



# TOWN OF NOLENSVILLE



Community, History, & Proximity

## FISCAL YEAR 2024-2025

# ANNUAL BUDGET

# ABOUT THE COVER

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The fire station was designed and built to last 75 to 100 years. There are multiple safety features incorporated into the facility. There is nighttime lighting in the living areas to help reduce sleep deprivation. The dispatch system has integrated heart saver tones to reduce cardiac stress. We have a decontamination corridor to reduce carcinogens. There is a state-of-the-art fitness room and exterior area to maintain physical readiness. The building has the first generator in a town facility that is capable of powering the whole building during power loss or a natural disaster.







# Town of Nolensville, Tennessee

## Budget in Brief: Fiscal Year 2025 Approved Budget

The Town of Nolensville is please to present this summary of the annual budget for fiscal year 2025, covering the period from July 1, 2024 through June 30, 2025.

### Fiscal Year 2024-2025 Budget Highlights:

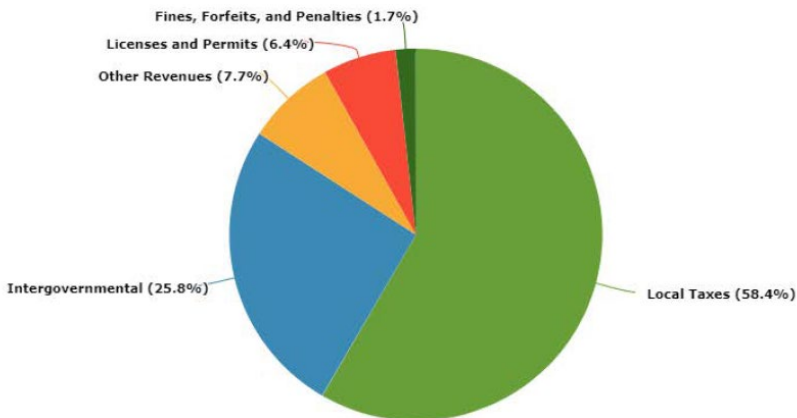
- On June 6, 2024, the Board of Commissioners approved Ordinance 24-02, adopting a balanced budget that complies with the Town's debt management and fund balance policies.
- The fiscal year 2025 budget for the Town of Nolensville is fully balanced, ensuring that total expenditures across all funds of \$18,940,097 are matched by anticipated revenues.
- The Town's property tax rate remains unchanged at \$0.29 per \$100 of assessed valuation.
- Health Insurance premiums for the Town yielded a \$6,000 cost savings.
- A 3% general pay increase for Town staff will take effect starting with the first pay period in July 2024.
- Approved expenditures from the **General Fund** total \$9,457,620, include the addition of one new police position and the allocation of \$100,000 for debt payments related to the Fire Station.
- **State Street Aid Fund's** approved expenditures total \$526,000, which includes \$500,000 allocated for road paving and repairs.
- **Impact Fee Fund's** total approved expenses of \$3,608,000 include funding for road projects such as the Sunset Road widening, the turn lane at Sunset Road, and the Rocky Fork center turn lane.
- **Facilities Tax Fund's** approved budget totals \$4,072,000. This includes \$980,000 allocated to the Debt Service Fund related to the Recreational Center, Town Hall, and Fire Station debt payments. Additionally, \$625,000 is earmarked for the Historic District Streetscape project, \$500,000 for the Police Facility, and \$1,447,000 towards purchasing a ladder truck for the Fire Department. The approved budget also provides \$300,000 for the redevelopment of Greystone Park, and \$220,000 towards park partnerships with the county.
- **Debt Service Fund's** approved budget of \$1,080,000 is allocated for debt payments related to the Recreational Center, Town Hall, and Fire Station. This funding is provided through operating transfers from the Facilities Tax Fund and the General Fund.
- **Facilities School Tax Fund** has an approved budget of \$195,000 for signalization. This funding will be used to install a pedestrian signal at Sunset Road intersection.
- Approved expenditures for the **Capital Improvements Plan** total \$980,477. This includes \$100,000 for non-bypass MTP Priorities, \$50,000 for the Nolensville center turn lane road project, \$10,000 for remaining costs of the Fire Station, \$250,000 toward the purchase of the ladder truck funded by collected fire impact fees, and \$420,477 for the Nolensville drainage model system, primarily funded by grants. Additionally, \$70,000 is allocated for the pattern book, \$30,000 for subdivision regulations, and \$50,000 for communication equipment.

# Town of Nolensville – 2025 Budget in Brief

## General Fund Summary

### Revenues

The General Fund approved revenue budget for fiscal year 2025 totals \$9,590,838. This amount includes \$2.3M from



Property Tax, \$2.7M from Local Option Sales Tax, \$2.8M from State Shared Revenue, 608k from Building and Permits, and approximately \$1M from fines, fees, interest, operating transfers and grants.

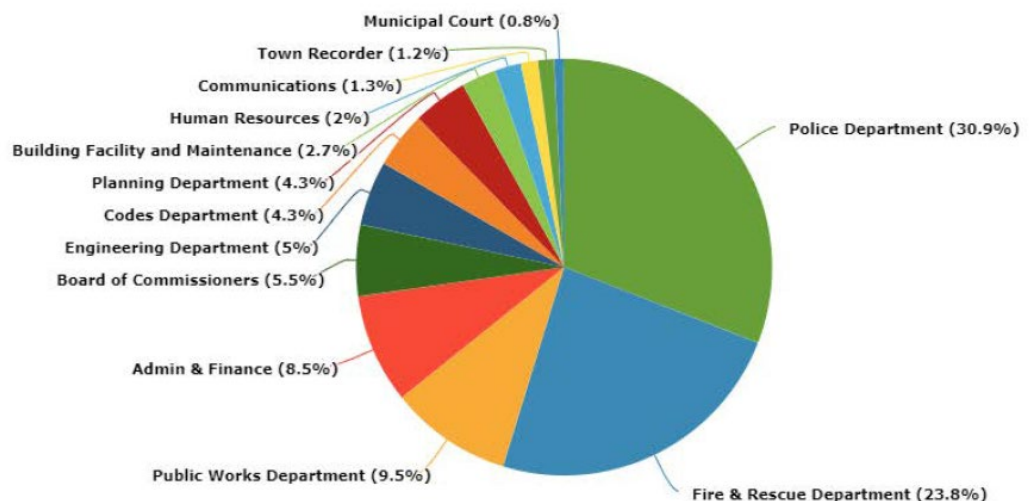
Property Tax revenue represents a 3% increase from last fiscal year 2024 budget of \$2.2M. Local Option Sales Tax has decreased by (5%) from the previous \$2.8M budget. State Shared Revenue has increase by 31%, while building and permits revenue has grown by 1% from fiscal year 2024 budget of \$602k.

