



April 24, 2026

Re: Proposed Budget for Fiscal Year July 1, 2026 to June 30, 2027

Dear City Commissioners and Budget Committee Members,

In preparation for this year's budget discussion, I will highlight some of the important issues that will direct how we prepare our final budget for the next 12 months.

BUDGET ASSUMPTIONS

First, let me review that during last year's discussion I provided a 5-year forecast showing that operating expenses continue to grow, while all of our primary sources of operating revenue are flat or declining. We understand that structurally, the City of Belle Meade will need to increase property tax rates in the future to provide a consistent revenue source for recurring operating expenses. In the short-term, there has been a consensus during past discussions that the Committee desires for Commissioners to spend down its current balance of General Fund reserves before considering raising the Belle Meade property tax rate.

WINTER STORM RECOVERY

The combination of slowly progressing capital projects with generous interest earnings on the city's cash reserves has resulted in significant surplus being added to the reserves in the last three budget years. We are anticipating that due to some of the City's project's reaching the construction phase and due to the cost of clean-up from the Winter Storm, this year's expenditures will result in a large use of reserves. Most fortunately, most of the approximately \$1.4 million in unforeseen disaster-related expenses will likely be reimbursed by FEMA (75%) and the State of Tennessee (12.5%). We are currently working with FEMA to provide all documentation necessary to receive Public Assistance funds for disaster response efforts. We anticipate that these expenses will create a use of reserves in the short-term but we will ultimately be reimbursed.

GENERAL FUND OPERATING REVENUES

In preparing the budget, City Commissioners asked that, like last year, the budget be prepared without an increase in the property tax rate or revenues. We have presented a budget that reflects increases in operating expenses that were deemed necessary or unavoidable. It also includes a significant number of capital projects. However, we should look very closely at how much our operating expenses are relying upon a use of reserves. We will need to identify new recurring revenue if we want to avoid cutting services, specific programs, or personnel in the future.

There are two new state policies I want to bring to your attention. The first is the state legislature's consideration of property tax caps. It appears that this matter did not pass this session, but we anticipate

and will continue to watch for it in the future as it could significantly limit the City Commissioners' decision-making around property tax rates. One likely outcome from the most recent property tax cap proposal is that cities could be encouraged to take on more debt or to make small, more frequent property tax rate adjustments due to the limit. The second is a new state policy for distribution of state shared taxes based upon a new annual population estimate program rather than a population tied to the decennial census. We already know that Belle Meade's population estimate appears significantly lower than the 2020 estimate and that the Comptroller's office staff has recommended at least a 20% decrease in next year's revenue estimates compared with this year. We have incorporated those lower estimates for state shared tax revenues in the proposed budget.

There is currently no new revenue nor revenue growth that will replace the lost state shared revenue. While we will not likely experience as large of a single-year decline again, we should anticipate that Belle Meade's proportionate share will continue on a declining trend as we are a fixed area that will not add population at rates great enough to receive a greater share of state taxes.

UNFUNDED BUDGET REQUESTS

For the first time, department requests were not able to be fully incorporated into the proposed budget. Instead, I am providing a list of unfunded requests that were not included in the proposed budget due to the lack of recurring revenue to support such requests.

NEW CAPITAL FUND

New! As discussed last year, we have moved capital expenses to its own Capital Fund. As a result some grant revenues and the revenue from our MOU with Metro-Nashville for street maintenance has been moved to the Capital Fund as well. At City Commissioners' direction, the interest earnings have remained in the General Fund.

FUND BALANCES

Fund balances are included with the proposed budget, and we do anticipate using cash reserves to support all Funds, except for the Stormwater Fund. We have presented the proposed Stormwater Fund with a 20% increase in revenues from a proposed increase in the Stormwater User Fee which will allow the City to address stormwater/drainage infrastructure repairs throughout the community.

LOCAL SALES TAX

Last, the City recently learned of a potential tax distribution error that, upon correction, would generate a new and significant recurring revenue for the City of Belle Meade. Belle Meade has never received any share of the local sales taxes collected in its jurisdiction. For many years, this revenue would have been very small; however, since the landmark Supreme Court ruling in 2018 known as the "Wayfair" decision, the City should collect significant local sales tax proceeds from online retail sales. Looking at the last 12 months in the state's online tax revenue system, Belle Meade's share would have been \$1.8 million or an average of \$150,000 a month in revenue. City Commissioners have authorized the City Manager and City Attorney to seek recovery of our local sales tax proceeds, and we may soon begin receiving it's share.

Last, as you review the enclosed Proposed Budget and related materials, please do not hesitate to contact me, Jennifer Moody at jmoody@citybellemeade.org or Finance Director Leigh Mills at lmills@citybellemeade.org.

Budget Summary - General Fund

City of Belle Meade Budget Comparison 2024-2027 110 - GENERAL FUND

	<u>2023/2024</u> Actual	<u>2024/2025</u> Actual	<u>2025/2026</u> for 9 months, estimate for 3 months	<u>2026/2027</u> Proposed
Revenues:				
Total Local Taxes	\$ 3,361,533	\$ 3,399,857	\$ 3,339,270	\$ 3,339,017
Total Intergovernmental	903,131	919,280	894,669	461,732
Total Licenses & Permits	322,635	398,492	250,000	298,000
Total Fines & Forfeitures	238,039	284,522	250,000	250,000
Total Charges for Services	414,764	137,794	90,000	90,000
Interest Income	770,338	773,416	400,000	400,000
Total Miscellaneous	297,039	348,568	690,579	32,960
	<u>\$ 6,307,478</u>	<u>\$ 6,261,929</u>	<u>\$ 5,914,518</u>	<u>\$ 4,871,709</u>
Operating Expenses:				
Administrative Department	\$ 921,840	\$ 964,760	\$ 1,070,997	\$ 1,132,486
Police Department	2,182,654	2,399,754	2,502,909	2,700,957
Building/Zoning Department	188,556	240,957	262,897	266,800
Public Works Department	391,209	287,675	328,675	290,945
Stormwater Department	159,093	-	-	-
Waste Collection Department	621,413	652,493	681,560	730,828
Landscaping Department	142,501	162,299	220,300	257,250
	<u>\$ 4,607,266</u>	<u>\$ 4,707,938</u>	<u>\$ 5,067,338</u>	<u>\$ 5,379,267</u>
Capital Expenses:				
Administrative Department	\$ 5,756	\$ 2,895	\$ 172,400	\$ -
Police Department	336,586	476,299	212,150	-
Building/Zoning Department	-	1,188	-	-
Public Works Department	474,256	447,649	1,700,315	-
Stormwater Department	88,575	-	-	-
Waste Collection Department	-	-	-	-
Landscaping Department	-	-	-	-
	<u>\$ 905,173</u>	<u>\$ 928,031</u>	<u>\$ 2,084,865</u>	<u>\$ -</u>
Net Change in Fund Balance	<u>795,040</u>	<u>625,960</u>	<u>(1,237,685)</u>	<u>(507,558)</u>
Fund Balance, June 30	<u>\$ 16,395,024</u>	<u>\$ 17,020,984</u>	<u>\$ 15,783,299</u>	<u>\$ 15,275,741</u>

***After July 1, 2024, the Stormwater Fund was reported as a separate Fund

***After July 1, 2026, the Capital Fund was reported as a separate Fund

4 Year Comparison - General Fund

City of Belle Meade

FY 2026-2027

110 - General Fund

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2026/2027 Proposed
REVENUES					
31100	PROPERTY TAXES, CURRENT	\$ 3,338,523	\$ 3,375,584	\$ 3,324,747	\$ 3,324,747
31112	PERSONAL PROPERTY TAXES	5,060	6,494	4,485	4,485
31120	PUBLIC UTILITIES PROPERTY TAX	1,969	2,038	2,038	1,784
31300	INTEREST, PENALTY, COURT COSTS ON DELINQUENT TAXES	7,436	6,889	3,000	3,000
31511	IN LIEU OF TAX - ELECTRIC UTILITIES	8,545	8,852	5,000	5,000
31910	FRANCHISE TAXES	95,040	76,244	70,000	70,000
33520	STATE HALL TAXES	1,076	-	-	-
31980	MIXED DRINK TAXES	68,696	83,832	60,000	60,000
32610	BUILDING PERMIT FEES	230,035	306,232	200,000	230,000
32650	STREET CUT, EXCAVATING, BLASTING PERMIT FEES	7,900	10,500	6,000	6,000
32660	ZONING APPEALS FEES	75,200	60,400	36,500	50,000
32690	GRADING, DEMOLITION, OTHER PERMIT FEES	9,500	21,360	7,500	12,000
33510	STATE SALES TAX	356,598	366,384	364,076	291,260
33530	STATE BEER TAX	1,275	1,221	1,276	1,020
33552	STATE-CITY STREETS & TRANSPORTATION	5,310	5,296	5,309	4,247
33558	TRANSPORTATION MODERNIZATION	537	1,341	1,363	1,090
33565	SPORTS BETTING TAX	5,514	6,512	6,092	4,873
33591	GROSS RECEIPTS - TVA	35,552	35,244	36,553	29,242
33800	LOCAL REVENUE ALLOCATIONS - ROAD MAINTENANCE MOU (NEW FUND FOR 2027 FY)	333,533	343,206	350,000	-
34200	PUBLIC SAFETY OFF-DUTY SERVICE	115,989	137,794	90,000	90,000
34312	STORMWATER USER FEES (NEW FUND FOR 2025 FY)	298,775	-	-	-
35110	CITY COURT FINES & COSTS	238,039	284,522	250,000	250,000
36000	OTHER REVENUES	270,488	229,264	675,579	17,960
36100	INTEREST REVENUE	770,338	773,416	400,000	400,000
36330	SALE OF EQUIPMENT (SURPLUS PROPERTY)	8,801	37,625	-	-
37950	CONTRIBUTIONS - EMPLOYEE FUND	17,750	81,679	15,000	15,000
TOTAL REVENUES		\$ 6,307,478	\$ 6,261,929	\$ 5,914,518	\$ 4,871,709
EXPENSES					
ADMINISTRATION					
41000-110	SALARIES	\$ 344,691	\$ 359,014	\$ 370,828	\$ 386,405
41000-141	SOCIAL SECURITY TAX	25,276	26,781	30,687	29,560
41000-142	HEALTH & DENTAL INSURANCE	44,725	42,601	47,987	51,000
41000-143	RETIREMENT	24,789	26,087	30,000	30,915
41000-148	EDUCATION & TRAINING - ADMIN.	6,361	5,188	8,350	8,350
41000-149	EMPLOYEE FUND EXPENSES	24,085	22,719	24,000	24,000
41000-220	PRINTING, COPYING, POSTAGE, PROMOTIONS	19,268	21,556	26,680	26,680
41000-230	MEMBERSHIP DUES	4,740	4,782	5,162	5,465
41000-231	PUBLICATION OF LEGAL NOTICES	2,625	1,635	3,000	4,775
41000-240	UTILITY SERVICES	30,553	36,951	36,000	36,000
41000-245	INFORMATION TECHNOLOGY	81,360	68,616	82,735	105,715

