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# CITY OF BELLE MEADE

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Operating Budget for Fiscal Year 2026-2027

# The City of Belle Meade

4705 Harding Road  
Nashville, TN 37205  
(615) 297-6041



## FY 2026-2027 July 1, 2026 - June 30, 2027 Proposed Operating Budget

Rusty Moore, Mayor  
Haley Dale, Vice Mayor  
Louise Bryan, Commissioner  
Neal Clayton, Commissioner  
Tom Starkey, Commissioner

Jennifer Moody, City Manager  
Leigh Mills, Finance Director

# City Management Team

Jennifer Ward Moody, City Manager

Leigh Mills  
Finance/HR Director

Chuck Williams  
Police Chief

Nathan McVay  
Public Works Director

Mary Samaniego  
Planning Director

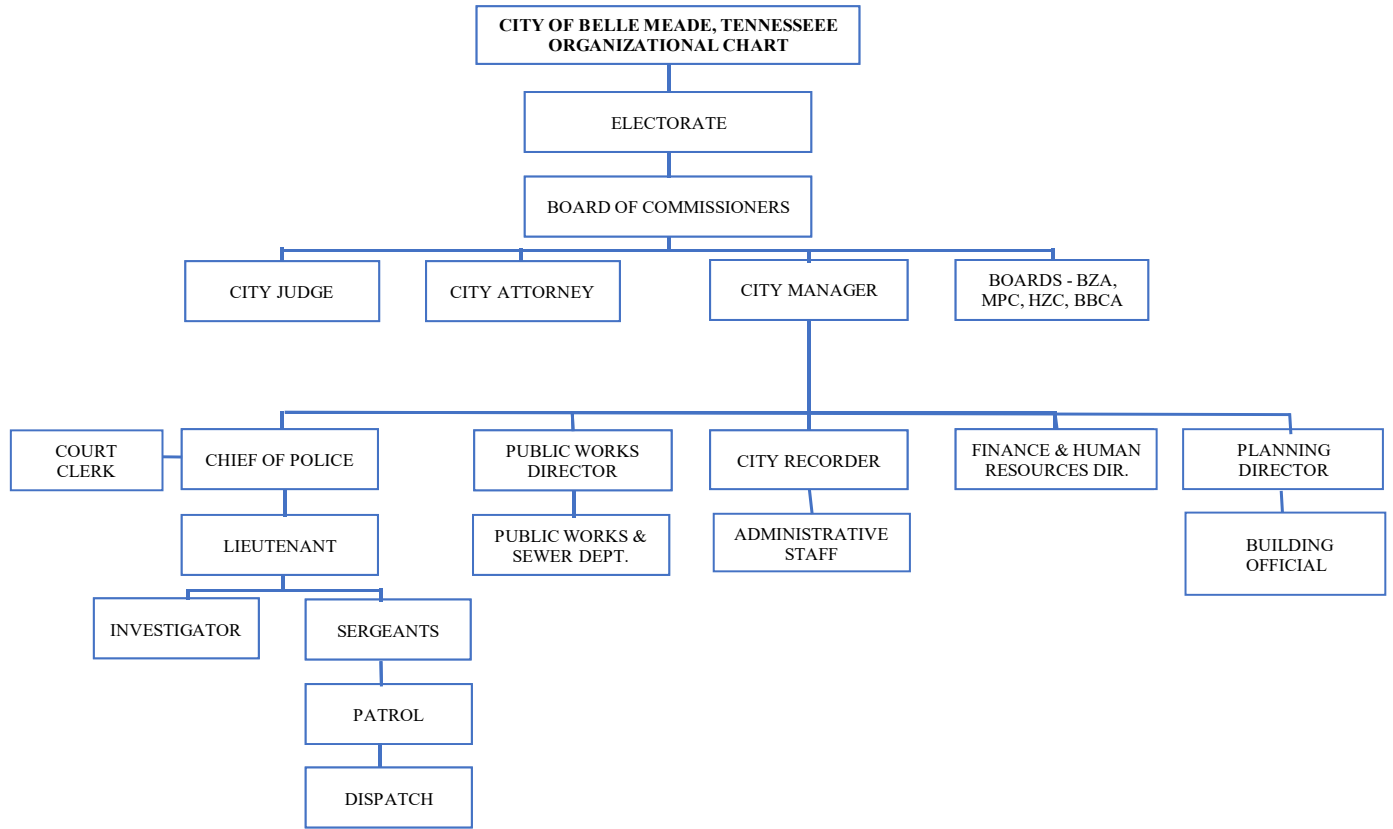
Rusty Terry  
City Recorder

## *Special Thanks to:*

### Budget and Finance Committee Members:

Blair Wilson, Chair  
Tom Curtis, Member  
Julie Frist, Member  
Eric Helman, Member  
Larry Wieck, Member

This five-member advisory committee has members appointed by the Mayor for the purpose of reviewing matters related to financial policies, audited financial statements, annual budgets, and engagement of the city's audit firm.

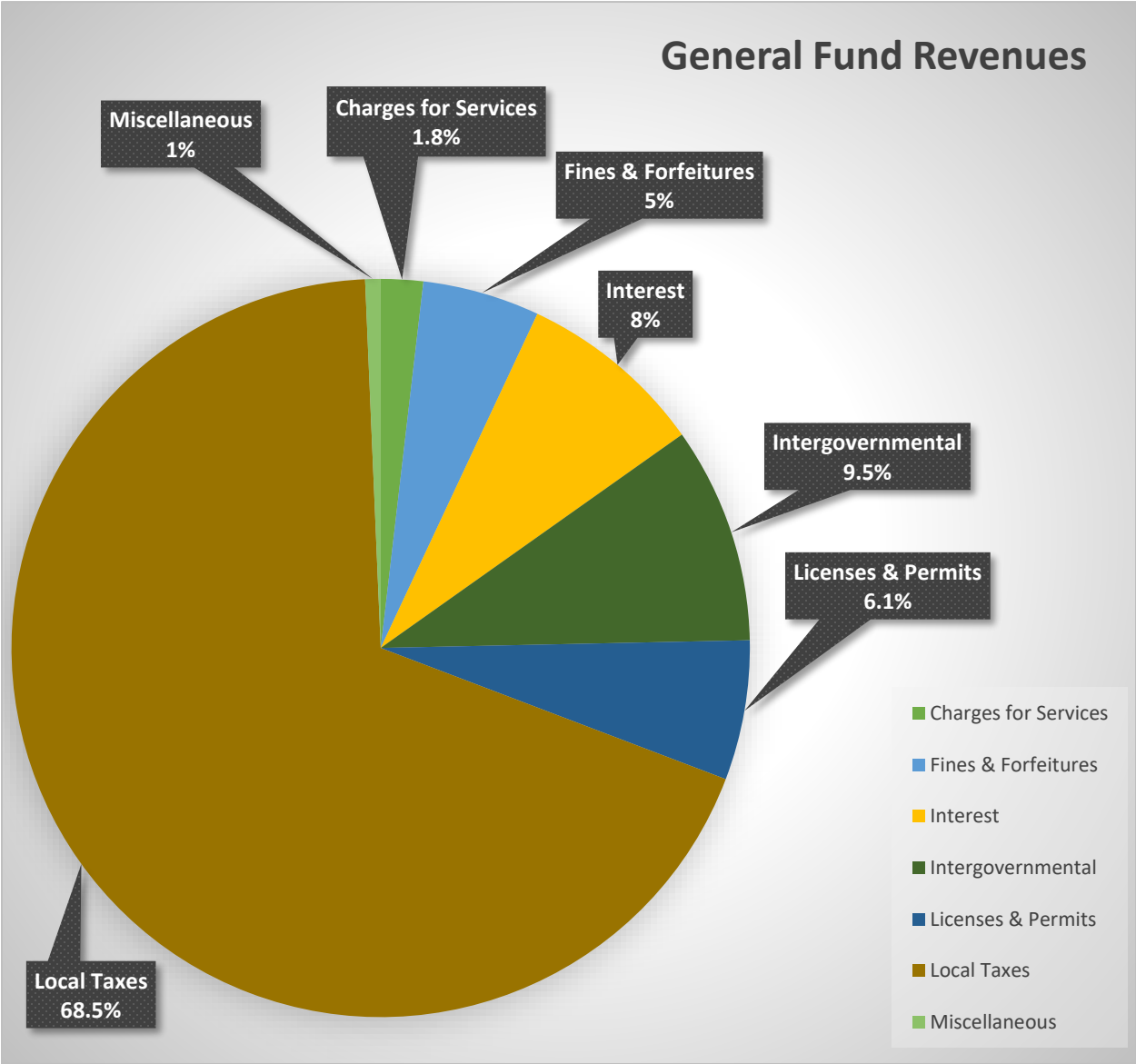


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# Executive Summary

The purpose of this section is to provide an overview of major factors impacting the preparation of the budget for FY 2026-2027 and highlight any significant changes from the prior fiscal year. A more in-depth explanation of each line item can be found in the **Line-Item Budget** section of this document.



# General Fund

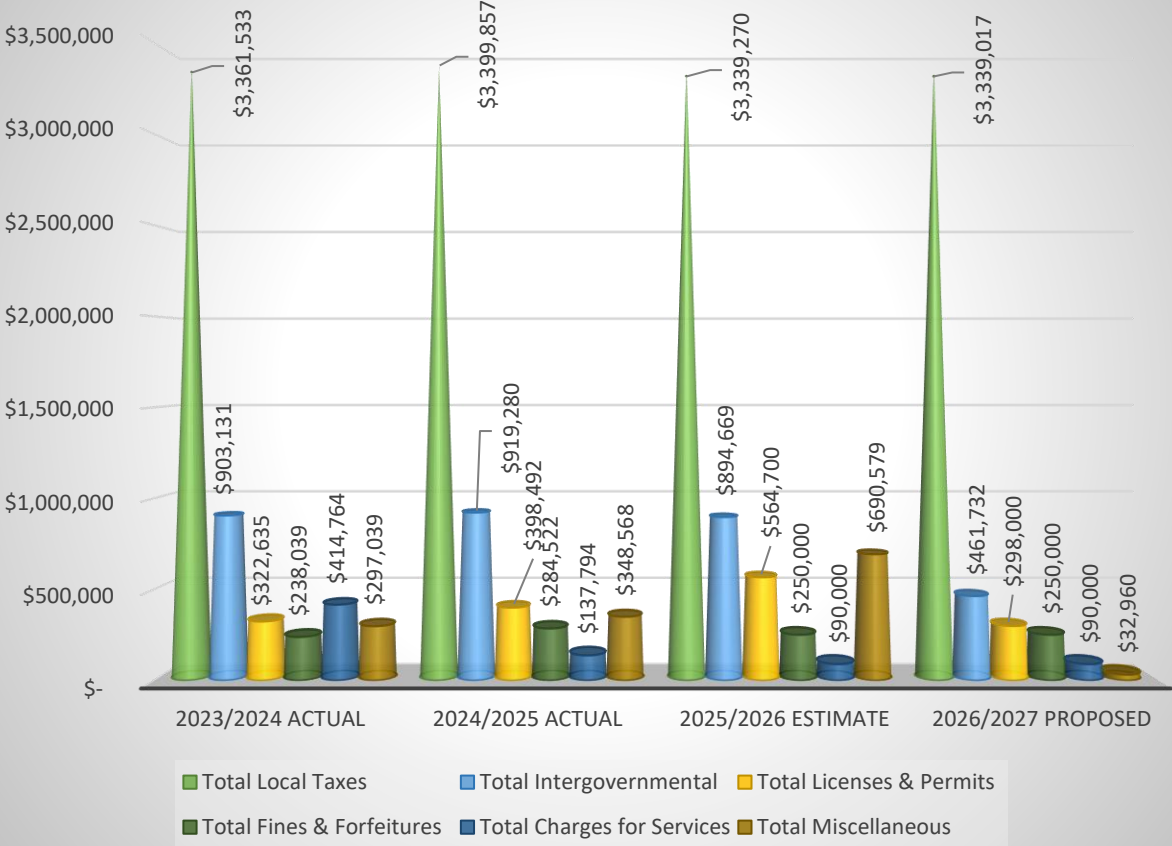
## Revenue

Total revenues are projected to decrease this year due to several factors. The ARPA grant project that has been included in the budget for the past few years is almost complete and no revenue is expected during 2026/2027. There will be a new fund created this year for capital projects. By moving all the capital projects activity to its own fund, the general fund becomes easier to compare year-to-year with only operating activities included. The Tennessee Department of Revenue has begun a new Population Estimates program to match population with location.

