

**ORDINANCE No. 26-11**

**AN ORDINANCE OF THE  
TOWN OF NOLENSVILLE TENNESSEE  
ADOPTING THE ANNUAL BUDGET AND TAX RATE  
FOR THE FISCAL YEAR BEGINNING JULY 1, 2026 AND ENDING JUNE 30, 2027**

**WHEREAS**, Tenn, Code Ann. § 9-1-116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

**WHEREAS**, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

**WHEREAS**, the Governing Body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the Board will consider final passage of the budget.

**NOW THEREFORE BE IT ORDAINED BY THE GOVERNING BODY OF THE TOWN OF NOLENSVILLE, TENNESSEE AS FOLLOWS:**

**SECTION 1:** That the governing body projects anticipated revenues from all sources and appropriates planned expenditures for each department, board, office or other agency of the municipality, herein presented together with the actual annual receipts and expenditures of the last preceding fiscal year and the estimated annual expenditures for the current fiscal year, and from those revenues and unexpended and unencumbered funds as follows for fiscal year 2027, and including the projected ending balances for the budget year, the actual ending balances for the most recent ended fiscal year and the estimated ending balances for the current fiscal years:

| GENERAL FUND  | Estimated            |                      |                      |
|---|----------------------|----------------------|----------------------|
|   | Actual<br>FY 2025    | Actual<br>FY 2026    | Budget<br>FY 2027    |
| <b>Revenues</b>   |                      |                      |                      |
| Local Taxes   | \$ 2,986,722         | \$ 4,883,072         | \$ 5,040,867         |
| Licenses And Permits                                      | 704,135              | 1,232,463            | 1,270,594            |
| Intergovernmental   | 6,040,818            | 5,896,548            | 6,090,317            |
| Charges For Services                                      | -                    | -                    | -                    |
| Fines And Forfeitures                                     | 90,112               | 122,370              | 129,500              |
| Other   | 393,103              | 598,486              | 295,230              |
| <b>Other Financing Sources</b>                            |                      |                      |                      |
| Issuance of Debt / Debt Proceeds                          | -                    | -                    | -                    |
| Sale of Capital Assets                                    | -                    | -                    | -                    |
| Transfers In - from other funds                           | -                    | -                    | -                    |
| Transfers In - from other funds (PILOT)                   | -                    | -                    | -                    |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 10,214,890</b> | <b>\$ 12,732,939</b> | <b>\$ 12,826,508</b> |
| <b>Appropriations</b>                                     |                      |                      |                      |
| <b>Expenditures</b>                                       |                      |                      |                      |
| General Government  | \$ 1,866,773         | \$ 2,271,418         | \$ 2,977,526         |
| Police Department   | 2,766,433            | 3,440,976            | 3,585,915            |
| Fire Department   | 2,321,196            | 2,627,304            | 2,904,781            |
| Codes, Planning & Engineering                             | 1,236,103            | 1,338,038            | 1,393,124            |
| Streets Department  | 803,771              | 882,945              | 1,129,141            |
| Debt Service  | 100,000              | 142,000              | 497,000              |
|   | -                    | -                    | -                    |
| <b>Other Financing Uses</b>                               |                      |                      |                      |
| Transfers Out - to other funds                            |                      |                      | 320,663              |
| <b>Total Appropriations</b>                               | <b>\$ 9,094,276</b>  | <b>\$ 10,702,681</b> | <b>\$ 12,808,151</b> |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>1,120,614</b>     | <b>2,030,258</b>     | <b>18,357</b>        |
| <b>Beginning Fund Balance July 1</b>                      | <b>9,031,802</b>     | <b>10,152,416</b>    | <b>10,311,659</b>    |
| Transfers Out from Fund Balance                           |                      | 1,871,015            | 2,125,000            |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 10,152,416</b> | <b>\$ 10,311,659</b> | <b>\$ 8,205,016</b>  |
| <b>Ending Fund Balance as a % of Total Appropriations</b> | <b>111.6%</b>        | <b>96.3%</b>         | <b>64.1%</b>         |