**City of Belle Meade
FY 2026-2027
110 - General Fund**

ACCOUNT	ACCOUNT NAME AND DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027
41000-250	PROFESSIONAL SERVICES	97,901	138,555	118,500	126,100
41000-261	REPAIR & MAINTENANCE - VEHICLES	1,902	192	2,000	2,000
41000-262	REPAIR & MAINTENANCE - MACHINERY, EQUIPMENT	3,924	1,974	9,645	9,645
41000-266	REPAIR & MAINTENANCE - BUILDINGS	31,053	29,121	30,844	31,000
41000-280	TRAVEL, LODGING, MEALS	2,712	1,580	7,000	7,000
41000-310	OFFICE SUPPLIES, REFRESHMENTS, MISCELLANEOUS	10,737	15,373	17,400	17,400
41000-331	GASOLINE	400	98	477	575
41000-510	INSURANCE	158,869	151,566	194,502	207,000
41000-555	BANK SERVICE CHARGES	94	-	400	400
41000-691	CREDIT CARD PROCESSING FEES	7	-	500	500
SUBTOTAL ADMINISTRATIVE EXPENSES		\$ 916,072	\$ 954,389	\$ 1,046,697	\$ 1,110,486
TAX ADMINISTRATION					
41550-596	Property Tax Refunds	-	-	2,000	2,000
SUBTOTAL TAX ADMINISTRATION EXPENSES		\$ -	\$ -	\$ 2,000	\$ 2,000
CITY HALL BUILDINGS					
41810-266	REPAIR & MAINTENANCE - BUILDINGS	5,768	10,371	22,300	20,000
SUBTOTAL CITY HALL BUILDINGS EXPENSES		\$ 5,768	\$ 10,371	\$ 22,300	\$ 20,000
PUBLIC SAFETY					
42100-110	SALARIES	\$ 1,395,108	\$ 1,561,982	\$ 1,532,226	\$ 1,569,435
42100-141	SOCIAL SECURITY TAX	104,476	119,518	118,072	121,045
42100-142	HEALTH & DENTAL INSURANCE	246,942	285,193	303,963	354,474
42100-143	RETIREMENT	98,671	113,212	126,899	204,880
42100-148	EDUCATION & TRAINING - POLICE	12,014	11,875	26,522	26,525
42100-151	SOCIAL SECURITY TAX - SECONDARY EMPLOYMENT	6,503	5,939	6,120	6,120
42100-165	COURT COSTS	8,301	12,514	19,214	20,000
42100-188	SECONDARY EMPLOYMENT WAGES	85,000	95,308	80,000	80,000
42100-230	PUBLICITY, SUBSCRIPTIONS, DUES	1,950	2,270	2,720	3,000
42100-245	INFORMATION TECHNOLOGY	45,035	38,017	49,237	54,026
42100-261	REPAIR & MAINTENANCE - VEHICLES	38,006	23,114	42,840	40,000
42100-262	REPAIR & MAINTENANCE- VIDEO SURVEILLANCE SYSTEM	44,500	29,243	41,600	55,655
42100-269	REPAIRS & MAINTENANCE - OTHER SERVICES	15,662	18,827	21,760	22,260
42100-320	OPERATING SUPPLIES	9,019	23,114	35,500	33,500
42100-326	CLOTHING & UNIFORMS	16,877	10,590	18,780	18,780
42100-331	GASOLINE	51,388	44,899	68,200	82,000
42100-390	DETECTIVE EXPENSES	3,202	4,139	9,256	9,256
SUBTOTAL PUBLIC SAFETY		\$ 2,182,654	\$ 2,399,754	\$ 2,502,909	\$ 2,700,957
BUILDING & ZONING					
42420-110	SALARIES	\$ 114,516	\$ 156,219	\$ 163,402	\$ 168,905
42420-141	SOCIAL SECURITY TAX	8,314	11,386	14,000	12,925
42420-142	HEALTH & DENTAL INSURANCE	25,078	35,761	39,369	33,975
42420-143	RETIREMENT	8,587	12,438	13,072	13,515
42420-148	EDUCATION & TRAINING	-	294	2,900	2,900

**City of Belle Meade
FY 2026-2027
110 - General Fund**

ACCOUNT	ACCOUNT NAME AND DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027
42420-230	SUBSCRIPTIONS, DUES	2,378	1,847	660	660
42100-245	INFORMATION TECHNOLOGY	-	9,450	11,197	12,500
42420-250	PROFESSIONAL SERVICES	24,037	11,761	10,000	10,000
42420-261	REPAIR & MAINTENANCE - VEHICLES	137	-	600	600
42420-326	CLOTHING & UNIFORMS	190	54	100	100
42420-325	SUPPLIES	5,189	1,535	7,000	10,000
42420-331	GASOLINE	130	212	597	720
SUBTOTAL BUILDING & ZONING		\$ 188,556	\$ 240,957	\$ 262,897	\$ 266,800
PUBLIC WORKS					
43100-110	SALARIES	\$ 182,131	\$ 90,930	\$ 95,336	\$ 96,145
43100-141	SOCIAL SECURITY TAX	13,502	6,192	7,493	7,355
43100-142	HEALTH & DENTAL INSURANCE	24,179	19,394	30,242	23,481
43100-143	RETIREMENT	9,822	10,449	8,800	12,500
43100-148	EDUCATION & TRAINING - STREETS DEPT.	1,239	2,632	3,319	3,670
43100-261	REPAIR & MAINTENANCE - VEHICLES	1,267	1,256	3,500	2,500
43100-262	REPAIR & MAINTENANCE - OTHER MACHINERY	157	226	750	750
43100-265	REPAIRS & MAINTENANCE - STREET SIGNS	1,128	411	4,000	3,000
43100-269	REPAIR & MAINTENANCE - OTHER	149,825	150,214	162,400	127,700
43100-326	CLOTHING & UNIFORMS	2,684	1,456	4,890	4,900
43100-331	GASOLINE	2,678	2,045	4,945	5,945
43100-340	SUPPLIES - REPAIR & MAINTENANCE	2,597	2,470	3,000	3,000
SUBTOTAL HIGHWAYS & STREETS		\$ 391,209	\$ 287,675	\$ 328,675	\$ 290,945
WASTE COLLECTION					
43230-249	DUMPSTER SERVICES	\$ 25,027	\$ 28,272	\$ 36,040	\$ 41,909
43230-269	BRUSH COLLECTION / CHIPPER, TREE WORK	213,380	241,215	250,000	275,000
43230-290	TRASH COLLECTION	383,006	383,006	395,520	413,920
SUBTOTAL WASTE COLLECTION		\$ 621,413	\$ 652,493	\$ 681,560	\$ 730,828
LANDSCAPE SERVICES					
44730-242	WATER FOR IRRIGATION	\$ 39,527	\$ 40,101	\$ 62,000	\$ 77,250
44730-260	REPAIR & MAINTENANCE - OTHER	9,313	34,068	20,000	20,000
44730-321	HORTICULTURAL SUPPLIES & SERVICES	93,661	88,130	138,300	160,000
SUBTOTAL PARKWAYS & BOULEVARDS		\$ 142,501	\$ 162,299	\$ 220,300	\$ 257,250
TOTAL OPERATING EXPENSES		\$ 4,448,173	\$ 4,707,938	\$ 5,067,338	\$ 5,379,267
NET INCREASE (DECREASE) TO NET POSITION		\$ 1,859,305	\$ 1,553,991	\$ 847,180	\$ (507,558)
TRANSFER FROM RESERVES					507,558
NET INCREASE (DECREASE) TO NET POSITION		\$ 1,859,305	\$ 1,553,991	\$ 847,180	\$ 0