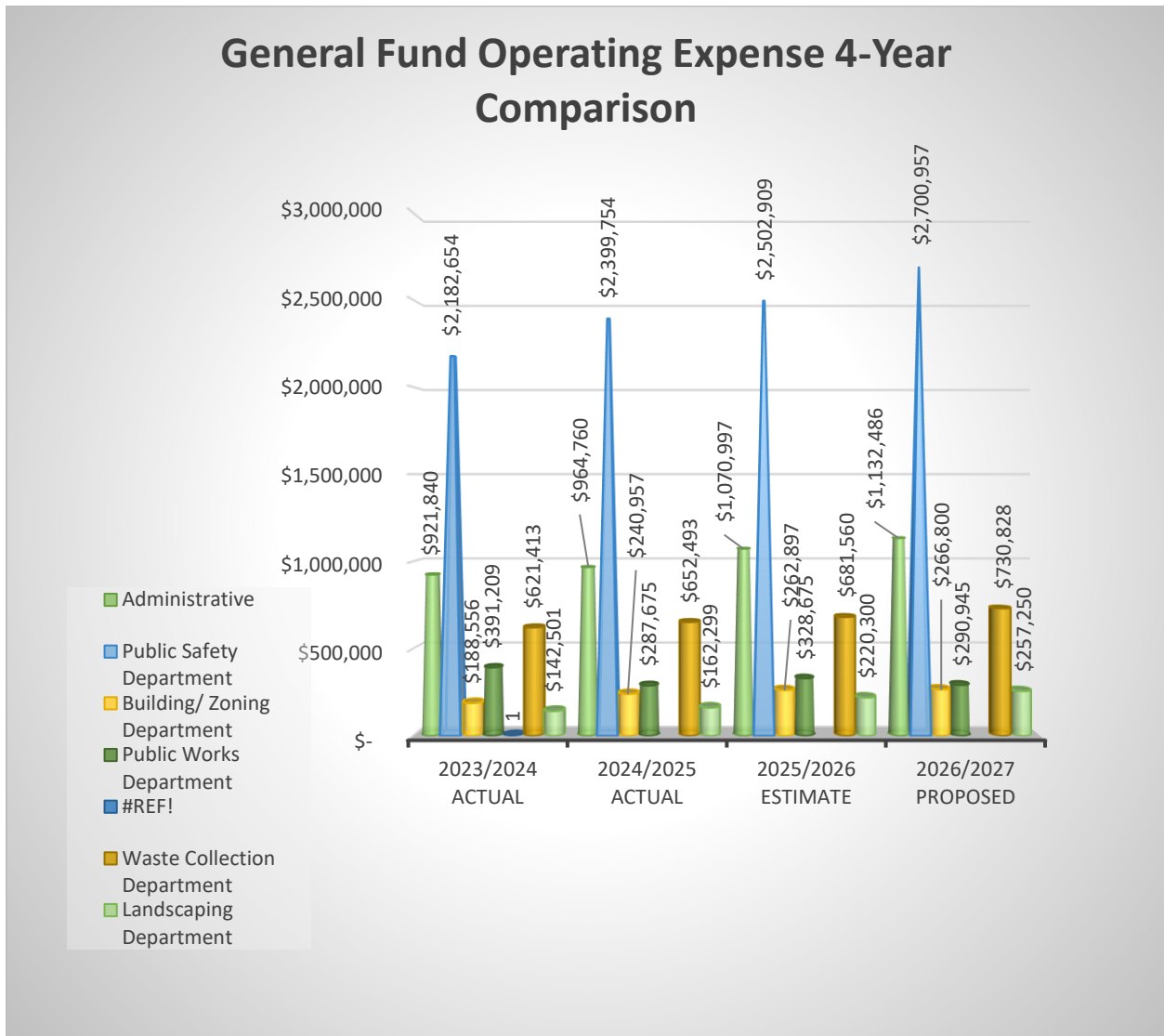
A summary of each income item is below:

- **Local Taxes** – The 2026-2027 budget reflects no increase in property taxes.
  - The city **is required to adopt a tax ordinance** to set its rate at the same time as the budget is passed per TCA §6-53-207 and TCA §6-22-107.
  - The city can **amend its tax levy ordinance** if it is adopted before the taxes become due on the first Monday in October per TCA §67-1-702(a).
- **Intergovernmental** - We are in the eighth year of a fifteen-year MOU (Memorandum of Understanding) for road maintenance with Metro Nashville. The original contract states that the payment shall be increased or decreased annually by the percentage increase or decrease in the U.S. Consumer Price Index of All Urban Consumers. The revenue from this MOU has been moved to the capital fund since the related paving expense will also be shown in the capital fund. Sales tax, mixed drink tax, beer tax, sports betting tax and gas taxes are revenues received from the state and are referred to as state shared revenues. State shared revenues are calculated using population and a rate provided by MTAS (Municipal Technical Advisory Service). Previously, the population would get adjusted every ten years with the census but beginning this fiscal year, there is a new Population Estimates Program. This program sets out to ensure more accurate distribution of state shared revenues while making the change in real-time matching growth with revenue. The city was advised by the TN Department of Revenue to expect a twenty percent reduction in state shared revenues based on the population change catch-up since the last census.
- **Licenses & Permits** - Building permit fees, grading, demolition, and street cut permits are budgeted conservatively based on rising fuel costs and availability of materials.
- **Fines & Forfeitures** - Court fines and fees are budgeted to remain approximately the same as this fiscal year. The recent significant increase in fuel prices due to the Iran conflict may affect travel throughout the city.
- **Charges for Services** – Public safety for off-duty service is budgeted to remain approximately the same as this fiscal year.
- **Miscellaneous Revenue** - Interest revenue is budgeted conservatively due to the current economic climate.

# General Fund Revenue 4-Year Comparison



## Expenditures



This table summarizes expenditure categories for the proposed 2026-27 budget.

With regards to the Personnel Category, made up of salaries, benefits, training/education, and uniform expenses, the following major items should be noted:

- For the 2026-27 budget, there is a proposed minimum 3% salary increase included to remain competitive with surrounding cities and to remain consistent with the recently prepared salary study. Health insurance premiums reflect a 10% increase, which was recommended by benefits administration with the state.
- The TCRS (Tennessee Consolidated Retirement System) rate is 12.98% this year. The TCRS legacy plan is closed for new employees. Therefore, there are less

employer contributions being paid into the system. Contributions to the State's 401(k) plan vary according to each employee's elections but they are expected to remain constant with this fiscal year. The rate per employee election can vary from 5% to 8% of payroll.

- Regarding the **General Fund**, the following changes should be noted in operating expenses:
  - **Administrative** expenses are expected to increase slightly from the current fiscal year due to salary changes and due to price increases in supplies due to tariffs and fuel surcharges.
  - **Public Safety** expenses are expected to increase due to salary modifications and price increases in supplies & fuel due to tariffs and fuel surcharges.
  - **Building Inspection** expenses are budgeted to remain approximately the same since no significant changes are expected.
  - **Public Works** expenses are budgeted to remain approximately the same since no significant changes are expected.
  - **Waste Collection** operating expenses are expected to increase due to the price increase in the brush and chipper service contract and in the waste collection expense.
  - **Landscape Services** expenses are expected to increase due to price increases in the watering truck and landscape maintenance.

# 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
<b>Revenues:</b>				
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	564,700	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	685,000	400,000
Total Miscellaneous	297,039	348,568	690,579	32,960
	<b>\$ 6,307,478</b>	<b>\$ 6,261,929</b>	<b>\$ 6,514,218</b>	<b>\$ 4,871,709</b>
<b>Operating Expenses:</b>				
Administrative Department	\$ 921,840	\$ 964,760	\$ 1,070,997	\$ 1,132,486
Police Department	2,182,654	2,399,754	2,502,909	2,650,331
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
	<b>\$ 4,607,266</b>	<b>\$ 4,707,938</b>	<b>\$ 5,067,338</b>	<b>\$ 5,328,641</b>
<b>Capital Expenses:</b>				
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	-	-	-	-
	<b>\$ 905,173</b>	<b>\$ 928,031</b>	<b>\$ 2,084,865</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>795,040</b>	<b>625,960</b>	<b>(637,985)</b>	<b>(456,932)</b>
<b>Fund Balance, June 30</b>	<b>\$16,395,024</b>	<b>\$ 17,020,984</b>	<b>\$16,382,999</b>	<b>\$15,926,067</b>
<b>***After July 1, 2024, the Stormwater Fund was reported as a separate Fund</b>				
<b>***After July 1, 2026, the Capital Fund was reported as a separate Fund</b>				

## 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
<b>REVENUES</b>					
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
	INTEREST, PENALTY, COURT COSTS ON				
31300	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	450,000	230,000
	STREET CUT, EXCAVATING, BLASTING PERMIT	7,900	10,500	4,700	6,000
32650	FEES				
32660	ZONING APPEALS FEES	75,200	60,400	85,000	50,000
32690	GRADING, DEMOLITION, OTHER PERMIT FEES	9,500	21,360	25,000	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
	LOCAL REVENUE ALLOCATIONS - ROAD	333,533	343,206	350,000	-
33800	MAINTENANCE MOU (NEW FUND FOR 2027 FY)				
34200	PUBLIC SAFETY OFF-DUTY SERVICE	115,989	137,794	90,000	90,000
	STORMWATER USER FEES (NEW FUND FOR 2025	298,775	-	-	-
34312	FY)				
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	685,000	400,000
36330	SALE OF EQUIPMENT (SURPLUS PROPERTY)	8,801	37,625	-	-
37950	CONTRIBUTIONS - EMPLOYEE FUND	17,750	81,679	15,000	15,000
<b>TOTAL REVENUES</b>		<b>\$6,307,478</b>	<b>\$6,261,929</b>	<b>\$6,514,218</b>	<b>\$ 4,871,709</b>

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
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
<b>SUBTOTAL ADMINISTRATIVE EXPENSES</b>		<b>\$ 916,072</b>	<b>\$ 954,389</b>	<b>\$1,046,697</b>	<b>\$ 1,110,486</b>
TAX ADMINISTRATION					
41550-596	Property Tax Refunds	-	-	2,000	2,000
<b>SUBTOTAL TAX ADMINISTRATION EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 2,000</b>
CITY HALL BUILDINGS					
41810-266	REPAIR & MAINTENANCE - BUILDINGS	5,768	10,371	22,300	20,000
<b>SUBTOTAL CITY HALL BUILDINGS EXPENSES</b>		<b>\$ 5,768</b>	<b>\$ 10,371</b>	<b>\$ 22,300</b>	<b>\$ 20,000</b>
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	154,255
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
<b>SUBTOTAL PUBLIC SAFETY</b>		<b>\$2,182,654</b>	<b>\$2,399,754</b>	<b>\$2,502,909</b>	<b>\$ 2,650,331</b>