**Debt Service paid from General Fund**

| <b>Debt Management</b> |   |                   |                              |
|------------------------|---|-------------------|------------------------------|
| Acct #                 | Fire Station                              |                   |                              |
|                        |   | \$ 100,000        | \$ 142,000 \$ 497,000        |
|                        |   | -                 | - -                          |
|                        | <b>Total Annual Debt Service Payments</b> | <b>\$ 100,000</b> | <b>\$ 142,000 \$ 497,000</b> |

| STATE STREET AID FUND                                     | Estimated           |                   | Budget<br>FY 2027 |
|---|---------------------|-------------------|-------------------|
|   | Actual<br>FY 2025   | Actual<br>FY 2026 |                   |
| <b>Revenues</b>   |                     |                   |                   |
| State Gas and Motor Fuel Taxes                            | \$ 588,988          | \$ 609,463        | \$ 611,147        |
| Interest  | 19,374              | 16,500            | 15,000            |
| <b>Other Financing Sources</b>                            |                     |                   |                   |
| Issuance of Debt / Debt Proceeds                          | -                   | -                 | -                 |
| Transfers In - from fund balance                          | 637,236             | -                 | -                 |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 1,245,598</b> | <b>\$ 625,963</b> | <b>\$ 626,147</b> |
| <b>Appropriations</b>                                     |                     |                   |                   |
| Public Works Department                                   | \$ 1,245,598        | \$ 568,800        | \$ 598,500        |
| Debt Service - Principal and Interest                     | -                   | -                 | -                 |
| <b>Total Appropriations</b>                               | <b>\$ 1,245,598</b> | <b>\$ 568,800</b> | <b>\$ 598,500</b> |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>-</b>            | <b>57,163</b>     | <b>27,647</b>     |
| <b>Beginning Fund Balance July 1</b>                      | <b>936,691</b>      | <b>299,455</b>    | <b>356,618</b>    |
| Transfers Out from Fund Balance                           | 637,236             |                   |                   |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 299,455</b>   | <b>\$ 356,618</b> | <b>\$ 384,265</b> |
| <b>Ending Fund Balance as a % of Total Appropriations</b> | <b>24.0%</b>        | <b>62.7%</b>      | <b>64.2%</b>      |

| CIP FUND  | Estimated           |                     | Budget<br>FY 2027   |
|---|---------------------|---------------------|---------------------|
|   | Actual<br>FY 2025   | Actual<br>FY 2026   |                     |
| <b>Revenues</b>   |                     |                     |                     |
| Fire Fee  | 138,418             | 126,549             | 333,302             |
| Grants  | 229,178             | 311,464             | -                   |
| Interest  | 102,549             | 45,000              | 20,000              |
| Other   |                     |                     |                     |
| <b>Other Financing Sources</b>                            |                     |                     |                     |
| Issuance of Debt / Debt Proceeds                          |                     |                     |                     |
| Sale of Capital Assets                                    |                     |                     |                     |
| Transfers In - from Facilities Fund Balance               |                     |                     |                     |
| Transfers In - from General Fund Balance                  |                     | 1,871,015           | 1,525,000           |
| Transfers In - from other funds (Fire Fees, ARP Grant)    | 1,723,520           | 467,000             | 400,000             |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 2,193,665</b> | <b>\$ 2,821,028</b> | <b>\$ 2,278,302</b> |
| <b>Appropriations</b>                                     |                     |                     |                     |
| <b>Expenditures</b>                                       |                     |                     |                     |
| Capital Improvements                                      | \$ 2,193,665        | \$ 1,325,877        | \$ 2,008,000        |
|   | -                   |                     | -                   |
|   | -                   |                     | -                   |
| <b>Other Financing Uses</b>                               |                     |                     |                     |
| Transfers Out - to other funds                            | -                   |                     | -                   |
| <b>Total Appropriations</b>                               | <b>\$ 2,193,665</b> | <b>\$ 1,325,877</b> | <b>\$ 2,008,000</b> |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>-</b>            | <b>1,495,151</b>    | <b>270,302</b>      |
| <b>Beginning Fund Balance July 1</b>                      | <b>2,898,108</b>    | <b>1,174,588</b>    | <b>2,202,739</b>    |
| Transfers Out from Fund Balance                           | 1,723,520           | 467,000             | 400,000             |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 1,174,588</b> | <b>\$ 2,202,739</b> | <b>\$ 2,073,041</b> |
| <b>Ending Fund Balance as a % of Total Appropriations</b> | <b>53.5%</b>        | <b>166.1%</b>       | <b>103.2%</b>       |