Detail Budget - General Fund

City of Belle Meade

FY 2026-2027

110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
REVENUES			
31100	PROPERTY TAXES, CURRENT		\$ 3,324,747
	Tax on property - based on 2024 assessment (.50)	\$ 3,324,747	
31112	PERSONAL PROPERTY TAXES		4,485
	Tax on personal business property - based on tax roll	4,485	
31120	PUBLIC UTILITIES PROPERTY TAX		1,784
	(Ad-Valorum taxes) Based on tax roll	1,784	
31300	INTEREST, PENALTY, COURT COSTS ON DELINQUENT TAXES		3,000
	Taxes are delinquent after February 28 each year	3,000	
31511	IN LIEU OF TAX - ELECTRIC UTILITIES		5,000
	Nashville Electric Service - Budget based on prior years receipts	5,000	
31910	FRANCHISE TAXES		70,000
	From Metro Nashville (based on 3 year average and economic adjustment for current year)	70,000	
31980	MIXED DRINK TAXES		60,000
	Based on average of actual collections - (3 previous years and economic adjustment for current year)	60,000	
32610	BUILDING PERMIT FEES		230,000
	Based on average of actual collections - 3 previous years	230,000	
32650	STREET CUT, EXCAVATING, BLASTING PERMIT FEES		6,000
	\$500 permit, estimate 12 permits	6,000	
32660	ZONING APPEALS FEES		50,000
	Based on average of actual collections - 3 previous years	50,000	
32690	GRADING, DEMOLITION, OTHER PERMIT FEES		12,000
	Based on average of actual collections - 3 previous years	12,000	
33510	STATE SALES TAX		291,260
	Based on average of actual collections - 3 previous years and per capita amount of \$133.00 (Reduced by 20% due to change in population estimate)	291,260	
33530	STATE BEER TAX		1,020
	Based on average of actual collections - 3 previous years and per capita amount of \$.42 (Reduced by 20% due to change in population estimate)	1,020	
33552	STATE-CITY STREETS & TRANSPORTATION		4,247
	(Gasoline Inspection Fee) Per capita amount of \$1.82 (Reduced by 20% due to change in population estimate)	4,247	
33565	SPORTS BETTING TAX		4,873
	Based on estimated per capita amount of \$2.30 (Reduced by 20% due to change in population estimate)	4,873	
33591	GROSS RECEIPTS - TVA		29,242
	Based on estimated per capita amount of \$13.50 (Reduced by 20% due to change in population estimate)	29,242	
33558	TRANSPORTATION MODERNIZATION		1,090
	Based on estimated per capita amount of \$.44 (Reduced by 20% due to change in population estimate)	1,090	

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
33800	LOCAL REVENUE ALLOCATIONS - ROAD MAINTENANCE MOU		-
	Metro MOU - based on CPI annual increase/decrease (Move to Capital Fund)	-	
34200	PUBLIC SAFETY OFF-DUTY SERVICE		90,000
	Revenue from Police off-duty	90,000	
35110	CITY COURT FINES & COSTS		250,000
	Collections estimated based on average of 3 previous years	250,000	
36000	OTHER REVENUES		17,960
	PEP Safety Grant	1,500	
	Voting rental	100	
	Recycle trash cans	360	
	THSO grant revenue	16,000	
36100	INTEREST REVENUE		400,000
	LGIP	350,000	
	CD Laddering program	50,000	
37950	CONTRIBUTIONS - EMPLOYEE FUND		15,000
	Donations from citizens and revenue from our snack machine	15,000	
TOTAL REVENUES			\$ 4,871,709
EXPENSES			
ADMINISTRATION			
41000-110	SALARIES		\$ 386,405
	Manager, Recorder, Finance Dir., P/T Administrative Assistant	\$ 380,805	
	Longevity payments at \$100 per year of service	1,600	
	Overtime - Recorder, estimated at 7 hours/month	4,000	
41000-141	SOCIAL SECURITY TAX		\$ 29,560
	Estimated taxes at 7.65% of gross wages	29,560	
41000-142	HEALTH & DENTAL INSURANCE		51,000
	Health & dental insurance employees - City portion	50,650	
	Health & dental insurance - 0 retirees - City portion	-	
	Life & accident insurance	350	
41000-143	RETIREMENT		30,915
	8% of salaries - 401K Plan	30,915	
41000-148	EDUCATION & TRAINING - ADMIN.		8,350
	TAMCAR Fall/Spring conferences, CMC Certification Program TAMCAR (City Recorder)	600	
	CMFO required Continuing Education /Course registration/Classes	2,000	
	TGFOA Fall & Spring conference (Finance Director)	700	
	TCMA conference (City Manager)	1,800	
	ICMA conference (City Manager)	3,000	
	TML conference (City Manager)	250	
41000-149	EMPLOYEE FUND EXPENSES		24,000

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	These expenses do not come out of General Fund - they are paid with revenue from donations from citizens. Expenses include holiday dinners, employee gift certificates, snacks for vending machine, flowers & gifts for sick employees, family members.	24,000	
41000-220	PRINTING, COPYING, POSTAGE, PROMOTIONS		26,680
	Annual postage	6,500	
	Postage meter annual lease	2,800	
	Property tax billing/mailing	2,050	
	Newsletter printing	4,800	
	Other printing - letterhead, envelopes, forms, checks, etc.	4,750	
	Copy machine maintenance contract & lease agreement	5,280	
	Publicity: Signs, banners, website photos, promotional	500	
41000-230	MEMBERSHIP DUES		5,465
	Tennessee Municipal League	1,130	
	Regional Transportation Authority	500	
	Greater Nashville Regional Council	1,200	
	Tennessee Secretary of State	20	
	TNPRIMA (City Manager)	75	
	TMAA (City Attorney)	125	
	TGFOA (Finance Director)	60	
	TAMCAR (City Recorder)	75	
	TCMA (City Manager)	380	
	ICMA (City Manager)	960	
	AGA (Finance Director)	105	
	IIMC (City Recorder)	195	
	Nashville Business Journal	230	
	Amazon	180	
	Sam's	50	
	Costco	180	
41000-231	PUBLICATION OF LEGAL NOTICES		4,775
	Bid notices and annual budget ad (newspaper)	2,000	
	Bidnet	2,575	
	Public Hearing Notices, Other	200	
41000-240	UTILITY SERVICES		36,000
	Electric, gas, water - City Hall & maintenance garage	36,000	
41000-245	INFORMATION TECHNOLOGY		105,715
	City Hall phones	5,400	
	City Manager phone	720	
	Comcast internet	10,800	
	Local Government software/hardware support & fixed assets CS	29,756	
	Web hosting (Element 47)	2,575	
	Zoom	350	
	Public records requests	250	

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	Phone system support	500	
	EMMA	529	
	Office 365 and Windows 10 licenses	16,400	
	SSL, domain renewal, antivirus license, dark web monitoring, server maintenance - Keystone	20,775	
	Desktop support - Keystone	7,200	
	Adobe software	1,200	
	Fortress security (NextGen server)	300	
	Municode	1,260	
	Champs live streaming	3,000	
	Fiber internet project	1,700	
	Apple development program	100	
	GoGov - push notification service	2,900	
41000-250	PROFESSIONAL SERVICES		126,100
	Annual financial audit	28,500	
	City attorney	90,000	
	Notary bond	100	
	Employee training	2,500	
	Insurance agent	5,000	
41000-261	REPAIR & MAINTENANCE - VEHICLES		2,000
	Routine maintenance to admin vehicle/Verizon Connect(GPS)	2,000	
41000-262	REPAIR & MAINTENANCE - MACHINERY, EQUIPMENT		9,645
	Generator - maintenance contract & repairs	3,665	
	HVAC - maintenance contract & repairs	3,580	
	Other equipment repairs, fire extinguishers	2,400	
41000-266	REPAIR & MAINTENANCE - BUILDINGS		31,000
	Office cleaning contract, and doorway mats	23,500	
	Additional carpet and window cleaning	1,200	
	Restroom & kitchen paper/cleaning supplies	3,800	
	Pest control	500	
	Plumbing, electrical, hardware supplies	2,000	
41000-280	TRAVEL, LODGING, MEALS		7,000
	Out of town conferences for City Manager, City Recorder, Finance Director	5,500	
	Commissioners' Retreat	1,500	
41000-310	OFFICE SUPPLIES, REFRESHMENTS, MISCELLANEOUS		17,400
	Office supplies, small office equipment	6,500	
	Coffee & related, kitchen supplies, water	7,000	
	Document shredding service	600	
	Staff luncheon/training days	2,500	
	Free Shred Day for Residents	800	
41000-331	GASOLINE		575
	Estimated 140 gallons @ \$4.10 per gallon	575	
41000-510	INSURANCE		207,000

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	PEP - liability, property, & workers compensation	158,600	
	Flood insurance	25,400	
	Short-term disability for employees	9,000	
	Long-term disability for employees	14,000	
41000-555	BANK SERVICE CHARGES		400
	Checking accounts - Truxton and First Horizon	400	
41000-691	CREDIT CARD PROCESSING FEES		500
	Monthly fees from card service processor	500	
SUBTOTAL ADMINISTRATIVE EXPENSES			\$ 1,110,486
TAX ADMINISTRATION			
41550-596	Property Tax Refunds		\$ 2,000
	Judgements from State of TN from property tax appraisal appeals	\$ 2,000	
SUBTOTAL TAX ADMINISTRATION EXPENSES			\$ 2,000
CITY HALL BUILDINGS			
41810-266	REPAIR & MAINTENANCE - BUILDINGS		\$ 20,000
	Grounds maintenance	\$ 10,000	
	Miscellaneous repairs	10,000	
SUBTOTAL CITY HALL BUILDINGS EXPENSES			\$ 20,000
PUBLIC SAFETY			
42100-110	SALARIES		\$ 1,569,435
	Chief, Lieutenant, Investigator, Officers, dispatch, clerk	\$ 1,491,029	
	Early retirement & leave payout	-	
	Longevity Pay	20,500	
	Overtime estimate	7,500	
	Part-time dispatchers, Judge, officers	50,406	
42100-141	SOCIAL SECURITY TAX		121,045
	Tax on all gross wages & Longevity	120,065	
	7.65% of state In-Service payment of \$12,800	980	
42100-142	HEALTH & DENTAL INSURANCE		354,474
	Health and dental insurance - F/T employees - City portion	335,860	
	Health & dental insurance - 3 retirees - City portion	16,935	
	Life & accident insurance	1,680	
42100-143	RETIREMENT		204,880
	12.98% of F/T salaries & longevity - TCRS (Legacy Plan)	79,581	
	8% of salaries - 401K Plan	125,300	
42100-148	EDUCATION & TRAINING - POLICE		26,525
	TACP Conference (Chief & Lieutenant)	500	
	LEACT Conference	200	
	Educational Reimbursement Program	12,000	
	V-academy - online training for officers	750	
	Off-Site Training for officers	3,000	
	TIBRS, TIES, NCIC, APCO Dispatch training	2,075	
	Travel, Meals, Lodging	5,000	