<b>BUILDING &amp; ZONING</b>					
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
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
<b>SUBTOTAL BUILDING &amp; ZONING</b>		<b>\$ 188,556</b>	<b>\$ 240,957</b>	<b>\$ 262,897</b>	<b>\$ 266,800</b>
<b>PUBLIC WORKS</b>					
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
<b>SUBTOTAL HIGHWAYS &amp; STREETS</b>		<b>\$ 391,209</b>	<b>\$ 287,675</b>	<b>\$ 328,675</b>	<b>\$ 290,945</b>
<b>WASTE COLLECTION</b>					
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
<b>SUBTOTAL WASTE COLLECTION</b>		<b>\$ 621,413</b>	<b>\$ 652,493</b>	<b>\$ 681,560</b>	<b>\$ 730,828</b>
<b>LANDSCAPE SERVICES</b>					
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
<b>SUBTOTAL PARKWAYS &amp; BOULEVARDS</b>		<b>\$ 142,501</b>	<b>\$ 162,299</b>	<b>\$ 220,300</b>	<b>\$ 257,250</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$4,448,173</b>	<b>\$4,707,938</b>	<b>\$5,067,338</b>	<b>\$ 5,328,641</b>
<b>NET INCREASE (DECREASE) TO NET POSITION</b>		<b>\$1,859,305</b>	<b>\$1,553,991</b>	<b>\$1,446,880</b>	<b>\$ (456,932)</b>
<b>TRANSFER FROM RESERVES</b>					<b>456,932</b>
<b>NET INCREASE (DECREASE) TO NET POSITION</b>		<b>\$1,859,305</b>	<b>\$1,553,991</b>	<b>\$1,446,880</b>	<b>\$ (0)</b>



# Detail Budget - General Fund

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

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	LINE ITEM TOTAL
<b>REVENUES</b>			
31100	PROPERTY TAXES, CURRENT		\$ 3,324,747
	Tax on property - based on 2024 assessment (.3011)	\$ 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	
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	
<b>TOTAL REVENUES</b>			<b>\$ 4,871,709</b>
<b>EXPENSES</b>			
<b>ADMINISTRATION</b>			
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
	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	
	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
	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	
<b>SUBTOTAL ADMINISTRATIVE EXPENSES</b>			<b>\$ 1,110,486</b>
<b>TAX ADMINISTRATION</b>			
41550-596	Property Tax Refunds		\$ 2,000
	Judgements from State of TN from property tax appraisal appeals	\$ 2,000	
<b>SUBTOTAL TAX ADMINISTRATION EXPENSES</b>			<b>\$ 2,000</b>
<b>CITY HALL BUILDINGS</b>			
41810-266	REPAIR & MAINTENANCE - BUILDINGS		\$ 20,000
	Grounds maintenance	\$ 10,000	
	Miscellaneous repairs	10,000	
<b>SUBTOTAL CITY HALL BUILDINGS EXPENSES</b>			<b>\$ 20,000</b>

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		154,255
	12.98% of F/T salaries & longevity - TCRS (Legacy Plan)	79,758	
	8% of salaries - 401K Plan	74,497	
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	
	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
	Software licensing - Skycop (LPR)	38,000	
	VSS extra trip charge	2,000	
	Software licensing - Motorola Vigilant	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	
	<b>SUBTOTAL PUBLIC SAFETY</b>		<b>\$ 2,650,331</b>

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	
	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	
<b>SUBTOTAL BUILDING &amp; ZONING</b>			<b>\$ 266,800</b>

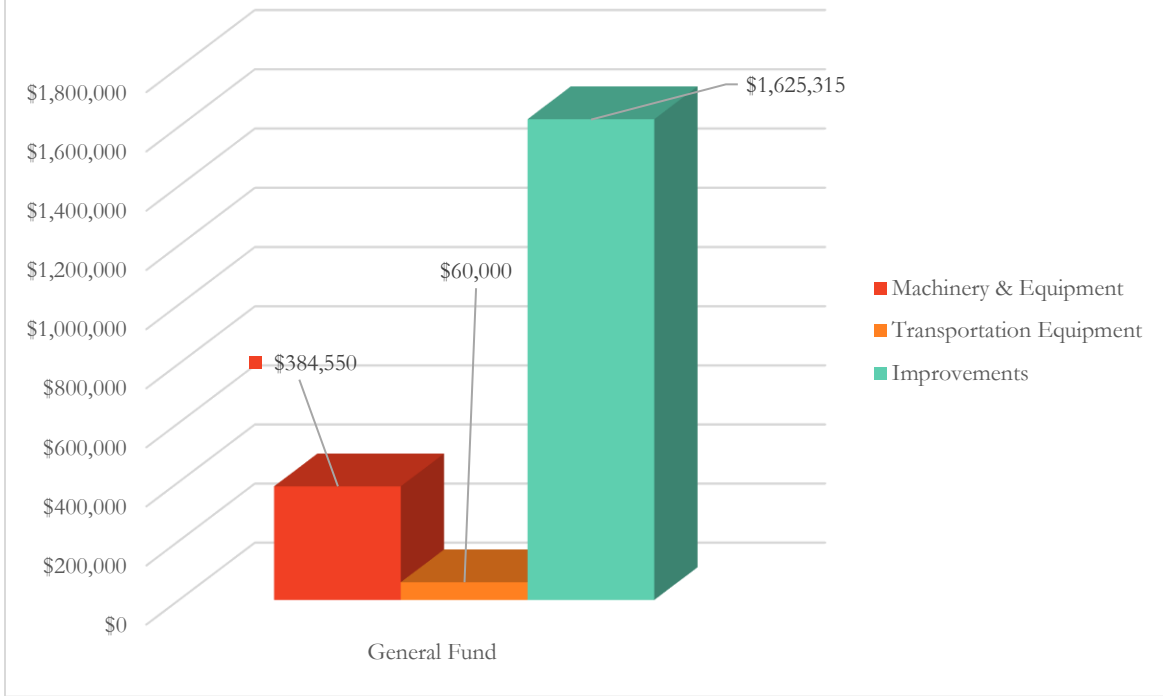
PUBLIC WORKS			
43100-110	SALARIES		\$ 96,145
	Wages	\$ 91,065	
	Overtime, estimated at 7 hours/month	3,680	
	Longevity	1,400	
43100-141	SOCIAL SECURITY TAX		7,355
	7.65% on all gross wages and longevity	7,355	
43100-142	HEALTH & DENTAL INSURANCE		23,481
	Health and dental insurance - City portion	13,870	
	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	
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	
<b>SUBTOTAL PUBLIC WORKS</b>			<b>\$ 290,945</b>
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	
<b>SUBTOTAL WASTE COLLECTION</b>			<b>\$ 730,828</b>
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	
<b>SUBTOTAL LANDSCAPE SERVICES</b>			<b>\$ 257,250</b>
<b>TOTAL OPERATING EXPENSES</b>			<b>\$ 5,328,641</b>
<b>TRANSFER FROM RESERVES</b>			<b>456,932</b>
<b>NET INCREASE (DECREASE) TO NET POSITION</b>			<b>\$ (0)</b>

## Capital

Beginning with the 2026/2027 fiscal year, capital-related income and expenditures will be moved to its own fund. The MOU income for annual paving discussed previously will be shown as income as well as grant revenue for any capital projects. The following capital projects should be noted; according to the detail budget:

- **Administrative** capital expenses will include:
  - Two HVAC units for city hall. There are six total HVAC units for the facilities. One of the units caught fire this year and will be replaced before year-end. The remaining units will be replaced according to the schedule included in this booklet.
  - Carpet and painting for city hall are budgeted to be completed this year, they are showing normal wear and tear.
  - The accounting system the city uses is LGC's NextGen and it is housed on a server at city hall. This server is several years old, and its operating system is no longer compatible.
  - Also included is room for any IT replacements that may arise during the year.
- **Public Safety** capital expenses are budgeted to include:
  - Facility improvements for changing the layout of the police department and taking advantage of currently unused or underused space.
  - Four Stalker in-car radar
  - Eleven GTAC tables
  - There are three Ford Explorer SUVs budgeted to replace the Dodge Chargers and remove them from the fleet.
- **Public Works** capital expenses will include:
  - Belle Meade Boulevard is due to be repaved this fiscal year.
  - The TDOT sidewalk project continues with the design phase.
  - There will be master plan projects identified during the fiscal year that will be done.
  - Sidewalks on Lynwood will be completed.

# CAPITAL FUND EXPENDITURES



## 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
<b>Revenues:</b>					
Road Maintenance MOU		-	\$ -	\$ -	\$ 352,472
Other Revenues					320,000
		\$ -	\$ -	\$ -	\$ 672,472
<b>Expenses:</b>					
Improvements					\$ 3,164,000
Machinery & Equipment					80,125
Transportation Equipment					172,000
Furnishings					-
		\$ -	\$ -	\$ -	\$ 3,416,125
<b>Net Change in Fund Balance</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(2,743,653)</b>
<b>Fund Balance, June 30</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$(2,743,653)</b>
<b>***Prior to July 1, 2026, the Capital Fund was included in the General Fund</b>					

## 4 Year Comparison – Capital Fund

### City of Belle Meade FY 2024-2027 Capital Fund

ACCOUNT NUMBER	ACCOUNT NAME AND DESCRIPTION	2023/2024 Actual	2024/2025 Actual	2025/2026 Estimate	2026/2027 Proposed
<b>REVENUES</b>					
33800	LOCAL REVENUE ALLOCATIONS - MOU	\$ -	\$ -	\$ -	\$ 352,472
36000	OTHER REVENUES	-	-	-	320,000
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 672,472</b>
<b>CAPITAL EXPENSES</b>					
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	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ 816,598</b>	<b>\$ 928,031</b>	<b>\$ 2,084,865</b>	<b>\$ 3,416,125</b>
<b>TRANSFER FROM RESERVES</b>		<b>2,743,653</b>			
<b>NET INCREASE (DECREASE) TO NET POSITION</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
***Prior to July 1, 2026, the Capital Fund was included in the General Fund					