### Expenditures

The General Fund approved expenditure budget for fiscal year 2025 is \$9,457,620, reflecting a 5% increase from the prior fiscal year 2024 budget.

This budget includes the addition of one new position for the Police Department, and \$100,000 dedicated to the repayment of debt on the Fire Station.

Additionally, the budget incorporates an organizational realignment: the Municipal Court Department will move under the Finance Team, while the Codes, Engineering, Planning and Public Works Departments will be reassigned under the Assistant Town Management's Office.







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## INTRODUCTION

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July 1, 2024

Board of Commissioners  
Town of Nolensville  
7218 Nolensville Road  
Nolensville, Tennessee 37135

RE: Letter of Transmittal – Budget Book

Dear Commissioners:

I am pleased to present the Budget Book for FY 2024-2025, which is attached to this letter. Countless hours of dedicated staff effort, particularly from the Finance Department, have been invested in developing and organizing the comprehensive information contained within this document. Our goal is to create a document that is transparent and provides a clear explanation of the town's financial situation and is readily understandable by the residents of Nolensville.

The budget book provides an extensive review of the Town of Nolensville's total budget amounting to \$18.9 Million which encompasses the General Fund's \$9.45 Million expenditures, State Street Aid fund \$526,000, and other capital related funds totaling \$8.9 Million.

Additionally, this budget book includes the organizational structure of the town's operations with the detailed breakdown of each department. It highlights the accomplishments from the previous year, sets forth the goals for the upcoming year and presents currently identified performance metrics. It is important to note that these performance metrics are subject to change as we continuously refine our measurement processes.

The Town of Nolensville is in excellent financial condition. Our reserves exceed adopted policy, and our debt obligations are relatively low and manageable. The budget positions the Town well to continue providing exceptional municipal services while strategically investing in infrastructure to serve our growing community. We hope that our readers will find the budget book useful and informative.

Sincerely,

Victor H. Lay, P.E.  
Town Manager





## BOARD OF COMMISSIONERS

Halie Gallik

*Mayor*

Jessica Salamida

*Vice Mayor*

Derek Adams

*Commissioner*

Kate Cortner

*Commissioner*

Joel Miller

*Commissioner*



## TOWN MANAGEMENT TEAM

Victory Lay  
Town Manager

Chuck Downham  
Assistant Town Manager

Christina Merle  
Finance Director

David Windrow  
Fire Chief

Alyssa King  
Municipal Court

Dale Armour  
Police Chief

Enoch Jarrell  
Town Engineer

Brad Baumgartner  
Planning Director

Monty Kapavik  
Building Official

Kyle Billingsley  
Public Works Director

Misti Duenez  
Human Resources

Montique Luster  
Town Recorder

Brandi Najm  
PIO Officer







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Nolensville  
Tennessee**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morrell*

**Executive Director**

**Beer Board** is composed of the Board of Commissioners. The Town's Beer Board has the power to establish regulations governing the selling, storing for sale, distributing for sale, giving away, and manufacturing of beer within the boundaries of the Town of Nolensville in accordance with the provisions of state statutes, provided such provisions and regulations are approved by the Board of Commissioners and to issue permits related thereto. The Town's Beer Board convenes when a beer application is submitted, or any item is to be considered by the body. The Beer Board does not meet on a consistent monthly basis, only when there is official business that must be heard by this Board.

**Board of Construction Appeals** purpose and duties of the Board shall be those prescribed for the Board of Construction Appeals in Section 112 of the International Residential Code (the Code). The Board of Construction Appeals is responsible for hearing appeals of decisions or determinations made by the Building Official relative to the application and interpretation of adopted codes. The function and duty of the Board of Construction Appeals is to determine the suitability of materials and methods of construction and provide reasonable interpretations of the Technical Codes. The Board meets on an as needed basis.

**Board of Zoning Appeals (BZA)** is a quasi-judicial board consisting of five members, appointed by the Mayor and confirmed by the Commissioners. It serves to interpret disputed questions of lot lines, grant variances under very specific circumstances, review disputed administrative decisions, grant conditional use permits or similar questions as they arise in the administration of the zoning ordinance. Authorization is by state law and specified under Article 1.0.0 of the zoning ordinance.

**Economic Development Advisory Committee** provides recommendations to the Board of Commissioners on issues related to local economic growth and development, including but not limited to support for local businesses, efforts to increase tourism, strategies to encourage residents to shop local, and research into opportunities for grant funding.

**Historic Zoning Commission** promotes the identification, evaluation, rehabilitation, adaptive reuse, and restoration of the Town's historic, architectural, and archeological resources through the enforcement of the Historic District Overlay. It is the purpose of the Historic District Overlay to provide for the protection and enhancement of resources which represent distinctive and significant elements of Nolensville's history and identity and insure the harmonious and orderly integration of new development within these historic resources.



