

BUDGET COMMITTEE MEETING MINUTES

8 MAY 2026

Chair Commissioner Evan Baddour opened the meeting by noting the prayer and pledge were offered in same day meeting. The Minutes of 10 April 2026 were then moved for approval by Commissioner Matthew Hopkins, seconded by Commissioner Evan Baddour, and were approved unanimously. Announcement was made on donation provided by 3 groups in memory of Commissioner Roger Reedy's late wife to their church's youth program, and Financial Manager (FM) Beth Moore-Sumners provided information on the estimate of increased revenue due to the growth of the "penny rate" resulting in \$736K more than last year, with that broken down into \$378K for county, \$124K for Highway, and \$232K for School. She mentioned the MoE for the School which restricts amount overall that they can receive. She also said that the Tax Assessor said the overall number may still increase. She did however note the negative impact on future budgets of increases in utilities cost and other expenses not under the county's control. She mentioned working hard on next year's budget starting with the highway's, then schools', and finally county's. The Chair mentioned other budget impacts, e.g., the potential increase in health insurance and the mandated raises for elected officials.

The Chair also gave the planned dates for budget hearings for the future budget year, i.e., 27 – 28 – 29 May at 8 – 12 a.m. in the courthouse. A motion to approve the budget amendments for the county discussed in same day meeting was made by Commissioner Matthew Hopkins, seconded by Commissioner Terry Jones, and after asking if the public had any comments the motion was approved unanimously. A motion to approve the Highway 131 Line-Item amendment, approved previously by the Highway Committee, was made by Commissioner Terry Jones, seconded by Commissioner Matthew Hopkins. After asking for public comments (none), the motion was approved unanimously. Commissioner Terry Jones commented that the highway department in a cost saving approach went from 51 employees down to 35. A motion to approve the School Budget Line Item 141 amendment was made by Commissioner Terry Jones, seconded by Commissioner Matthew Hopkins, and with public comments being none the motion was approved unanimously. A motion to approve the School Budget Line Item 143 was made by Commissioner Matthew Hopkins, seconded by Commissioner James Lathrop, and with public comments being none the motion was approved unanimously. County Budget Line Item 171 amendment to reflect the county's courthouse bond funding, which per the FM funding will sit idle until the project is started, is needed for audit purpose. Motion to approve by Commissioner Matthew Hopkins, seconded by Commissioner Matt Rubelsky, and after questioning if the public had any comments (none) the motion was approved 6 – 1 with Commissioner David Adams voting no. The CE said this had gone on the market place for bids,

and the FM said the county's bond rating was good. She further said a good audit helps with a favorable rating; the CE stated the only way to improve on the bond rating would be an increase to the revenue base. Commissioner Terry Jones asked does this mean the bond has been accepted with the FM saying only placing into the Budget Line Item. The FM noted that similar to last year's budget process, and no disagreement, she would be presenting clean up information based on latest information in next full legislative meeting.

Contracts and grants – none.

The Chair provided a handout on the revised TN code on public comments where previously, unless the rules were suspended, public comments during full court commission meetings were to be on the agenda only. With the new rules shown in the handout any Giles County citizen, before new business is introduced, can speak on any issue within the jurisdiction of county government, whether or not it appears on the current meeting agenda. For discussion Commissioner Matthew Hopkins moved for approval and Commissioner Terry Jones seconded. Commissioner Hopkins asked if applied only to the full legislative commission meetings, or does it also cover any committee meeting. He recommended that the potential rule change to clarify that it applies to both. The CE noted that currently the county rules do not fully address committee meetings on the issue of public comments, and that public comment guidance is provided on each agenda. Another motion by Commissioner Matthew Hopkins, seconded by Commissioner David Adams, was made to reword 7.2.2 to show public comments come after New Business rather than before. The Chair in keeping with the first motion recommended adding in 7.2 the wording "at any county commission meeting.". Commissioner Caleb Savage suggested that Committee Chairs in formulating the proposed meeting agenda put public comments high on the agenda. Commissioner Tracy Wilburn noted common practice at committee meetings has been to allow the public to speak during any agenda item. After considerable discussion on the following issues/concerns the final motion, changing the word from "before" in 7.2.2 for New Business to "after" was approved unanimously. Discussion: concern in full commission meeting that "can suspend rules" doesn't meet this rule change; Chair can put public comments in agenda; leave as is, just put on agenda; some remarks not on agenda items; public like to hear members comments before can make informed public remarks; don't fix something that is not broken; proper recognition of speaker; public when get planned meeting information, not enough information to determine full extent, so can call your district commissioner(s). Another motion was made again to change the before to after by Commissioner Terry Jones, seconded by Commissioner James Lathrop. Motion approved. Commissioner Erin Curry asked do we meet the new state law with the Chair saying we do once this new revised rule is passed by the full commission. Commissioner David Wamble addressed the template used for agenda show public comments be placed on bottom of all items. The Chair noted it would be up to Committee Chairs to determine if relate to county's jurisdiction.