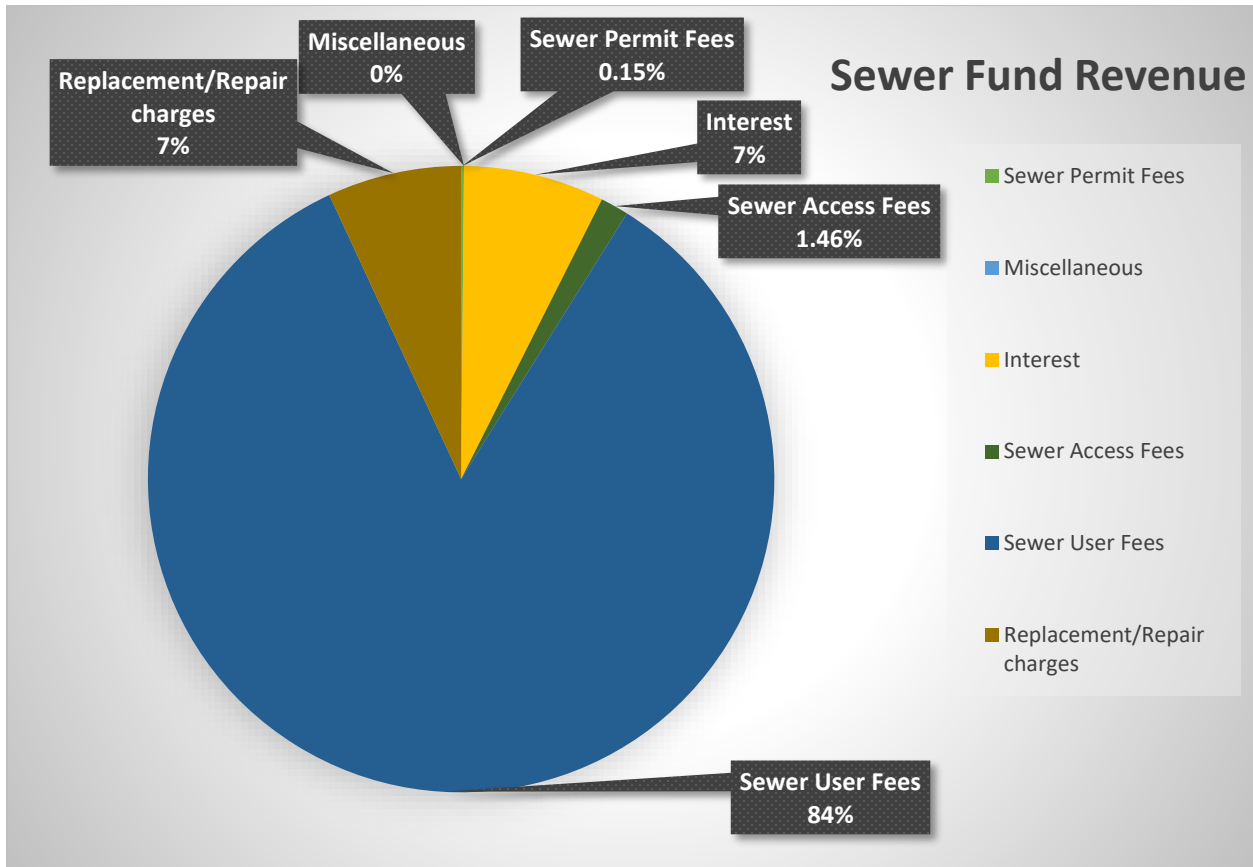


## Detail Budget – Capital Fund

### City of Belle Meade FY 2026-2027 130 - Capital Fund

REVENUES			
LOCAL REVENUE ALLOCATIONS - ROAD MAINTENANCE			
33800	MOU		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	
<b>TOTAL REVENUES</b>			<b>\$ 672,472</b>
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		-
<b>TOTAL CAPITAL EXPENSES</b>			<b>\$ 3,416,125</b>
<b>TRANSFER FROM RESERVES</b>			<b>2,743,653</b>
<b>NET INCREASE (DECREASE) TO NET POSITION</b>			<b>\$ -</b>
***Prior to July 1, 2026, the Capital Fund was included in the General Fund			

# Enterprise Fund Revenue



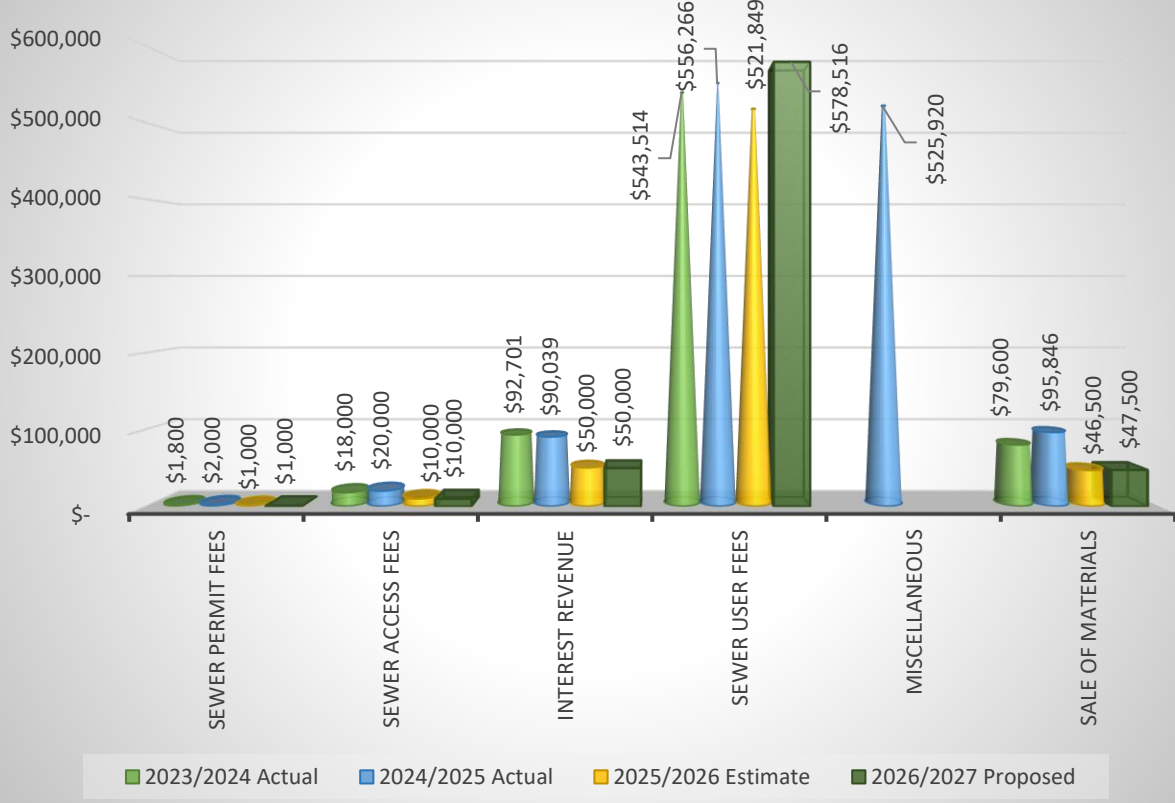
The Sewer Fund's primary source of revenue is user fees. A sewer rate study was performed this year, and the consultant recommended the city budget a 4% increase each year for the next four years (when the next rate study is performed). This increase is to keep up with the increasing fees Metro Nashville charges for processing and to remain competitive with other cities and utilities.

There are no miscellaneous revenues this year, since the completion of the TDEC (Tennessee Department of Environment & Conservation) capital improvement plan was completed in the current fiscal year.

Other revenue sources such as permit fees, tap fees and sales of pump systems are budgeted to remain approximately the same.

Interest income is budgeted conservatively to remain approximately the same as the current year.

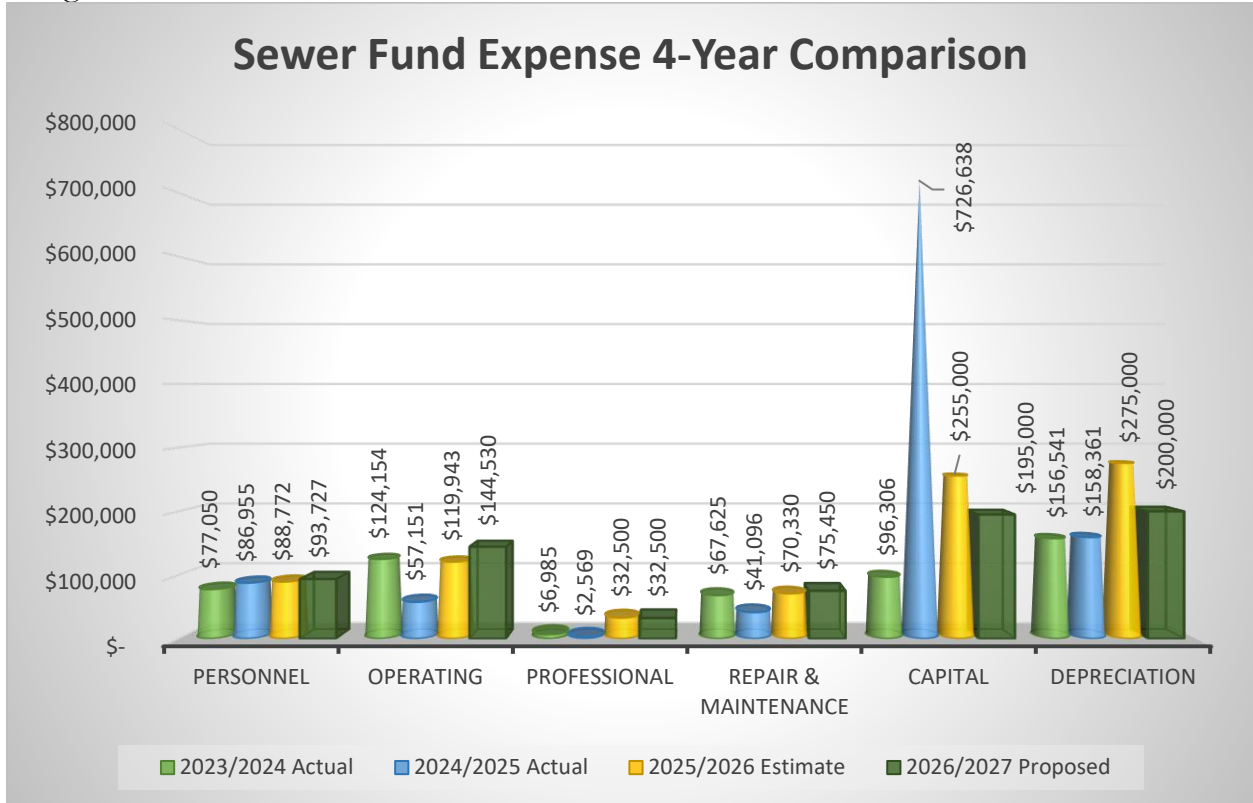
## Sewer Fund Revenue 4-Year Comparison



## Expenditures

Regarding the **Sewer Enterprise Fund**, operating expenses are expected to remain approximately the same as this fiscal year.

The following table summarizes expenditure categories for the proposed 2026-27 budget.



## Capital

With regards to the **Sewer Fund**, there are funds budgeted for grinder pump replacements and for new pump systems that are reimbursed by the homeowner. Air relief valves and gravity line rehab are also budgeted to be purchased as needed.

# Budget Summary – Sewer Fund

## City of Belle Meade Budget Comparison 2024-2027 412 - SEWER 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
<b>Revenues:</b>				
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	-	-
	<b>735,615</b>	<b>1,290,071</b>	<b>629,349</b>	<b>687,016</b>
<b>Operating Expenses:</b>				
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
	<b>\$ 432,355</b>	<b>\$ 346,132</b>	<b>\$ 586,545</b>	<b>\$ 546,207</b>
<b>Capital Expenses:</b>				
Impr. Other Than Building	\$ 96,306	\$ 726,638	\$ 195,000	\$ 195,000
Machinery & Equipment	-	-	-	-
Transportation Equipment	-	-	60,000	-
	<b>\$ 96,306</b>	<b>\$ 726,638</b>	<b>\$ 255,000</b>	<b>\$ 195,000</b>
<b>Net Change in Net Position</b>	<b>206,954</b>	<b>217,301</b>	<b>(212,196)</b>	<b>(54,191)</b>
<b>Unrestricted Net Position</b>	<b>2,484,549</b>	<b>2,589,875</b>	<b>2,968,156</b>	<b>3,030,072</b>
<b>Invested in Capital Assets</b>	<b>322,627</b>	<b>166,086</b>	<b>7,725</b>	<b>2,725</b>
<b>Net Position, June 30</b>	<b>\$2,807,176</b>	<b>\$ 2,755,961</b>	<b>\$2,975,881</b>	<b>\$3,032,797</b>