| DRUG FUND   | Estimated         |                   | Budget<br>FY 2027 |
|---|-------------------|-------------------|-------------------|
|   | Actual<br>FY 2025 | Actual<br>FY 2026 |                   |
| <b>Revenues</b>   |                   |                   |                   |
| Fines And Forfeitures                                     | \$ 7,352          | \$ 350            | \$ 500            |
| Other   | 578               | 350               | 850               |
| <b>Other Financing Sources</b>                            |                   |                   |                   |
| Issuance of Debt / Debt Proceeds                          | -                 | -                 | -                 |
| Transfers In - from other funds                           | -                 | -                 | -                 |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 7,930</b>   | <b>\$ 700</b>     | <b>\$ 1,350</b>   |
| <b>Appropriations</b>                                     |                   |                   |                   |
| Drug Enforcement  | \$ -              | \$ -              | \$ -              |
| Debt Service  | -                 | -                 | -                 |
| <b>Total Appropriations</b>                               | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>       |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>7,930</b>      | <b>700</b>        | <b>1,350</b>      |
| <b>Beginning Fund Balance July 1</b>                      | <b>10,056</b>     | <b>17,986</b>     | <b>18,686</b>     |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 17,986</b>  | <b>\$ 18,686</b>  | <b>\$ 20,036</b>  |
| <b>Ending Fund Balance as a % of Appropriations</b>       | <b>#DIV/0!</b>    | <b>#DIV/0!</b>    | <b>#DIV/0!</b>    |

| IMPACT FEE FUND   | Estimated            |                      | Budget<br>FY 2027    |
|---|----------------------|----------------------|----------------------|
|   | Actual<br>FY 2025    | Actual<br>FY 2026    |                      |
| <b>Revenues</b>   |                      |                      |                      |
| Licenses and Permits                                      | \$ 2,418,044         | \$ 750,000           | \$ 1,077,776         |
| Interest  | 375,446              | 250,000              | 100,000              |
| <b>Other Financing Sources</b>                            |                      |                      |                      |
| Issuance of Debt / Debt Proceeds                          | -                    | -                    | -                    |
| Transfers In - from fund balance                          | -                    | 1,435,000            | 1,647,000            |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 2,793,490</b>  | <b>\$ 2,435,000</b>  | <b>\$ 2,824,776</b>  |
| <b>Appropriations</b>                                     |                      |                      |                      |
| Streets   | \$ 1,188,969         | \$ 1,435,000         | \$ 1,647,000         |
| Debt Service - Principal and Interest                     | -                    | -                    | -                    |
| <b>Total Appropriations</b>                               | <b>\$ 1,188,969</b>  | <b>\$ 1,435,000</b>  | <b>\$ 1,647,000</b>  |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>1,604,521</b>     | <b>1,000,000</b>     | <b>1,177,776</b>     |
| <b>Beginning Fund Balance July 1</b>                      | <b>9,466,953</b>     | <b>11,071,474</b>    | <b>10,636,474</b>    |
| Transfers Out from Fund Balance                           | -                    | 1,435,000            | 1,647,000            |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 11,071,474</b> | <b>\$ 10,636,474</b> | <b>\$ 10,167,250</b> |
| <b>Ending Fund Balance as a % of Total Appropriations</b> | <b>931.2%</b>        | <b>741.2%</b>        | <b>617.3%</b>        |