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	Firearms - (3) qualifications and (1) set duty ammunition	3,000	
42100-151	SOCIAL SECURITY TAX - SECONDARY EMPLOYMENT		6,120
	7.65% of secondary employment (off-duty) wages	6,120	
42100-165	COURT COSTS		20,000
	Printing - thermal paper for E-tickets	1,000	
	Attorney fees for traffic court appeals	3,400	
	Court supplies, publications, dues	1,182	
	Notary bond	100	
	Connection to RMS system for traffic court	450	
	Translation services	1,800	
	Tyler Technologies E-ticket software license and support	3,100	
	CTRIS Local Government Software	8,968	
42100-188	SECONDARY EMPLOYMENT WAGES		80,000
	Estimate of 1,600 hours at \$50/hour - paid to officers	80,000	
42100-230	PUBLICITY, SUBSCRIPTIONS, DUES		3,000
	Tennessee Association of Chiefs of Police Dues (Chief and Lieutenant)	520	
	ROCIC Membership dues	500	
	LEACT dues	300	
	LESO Program dues	400	
	State Accreditation	730	
	IACP dues	440	
	National Child Safety Certification	110	
42100-245	INFORMATION TECHNOLOGY		54,026
	Police department phone and fax lines	4,200	
	Cell phones: Chief, dispatch emergency cell phone	4,740	
	PowerDMS accreditation management support	3,537	
	Tennessee Portal Project	165	
	TBI connection fee	2,240	
	E-Agent software for TBI connection (Diverse Computing)	2,015	
	TNCRIM	143	
	IT consulting for computer issues - Keystone	10,000	
	LEADS online (pawn shop transactions search)	2,800	
	Verizon Connect for tablet	4,000	
	Omnigo support for records management system	18,604	
	All Traffic Solutions	250	
	RevCord Voice and Data support	1,332	
42100-261	REPAIR & MAINTENANCE - VEHICLES		40,000
	Oil changes - 18 vehicles	3,920	
	Tires, rotations, alignments	12,420	
	Brakes	5,500	
	Miscellaneous repairs (wipers, lights, tune-up, etc.)	1,000	
	Emergency, out of warranty, other	17,160	
42100-262	REPAIR & MAINTENANCE- VIDEO SYSTEM		55,655

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	Software licensing - Skycop (LPR)	38,000	
	VSS extra trip charge	2,000	
	Software licensing - Motorola Vigilent	5,000	
	Software licensing - Touring -Skycop (security cameras)	10,655	
42100-269	REPAIRS & MAINTENANCE - OTHER SERVICES		22,260
	Radio repair for Motorola radios	5,600	
	Metro radio shop	12,000	
	Radar re-certification	960	
	In-car video camera, radar repairs	2,000	
	Radio batteries	700	
	General equipment maintenance	1,000	
42100-320	OPERATING SUPPLIES		33,500
	Community Outreach Programs	1,500	
	Traffic calming	4,000	
	Office supplies, first aid supplies, traffic cones	9,000	
	Holiday parade expenses	3,000	
	Starchase annual fee & supplies	16,000	
42100-326	CLOTHING & UNIFORMS		18,780
	(16) officers @ \$600 each, (2) part-time officer @ \$300 each - patrol uniform allowance	10,200	
	(4) Dispatchers @ \$250 each, (3) part-time dispatchers @ \$150 each - dispatcher uniform allowance	1,450	
	Emergency, badges, holsters, miscellaneous	3,630	
	(2) bullet resistant vests	2,000	
	PEP Grant Safety Equipment Match	1,500	
42100-331	GASOLINE		82,000
	(18) gasoline vehicles - approximately 20,000 gallons @ \$4.10/gallon less employee reimbursement	82,000	
42100-390	DETECTIVE		9,256
	Cell phone	480	
	Lexis Nexis	3,000	
	Accurint	1,176	
	FirstTwo mobile app	3,600	
	Travel, research, supplies	1,000	
	SUBTOTAL PUBLIC SAFETY		\$ 2,700,957
BUILDING & ZONING			
42420-110	SALARIES		\$ 168,905
	Wages	\$ 168,305	
	Longevity	600	
42420-141	SOCIAL SECURITY TAX		12,925
	Estimated taxes on gross wages, longevity	12,925	
42420-142	HEALTH & DENTAL INSURANCE		33,975
	Health & dental insurance - City portion	33,805	

**City of Belle Meade
FY 2026-2027
110 - General Fund**

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	Life & accident insurance	170	
42420-143	RETIREMENT		13,515
	8% of salaries - 401K Plan	13,515	
42420-148	EDUCATION & TRAINING		2,900
	Continuing education required for certification	2,900	
42420-230	SUBSCRIPTIONS, DUES		660
	TN AFPM (Association Flood Plain Management) dues	50	
	MTCOA dues	40	
	ICC (International Code Council) dues	270	
	TN Stormwater Management Association dues	300	
42420-245	INFORMATION TECHNOLOGY		12,500
	CivicPlus	10,500	
	Verizon Connect for tablet	500	
	Cell phones	1,500	
42420-250	PROFESSIONAL SERVICES		10,000
	Engineering and other consulting services	10,000	
42420-261	REPAIR & MAINTENANCE - VEHICLES		600
	Estimated routine repairs	600	
42420-326	CLOTHING & UNIFORMS		100
	Logo shirts, pants	100	
42420-325	SUPPLIES		10,000
	Miscellaneous meeting supplies, BZA and HZC sign printing	10,000	
42420-331	GASOLINE		720
	Estimated 175 gallons @ \$4.10 per gallon	720	
	SUBTOTAL BUILDING & ZONING		\$ 266,800
PUBLIC WORKS			
43100-110	SALARIES		\$ 96,145
	Wages	\$ 91,065	
	Overtime, estimated at 7 hours/month	3,680	
	Longevity	1,400	
43100-141	SOCIAL SECURITY TAX		7,355
	7.65% on all gross wages and longevity	7,355	
43100-142	HEALTH & DENTAL INSURANCE		23,481
	Health and dental insurance - City portion	13,870	
	Health & dental insurance - 1 retiree - City portion	9,525	
	Life & accident insurance	85	
43100-143	RETIREMENT		12,500
	12.98% of salaries & longevity payments TCRS (Legacy Plan)	12,500	
43100-148	EDUCATION & TRAINING - STREETS DEPT.		3,670
	TNAPWA (American Public Works Association) dues	450	
	TCAPWA annual conference	1,750	
	Chemical spill response class	270	
	Other required training and travel to maintain certifications	1,200	

City of Belle Meade
FY 2026-2027
110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
43100-261	REPAIR & MAINTENANCE - VEHICLES		2,500
	Routine items for Public Works trucks/Verizon Connect (GPS)	2,500	
43100-262	REPAIR & MAINTENANCE - OTHER MACHINERY		750
	Repairs to large tools and equipment, including forklift	750	
43100-265	REPAIRS & MAINTENANCE - STREET SIGNS		3,000
	Repairs to existing signs, replacements for damaged signs, poles	3,000	
43100-269	REPAIR & MAINTENANCE - OTHER		127,700
	Street Maintenance Contract work & miscellaneous maintenance	40,000	
	Engineering fees	25,000	
	Snow Removal	60,000	
	Tennessee One Call tickets	2,700	
43100-326	CLOTHING & UNIFORMS		4,900
	Uniforms - Unifirst; Carhart Jacket	1,300	
	Boots	700	
	Cell phone, Verizon connection	2,700	
	Miscellaneous	200	
43100-331	GASOLINE		5,945
	Estimated 1,450 gallons @ \$4.10/gallon less employee reimbursement	5,945	
43100-340	SUPPLIES - REPAIR & MAINTENANCE		3,000
	Small hand tools, hardware, rags, propane, gloves, misc.	3,000	
SUBTOTAL PUBLIC WORKS			\$ 290,945
WASTE COLLECTION			
43230-249	DUMPSTER SERVICES		\$ 41,909
	(3) Trash dumpsters behind City Hall	\$ 19,459	
	(2) Cardboard dumpsters behind City Hall	16,100	
	Extra recycle trash cans and labels	3,350	
	Extra pick-up, week of Christmas - New Years	3,000	
43230-269	BRUSH COLLECTION / CHIPPER, TREE WORK		275,000
	Brush collection & chipper contract	245,000	
	Emergency tree work, storm cleanup	30,000	
43230-290	TRASH COLLECTION		413,920
	Once-weekly trash pick-up & recycle pick-up	\$ 413,920	
SUBTOTAL WASTE COLLECTION			\$ 730,828
LANDSCAPE SERVICES			
44730-242	WATER FOR IRRIGATION		\$ 77,250
	1/2 Watering truck and all irrigation	\$ 77,250	
44730-260	REPAIR & MAINTENANCE - OTHER		20,000
	Install & store backflow, turf maintenance, irrigation repairs, back flow preventers repairs	20,000	
44730-321	HORTICULTURAL SUPPLIES & SERVICES		160,000
	Landscape maintenance	154,000	
	Extra supplies, services outside of contract, dirt work	6,000	
SUBTOTAL LANDSCAPE SERVICES			\$ 257,250

**City of Belle Meade
 FY 2026-2027
 110 - General Fund**

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
	TOTAL OPERATING EXPENSES		\$ 5,379,267
	TRANSFER FROM RESERVES		507,558
	NET INCREASE (DECREASE) TO NET POSITION		\$ 0

Budget Summary - Capital Fund

City of Belle Meade Budget Comparison 2024-2027 130 - CAPITAL FUND

	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>
	Actual	Actual	for 9 months, estimate for 3 months	Proposed
Revenues:				
Road Maintenance MOU	-	\$ -	\$ -	\$ 352,472
Other Revenues				320,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 672,472</u>
Expenses:				
Improvements				\$ 3,164,000
Machinery & Equipment				80,125
Transportation Equipment				172,000
Furnishings				-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,416,125</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,743,653)</u>
Fund Balance, June 30				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,743,653)</u>