## 4 Year Comparison – Sewer Fund

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

<b>ACCOUNT NUMBER</b>		<b>ACCOUNT NAME AND DESCRIPTION</b>			
		<b>2023/2024</b>	<b>2024/2025</b>	<b>2025/2026</b>	<b>2026/2027</b>
<b>NUMBER</b>		<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Proposed</b>
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	-	-
<b>TOTAL REVENUES</b>		<b>\$735,615</b>	<b>\$1,290,071</b>	<b>\$ 629,349</b>	<b>\$ 687,016</b>
<b>EXPENSES</b>					
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
<b>TOTAL OPERATING EXPENSES</b>		<b>\$432,355</b>	<b>\$ 346,132</b>	<b>\$ 586,545</b>	<b>\$ 546,207</b>
<b>CAPITAL EXPENSES</b>					
52210-930	IMPROVEMENTS	96,306	726,638	195,000	195,000
52210-944	TRANSPORTATION EQUIPMENT	-	-	60,000	-
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ 96,306</b>	<b>\$ 726,638</b>	<b>\$ 255,000</b>	<b>\$ 195,000</b>
<b>NET INCREASE (DECREASE) TO NET POSITION</b>		<b>\$206,954</b>	<b>\$ 217,301</b>	<b>\$(212,196)</b>	<b>\$ (54,191)</b>
<b>TRANSFER FROM RESERVES</b>				<b>216,703</b>	<b>54,191</b>
<b>NET INCREASE (DECREASE) TO NET POSITION</b>		<b>\$206,954</b>	<b>\$ 217,301</b>	<b>\$ 4,507</b>	<b>\$ 0</b>

# Detail Budget – Sewer Fund

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

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
<b>REVENUES</b>			
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 \$3.51 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		-
		-	
<b>TOTAL REVENUES</b>			<b>\$ 687,016</b>
<b>EXPENSES</b>			
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	

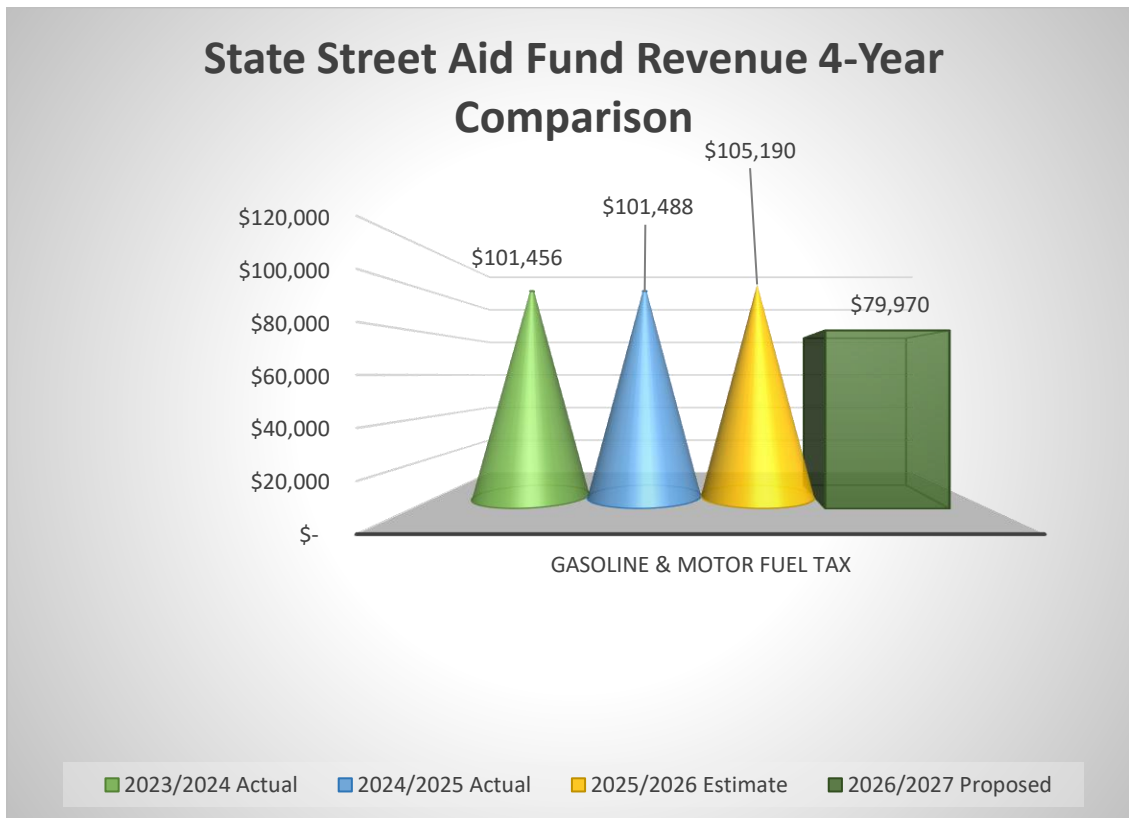
52210-254	PROFESSIONAL SERVICES - ARCHITECT, ENGINEER, ETC.		20,000
	Engineering services	20,000	
52210-259	OTHER PROFESSIONAL SERVICES		19,500
	Wastewater testing	10,000	
	State Division of Water Pollution Control - annual maintenance fee	1,380	
	Satellite telemetry annual support (for 5 underground 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	
	<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 546,207</b>
<b>CAPITAL EXPENSES</b>			
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		-
	<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ 195,000</b>
	<b>TRANSFER FROM RESERVES</b>		<b>\$ 54,191</b>
	<b>NET INCREASE (DECREASE) TO NET POSITION</b>		<b>\$ 0</b>

# Special Revenue Funds

## State Street Aid

### Revenue

**State Street Aid** – State shared revenue for fuel taxes is the only income item in the State Street Aid account. Based on the population change discussed earlier, revenue has been budgeted to decrease this fiscal year.



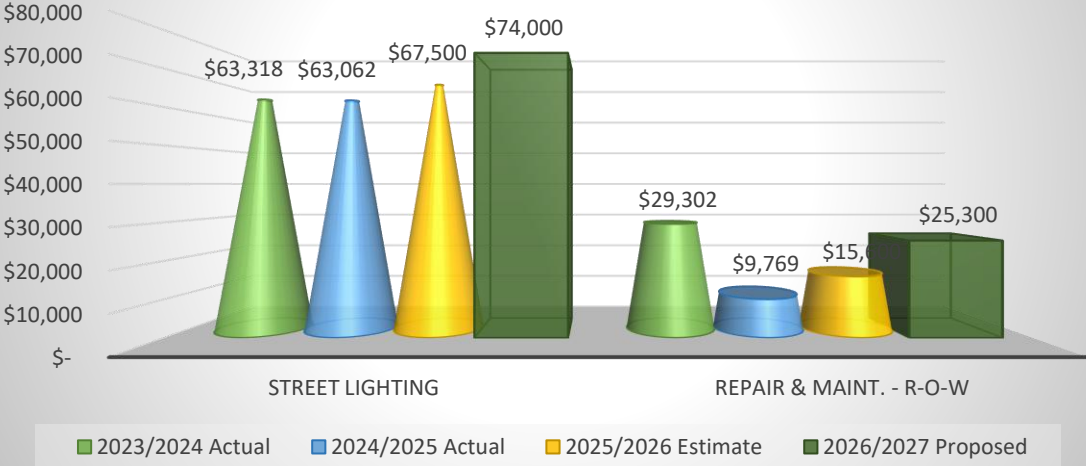
### Expenditures

**State Street Aid** - expenses for electricity and connectivity are expected to increase with the additional security cameras added this year.

### Capital

In the **State Street Aid Fund**, there are no capital projects budgeted at this time.

# State Street Aid Fund Expense 4-Year Comparison



## Budget Summary – State Street Aid Fund

### 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		
<b>Revenues:</b>				
Gasoline & Motor Fuel Tax	\$101,456	\$101,488	\$105,190	\$ 79,970
	\$101,456	\$101,488	\$105,190	\$ 79,970
<b>Operating Expenses:</b>				
<b>Highways, Streets &amp; Roadways</b>				
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	-	-	-	-
	\$ 92,620	\$ 72,831	\$ 83,100	\$ 99,300
<b>Net Change in Fund Balance</b>	8,836	28,657	22,090	(19,330)
<b>Fund Balance, June 30</b>	\$178,888	\$207,545	\$229,635	\$210,305

## 4 Year Comparison – State Street Aid Fund

### 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
<b>REVENUES</b>					
33551	GASOLINE & MOTOR FUEL TAXES	\$ 101,456	\$ 101,488	\$ 105,190	\$ 79,970
<b>TOTAL REVENUES</b>		<b>\$101,456</b>	<b>\$101,488</b>	<b>\$105,190</b>	<b>\$ 79,970</b>
<b>EXPENSES</b>					
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
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 92,620</b>	<b>\$ 72,831</b>	<b>\$ 83,100</b>	<b>\$ 99,300</b>
<b>CAPITAL EXPENSES</b>					
43120-930	IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>		
<b>NET INCREASE (DECREASE) TO FUND BALANCE</b>		<b>\$ 8,836</b>	<b>\$ 28,657</b>	<b>\$ 22,090</b>	<b>\$ (19,330)</b>

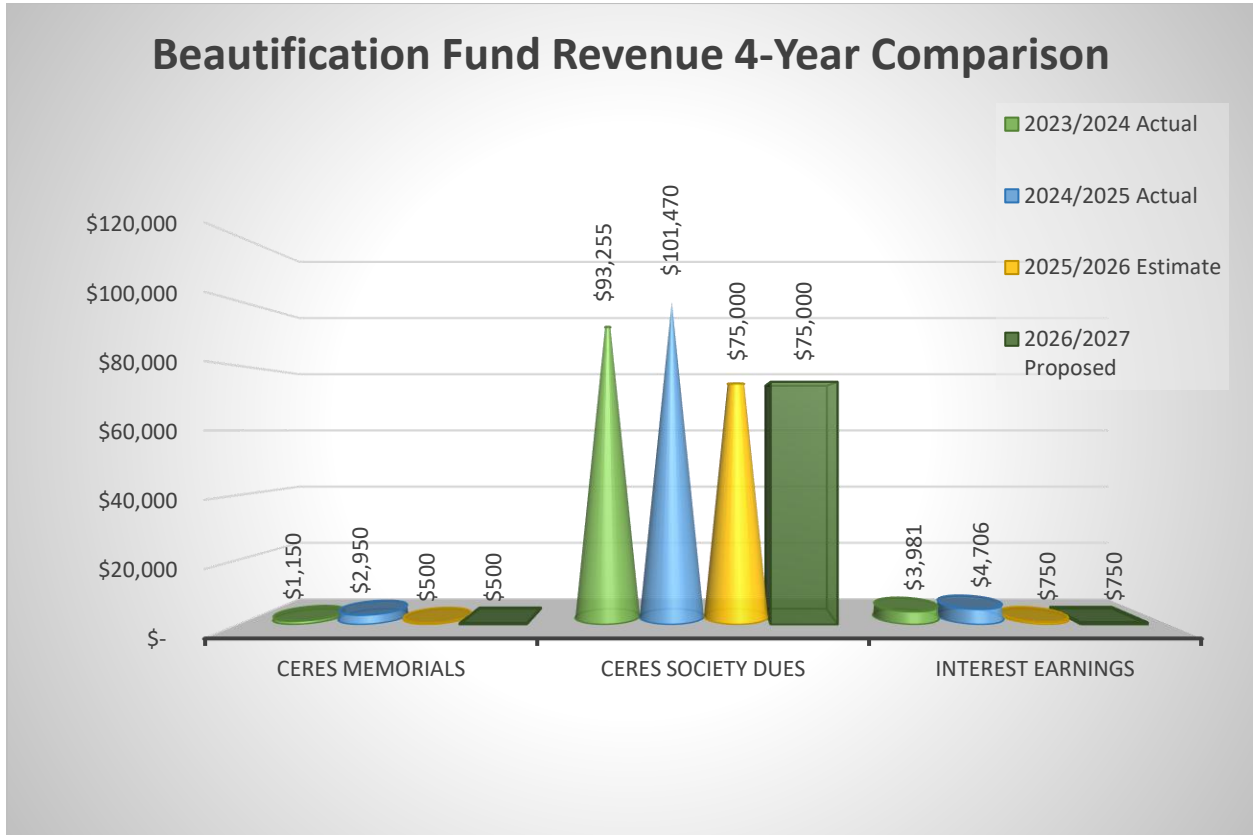
## Detail Budget – State Street Aid Fund

City of Belle Meade FY 2026-2027 121 - State Street Aid			
ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
<b>REVENUES</b>			
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	
<b>TOTAL REVENUES</b>			<b>\$ 79,970</b>
<b>EXPENSES</b>			
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	
<b>TOTAL OPERATING EXPENSES</b>			<b>\$ 99,300</b>
<b>CAPITAL EXPENSES</b>			
43120-930	IMPROVEMENTS		\$ -
		-	
<b>TOTAL CAPITAL EXPENSES</b>			<b>\$ -</b>
<b>TRANSFER FROM RESERVES</b>			<b>\$ 19,330</b>
<b>NET INCREASE (DECREASE) TO FUND BALANCE</b>			<b>\$ -</b>

## Beautification Fund

### Revenue

**Beautification Fund** - All revenue in this special fund is from contributions. Contribution revenues are generally budgeted based on the average for the four previous years. Interest earnings are budgeted to be near the same as the current year.