| WILLIAMSON COUNTY FACILITIES SCHOOL TAX FUND              | Estimated           |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | Actual<br>FY 2025   | Actual<br>FY 2026   | Budget<br>FY 2027   |
| <b>Revenues</b>   |                     |                     |                     |
| Licenses and Permits                                      | \$ 162,579          | \$ 130,000          | \$ 130,000          |
| Interest  | 47,226              | 40,000              | 20,000              |
| Grants  |                     |                     | -                   |
| <b>Other Financing Sources</b>                            |                     |                     |                     |
| Issuance of Debt / Debt Proceeds                          |                     |                     |                     |
| Transfers In - from fund balance                          |                     |                     | 1,100,000           |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 209,805</b>   | <b>\$ 170,000</b>   | <b>\$ 1,250,000</b> |
| <b>Appropriations</b>                                     |                     |                     |                     |
| Program Costs   | \$ 85               | \$ 134,000          | \$ 1,100,000        |
| Debt Service - Principal and Interest                     | -                   | -                   | -                   |
| <b>Total Appropriations</b>                               | <b>\$ 85</b>        | <b>\$ 134,000</b>   | <b>\$ 1,100,000</b> |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>209,720</b>      | <b>36,000</b>       | <b>150,000</b>      |
| <b>Beginning Fund Balance July 1</b>                      | <b>1,180,235</b>    | <b>1,389,955</b>    | <b>1,425,955</b>    |
| Transfers Out from Fund Balance                           |                     |                     | 1,100,000           |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 1,389,955</b> | <b>\$ 1,425,955</b> | <b>\$ 475,955</b>   |
| <b>Ending Fund Balance as a % of Total Appropriations</b> | <b>1635241.2%</b>   | <b>1064.1%</b>      | <b>43.3%</b>        |

| FACILITIES TAX FUND                                       | Estimated           |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | Actual<br>FY 2025   | Actual<br>FY 2026   | Budget<br>FY 2027   |
| <b>Revenues</b>   |                     |                     |                     |
| Licenses and Permits                                      | \$ 342,967          | \$ 700,000          | \$ 515,216          |
| Interest  | 243,139             | 110,000             | 100,000             |
| Grants  | -                   | 330,000             | 1,450,000           |
| Other   |                     |                     |                     |
| <b>Other Financing Sources</b>                            |                     |                     |                     |
| Issuance of Debt / Debt Proceeds                          | -                   | -                   | -                   |
| Transfers In - from fund balance                          | 1,646,579           | 938,000             | 583,000             |
| Transfers In - from other funds                           | -                   | -                   | 600,000             |
| <b>Total Revenues and Other Financing Sources</b>         | <b>\$ 2,232,685</b> | <b>\$ 2,078,000</b> | <b>\$ 3,248,216</b> |
| <b>Appropriations</b>                                     |                     |                     |                     |
| Program Costs   | 109,638             | 825,000             | 2,250,000           |
| Debt Service - Principal and Interest                     | 265,303             | 938,000             | 583,000             |
| Capital Outlay  | 1,646,579           | -                   | -                   |
| <b>Total Appropriations</b>                               | <b>\$ 2,021,520</b> | <b>\$ 1,763,000</b> | <b>\$ 2,833,000</b> |
| <b>Change in Fund Balance (Revenues - Appropriations)</b> | <b>211,165</b>      | <b>315,000</b>      | <b>415,216</b>      |
| <b>Beginning Fund Balance July 1</b>                      | <b>6,362,324</b>    | <b>3,946,910</b>    | <b>3,323,910</b>    |
| Transfers Out from Fund Balance                           | 2,626,579           | 938,000             | 583,000             |
| <b>Ending Fund Balance June 30</b>                        | <b>\$ 3,946,910</b> | <b>\$ 3,323,910</b> | <b>\$ 3,156,126</b> |
| <b>Ending Fund Balance as a % of Total Appropriations</b> | <b>195.2%</b>       | <b>188.5%</b>       | <b>111.4%</b>       |