***Prior to July 1, 2026, the Capital Fund was included in the General Fund

4 Year Comparison - Capital Fund

City of Belle Meade

FY 2024-2027

Capital Fund

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024	2024/2025	2025/2026	2026/2027
		Actual	Actual	Estimate	Proposed
REVENUES					
33800	LOCAL REVENUE ALLOCATIONS - MOU	\$ -	\$ -	\$ -	\$ 352,472
36000	OTHER REVENUES	-	-	-	320,000
TOTAL REVENUES		\$ -	\$ -	\$ -	\$ 672,472
CAPITAL EXPENSES					
41000-930	ADMINISTRATION - IMPROVEMENTS	\$ 5,756	\$ -	\$ 75,000	\$ 134,000
41000-940	ADMINISTRATION - MACHINERY & EQUIPMENT	-	2,895	97,400	11,000
42420-944	BUILDING & ZONING - TRANSPORTATION EQUIPMENT	-	-	-	-
42420-940	BUILDING & ZONING - MACHINERY & EQUIPMENT	-	1,188	-	-
42100-930	PUBLIC SAFETY - IMPROVEMENTS	-	-	25,000	300,000
42100-940	PUBLIC SAFETY - MACHINERY & EQUIPMENT	73,932	100,410	187,150	69,125
42100-944	PUBLIC SAFETY - TRANSPORTATION EQUIPMENT	262,654	375,889	-	172,000
43100-930	PUBLIC WORKS - IMPROVEMENTS	474,256	358,284	1,540,315	2,730,000
43100-940	PUBLIC WORKS - MACHINERY & EQUIPMENT	-	89,365	100,000	-
43100-944	PUBLIC WORKS - TRANSPORTATION EQUIPMENT	-	-	60,000	-
TOTAL CAPITAL EXPENSES		\$ 816,598	\$ 928,031	\$ 2,084,865	\$ 3,416,125
TRANSFER FROM RESERVES					2,743,653
NET INCREASE (DECREASE) TO NET POSITION		\$ -	\$ -	\$ -	\$ -

***Prior to July 1, 2026, the Capital Fund was included in the General Fund

Detail Budget - Capital

City of Belle Meade

FY 2026-2027

130 - Capital Fund

REVENUES

LOCAL REVENUE ALLOCATIONS - ROAD MAINTENANCE MOU		
33800		352,472
	Metro MOU - based on CPI annual increase/decrease (Move from General Fund)	352,472
36000	OTHER REVENUES	320,000
	TDOT grant revenue (\$781,828 total) (Move from General Fund)	300,000
	ARPA grant revenue (\$848,008 total)	-
	THSO grant revenue (Move from General Fund)	20,000
TOTAL REVENUES		\$ 672,472

EXPENSES

41000-930 ADMINISTRATION - IMPROVEMENTS			\$ 134,000
	HVAC - 2 units	\$ 34,000	
	Carpet & paint	100,000	
42100-930 PUBLIC SAFETY - IMPROVEMENTS			300,000
	Facility improvements	300,000	
43100-930 PUBLIC WORKS - IMPROVEMENTS			2,730,000
	TDOT sidewalk project - phase II (\$781,208 total grant)	300,000	
	Roadway projects (paving)	-	
	Lynwood sidewalks - Phase I	180,000	
	Harding Place/BMB signal upgrade (ARPA project)	-	
	Master Plan project - Phase I	250,000	
	Belle Meade Boulevard road improvements	2,000,000	
41000-940 ADMINISTRATION - MACHINERY & EQUIPMENT			11,000
	LGC NextGen Server	7,000	
	IT replacements	4,000	
42100-940 PUBLIC SAFETY - MACHINERY & EQUIPMENT			69,125
	(4) Stalker in-car radar	8,800	
	(11) GTAC tablets	60,325	
42420-940 BUILDING & ZONING - MACHINERY & EQUIPMENT			-
43100-940 PUBLIC WORKS - MACHINERY & EQUIPMENT			-
42100-944 PUBLIC SAFETY - TRANSPORTATION EQUIPMENT			172,000
	(3) Ford Explorer SUV's	172,000	
43100-944 PUBLIC WORKS - TRANSPORTATION EQUIPMENT			-
42100-947 PUBLIC WORKS - FURNISHINGS			-
TOTAL CAPITAL EXPENSES			\$ 3,416,125
TRANSFER FROM RESERVES			2,743,653
NET INCREASE (DECREASE) TO NET POSITION			\$ -

***Prior to July 1, 2026, the Capital Fund was included in the General Fund

Budget Summary - State Street Aid

City of Belle Meade Budget Comparison 2024-2027 121 - STATE STREET AID

	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u> for 9 months, estimate for 3 months	<u>2026/2027</u> Proposed
	Actual	Actual		
Revenues:				
Gasoline & Motor Fuel Tax	\$ 101,456	\$ 101,488	\$ 105,190	\$ 79,970
	<u>\$ 101,456</u>	<u>\$ 101,488</u>	<u>\$ 105,190</u>	<u>\$ 79,970</u>
Operating Expenses:				
Highways, Streets & Roadways				
Street Lighting	\$ 63,318	\$ 63,062	\$ 67,500	\$ 74,000
Repair & Maint. - R-O-W	29,302	9,769	15,600	25,300
Repair & Maint. - Other	-	-	-	-
	<u>\$ 92,620</u>	<u>\$ 72,831</u>	<u>\$ 83,100</u>	<u>\$ 99,300</u>
Net Change in Fund Balance	<u>8,836</u>	<u>28,657</u>	<u>22,090</u>	<u>(19,330)</u>
Fund Balance, June 30	<u>\$ 178,888</u>	<u>\$ 207,545</u>	<u>\$ 229,635</u>	<u>\$ 210,305</u>

City of Belle Meade
FY 2026-2027
121 - State Street Aid

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2026/2027 Proposed
REVENUES					
33551	GASOLINE & MOTOR FUEL TAXES	\$ 101,456	\$ 101,488	\$ 105,190	\$ 79,970
TOTAL REVENUES		\$ 101,456	\$ 101,488	\$ 105,190	\$ 79,970
EXPENSES					
43120-247	STREET LIGHTING	\$ 63,318	\$ 63,062	\$ 67,500	\$ 74,000
43120-268	REPAIR & MAINTENANCE - ROADS & R- O-W's	29,302	9,769	15,600	25,300
TOTAL OPERATING EXPENSES		\$ 92,620	\$ 72,831	\$ 83,100	\$ 99,300
CAPITAL EXPENSES					
43120-930	IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL EXPENSES		\$ -	\$ -		
NET INCREASE (DECREASE) TO FUND BALANCE		\$ 8,836	\$ 28,657	\$ 22,090	\$ (19,330)

Budget Summary - Beautification Fund

City of Belle Meade Budget Comparison 2024-2027 123 - BEAUTIFICATION FUND

	<u>2023/2024</u> Actual	<u>2024/2025</u> Actual	<u>2025/2026</u> for 9 months, estimate for 3 months	<u>2026/2027</u> Proposed
Revenues:				
Contributions				
Ceres Memorials	\$ 1,150	\$ 2,950	\$ 500	\$500
Ceres Society Donations	93,255	101,470	75,000	75,000
Interest Earnings	3,981	4,706	750	750
	<u>\$ 98,386</u>	<u>\$ 109,126</u>	<u>\$ 76,250</u>	<u>\$76,250</u>
Operating Expenses:				
Parkways & Boulevards				
Public Relations	\$ 1,679	\$ 1,427	\$ 7,500	\$ 7,500
Professional Services	-	-	-	20,000
Repair & Maintenance	8,640	9,360	12,500	12,500
Horticultural Supplies, Svcs.	71,200	50,888	68,000	70,000
	<u>\$ 81,519</u>	<u>\$ 61,675</u>	<u>\$ 88,000</u>	<u>\$110,000</u>
Capital Expenses:				
Improvements	-	40,908	155,000	100,000
	<u>\$ -</u>	<u>\$ 40,908</u>	<u>\$ 155,000</u>	<u>\$100,000</u>
Net Change in Fund Balance	<u>\$ 16,867</u>	<u>\$ 6,543</u>	<u>\$ (166,750)</u>	<u>(\$133,750)</u>
Fund Balance, June 30	<u>\$ 271,739</u>	<u>\$ 278,282</u>	<u>\$ 111,532</u>	<u>(\$22,218)</u>

City of Belle Meade
FY 2026-2027
123 - Beautification Fund

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2026/2027 Proposed
REVENUES					
36100	INTEREST EARNINGS	\$ 3,981	\$ 4,706	\$ 750	\$ 750
36730	CONTRIBUTIONS - MEMORIALS	1,150	2,950	500	500
37950	CONTRIBUTIONS - CERES	93,255	101,470	75,000	75,000
TOTAL REVENUES		\$ 98,386	\$ 109,126	\$ 76,250	\$ 76,250
EXPENSES					
44730-236	PUBLIC RELATIONS	\$ 1,679	\$ 1,427	\$ 7,500	\$ 7,500
44730-250	PROFESSIONAL SERVICES	-	-	-	20,000
44730-260	REPAIR & MAINTENANCE SERVICES	8,640	9,360	12,500	12,500
44730-321	HORTICULTURAL SUPPLIES & SERVICES	71,200	50,888	70,000	70,000
TOTAL OPERATING EXPENSES		\$ 81,519	\$ 61,675	\$ 90,000	\$ 110,000
CAPITAL EXPENSES					
44730-930	IMPROVEMENTS OTHER THAN BUILDING	-	40,908	155,000	100,000
TOTAL CAPITAL EXPENSES		\$ -	\$ 40,908	\$ 155,000	\$ 100,000
TRANSFER FROM RESERVES			-	168,750	133,750
NET INCREASE (DECREASE) TO FUND BALANCE		\$ 16,867	\$ 6,543	\$ -	\$ -