**Planning Commission** develops the Town's growth plans and acts on proposed land development, including residential subdivisions and all non-residential development site plans proposed in the town. The Planning Commission also provides recommendations on rezoning actions and zoning ordinance revisions to the Board of Commissioners and is responsible for implementing the subdivision regulations. Interested parties should explore the Planning Department webpage for information on policies, studies, and processes. Typically, the Planning Commission meets monthly at Nolensville Town Hall.

**Storm Water Appeals Board** purpose is to hear and decide appeals to the Town's storm water regulations, storm water ordinance, floodplain ordinance and penalties for violation of the Town's storm water regulation and ordinance requirements. Authority of the board is based on T.C.A. 68-221-1106 and 13-7-201, Section 10 of the Town's Storm Water Ordinance and Chapter 3, Section 18-306 of the Town's Floodplain Ordinance.

**Streetscapes and Public Spaces Advisory Committee** will provide recommendations to the Board of Commissioners on issues related to public spaces, including but not limited to parks, recreational areas, public art displays, and public structures.

**Town Events Advisory Committee** provides recommendations to the Board of Commissioners on issues related to the development and accomplishment of public events intended to benefit the residents of Nolensville. This advisory committee works with Town staff to prioritize and organize the approval process for the use of public resources such as Public Safety (Police and Fire) and Public Works. The Committee works in developing a schedule of events and assists with efforts to publicize and execute event logistics and recruit volunteers for events.

**Trees and Trails Advisory Committee** provides recommendations to the Board of Commissioners regarding the guidance on issues related to trees, landscaping, and alternative transportation, including but not limited to public education efforts, tree planting and preservation, and trail developm





Nolensville was founded by William Nolen in 1797. The town grew quickly and was first incorporated in 1838 with specific town limits as well as identifying twenty-three (23) numbered lots and three (3) unnumbered lots with owner's names associated with each lot. In the early 1800s, churches and schools for both blacks and whites were established which served the small agricultural community. Nolensville was heavily impacted by the Civil War. The town provided confederate soldiers, as well as fighting many skirmishes around the town. Following the war, the town continued to grow as a small, rural community in the northeast corner of Williamson County and in 1996, re-incorporated as the Town of Nolensville. A more detailed history follows:

Legend has it that William Nolen, along with his wife Sarah and five children, were traveling through middle Tennessee, in 1797, when his wagon broke down causing the family to delay traveling until the wagon was repaired. After inspecting the local terrain, William Nolen noted the area had an abundance of game and clean creek water. These resources convinced him and his family that they needed to travel no further. Regardless of the reasons, Nolen purchased property and sold lots for the town, which still bears his name, Nolensville. The first town lots were sold to George Barnes in 1819, a half-acre for \$55.

Nolen and his family built their log cabin home and farm and lived there until his death when the land was sold. The property changed hands numerous times, and the original log cabin was enclosed within a larger home ultimately known as the McCord House. The McCord home has been moved and preserved with parts of the original Nolen cabin exposed.

### **Incorporation of the Town**

On January 22, 1838, Nolensville's Plan of Incorporation passed the Tennessee Senate specifying corporate limits as well as identifying twenty-three (23) numbered lots and three (3) unnumbered lots with owner's names associated with each lot.

## The Civil War

Nolensville was a thriving agricultural community as the prosperous 1850's came to a close and the 1860's saw the beginnings of the Civil War. The Town was active in the war both in providing Confederate soldiers (April 1861) and fought skirmishes around the town as Union and Confederate troops made their way towards Murfreesboro where they collided in the Battle of Stone's River on December 31, 1862. As the war lengthened, Nolensville slipped further behind Union lines as the battles worked their way to the south. Two years later, the war finally ended, and the Confederate soldiers were able to return to their homes and rebuild their lives. Post-war rebuilding was even more difficult because of the destruction of homes and property, the lack of crops and labor, and the worthless money and high taxes that had to be endured.

Following the war, Nolensville saw renewed growth with Nolensville Road being used as a major north-south road between Chapel Hill, TN to the South and Nashville to the North. A stagecoach ran between the two cities and Nolensville provided the King Hotel for passengers wishing to stop. Until the county and state took over the road, tollgates were operated about every three miles. The paved road through Nolensville began construction in 1927 with the bridges between Nolensville and Triune being built in 1932.

## Nolensville Re-Incorporated

As Nolensville grew over the years, it lost its official status as a town and became part of Williamson County. In 1996, Nolensville again applied to the State to be incorporated and was chartered by the Tennessee Legislature. At the time of incorporation, the area of the town was three (3) square miles and had a population of around 1800. In the years since then, Nolensville has annexed additional areas more than tripling the size of the town to nine and a half (9.5) square miles and increasing the population to 5,861 as of the 2010 census. Nolensville still has additional area in its urban growth boundary and will continue to grow as additional homes are built.

Historic Nolensville is situated in the lush green hills of Williamson County along scenic Mill Creek. It is a great place to raise a family and connect to a community where rural meets suburban, rustic meets quaint, and old meets new. We experience small town life just a short drive away from the cultural and entertainment opportunities of Metropolitan Nashville.



Nolensville was settled in 1797, the Town was originally founded in 1838, and was reincorporated in 1996. Nolensville today covers just over ten (10) square miles and has a population of 13,829. The Town has experienced significant growth over the last ten years, increasing by 71.68% from 2009 to 2019, making Nolensville the third fastest growing city in Tennessee as a percent of population change over ten years. The community's reserve area includes just under nineteen (19) square miles, so the Town has significant room to grow.

### Safest Cities in Tennessee in 2024

In 2024, SafeWise released Tennessee's 20 safest cities of 2024 in which the report is based off crime rates from the FBI crime data. Nolensville landed at number 4. The Town has the lowest property crime rate in Tennessee at just 3.4 incidents per 1,000 residents.