Unfinished business – Resolution on Wheel Tax, proposed by Commissioner Roger Reedy. Commissioner Reedy provided information on TN counties sources of revenue, e.g., property tax and sales tax. He noted from last year’s budget process the county could be \$1.8M short this budget year. Cutting services hurts the county and he mentioned tax increase whether property or wheel tax is also hurtful. He said the commissioners can do property tax themselves, and by 14 votes can do a wheel tax. If pass in May and again in June again by 14 votes a wheel tax could be implemented and gives citizens a referendum option. Citizens would have 30 days to do a referendum and must have 700 valid signatures for a referendum. He mentioned that wheel tax hurts his own family maybe more than a property tax increase, but he said you have to vote on issues between people and county needs. Property owners he said pays for all people whereby wheel tax is for all users. A motion to approve was made by Commissioner Rubelsky, seconded by Commissioner Matthew Hopkins, for a \$60 wheel tax. Commissioner Terry Jones mentioned the state is considering keeping a cap on property tax increases. Commissioner Matt Rubelsky asked without a tax increase, property or wheel, and a deficit of potentially \$2M, what are the solutions. Public member Rosemary Martin asked if pass, is it possible to put a time limit on a wheel tax, i.e., discontinue after having a balanced budget. Commissioner Caleb Savage said that has been researched and we can’t take funds away from future elected officials. Commissioner Erin Curry compared her own personal expenses increases and noted the county has the same type increased expenses. She said we have to balance what’s right for people, but we are already at a bare bones budget. The Chair mentioned the highway department paved 70 miles last year, and will only be able to do 40 miles this year. We have over 900 miles of roads, and the CE noted with current funding levels that would require chipped roads to last 45 years. Public member concerns with 21 people deciding and why not ask each department to find a 5% cut. Also, a survey was suggested. Commissioner Tracy Wilburn mentioned the highway department needing a backhoe, and that cost will be offset by selling other equipment. The CE noted none of his numerous phone calls with constituents requested degraded services; the demand was always for more, or at a minimum sustain what we have. Commissioner David Adams mentioned the state will cut highway funds if highway budgets cut. Commissioner Terry Jones mentioned the recurring desire that the state turn the extra sales tax revenue back to us (an earlier agreement when the state needed additional funds; not the case today) and that all of the commissioners are trying to get that issue fixed. Commissioner Reedy noted that at state the bigger communities vote against that and against rural counties, and in addition the school voucher program costs tax payers \$380M. Member of the public asked how much has the county budget grown in the last four years, and how was that budget funded before the sale of hospital funding available for use. Public Member asked for the definition of who would be affected by a wheel tax, with the

chair saying not trailers. Commissioner Brad Butler clarified regular car not one time use. Another public member said the county commission got us in this predicament, and she thought a lot would give up services. The Chair reminded that you are now talking about critical services. Public Member responded that the new EMS Director has significantly reduced proposed budget, so could have before. Another public Member said he had to get 3 Jobs besides his social security and he can't afford another tax. Wheel tax has been voted down 8 times before so why do again. He suggested you get more industry here, that the county needs more businesses. The Chair said the EDC noted there are not a lot of available work force. Commissioner Joyce Woodard took a more satirical approach, suggesting a solution would be to get rid of Fire and Rescue, the library, cut teachers, ambulances, and keep services open only 3 days a week. Commissioner Matthew Hopkins noted that we are not required to bus students to school. Another public member said better communication could help, and he would sit with any department head to look for cuts. The Chair said you are welcome in the May meeting where each department head's budget will be scrutinized by line item. A motion by Commissioner Matt Rubelsky, seconded by Commissioner Caleb Savage, was made to call for the question and was approved. The motion was restated for the \$60 wheel tax and to send the resolution to the full commission was approved 5 – 2 with Commissioners David Adams and Terry Jones voting no.

Old/New Business – (and public comment) None. Motion to adjourn by Commissioner Matt Rubelsky, seconded by Commissioner Matthew Hopkins, and was approved unanimously.

ATTENDEES: Members of the committee – Chair Commissioner Evan Baddour, Commissioners James Lathrop, Terry Jones, David Adams, Matthew Hopkins, Matt Rubelsky, Judy Pruet (absent Shelly Goolsby) Other Commissioners – Tracy Wilburn, Erin Curry, Joyce Woodard, Gayle Jones, Rickie Carpenter, Rose Brown, Roger Reedy, David Wamble, Caleb Savage, Carman Brown, Annelle Guthrie, Brad Butler Others Financial Manager Beth Moore-Sumners, Shana Woodard, School Director Dr. Vickie Beard, School Board Chair Knox Vanderpool, Trustee Tony Risner, Road Superintendent Gene Barnickl