**City of Belle Meade
FY 2026-2027
121 - State Street Aid**

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
33551	GASOLINE & MOTOR FUEL TAXES		\$ 79,970
	Based on estimated per capita amount of \$36.30 (Reduced by 20% due to change in population estimate)	\$ 79,970	
	TOTAL REVENUES		\$ 79,970
EXPENSES			
43120-247	STREET LIGHTING		\$ 74,000
	Monthly payments to NES for City street lights	\$ 74,000	
43120-268	REPAIR & MAINTENANCE - ROADS & R-O-W's		25,300
	Monthly payments to NES for video cameras to run 30 locations	8,800	
	Monthly payments for cellular connectivity of 30 locations (Verizon)	16,500	
	TOTAL OPERATING EXPENSES		\$ 99,300
CAPITAL EXPENSES			
43120-930	IMPROVEMENTS		\$ -
		-	
	TOTAL CAPITAL EXPENSES		\$ -
	TRANSFER FROM RESERVES		\$ 19,330
	NET INCREASE (DECREASE) TO FUND BALANCE		\$ -

City of Belle Meade
FY 2026-2027
123 - Beautification Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
36100	INTEREST EARNINGS		\$ 750
	Interest on checking	\$ 750	
36730	CONTRIBUTIONS - MEMORIALS		500
	Memorial donations - based on past experience	500	
37950	CONTRIBUTIONS - CERES		75,000
	Ceres Society - based on previous three years receipts	75,000	
	TOTAL REVENUES		\$ 76,250
EXPENSES			
44730-236	PUBLIC RELATIONS		\$ 7,500
	Promotional mailings, other publicity or Ceres event, flag replacements	\$ 7,500	
44730-250	PROFESSIONAL SERVICES		\$ 20,000
	Landscape architect	20,000	
44730-260	REPAIR & MAINTENANCE SERVICES		\$ 12,500
	1/2 Watering truck	12,500	
44730-321	HORTICULTURAL SUPPLIES & SERVICES		\$ 70,000
	Holiday wreaths for street signs	10,000	
	New and replacement trees	10,000	
	Seasonal bedding plants, bulbs, etc.	50,000	
	TOTAL OPERATING EXPENSES		\$ 110,000
CAPITAL EXPENSES			
44730-930	IMPROVEMENTS		\$ 100,000
	Landscaping - Caldwell Meadow	\$ 50,000	
	Landscaping - Belle Meade Boulevard median	50,000	
	TOTAL CAPITAL EXPENSES		\$ 100,000
	TRANSFER FROM RESERVES		\$ 133,750
	NET INCREASE (DECREASE) TO FUND BALANCE		\$0

Budget Summary - Stormwater Fund

City of Belle Meade Budget Comparison 2024-2027 126 - STORMWATER FUND

	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>
	Actual	Actual	for 9 months, estimate for 3 months	Proposed
Revenues:				
Stormwater User Fees	- \$	313,965	\$ 302,000	\$ 364,400
	<u>\$ -</u>	<u>\$ 313,965</u>	<u>\$ 302,000</u>	<u>\$ 364,400</u>
Operating Expenses:				
Education & Training	\$ -	\$ -	\$ -	\$ 300
Consultant's Services	-	36,532	58,460	142,560
Repair & Maintenance - Other	-	173,721	190,000	190,000
	<u>\$ -</u>	<u>\$ 210,253</u>	<u>\$ 248,460</u>	<u>\$ 332,860</u>
Capital Expenses:				
Improvements	-	-	50,000	25,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 25,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 103,712</u>	<u>\$ 3,540</u>	<u>\$ 6,540</u>
Fund Balance, June 30	<u>\$ -</u>	<u>\$ 103,712</u>	<u>\$ 107,252</u>	<u>\$ 113,792</u>

***Prior to July 1, 2024, the Stormwater Fund was included in the General Fund

4 Year Comparison - Stormwater Fund

City of Belle Meade

FY 2026-2027

126 - Stormwater Fund

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2026/2027 Proposed
REVENUES					
34312	STORMWATER USER FEES		\$ 313,965	\$ 302,000	\$ 364,400
TOTAL REVENUES		\$ -	\$ 313,965	\$ 302,000	\$ 364,400
EXPENSES					
43150-148	EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ 300
43150-256	CONSULTANT'S SERVICES		36,532	58,460	142,560
43150-269	REPAIR & MAINTENANCE - OTHER		173,721	190,000	190,000
TOTAL OPERATING EXPENSES		\$ -	\$ 210,253	\$ 248,460	\$ 332,860
CAPITAL EXPENSES					
43150-930	IMPROVEMENTS		\$ -	\$ 50,000	\$ 25,000
TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ 50,000	\$ 25,000
TRANSFER FROM RESERVES		-	-	-	-
NET INCREASE (DECREASE) TO FUND BALANCE		\$0	\$103,712	\$3,540	\$6,540

**City of Belle Meade
FY 2026-2027
126 - Stormwater Fund**

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
34312	STORMWATER USER FEES		\$ 364,400
	Residential collections	\$ 357,000	
	Commerical collections	5,400	
	Stormwater control measures	1,000	
	EPSC fines	1,000	
	TOTAL REVENUES		\$ 364,400
EXPENSES			
43150-256	EDUCATION & TRAINING		\$ 300
	TNEPSC	\$ 300	
43150-256	CONSULTANT'S SERVICES		\$ 142,560
	MS4 Permit fee (paid to State of TN), engineering services & Stream monitoring support	\$ 3,460	
	EPSC inspections	5,000	
	Billing services to Metro Water	36,100	
	Stream Monitoring, NPDES Annual Report, ESRI, MS4 engineering services	98,000	
43150-269	REPAIR & MAINTENANCE - OTHER		190,000
	Minor stormwater repairs, culvert cleaning	30,000	
	Creek debris removal maintenance work	140,000	
	Street Sweeping Contract at \$1,520/month	20,000	
	TOTAL OPERATING EXPENSES		\$ 332,860
CAPITAL EXPENSES			
43150-930	STORMWATER - IMPROVEMENTS		\$ 25,000
	Stormwater improvements	\$ 25,000	
	TOTAL CAPITAL EXPENSES		\$ 25,000
	TRANSFER FROM RESERVES		\$ -
	NET INCREASE (DECREASE) TO FUND BALANCE		\$ 6,540

Budget Summary - Sewer Fund

City of Belle Meade Budget Comparison 2024-2027 412 - SEWER FUND

	<u>2023/2024</u>	<u>2024/2025</u>	<u>2025/2026</u>	<u>2026/2027</u>
	Actual	Actual	for 9 months, estimate for 3 months	Proposed
Revenues:				
Sewer Permit Fees	\$ 1,800	\$ 2,000	\$ 1,000	\$ 1,000
Sewer Access Fees	18,000	20,000	10,000	10,000
Interest Revenue	92,701	90,039	50,000	50,000
Sewer User Fee (Metro Water)	543,514	556,266	521,849	578,516
Replacement/Repair charges	79,600	95,846	46,500	47,500
Miscellaneous	-	525,920	-	-
	<u>735,615</u>	<u>1,290,071</u>	<u>629,349</u>	<u>687,016</u>
Operating Expenses:				
Salaries	\$ 55,184	\$ 62,160	\$ 60,525	\$ 63,270
Social Security Tax	4,064	4,496	4,680	4,840
Health & Dental Insurance	13,329	15,465	18,724	20,555
Retirement - 401K	4,473	4,834	4,842	5,062
Education & Training	1,065	705	950	3,200
Membership Dues	-	-	-	850
Information Technology	1,220	1,046	12,500	12,500
Engineer, Architect	5,765	1,523	20,000	20,000
Other Professional Services	-	5,695	14,380	19,500
Repair & Maintenance-Pumps	65,579	35,401	53,950	53,950
Repair & Maint. - Vehicles	2,046	-	2,000	2,000
Repair & Maint. - Other Equip.	7	-	1,500	1,500
Office Supplies	200	337	150	350
Operating Supplies	246		1,200	1,200
Chemicals	109,947	45,860	100,000	120,000
Clothing & Uniforms	1,063	431	1,330	1,330
Gasoline	3,110	2,520	6,513	7,800
Consumable Tools	652	178	500	500
Commercial Insurance	7,864	7,120	7,800	7,800
Depreciation	156,541	158,361	275,000	200,000
	<u>\$ 432,355</u>	<u>\$ 346,132</u>	<u>\$ 586,545</u>	<u>\$ 546,207</u>
Capital Expenses:				
Impr. Other Than Building	\$ 96,306	\$ 726,638	\$ 195,000	\$ 195,000
Machinery & Equipment	-	-	-	-
Transportation Equipment	-	-	60,000	-
	<u>\$ 96,306</u>	<u>\$ 726,638</u>	<u>\$ 255,000</u>	<u>\$ 195,000</u>
Net Change in Net Position	<u>206,954</u>	<u>217,301</u>	<u>(212,196)</u>	<u>(54,191)</u>
Unrestricted Net Position	2,484,549	2,589,875	2,968,156	3,030,072
Invested in Capital Assets	322,627	166,086	7,725	2,725
Net Position, June 30	<u>\$ 2,807,176</u>	<u>\$ 2,755,961</u>	<u>\$ 2,975,881</u>	<u>\$ 3,032,797</u>