## The safest cities in Tennessee in 2024

- #1 Signal Mountain
- #2 Oakland
- #3 Loudon
- #4 Nolensville
- #5 Erwin
- #6 Kingston
- #7 Brentwood
- #8 Fairview
- #9 Atoka
- #10 Spring Hill
- #11 Church Hill
- #12 Hendersonville
- #13 Millersville
- #14 Maryville
- #15 Gallatin
- #16 Portland
- #17 Franklin
- #18 Munford
- #19 Collierville
- #20 Mount Carmel



safewise

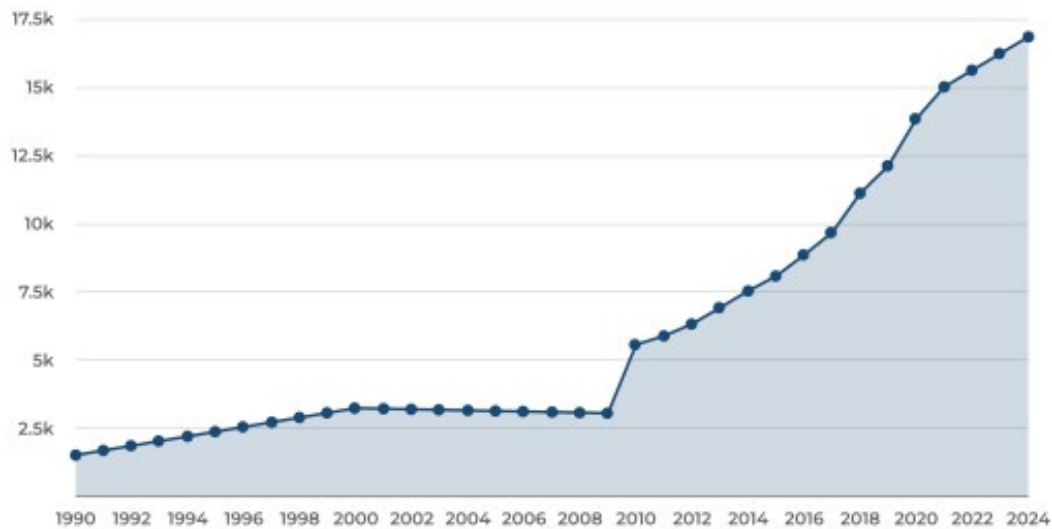


## Population Overview



TOTAL POPULATION

**16,836**



\* Data Source: Town of Nolensville's 2024 Certified Special Census



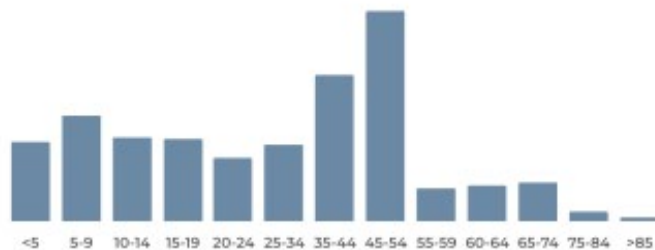
DAYTIME POPULATION

**10,855**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

### POPULATION BY AGE GROUP



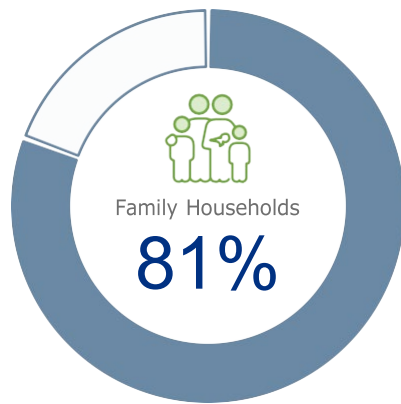
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimate

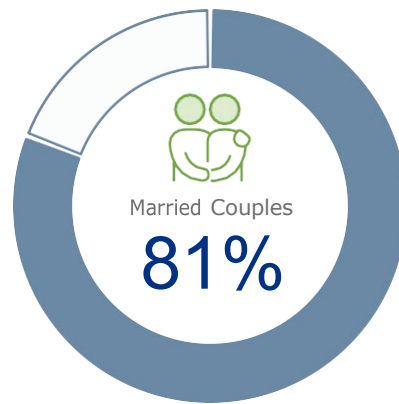
## Household Analysis

TOTAL  
HOUSEHOLDS  
3,852

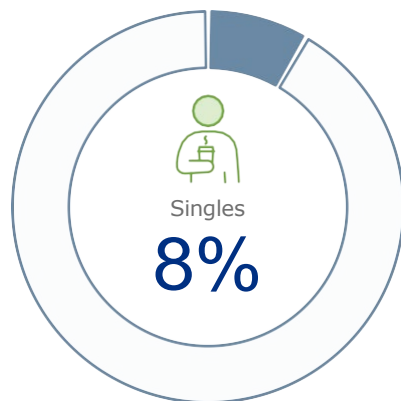
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



