Grant - Governor's Direct Appropriation Grant	0	0	0	0
46410	Bridge Program	0	0	0	0
46420	State Aid Program	1,133,762	1,351,101	1,255,515	200,000
46920	Gasoline Tax	3,000,510	2,970,000	3,025,817	3,025,817
46930	Petroleum Special Tax	48,238	48,238	48,239	48,239
46925	Hybrid/Electric Vehicle Registration	12,143	12,512	31,255	31,255
46990	Other State Revenues	0	0	0	0
	TOTAL STATE OF TENNESSEE	4,194,653	4,381,851	4,360,826	3,305,311
	OTHER SOURCES (NONREVENUE)				
49700	Insurance Recovery	38,424	0	0	0
	TOTAL OTHER SOURCES (NONREVENUE)	38,424	0	0	0
	TOTAL REVENUE FOR HIGHWAY FUND #131	5,708,413	5,748,101	5,877,471	4,811,000

Wheel tax change to 30%

+ 701,961

5,512,961