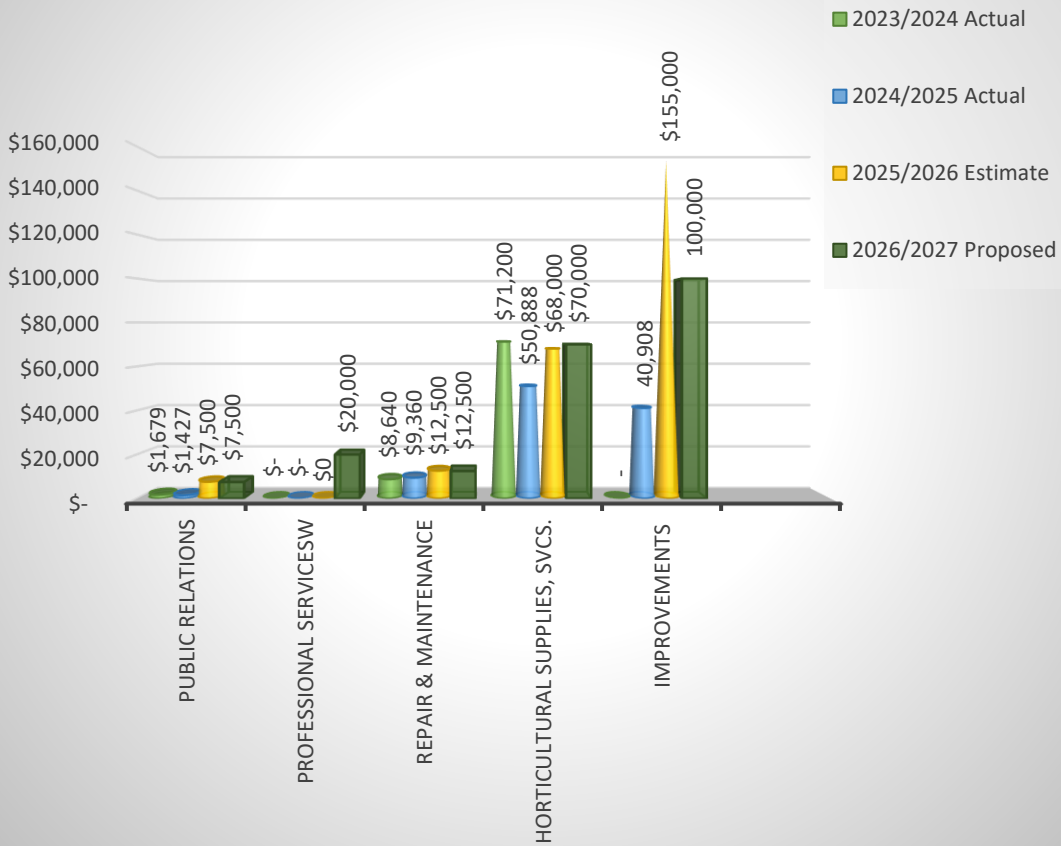
### Expenditures

**Beautification Fund** - expenses are expected to increase due to the addition of professional services to use a landscape architect around the city.

### Capital

With regards to the **Beautification Fund**, there is \$100,000 in landscaping budgeted for Caldwell Meadow and for the Belle Meade Boulevard median.

## Beautification Fund Expense 4-Year Comparison



# 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
<b>Revenues:</b>				
<b>Contributions</b>				
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>
<b>Operating Expenses:</b>				
<b>Parkways &amp; Boulevards</b>				
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>
<b>Capital Expenses:</b>				
Improvements	-	40,908	155,000	100,000
	<u>\$ -</u>	<u>\$ 40,908</u>	<u>\$ 155,000</u>	<u>\$100,000</u>
<b>Net Change in Fund Balance</b>	<u>\$ 16,867</u>	<u>\$ 6,543</u>	<u>\$(166,750)</u>	<u>(\$133,750)</u>
<b>Fund Balance, June 30</b>	<u>\$271,739</u>	<u>\$278,282</u>	<u>\$ 111,532</u>	<u>(\$22,218)</u>

## 4 Year Comparison – Beautification Fund

### 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
<b>TOTAL REVENUES</b>		<b>\$ 98,386</b>	<b>\$ 109,126</b>	<b>\$ 76,250</b>	<b>\$ 76,250</b>
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
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 81,519</b>	<b>\$ 61,675</b>	<b>\$ 90,000</b>	<b>\$ 110,000</b>
CAPITAL EXPENSES					
44730-930	IMPROVEMENTS OTHER THAN BUILDING	-	40,908	155,000	100,000
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ -</b>	<b>\$ 40,908</b>	<b>\$ 155,000</b>	<b>\$ 100,000</b>
<b>TRANSFER FROM RESERVES</b>				168,750	133,750
<b>NET INCREASE (DECREASE) TO FUND BALANCE</b>		<b>\$ 16,867</b>	<b>\$ 6,543</b>	<b>\$ -</b>	<b>\$ -</b>

## Detail Budget – Beautification Fund

### City of Belle Meade

FY 2026-2027

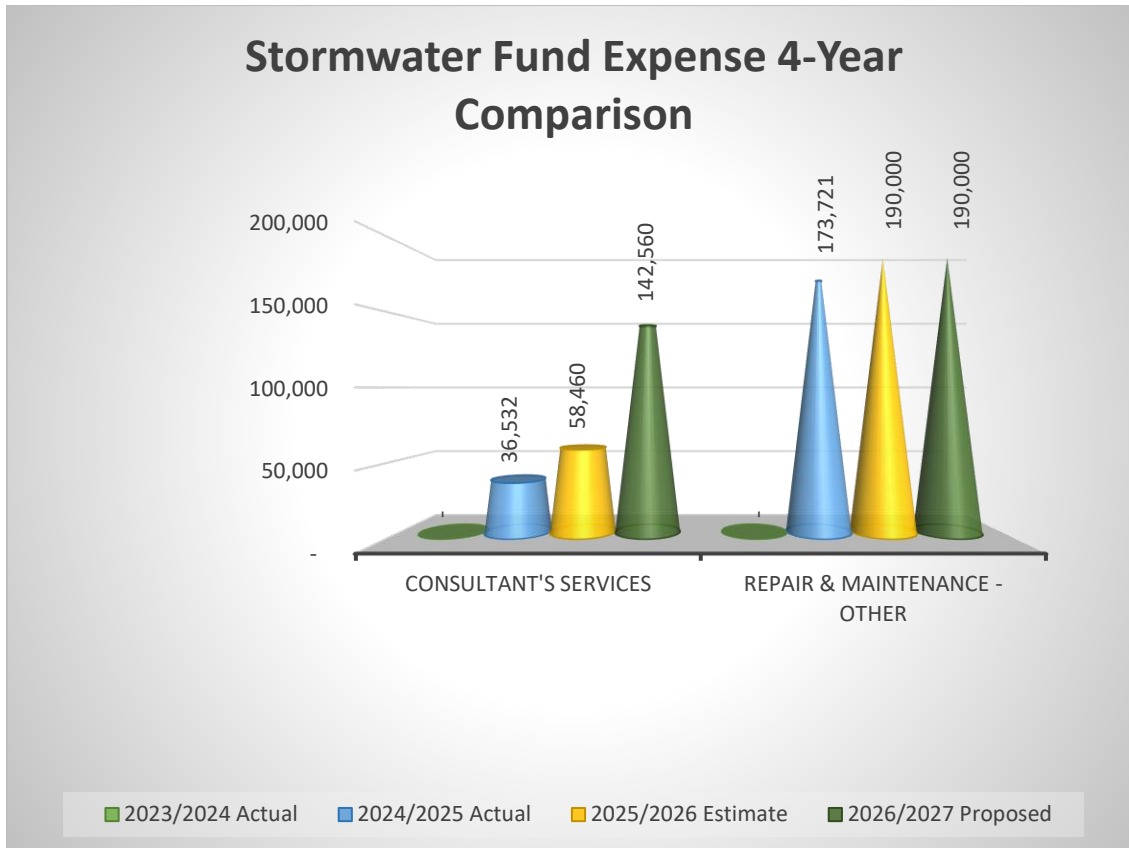
### 123 - Beautification Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
<b>REVENUES</b>			
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	
<b>TOTAL REVENUES</b>			<b>\$ 76,250</b>
<b>EXPENSES</b>			
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	
<b>TOTAL OPERATING EXPENSES</b>			<b>\$110,000</b>
<b>CAPITAL EXPENSES</b>			
44730-930	IMPROVEMENTS		\$ 100,000
	Landscaping - Caldwell Meadow	\$ 50,000	
	Landscaping - Belle Meade Boulevard median	50,000	
<b>TOTAL CAPITAL EXPENSES</b>			<b>\$100,000</b>
<b>TRANSFER FROM RESERVES</b>			<b>\$133,750</b>
<b>NET INCREASE (DECREASE) TO FUND BALANCE</b>			<b>\$0</b>

## Stormwater Fund

### Revenue

**Stormwater Fund** –Revenues are expected to increase this year since there is a 2% fee increase added to the budget. This increase keeps income in line with expenditures.



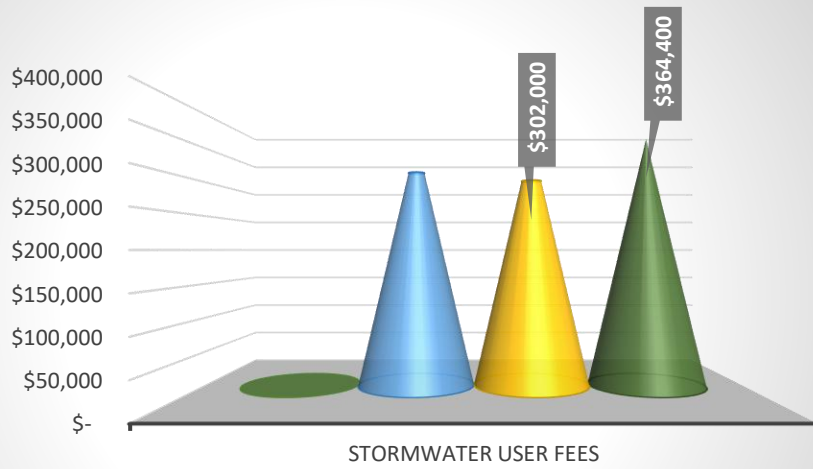
### Expenditures

**Stormwater Fund** - expenses are budgeted to increase since Metro Nashville began billing and collecting the city's stormwater fees in residents monthly water bill.

### Capital

In the **Stormwater Fund**, there is \$25,000 budgeted for stormwater improvements.