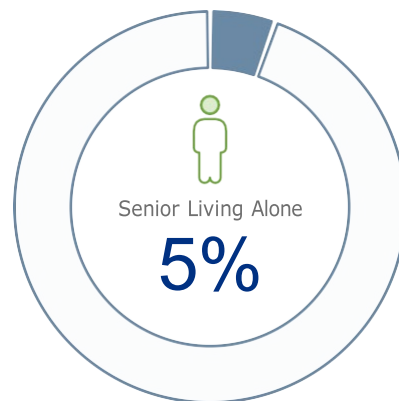
▲ 69%  
higher than state average



▲ 68%  
higher than state average



▼ 72%  
lower than state average

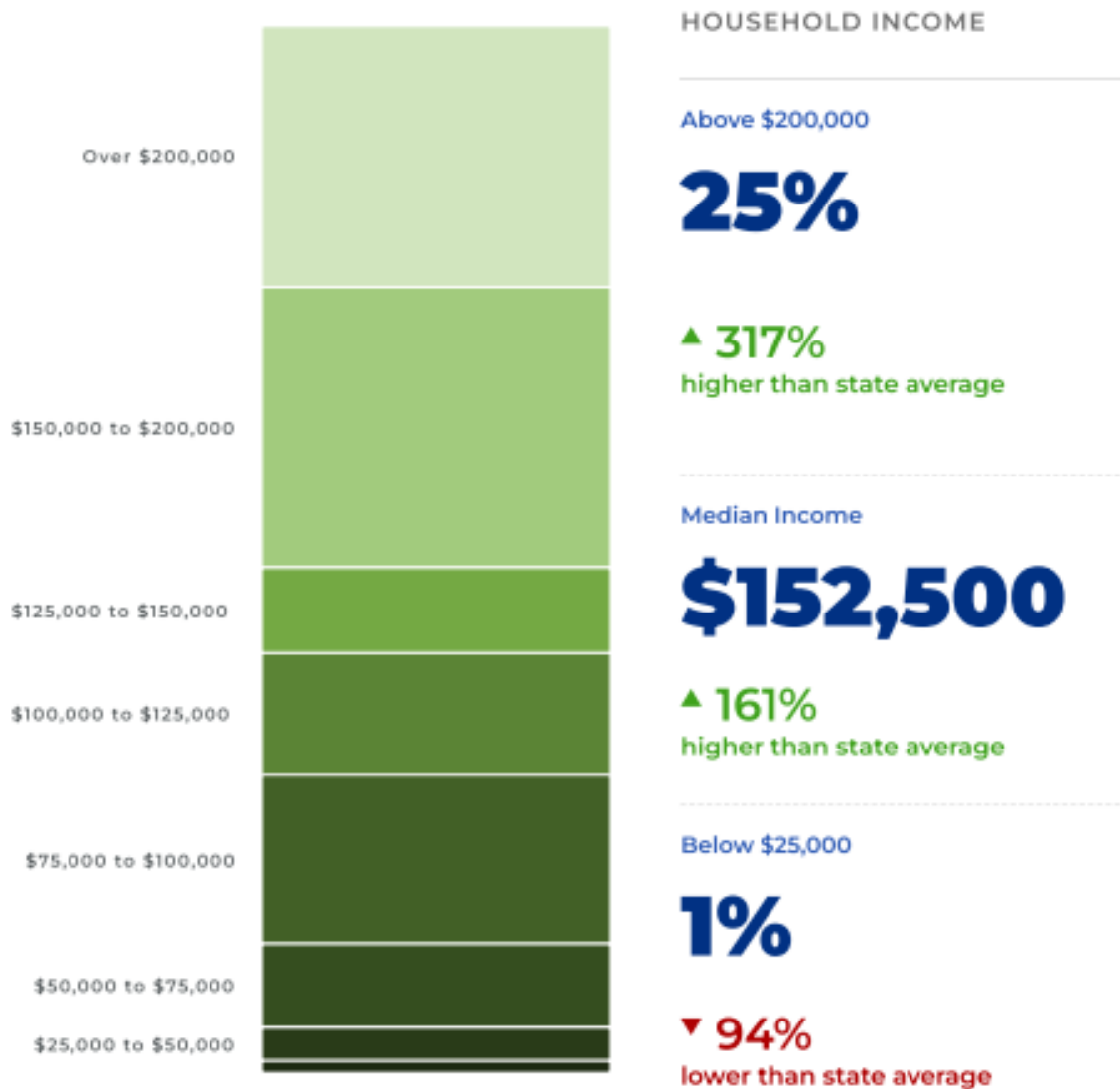


▼ 69%  
lower than state average

*\* Data Source: American Community Survey 5-year estimates*

## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



*\* Data Source: American Community Survey 5-year estimates*

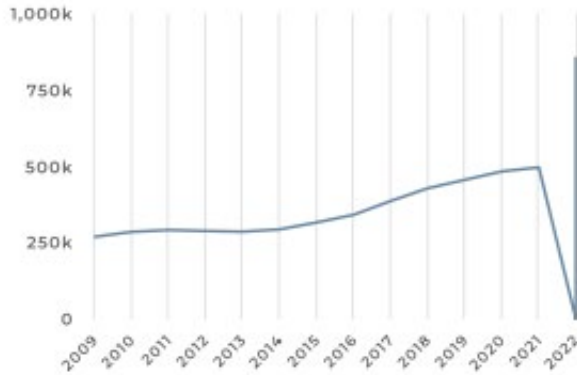


## Housing Overview



2022 MEDIAN HOME VALUE

**\$855,000**



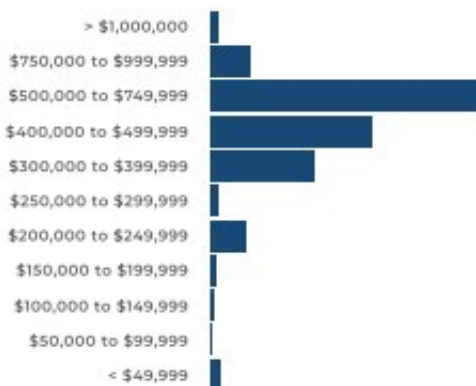
\* Data Source: Nolensville, TN 2022

HOME OWNERS VS RENTERS

Nolensville State Avg.



HOME VALUE DISTRIBUTION



\* Data Source: 2021 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

\* Data Source: 2021 US Census Bureau(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

## Governmental Structure

The Town of Nolensville operates under a General Law Manager-Commission form of government. Nolensville's governance is led by five (5) Commissioners elected at-large, which is an election method that allows all voters of the Town to cast their vote. The Commissioners then appoint the Mayor and Vice Mayor, sharing power and ensuring joint decision-making. This model of government is intended to combine the political leadership of elected officials (in the form of Commissioners, and the Mayor and Vice Mayor they appoint) with the managerial expertise of an appointed, professional local government manager. The Board of Commissioners holds several responsibilities, including passing ordinances and resolutions, adopting budgets, forming committees, and appointing the Town Manager.