**Debt Service paid from Facilities Fund**

| <b>Debt Management</b>                    |           |                   |                   |                   |
|---|-----------|-------------------|-------------------|-------------------|
| Rec Center                                | Bond Paid | 140,000           | 140,000           | 140,000           |
| Town Hall                                 | Bond Paid | \$ 230,000        | \$ 230,000        | \$ 230,000        |
| Fire Station                              |           | \$ 610,000        | \$ 568,000        | \$ 213,000        |
| <b>Total Annual Debt Service Payments</b> |           | <b>\$ 980,000</b> | <b>\$ 938,000</b> | <b>\$ 583,000</b> |



| <b>Pending Capital Projects</b>      | <b>Pending Capital Projects - Total Expense</b> | <b>Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves</b> | <b>Pending Capital Projects Expense Financed by Debt Proceeds</b> |
|--------------------------------------|---|--|---|
| Sunset Road                          | \$ 1,035,000.00                                 | \$ 1,035,000.00  |   |
| Rocky Fork Road Improvements         | \$ 1,712,000.00                                 | \$ 1,712,000.00  |   |
| Police Headquarters                  | \$ 1,500,000.00                                 | \$ 1,500,000.00  |   |
| Misc Stormwater Improvements & Model | \$ 25,000.00                                    | \$ 25,000.00   |   |
| Town Hall Security Upgrades          | \$ 60,000.00                                    | \$ 60,000.00   |   |
| Chrismon-Brown Park                  | \$ 1,450,000.00                                 | \$ 1,450,000.00  |   |
| Paving Supplement                    | \$ 558,000.00                                   | \$ 558,000.00  |   |

| <b>Proposed Future Capital Projects</b> | <b>Proposed Future Capital Projects - Total Expense</b> | <b>Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves</b> | <b>Proposed Future Capital Projects Expense Financed by Debt Proceeds</b> |
|---|---|--|---|
| Clovercroft Road Intersection           | \$ 300,000.00   | \$ 300,000.00  |   |
| Other Projects                          | \$ 100,000.00   | \$ 100,000.00  |   |
| Fire Apparatus                          | \$ 400,000.00   | \$ 400,000.00  |   |
| Parking Lot Library Connection          | \$ 75,000.00  | \$ 75,000.00   |   |
| Sidewalks Project - Stonebrook          | \$ 540,000.00   | \$ 540,000.00  |   |
| Nolensville Road SPP                    | \$ 500,000.00   | \$ 500,000.00  |   |

SECTION 5: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 (Tenn. Code Ann. § 6-56-208). In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Tenn. Code Ann. § 6-56-205.

SECTION 6: Money may be transferred from one appropriation to another in the same fund in an amount of up to \$10,000.00 by the Town Manager, subject to such limitations and procedures as set by the Governing Body pursuant to Tenn. Code Ann. § 6-56-209. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 7: A detailed financial plan will be attached to this budget and become part of this budget ordinance.

SECTION 8: There is hereby levied a property tax of \$0.34 per \$100 of assessed value on all real and personal property. The Board of Commissioners hereby gives notice of its intent to adopt a property tax rate that exceeds the certified tax rate as calculated by the County Assessor's Office. This intent is made pursuant to applicable state laws requiring public disclosure and hearings prior to the adoption of a higher tax rate.

SECTION 9: This annual operating and capital budget ordinance and supporting documents shall be submitted to the Comptroller of the Treasury or Comptroller's Designee for approval pursuant to Title 9, Chapter 21 of the Tennessee Code Annotated within fifteen (15) days of its adoption. If the Comptroller of the Treasury or Comptroller's Designee determines that the budget does not comply with the Statutes, the Governing Body shall adjust its estimates or make additional tax levies sufficient to comply with the Statutes or as directed by the Comptroller of the Treasury or Comptroller's Designee.

SECTION 10: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 11: All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

SECTION 12: This ordinance shall take effect July 1, 2026, the public welfare requiring it.

Passed 1<sup>st</sup> Reading: \_\_\_\_\_

Public Hearing: \_\_\_\_\_

Passed 2<sup>nd</sup> Reading: \_\_\_\_\_

\_\_\_\_\_  
Halie Gallik, Mayor

**ATTESTED:**

\_\_\_\_\_  
Montique Luster, Town Recorder

**APPROVED AS TO LEGALITY AND FORM:**

\_\_\_\_\_  
L. Gino Marchetti, Town Attorney