## Stormwater Fund Revenue 4-Year Comparison



■ 2023/2024 Actual   ■ 2024/2025 Actual   ■ 2025/2026 Estimate   ■ 2026/2027 Proposed

## Budget Summary – Stormwater Fund

### City of Belle Meade Budget Comparison 2024-2027 126 - STORMWATER 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
<b>Revenues:</b>				
Stormwater User Fees	-	\$ 313,965	\$ 302,000	\$ 364,400
	\$ -	\$ 313,965	\$ 302,000	\$ 364,400
<b>Operating Expenses:</b>				
Education & Training	\$ -	\$ -	\$ -	\$ 300
Consultant's Services	-	36,532	58,460	142,560
Repair & Maintenance - Other	-	173,721	190,000	190,000
	\$ -	\$ 210,253	\$ 248,460	\$ 332,860
<b>Capital Expenses:</b>				
Improvements	-	-	50,000	25,000
	\$ -	\$ -	\$ 50,000	\$ 25,000
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 103,712</b>	<b>\$ 3,540</b>	<b>\$ 6,540</b>
<b>Fund Balance, June 30</b>	<b>\$ -</b>	<b>\$ 103,712</b>	<b>\$ 107,252</b>	<b>\$ 113,792</b>
<b>***Prior to July 1, 2024, the Stormwater Fund was included in the General Fund</b>				

## 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
<b>REVENUES</b>					
34312	STORMWATER USER FEES		\$ 313,965	\$ 302,000	\$ 364,400
<b>TOTAL REVENUES</b>		<b>\$ -</b>	<b>\$313,965</b>	<b>\$302,000</b>	<b>\$364,400</b>
<b>EXPENSES</b>					
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
<b>TOTAL OPERATING EXPENSES</b>		<b>\$ -</b>	<b>\$210,253</b>	<b>\$248,460</b>	<b>\$332,860</b>
<b>CAPITAL EXPENSES</b>					
43150-930	IMPROVEMENTS		\$ -	\$ 50,000	\$ 25,000
<b>TOTAL CAPITAL EXPENSES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 50,000</b>	<b>\$ 25,000</b>
<b>TRANSFER FROM RESERVES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) TO FUND BALANCE</b>		<b>\$0</b>	<b>\$103,712</b>	<b>\$3,540</b>	<b>\$6,540</b>

## Detail Budget – Stormwater Fund

City of Belle Meade

FY 2026-2027

126 - Stormwater Fund

ACCT #	ACCOUNT NAME AND DESCRIPTION	SUBTOTAL	TOTAL
<b>REVENUES</b>			
34312	STORMWATER USER FEES		\$ 364,400
	Residential collections	\$ 357,000	
	Commerical collections	5,400	
	Stormwater control measures	1,000	
	EPSC fines	1,000	
<b>TOTAL REVENUES</b>			<b>\$364,400</b>
<b>EXPENSES</b>			
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	
<b>TOTAL OPERATING EXPENSES</b>			<b>\$332,860</b>
<b>CAPITAL EXPENSES</b>			
43150-930	STORMWATER - IMPROVEMENTS		\$ 25,000
	Stormwater improvements	\$ 25,000	
<b>TOTAL CAPITAL EXPENSES</b>			<b>\$ 25,000</b>
<b>TRANSFER FROM RESERVES</b>			<b>\$ -</b>
<b>NET INCREASE (DECREASE) TO FUND BALANCE</b>			<b>\$ 6,540</b>



# 5 Year Capital Improvement Plan

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

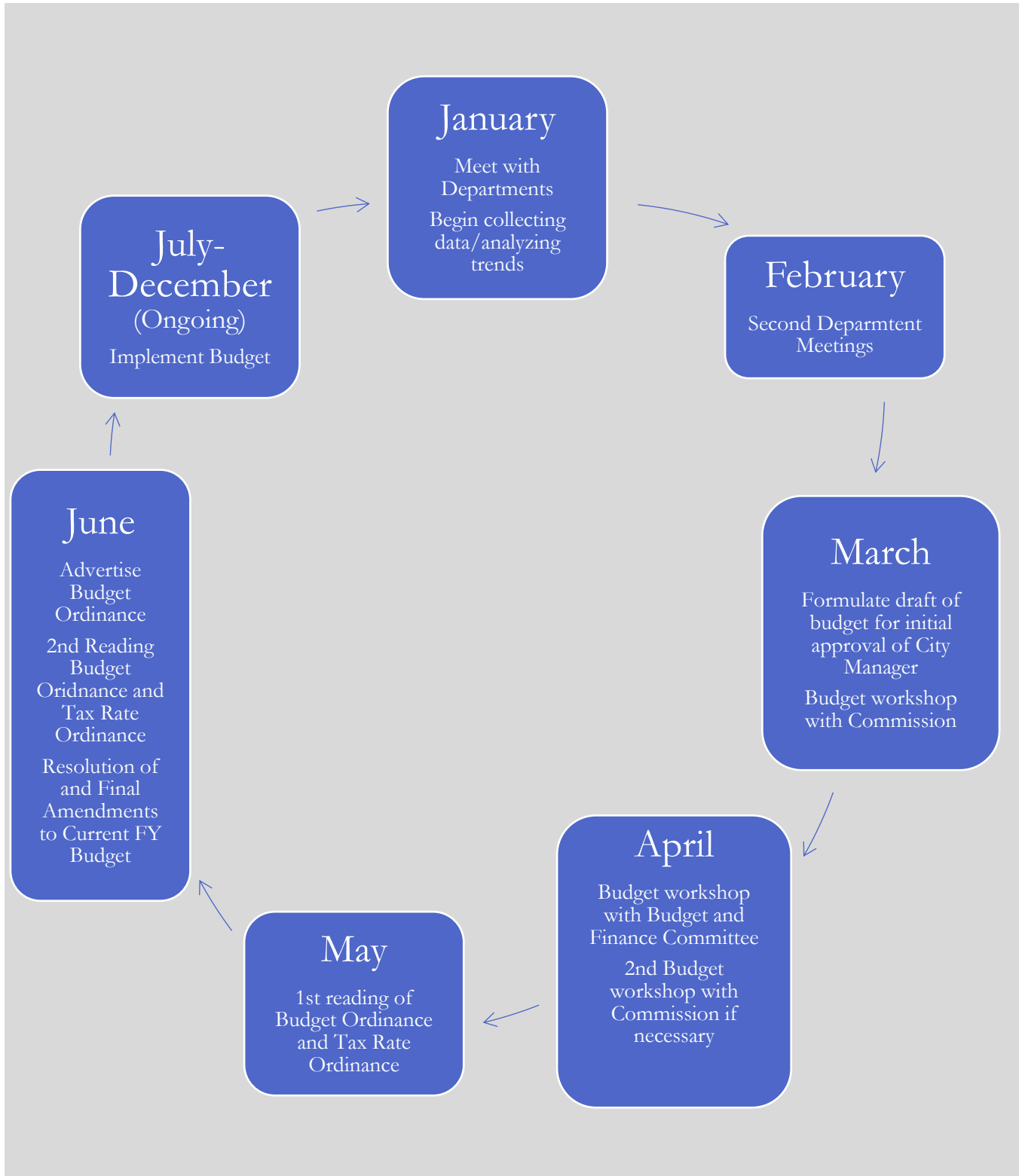
DESCRIPTION/ FUND	Budget	Proposed	Projected	Projected	Projected	Projected	Projected	Projected	
									FY 2025-26
<b>CAPITAL FUND</b>									
Fleet Replacement	Admin								
Fleet Replacement	Building/Zoning							\$ 65,000	
Fleet Replacement	Public Safety			\$ -	\$ 172,000	\$ 177,160	\$ 182,475	\$ 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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>TOTAL</b>			<b>\$ 2,349,865</b>	<b>\$ 3,416,125</b>	<b>\$ 2,113,660</b>	<b>\$ 914,975</b>	<b>\$ 902,949</b>	<b>\$ 908,588</b>

# Appendix

- A. Budget Process
- B. Fund Structure
- C. Investment Balances
- D. Personnel Summary
- E. Debt Policy
- F. Financial Management Policies
- G. Appropriations Ordinance
- H. Tax Levy Ordinances
- I. Sewer User Rate Ordinances

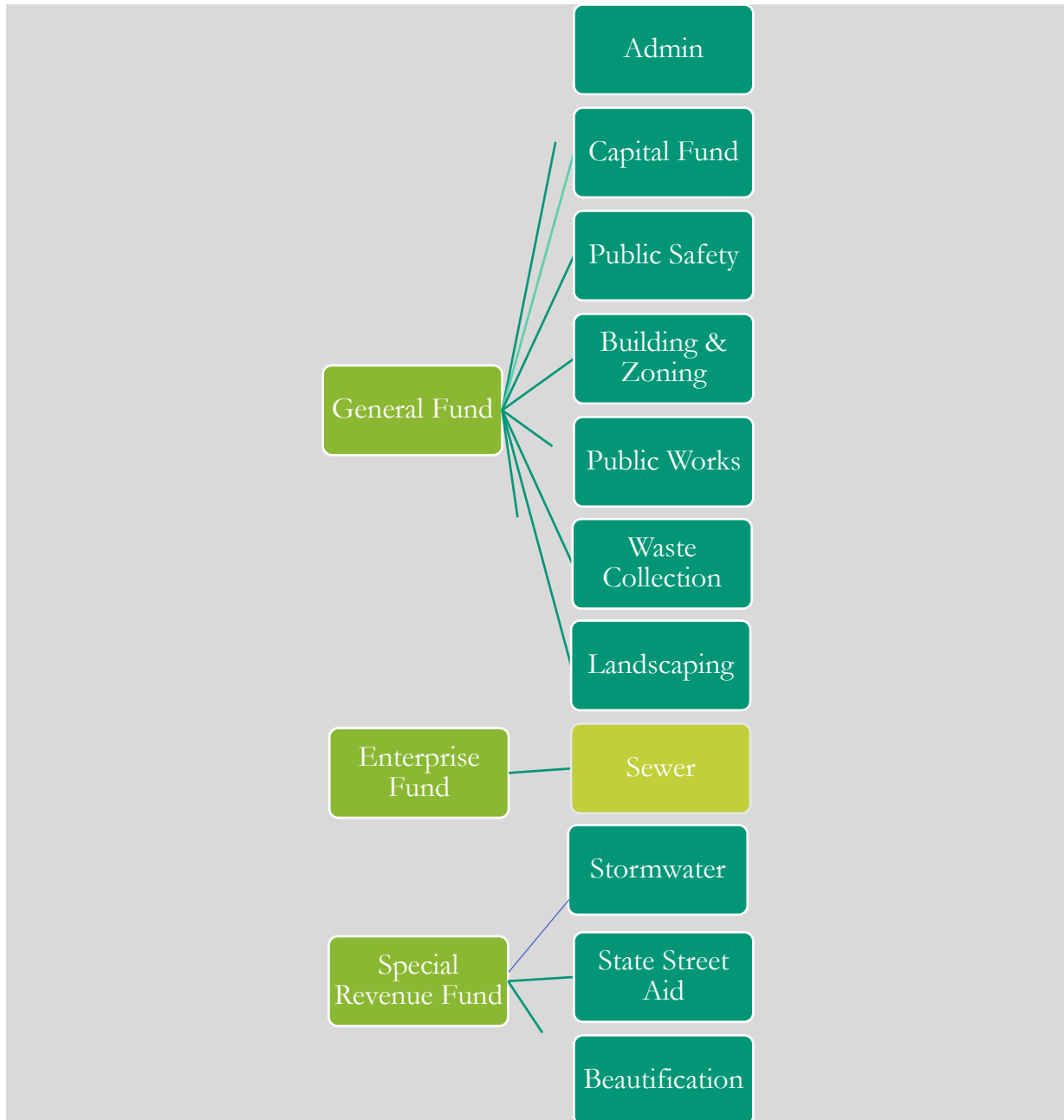
# Budget Process

The budget process is a year-round planning process. It also ensures that the city follows the Municipal Budgeting Law at all times. The graphic below is a brief overview of the budgeting cycle.