The Town Manager, who serves as the Chief Executive Officer for the Town. The Town Manager is accountable for executing the policies, ordinances, and resolutions set by the Commission, overseeing day-to-day operations, and appointing department heads.

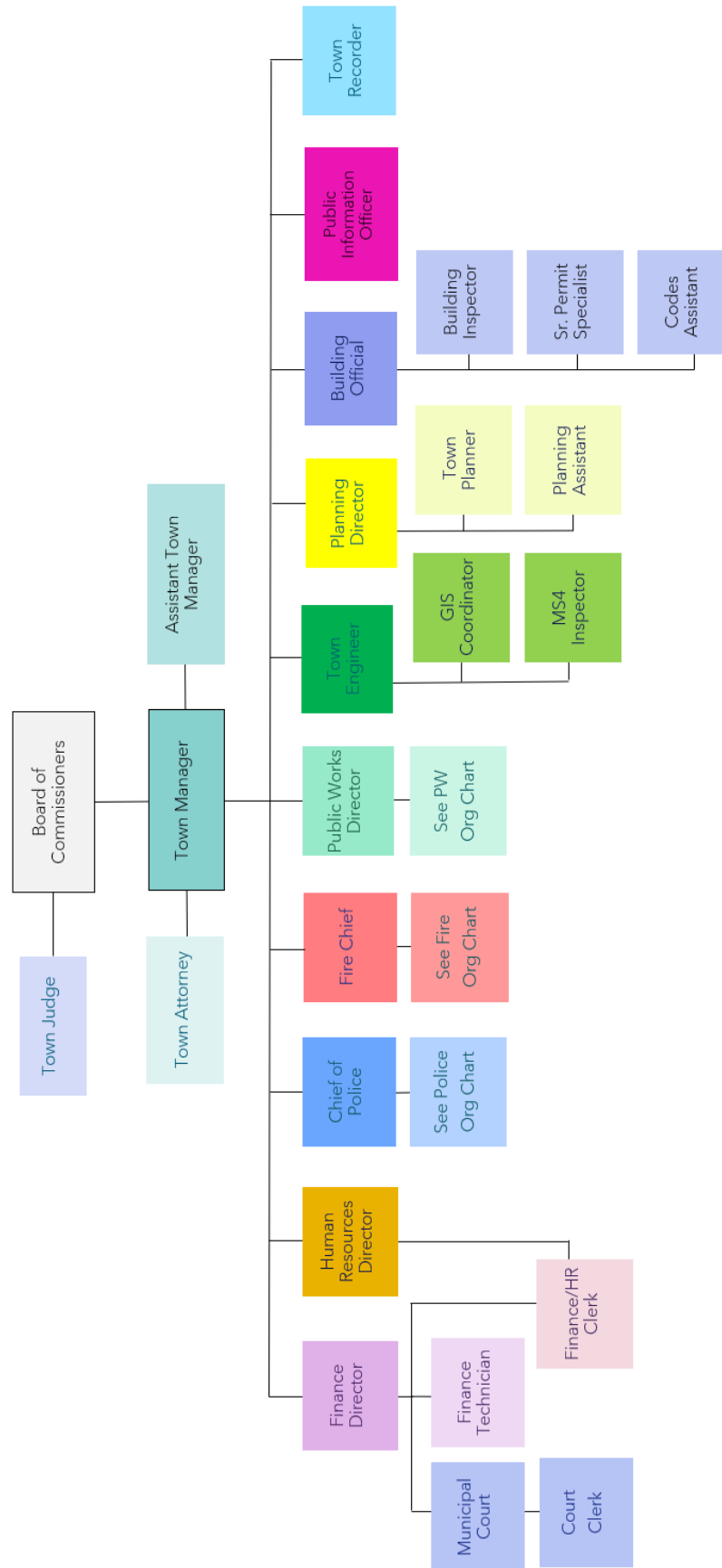
To aid in decision-making, the Board of Commissioners receives support from the Town's Advisory Commissions, Boards, and Committees. These bodies evaluate matters brought before them and either make decisions or provide recommendations for the ultimate decision-making authority.

The Town of Nolensville provides a wide range of services to its residents, including public safety (police and fire protection), street maintenance, public improvements, zoning regulations, and general administrative services. As of FY 2025, there are sixty-four (64) full-time employees and one (1) part-time employee, with an additional 10 part-time Firefighters on an as needed basis authorized to carry out these services

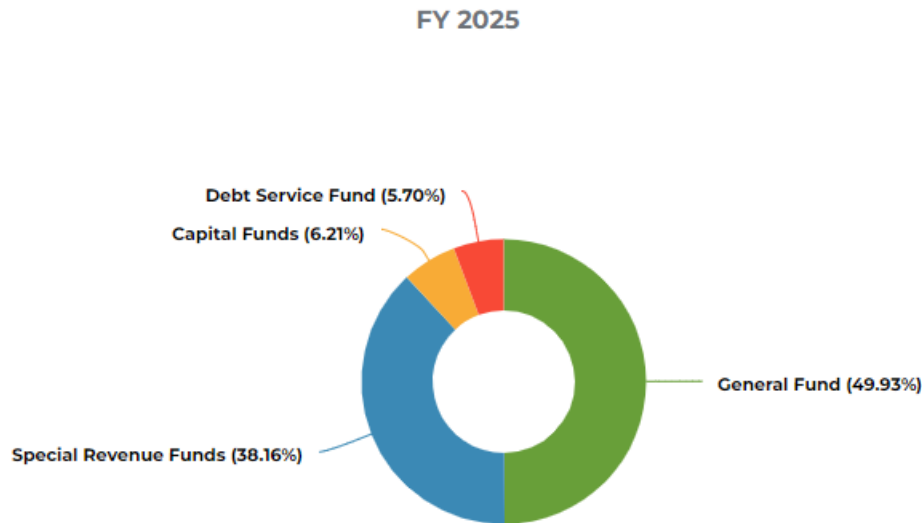


# ORGANIZATION CHART

## Organization Char<sup>+</sup>



## Fund Structure



The Town of Nolensville, Tennessee, like most governmental entities, organizes its finances into funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts. It is also the legal level of budget control for the Town, and the Town adheres to the requirements of state law in its annual budgeting by adopting an annual appropriated budget for its general and special revenue funds.

