



## WILLIAMSON COUNTY GOVERNMENT

### MEMORANDUM

**TO:** Mayor Jimmy Alexander, Town of Nolensville  
Mayor Jill Burgin, City of Brentwood  
Mayor Patti Carroll, City of Fairview  
Mayor Rick Graham, City of Spring Hill  
Mayor Ken Moore, City of Franklin  
Mayor Cory Napier, Town of Thompson's Station

**FROM:** Rogers Anderson, Mayor *RCA*  
Williamson County

**DATE:** June 6, 2017

As you may be aware, the Williamson County Board of Commissioners has been studying numerous capital improvement project needs, a large portion of which involves over one-half billion in school facilities. As a part of this study, all revenue sources permissible by law and available to counties has been reviewed. Aside from the real property tax assessments, the second largest revenue source is the local option sales tax.

As a result of numerous meetings with County Commissioners, our financial planners, bond counsel and staff, I have been asked to study the additional revenue which would be available for school funding should the current local option sales tax be increased, by a county-wide referendum to the maximum allowable rate of two and three-quarters percent (2.75%). With the exception of the City of Fairview, the remainder of the municipalities and the county could be increased by an additional one-half percent (.50%) from the current two and one-quarter percent (2.25%).

Additionally, I have been asked to approach all of our municipal leaders to determine their willingness to contribute their amount of increased revenues back to Williamson County for the payment of school debt for a period of three (3) years. Such an agreement would be solidified by execution of a contractual agreement (draft copy enclosed).

Enclosed for your review are two charts - one showing the full 2015-16 local option sales tax collections and the second a chart illustrating (in blue) the additional amount which would have been collected if the rate increase were in place for 2016-17; the red numbers illustrate what would have been collected if the rate was at two and one-half percent (2.50%). The numbers in black are collections to-date at the current rate of two and one-quarter percent (2.25%).

After your review, I am respectfully requesting to be on the Agenda for the meeting of the Board of Mayor Alderman/Commissioners at your next earliest convenience and let me know what that date would be.

RCA/dg

xc: City Managers/Administrators  
Enclosures