# Fund Structure

The General Fund and Special Revenue Funds are modified-accrual funds. Essentially this means that they do not report depreciation expenses and have a “fund balance”. The sewer fund is an Enterprise fund and is accounted for using the full accrual method. Under this method, depreciation expense is accounted for and must be reported. In addition, you have “net position”. Net position has multiple categories such as “invested in capital assets”, “restricted net position”, and “unrestricted net position”. The graphic below shows the category of each fund/department.



**City of Belle Meade**  
**Investment Schedule - General Fund**  
**Local Government Investment Pool**  
**Balance at March 31, 2026**

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<u>Investment Type</u>	<u>Financial Institution</u>	<u>Balance</u>	<u>Current Rate</u>	<u>Previous Rate</u>
<b>Liquid Investment Account</b>	<b>Local Government Investment Pool</b>	<b>\$ 10,574,240</b>	<b>3.64%</b>	<b>3.65%</b>

**Interest Earnings**

<b>Current month</b>	<b>\$ 32,490.14</b>
<b>Fiscal year-to-date</b>	<b>\$ 280,176.97</b>

**Cash Transfers**

**From Investment Pool to Operating Cash (withdrawal):**

<b>Total</b>	<b>\$ -</b>
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**From Operating Cash to Investment Pool (deposit):**

<b>Total</b>	<b>\$ -</b>
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**Restricted funds in the LGIP balance:**

**** American Rescue Plans Act (ARPA) fund restricted for specific uses.	\$ 559,464.01
** David & Cindy Wilds Exemplary Service Award funds restricted to police department employees per specific guidelines.	47,923.36
	<u>\$ 607,387.37</u>

**City of Belle Meade  
Investment Schedule  
Certificates of Deposit Laddering  
March 31, 2026**

<b>First Horizon Advisors Account</b>	<b>2026</b>
	<b>Current Period</b>
<b>Beginning Balance</b>	\$ 8,507,893.77
Additions & Withdrawals	(25,629.27)
Interest Income	25,629.27
Taxes, Fees & Expenses	-
Change in Value	17,509.07
<b>Ending Balance</b>	<b>\$ 8,525,402.84</b>

**Interest Income (includes First Horizon Checking Account):**

July 2025	\$ 22,907.05
August	12,452.89
September	39,457.35
October	18,426.84
November	31,109.24
December	39,248.86
January 2026	16,036.01
February	11,447.28
March	25,629.27

<b>TOTAL</b>	<b>\$ 216,714.79</b>
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**City of Belle Meade**  
**Investment Schedule - Sewer Fund**  
**Local Government Investment Pool**  
**Balance at March 31, 2026**

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<b>Investment Type</b>	<b>Financial Institution</b>	<b>Balance</b>	<b>Current Rate</b>	<b>Previous Rate</b>
Liquid Investment Account	Local Government Investment Pool	\$ 2,358,538	3.64%	3.65%

**Interest Earnings**

Current month	\$ 7,268.95
Fiscal year-to-date	\$ 54,210.89

**Cash Transfers**

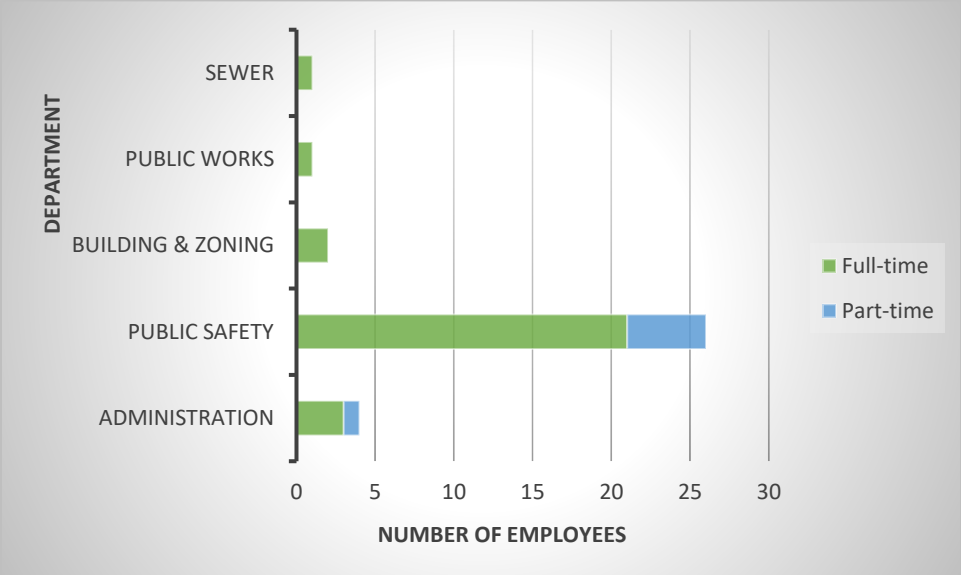
**From Investment Pool to Operating Cash (withdrawal):**

	\$ -
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**From Operating Cash to Investment Pool (deposit):**

	\$ -
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<b>Department</b>	<b>Full-time</b>	<b>Part-time</b>
Administration	3	1
Public Safety	21	5
Building & Zoning	2	0
Public Works	1	0
Sewer	1	0
<b>Total</b>	<b>28</b>	<b>6</b>



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## RESOLUTION 2011-07

### **Debt Management Policy City of Belle Meade, Tennessee December, 2011**

The purpose of this debt management policy statement is to establish guidelines that will be followed in debt issuance by the City of Belle Meade, Tennessee (the "City"). This policy reinforces the commitment of the City and its officials to manage the financial affairs of the City in a way that minimizes risk and ensures transparency while still meeting the capital needs of the City. A debt management policy signals to the public and the bond rating agencies that the City follows a disciplined and defined approach to financing capital needs and fulfills the requirements of the State of Tennessee that the City adopt a debt management policy.

The goal of this policy is to assist City officials and the City's agents and appointees in planning, issuing and managing debt obligations by providing clear direction as to procedures and substance to achieve desired outcomes. In addition, greater long-term financial stability will be achieved by adhering to policy and guidelines in the issuance of debt.

#### Definition of Debt:

All obligations of the City to repay, with or without interest, in installments or whole at a later date, some amount of money borrowed, dedicated and paid for the purchase or construction of facilities and property or operations of the City. These borrowings may be in the form of notes, bonded indebtedness or loans of any type. General obligation bonds, revenue bonds, bond anticipation notes, capital outlay notes, grant anticipation notes, tax and revenue anticipation notes, and similar types of indebtedness are required to be approved by City's Board of Commissioners and the State of Tennessee Comptroller's Office prior to issuance. Also, any plan for refunding debt must be submitted to the Comptroller's Office for approval prior to issuance. Capital or equipment leases may be entered into by the City; however, details of the lease agreement must be forwarded to the Comptroller's Office on a specified form within 45 days after authorization by the City.

#### Transparency:

The City will comply with all legal requirements for notice and for public meetings related to debt issuance. In the interest of transparency, all costs, including issuance costs and continuing and one-time interest costs, will be disclosed to the public by the Board of Commissioners in a timely manner. All notices will be posted in customary and required posting locations, including as required in local newspapers and on bulletin boards and websites.

#### Role of Debt:

**CITY OF BELLE MEADE**  
**FINANCIAL MANAGEMENT POLICIES**

**General Financial Policy**

The City of Belle Meade (“the City”) will maintain financial resources sufficient to:

- Support a high level of municipal services for citizens of the City.
- Withstand local, regional and national adverse economic conditions; and
- Adjust effectively to the City’s changing service requirements.

**Financial Operations**

The City will maintain a financial position that:

- Comfortably meets normal and contingent operating and maintenance expenses, including routine improvements to the City’s infrastructure;
- Supports zoning initiatives and enforcement, high levels of safety and police protection, sanitation services and beautification programs; and
- Maintains reserves to meet extraordinary and unexpected expenses and provides for the normal replacement of vehicles, equipment and components of the sewer system.

The City will establish financial management guidelines and procedures that are consistent with the City’s adopted strategic plan and support its execution.

**Operating Budget Policy**

The annual operating budget is the central financial planning document that embodies all operating revenue and expenditure decisions of the Commission and establishes the level of services the City provides.

The budgeting process balances anticipated operating expenses with anticipated operating revenues to arrive at an annual operating budget. The City Manager will incorporate the Commission’s priorities into one or more preliminary operating budgets for consideration by the Commission and, finally, the City Manager will prepare an annual operating budget for adoption by the Commission.

**Capital Improvement Budget Policy**

The City will maintain all capital assets at levels that protect the City’s capital investment and minimize future maintenance and replacement costs. Routine additions and replacements and maintenance of capital items will be financed from current revenues.

An annual capital improvement budget will be developed and adopted by the Commission as part of the annual budget process. Any unexpended capital project funds will be carried forward to succeeding fiscal years in order that projects can be completed and paid for as originally intended.

The City Manager will incorporate existing and continuing capital projects and proposed capital projects into one or more preliminary capital improvement budgets for consideration by the Commission and, finally, the City Manager will prepare the annual capital improvement budget for adoption by the Commission.

## **Revenue Policy**

The City will set tax rates and establish fees and charges that adequately cover budgeted expenses, including debt service, and maintain reserves according to adopted financial management policies, the City's adopted strategic plan and any stipulated bond service requirements.

## **Investment Policy**

The City's first priority in the management of the City's investments is preserving principal; second, maintaining sufficient liquidity to enable the City to meet current cash flow demands; and third, obtaining the highest return available, all in strict accordance with policies set by Tennessee Code Annotated 6-56-106.

Authorized investments are:

- Bonds, notes or bills issued by the United States Treasury;
- Bonds, debentures, notes or other evidences of indebtedness issued or guaranteed by United States agencies;
- FDIC insured certificates of deposit and other evidences of debt at state and federally chartered banks; and
- The Local Government Investment Pool of the State of Tennessee (title 9, chapter 4, part7).

## **Long-Term Debt Policy**

The City will establish a set of conditions and protocols that would support the City's issuance of long-term debt.

The City will consider the issuance of long-term debt to finance essential capital projects when cash on hand and projected cash flow are insufficient to finance such projects, or such capital projects would reduce reserves (and diminish budgeted cash flow) below levels deemed safe and consistent with anticipated needs and policy.

Long-term debt may not exceed 10% of the assessed value of taxable property of the City. Long-term debt (bonds and other indebtedness) may not be issued with maturities longer than 15 years, and in any case, maturities may not exceed the expected useful life of the project(s) financed. Any long-term debt incurred by the City will be secured by the full faith and credit general obligation of the City.

The Commission should consider submitting any proposed long-term financing to the citizens for their approval by referendum.

## **Reserve Fund Policy**

Adequate reserves are a necessary component of the City's overall financial management strategy and are a key factor in measuring the City's financial strength. Reserve funds provide the City with the resources to manage cash flow and deal with unanticipated events, emergencies and changes in economic conditions. In addition, reserve funds can enable the City to take advantage of matching funds programs and other beneficial opportunities.

The City will maintain a reserve for operations approximating one fiscal year's cash expenses of the General Fund and any other fund significantly supported by the General Fund.

The City will also maintain designated infrastructure reserves sufficient to fund the estimated replacement cost of vehicles and equipment plus the annual depreciation of the sewer system.

Adopted by the Board of Commissioners on April 21, 2010