City of Belle Meade
FY 2026-2027
412 - Sewer Fund

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2026/2027 Proposed
32630	SEWER PERMIT FEES	\$ 1,800	\$ 2,000	\$ 1,000	\$ 1,000
36100	INTEREST EARNINGS	92,701	90,039	50,000	50,000
37230	SEWER USER FEE	543,514	556,266	521,849	578,516
37294	REPLACEMENT/REPAIR CHARGES	79,600	95,846	46,500	47,500
37296	SEWER ACCESS FEES	18,000	20,000	10,000	10,000
33400	OTHER REVENUES	-	525,920	-	-
TOTAL REVENUES		\$ 735,615	\$ 1,290,071	\$ 629,349	\$ 687,016
EXPENSES					
52210-110	SALARIES	\$ 55,184	\$ 62,160	\$ 60,525	\$ 63,270
52210-131	TERMINAL AND SICK LEAVE	-	-	-	-
52210-133	VACATION LEAVE	-	-	-	-
52210-141	SOCIAL SECURITY TAX	4,064	4,496	4,680	4,840
52210-142	HEALTH & DENTAL INSURANCE	13,329	15,465	18,724	20,555
52210-143	RETIREMENT	4,473	4,834	4,842	5,062
52210-148	EDUCATION & TRAINING	1,065	705	950	3,200
52210-230	MEMBERSHIP DUES	-	-	-	850
52210-245	INFORMATION TECHNOLOGY	1,220	1,046	12,500	12,500
52210-254	PROFESSIONAL SERVICES - ARCHITECT, ENGINEER, ETC.	5,765	1,523	20,000	20,000
52210-259	OTHER PROFESSIONAL SERVICES	-	5,695	14,380	19,500
52210-260	REPAIR & MAINTENANCE - COLLECTION SYSTEM	65,579	35,401	53,950	53,950
52210-261	REPAIR & MAINTENANCE - VEHICLES	2,046	-	2,000	2,000
52210-262	REPAIR & MAINTENANCE - OTHER EQUIPMENT	7	-	1,500	1,500
52210-310	OFFICE SUPPLIES	200	337	150	350
52210-320	OPERATING SUPPLIES	246	-	1,200	1,200
52210-322	CHEMICALS	109,947	45,860	100,000	120,000
52210-326	CLOTHING & UNIFORMS	1,063	431	1,330	1,330
52210-331	GASOLINE	3,110	2,520	6,513	7,800
52210-341	CONSUMABLE TOOLS	652	178	500	500
52210-510	INSURANCE	7,864	7,120	7,800	7,800
52210-540	DEPRECIATION EXPENSE	156,541	158,361	275,000	200,000
TOTAL OPERATING EXPENSES		\$ 432,355	\$ 346,132	\$ 586,545	\$ 546,207
CAPITAL EXPENSES					
52210-930	IMPROVEMENTS	96,306	726,638	195,000	195,000
52210-944	TRANSPORTATION EQUIPMENT	-	-	60,000	-
TOTAL CAPITAL EXPENSES		\$ 96,306	\$ 726,638	\$ 255,000	\$ 195,000
NET INCREASE (DECREASE) TO NET POSITION		\$ 206,954	\$ 217,301	\$ (212,196)	\$ (54,191)
TRANSFER FROM RESERVES				216,703	54,191

**NET INCREASE (DECREASE) TO NET
POSITION**

\$ 206,954 \$ 217,301 \$ 4,507 \$ 0

**City of Belle Meade
FY 2026-2027
412 - Sewer Fund**

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
REVENUES			
32630	SEWER PERMIT FEES		\$ 1,000
	Charged when City installs new or relocates existing sewer grinder pump system (5 @ \$200)	\$ 1,000	
36100	INTEREST EARNINGS		50,000
	Interest earned on balance of reserves in LGIP	50,000	
37230	SEWER USER FEE		578,516
	Revenues collected by Metro Water and reimbursed, less 10% administrative fee. Sewer user rate of \$3.38 per 100 ccf	578,516	
37294	SYSTEM REPLACEMENT/REPAIR CHARGES		47,500
	(5) New sewer pump stations purchased for resale to homeowner.	42,500	
	Cables, misc. parts for resale	5,000	
37296	SEWER ACCESS FEES		10,000
	\$2,000 fee required when new pump station is installed estimated at (5) this year	10,000	
33400	OTHER REVENUES		-
		-	
TOTAL REVENUES			\$ 687,016
EXPENSES			
52210-110	SALARIES		\$ 63,270
	Wages - Collections Operator	\$ 62,455	
	Overtime, estimated at 7 hours/month	115	
	Longevity	700	
52210-131	TERMINAL AND SICK LEAVE		-
	Accrued sick leave payable to the employee upon separation		
52210-133	VACATION LEAVE		-
	Accrued vacation leave payable to the employee upon separation		
52210-141	SOCIAL SECURITY TAX		4,840
	Estimated taxes on all gross wages, longevity	4,840	
52210-142	HEALTH & DENTAL INSURANCE		20,555
	Health and dental insurance	20,470	
	Life & accident insurance	85	
52210-143	RETIREMENT		5,062
	8% of salaries & longevity payments 401K	5,062	
52210-148	EDUCATION & TRAINING - SEWER DEPT.		3,200
	Travel, lodging, meals for training	500	
	TAUD annual conference	125	
	WPC Conference	2,000	
	TNEPSC training	125	
	AWWA dues	250	
	State of TN collection operator certification	200	
52210-230	MEMBERSHIP DUES		850
	TNDEC dues	350	
	TAUD dues	500	
52210-245	INFORMATION TECHNOLOGY		12,500
	Mobile phone and Verizon connection	1,500	
	Workorder management system	11,000	
52210-254	PROFESSIONAL SERVICES - ARCHITECT, ENGINEER, ETC.		20,000

Engineering services	20,000	
52210-259 OTHER PROFESSIONAL SERVICES		19,500
Wastewater testing	10,000	
State Division of Water Pollution Control - annual maintenance fee	1,380	
Satellite telemetry annual support (for 5 underground odor tanks)	2,100	
Residential grinder telemetry	2,400	
On-call services	3,620	
52210-260 REPAIR & MAINTENANCE - COLLECTION SYSTEM		53,950
E-1 grinder pump rebuilds	25,000	
Pump truck, plumbing, electrical contractors and labor to assist with installs	13,100	
Parts, hardware, miscellaneous repair items	950	
Replacement pump for odor tanks	900	
Myers pump - repair parts	9,000	
(5) Telemetry upgrade to E-1 pump systems	5,000	
52210-261 REPAIR & MAINTENANCE - VEHICLES		2,000
Routine items for large service truck; small truck oil changes	2,000	
52210-262 REPAIR & MAINTENANCE - OTHER EQUIPMENT		1,500
Miscellaneous repairs	1,500	
52210-310 OFFICE SUPPLIES		350
Forms, printing, toner, and other misc. office supplies	350	
52210-320 OPERATING SUPPLIES		1,200
Disposable coveralls, latex gloves, disposable wipes, hardware, rags	1,200	
52210-322 CHEMICALS		120,000
Odor and corrosion control for 5 underground tanks	120,000	
52210-326 CLOTHING & UNIFORMS		1,330
Uniforms - Unifirst	630	
Boots	350	
Bib overalls and jacket- 1 pair and miscellaneous	350	
52210-331 GASOLINE		7,800
(2) Sewer Dept. trucks - approximately 1,900 gallons @ \$4.10/gallon	7,800	
52210-341 CONSUMABLE TOOLS		500
Small hand tools	500	
52210-510 INSURANCE		7,800
Property, equipment, auto, liability, workers compensation	7,800	
52210-540 DEPRECIATION EXPENSE		200,000
Depreciation of sewer system equipment	200,000	
TOTAL OPERATING EXPENSES		\$ 546,207
CAPITAL EXPENSES		
52210-930 IMPROVEMENTS		\$ 195,000
Air relief valves (5)	\$ 15,000	
New pump systems reimbursed by homeowner (5)	60,000	
Grinder pump replacements	100,000	
Gravity line rehab	20,000	
52210-944 TRANSPORTATION EQUIPMENT		-
TOTAL CAPITAL EXPENSES		\$ 195,000
TRANSFER FROM RESERVES		\$ 54,191
NET INCREASE (DECREASE) TO NET POSITION		\$ 0

**City of Belle Meade
CAPITAL IMPROVEMENT PLAN (CIP)
FISCAL YEARS 2027 - 2031**

DESCRIPTION/ FUND		Budget FY 2025-26	Proposed FY 2026-27	Projected FY 2027-28	Projected FY 2028-29	Projected FY 2029-30	Projected FY 2030-31
CAPITAL FUND							
Fleet Replacement	Admin						
Fleet Replacement	Building/Zoning						\$ 65,000
Fleet Replacement	Public Safety	\$ -	\$ 172,000	\$ 177,160	\$ 182,475	\$ 187,949	\$ 193,588
Fleet Replacement	Public Works						
Furnishings	Admin						
Furnishings	Public Safety						
Furnishings	Public Works						
Machinery and Equipment	Admin - City-wide IT network replacements (i.e. PCs, servers, firewall, etc.)	\$ 97,400	\$ 11,000			\$ 115,000	
Machinery and Equipment	Public Safety - GTAC tablets, In-car radio, In-car cameras, Body-worn cameras, radar & handheld laser	\$ 187,150	\$ 69,125	\$ 22,000	\$ 22,000		
Machinery and Equipment	Public Safety - Video Security System (SkyCop LPR and other security camera systems)			\$ 110,500	\$ 110,500		
Machinery and Equipment	Public Safety - UTV & Starchase			\$ 30,000			
Machinery and Equipment	Bldg and Zoning						
Machinery and Equipment	Public Works - Street Signs Enhancement			\$ 100,000			
Machinery and Equipment	Public Works						
Improvements	Admin - City Parking lot resurfacing	\$ 60,000					
Improvements	Admin - City Hall Carpet and Paint		\$ 100,000				
Improvements	Admin - HVAC unit replacements		\$ 34,000	\$ 34,000			
Improvements	Admin - Replace dumpsters' enclosure and gate			\$ 80,000			
Improvements	Public Safety - Building Space Needs Assessment and Facility Improvements	\$ 25,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Improvements	Public Works - Roadway Projects (annual paving)	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	\$ 350,000	\$ 400,000
Improvements	Public Works -Harding Place Signal Upgrade with NDOT (ARPA)	\$ 580,000	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	Public Works - Master Plan projects	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Improvements	Public Works - Belle Meade Boulevard (north and southbound) Road Improvements (repairs, paving, striping, signage)	\$ 300,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -
Improvements	Public Works - TDOT Harding Pike Sidewalk	\$ 60,315	\$ 300,000	\$ 360,000	\$ -	\$ -	\$ -
Improvements	Public Works - Lynwood Blvd Ph1 Sidewalk	\$ -	\$ 180,000	\$ 600,000	\$ -	\$ -	\$ -
Improvements	Public Works - Traffic Calming Islands (Lynwood Blvd and W. Tyne Dr)	\$ 440,000	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	Public Works -City Gateway Branding and Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 2,349,865	\$ 3,416,125	\$ 2,113,660	\$ 914,975	\$ 902,949	\$ 908,588

