

**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	Actual FY 2025	Estimated Actual FY 2026	Budget 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	6,006,048	6,122,514
Charges For Services	-	-	-
Fines And Forfeitures	90,112	122,370	129,500
Other	393,103	598,486	318,455
<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>\$ 12,842,439</b>	<b>\$ 12,881,930</b>
<b>Appropriations</b>			
<b>Expenditures</b>			
General Government	\$ 1,866,773	\$ 2,271,418	\$ 3,032,949
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>\$ 12,863,573</b>
<b>Change in Fund Balance (Revenues - Appropriations)</b>	<b>1,120,614</b>	<b>2,139,758</b>	<b>18,357</b>
<b>Beginning Fund Balance July 1</b>	<b>9,031,802</b>	<b>10,152,416</b>	<b>10,421,159</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>\$ 10,421,159</b>	<b>\$ 8,314,516</b>
<b>Ending Fund Balance as a % of Total Appropriations</b>	<b>111.6%</b>	<b>97.4%</b>	<b>64.6%</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</b>	<b>\$ 497,000</b>

<b>STATE STREET AID FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<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>

<b>CIP FUND</b>	<b>Actual FY 2025</b>	<b>Estimated Actual FY 2026</b>	<b>Budget FY 2027</b>
<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		
	Actual FY 2025	Actual FY 2026	Budget FY 2027
<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		
	Actual FY 2025	Actual FY 2026	Budget FY 2027
<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>

<b>WILLIAMSON COUNTY FACILITIES SCHOOL TAX FUND</b>		<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<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>

<b>FACILITIES TAX FUND</b>		<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
		<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<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>



Pending Capital Projects	Pending Capital Projects - Total Expense	Pending Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Pending Capital Projects Expense Financed by Debt Proceeds
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	

Proposed Future Capital Projects	Proposed Future Capital Projects - Total Expense	Proposed Future Capital Projects Expense Financed by Estimated Revenues and/or Reserves	Proposed Future Capital Projects Expense Financed by Debt Proceeds
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:**

\_\_\_\_\_  
Town Recorder

**APPROVED AS TO LEGALITY AND FORM:**

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