**Governmental Funds** are used to account for activities primarily supported by taxes, grants, and similar revenue sources. These include general fund, special revenue funds, capital projects funds and debt service funds.

The **General Fund** is the primary operating fund of the Town and is used to account for all activities of the Town not included in other specified funds. The General Fund accounts for normal recurring activities of the Town (i.e., public safety, public works, general government, etc.).

In addition to the General Fund (the Town's primary operating fund), the Town has various separate special revenue funds, capital projects fund and a debt service fund that are restricted as to how the revenues can be used.

**Special Revenue Funds** are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. These special revenue funds are detailed below. It should be emphasized that these funds do not include any personnel costs.

*Street Aid Fund* — Special Revenue fund for the accounting of the portion of State gasoline tax that is shared with cities, based on population. State law requires that these funds are restricted to be spent on specific street-related expenditures.

*Impact Fee Fund* — Special Revenue fund for the accounting of expenditures on the proceeds of road impact fees from new development.

*Facilities Tax Fund* — Special Revenue fund for the accounting of fees collected for the expenditures, which assesses a privilege tax on the business of development.

*Drug Fund* — Special Revenue fund for the accounting of drug fines collected for the purpose of furthering drug investigations.

**Capital Projects Funds** are used to account for reported financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

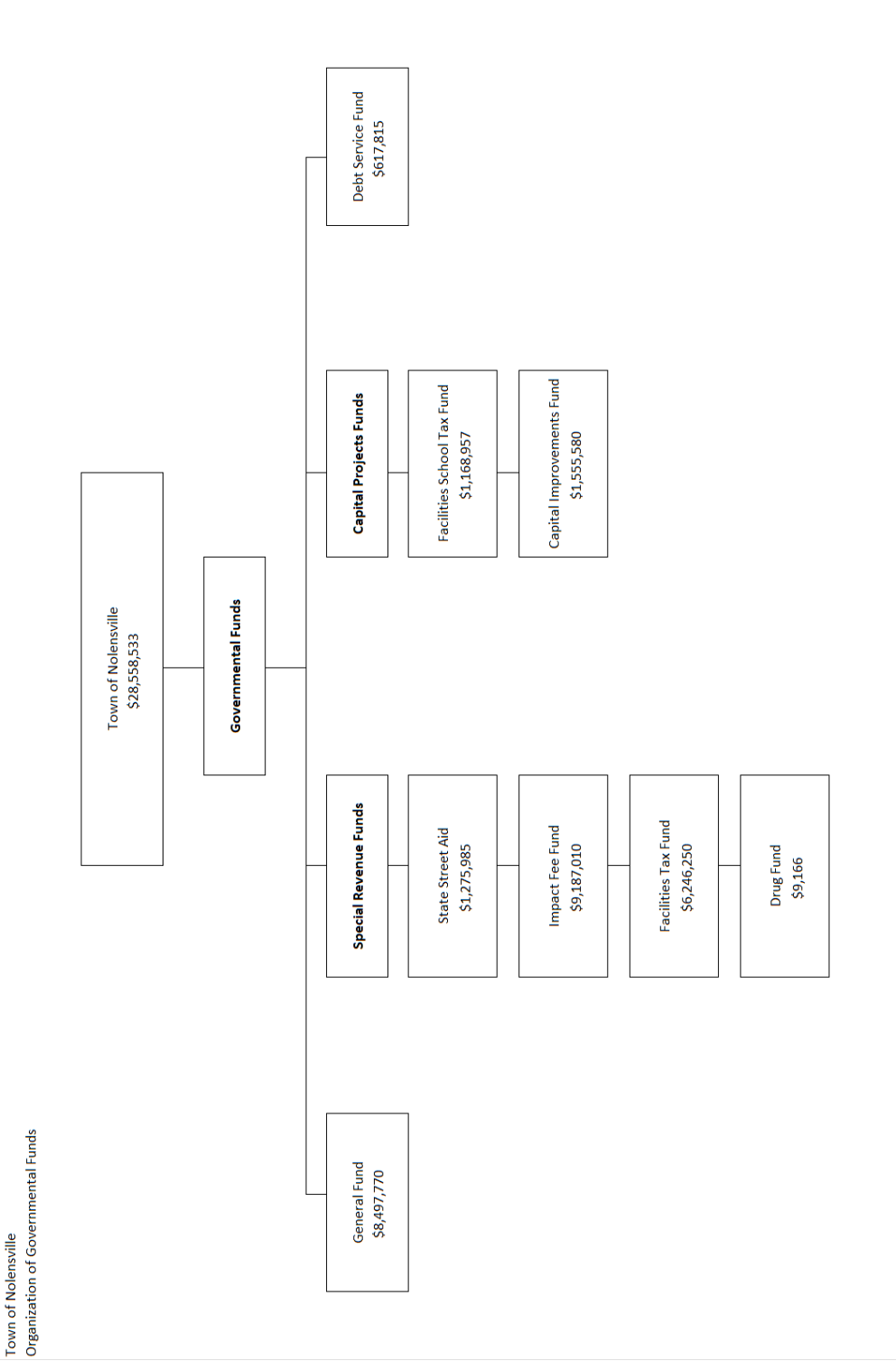
*Facilities School Tax Fund* — Capital project fund for the accounting of the Town's portion of the Williamson County Adequate School Facilities Tax.