**CAPITAL IMPROVEMENT PLAN (CIP)
FISCAL YEARS 2027 - 2031**

DESCRIPTION/ FUND		Budget FY 2025-26	Proposed FY 2026-27	Projected FY 2027-28	Projected FY 2028-29	Projected FY 2029-30	Projected FY 2030-31
STATE STREET AID FUND							
Improvements	Roads and Right-of-Ways	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BEAUTIFICATION FUND							
Improvements	Landscaping - Belle Meade Boulevard medians	\$ 55,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Improvements	Landscaping - Caldwell Meadow	\$ 100,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 155,000	\$ 100,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
STORMWATER FUND							
Improvements	Stormwater Improvement Projects	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	TOTAL	\$ 50,000	\$ 25,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
SEWER FUND							
Fleet Replacement	Sewer Dept. Trucks	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
Improvements	Grinder pump replacements	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Improvements	New Pump Systems (tank, pumps, connectors) purchased by homeowners/contractors	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Improvements	Gravity Line Rehab	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Improvements	Air Relief Valves	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
	TOTAL	\$ 255,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000	\$ 195,000
	TOTAL ALL FUNDS	\$ 2,759,865	\$ 3,736,125	\$ 2,408,660	\$ 1,209,975	\$ 1,197,949	\$ 1,203,588

	General Fund	Beautification Fund	Sewer Fund	State Street Aid Fund	Stormwater Fund	Capital Fund
ANTICIPATED FUND BALANCE JUNE 30, 2026	\$ 15,783,299	\$ 111,532	\$ 2,975,881	\$ 229,635	\$ 107,252	\$ -
Add: Proposed Operating Revenues	4,871,709	76,250	687,016	79,970	364,400	672,472
Deduct:						
Proposed Operating Expenditures (less depr.)	5,379,267	110,000	346,207	99,300	332,860	-
Proposed Capital Items FY 2026	-	100,000	195,000	-	25,000	3,416,125
ANTICIPATED FUND BALANCE JUNE 30, 2027	\$ 15,275,741	\$ (22,218)	\$ 3,121,691	\$ 210,305	\$ 113,792	(2,743,653)
One year's operating expenses (105% of proposed)	5,648,230	115,500	363,517	104,265	349,503	-
Reserves for unfunded pension liability	-	-	-	-	-	-
Reserves for compensated absences	558,839	-	16,486	-	-	-
Debt Service	-	-	-	-	-	-
Designated for Stormwater (user fees)	-	-	-	-	364,400	-
Designated for Streets (franchise fees)	70,000	-	-	-	-	-
Reserves for Projected Capital Items, FY 2027-2031	-	300,000	975,000	-	225,000	8,256,296
UNASSIGNED FUND BALANCE JUNE 30, 2027	\$ 8,998,672	\$ (437,718)	\$ 1,766,688	\$ 106,040	\$ (825,111)	(10,999,949)

Detail - Unfunded Budget Requests

City of Belle Meade

FY 2026-2027

110 - General Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
UNFUNDED BUDGET REQUESTS			
ADMINISTRATION			
41000-220	PRINTING, COPYING, POSTAGE, PROMOTIONS		\$ 10,000
	Printing for new Resident Handbooks	\$ 10,000	
41000-245	INFORMATION TECHNOLOGY		\$ 8,894
	Intrusion detection product (\$12,000/yr) to replace Log Monitoring (\$10,250/yr)	\$ 1,750	
	LGC - Accounts Receivable Module (recurring support \$3,344/yr)	\$ 7,144	
	SUBTOTAL ADMINISTRATIVE EXPENSES		\$ 18,894
CITY HALL BUILDINGS			
41810-266	REPAIR & MAINTENANCE - BUILDINGS		\$ 40,000
	Winter Storm Tree Replacements for City Hall site	\$ 30,000	
	Grounds maintenance	\$ 10,000	
	SUBTOTAL CITY HALL BUILDINGS EXPENSES		\$ 40,000
PUBLIC SAFETY			
42100-110	SALARIES		\$ 80,814
	Add 1 new Investigator position (salary midpoint + 8% for benefits)	\$ 80,814	
42100-390	DETECTIVE		5,000
	Image Comparison Software	\$ 5,000	
	SUBTOTAL PUBLIC SAFETY		\$ 85,814
PUBLIC WORKS			
43100-269	REPAIR & MAINTENANCE - OTHER		\$ 90,000
	Snow Removal (request increase \$60,000 to \$100,000)	\$ 40,000	
	Tree Maintenance	\$ 50,000	
	SUBTOTAL PUBLIC WORKS		\$ 90,000
	TOTAL UNFUNDED OPERATING EXPENSES		\$ 234,708

FY 2026 - 2027

412 - Sewer Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
UNFUNDED BUDGET REQUESTS			
52210-110	SALARIES		\$ 69,406
	1 new Wastewater Collections Operator (salary midpoint + 8% for benefits)	\$ 69,406	
52210-148	EDUCATION & TRAINING - SEWER DEPT.		825
	Travel, lodging, meals for training	\$ 250	
	TNEPSC training	\$ 125	
	TAUD dues	\$ 250	
	State of TN collection operator certification	\$ 200	
52210-245	INFORMATION TECHNOLOGY		1,500
	Mobile phone and Verizon connection	\$ 1,500	
	TOTAL UNFUNDED OPERATING EXPENSES		\$ 71,731

**City of Belle Meade
FY 2026-2027
110 - General Fund**

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
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**FY 2026-2027
130 - Capital Fund**

UNFUNDED BUDGET REQUESTS

43100-930	PUBLIC WORKS - IMPROVEMENTS		5,000
	Add irrigation to Harding Pl/Lynnwood Blvd	2,500	
	Add irrigation to new islands at W. Tyne Dr and Lynnwood Blvd	2,500	
42100-940	PUBLIC SAFETY - MACHINERY & EQUIPMENT		12,000
	Mobile LPR unit (attaches to vehicle)	12,000	
	Flir Tech for night shift (thermal images. \$3,000/unit)	6,000	
43100-940	PUBLIC WORKS - MACHINERY & EQUIPMENT		3,000
	New PC, printer, and tablet etc. for new position request	3,000	
42100-944	PUBLIC SAFETY - TRANSPORTATION EQUIPMENT		57,333
	(1) Ford Explorer SUV's	57,333	
	TOTAL UNFUNDED CAPITAL EXPENSES		\$ 77,333

TOTAL OF ALL UNFUNDED EXPENSES			\$ 383,773
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**CITY OF BELLE MEADE PROPERTY TAX RATE
1955 – 2026**

1955 - 1970	.23¢	No comments in minutes.
1971 – 1972	.30¢	1971 INCREASE – from .23¢ to .30¢ – needed to provide sufficient revenue for increased expenses including substantial increase in garbage collection costs. 1972 – No change.
1973	.45¢	INCREASE – due to property assessment now being based on 25%, rather than 40%, of the appraised property value.
1974 – 1975	.55¢	1974 INCREASE – raised to .10¢ due to rising costs of material and services, including anticipated increase in salaries for City employees. 1975 – No change.
1976	.60¢	No comments in minutes – assume this is State certified rate.
1977	.65¢	No comments in minutes – assume this is State certified rate.
1978	.70¢	No comments in minutes – assume this is State certified rate.
1979	.75¢	No comments in minutes – assume this is State certified rate.
1980	.80¢	No comments in minutes – assume this is State certified rate.
1981	.85¢	No comments in minutes – assume this is State certified rate.
1982	2.45	INCREASE – to pay for \$2,940,000 in water and sewer bonds. As per Resolution, all bonds are payable exclusively from ad valorem taxes levied on all taxable property in the City.
1983	2.95	INCREASE – to fund an additional \$550,000 in water and sewer bonds.
1984 – 1992	1.60	1984 INCREASE – State certified tax rate at \$1.10. Raised .50¢ due to reserve funds exhausted during sewer capital improvements program. Auditor recommended replenishing reserve fund. Major street repair and resurfacing program also needed to be funded.
1993 – 1996	.73¢	DECREASE – certified tax rate set by State at .88¢. Reduced .15¢ due to water and sewer bond payoff.
1997	.43¢	DECREASE – of .10¢ due to sufficient funds in reserves for anticipated expenses. (Hall tax revenues at highest ever).
2001 – 2004	.35¢	State certified tax rate.
2005 - 2008	.26¢	State certified tax rate
2009 – 2012	.229¢	2009 Re-Appraisal Year – New State certified rate
2013 - 2016	.2243¢	2013 Re-Appraisal Year – New State Certified Rate
2017 - 2018	.25705	2017 Re-Appraisal Year – New Certified Tax Rate

2018-2019	.25705	
2019 - 2020	.30¢	INCREASE due to Hall Tax Elimination in progress; Budget and Finance Committee recommended gradual increases
2020-2021	.2385¢	DECREASE as City adopts New Certified Tax Rate; 2021 Reappraisal Year – Metro-Nashville District 23 home appraisals went up 27%;
2021-2022	.50¢	INCREASE due to Hall Tax Elimination
2022-2023	.50¢	
2023-2024	.50¢	
2024-2025	.50¢	
2025-2026	.3011¢	2025 Reappraisal Year
2026-2027		
2027-2028		
2028-2029		
2029-2030		