*Capital Improvements Fund* — Capital project fund for the accounting of bond proceeds and expenditures in conjunction with long range capital projects.

**Debt Service Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

*Debt Service Fund* — Used to account for resources set aside to fund debt service and the actual principal and interest payments made.

Chart of Funds



## Financial Policies

The following financial policies adopted by Resolution 11-31 of the Board of Mayor and Aldermen (“BOMA”) of Nolensville, Tennessee on October 6, 2011(the “Resolution”), and later amended by Resolution 21-43 of the Board of Commissioners (“BOC”) of Nolensville, Tennessee on July 1, 2021. (“Debt & Financial Policy Statements”) establish the framework for the Town of Nolensville, Tennessee’s (the “Town”) overall fiscal planning and management.

The financial policies set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. These publicly adopted financial policies are also intended to demonstrate to residents, the credit rating industry, municipal bond investors, auditors, and the State Comptroller of the Town’s commitment to sound financial management and fiscal integrity.

The financial policies also improve the Town’s fiscal stability by assisting Town officials plan fiscal strategy with a consistent approach. Adherence to adopted financial policies promotes sound financial management, which can improve bond ratings, lower the cost of capital, manage interest rate risk exposure, and preserve financial flexibility. It is presumed that these policies are consistent with all laws and regulations, but such laws and regulations shall control in the event of a conflict or discrepancy.

1. The Town will adopt and maintain these Financial Policy Statements to guide its decision-making in the areas of budget, fund balance, capital improvement planning, debt management, investments, and cash management. These financial policies can provide guidance during the preparation and deliberation of the Town’s annual budget and other policy decisions that impact the Town’s financial condition. The Financial Policy Statements will be reviewed annually during preparation of the budget.
2. The Town will maintain a system of financial monitoring, control and reporting for all operations and funds held on behalf of the Town.
3. The Town will strive to synchronize its annual budget, capital improvement plan, BOC-established goals and planning studies in a comprehensive manner reflected in the published budget, annual capital improvement plan and annual comprehensive financial report.
4. All departments will participate in the responsibility of meeting policy goals and ensuring long- term financial health.
5. The Town’s accounting and financial reporting systems will be maintained in conformance with all federal and state laws, generally accepted accounting principles (GAAP) and standards of the Government Accounting Standards Boards (GASB) and Government Finance Officers Association (GFOA).
6. An annual audit will be performed by an independent public accounting firm.





7. The independent auditor will present the Annual Comprehensive Financial Report (ACFR) and discuss audit findings at a public meeting.

## Operating Budget Policies

### General

The Town will use a long-term perspective to examine short term operations and capital planning to maintain stability in the Town's finances, make the organization an efficient and effective provider of needed services, maintain good credit ratings and prepare for unforeseen emergencies.

1. The Town of Nolensville's fiscal year shall begin July 1.
2. A proposed budget will be submitted to the BOC no later than April 15th of the preceding fiscal year.
3. The proposed budget will include revenues and expenditures detailed by fund, program, and activity for three years (prior year, current year budget and estimated, and the proposed budget year).
4. The BOC will adopt a balanced operating budget using current revenues which may include use of Fund Balance. A balanced budget is one where revenues are equal to or exceed expenditures.
5. The budget process will incorporate a long-term perspective that will help assess the impacts of current and proposed operating and capital budgets in order to develop appropriate strategies to achieve the goals of financial stability, efficient operations, good credit ratings and preparedness for the unforeseen.
6. The Town Manager and Finance Director will project revenues and expenditures over time using assumptions about economic conditions, historical and current financial performance, major goals and projects and other relevant factors.
7. The budget will reflect the Town's broad organizational goals. These broad goals are reflected in the masterplans for transportation, land use, recreation, other studies and through information communicated during the preparation of the annual budget and capital improvement plan.
8. The budget document will include the Town's financial policies, goals, and budget calendar.
9. The budget will involve and promote effective communications with residents, including conducting a public hearing prior to the final approval of the budget.
10. The budget process is intended to weigh competing requests for Town resources, within expected fiscal constraints.



11. The Finance Director will provide monthly financial updates relative to the established budget to the BOC during the fiscal year. The Finance Department will also provide monthly statements of expenditures to department heads after closeout of each month.
12. Budget Amendments must be approved by the BOC by ordinance. Generally, Budget Amendments will be considered annually at the conclusion of the fiscal year but may occur more frequently as situations dictate.

## Revenue

1. The Town will maintain diversified and stable revenues to shelter it from the impact of short- term fluctuations in any one revenue source. The Town will strive to further broaden the revenue stream, to the extent possible, including the diversifying of the property tax base and local sales tax generators.
2. The BOC will adopt a tax rate adequate to meet the financial obligations of the Town each year.
3. Non-recurring revenues and other financing resources will not be used to finance ongoing operations with the exception of the use of approved grants or the use of Fund Balance under fund balance policies.
4. Revenue estimates will be conservative and based upon trend analysis, economic conditions, and other factors.
5. The Town will annually review its fees and other charges for service to ensure that revenues are meeting intended program goals and are keeping pace with inflation, other cost increases and any applicable competitive rate.
6. Grants will be spent for the purposes intended and will not be relied on for basic general fund services.
7. All potential grants will be carefully examined for matching requirements (both dollar and level-of-effort matches). The Town will vigorously pursue grants for capital projects that fit long-range community improvements goals. The Town will review grants for operating programs on an individual basis to determine the suitability of accepting the grants from a sustainable long-term financial perspective.
8. The Town will use appropriate methods to collect monies owed on property taxes, court judgments and other sources.

## Expenditures

1. Current operating expenditures will be funded with current operating revenues, approved grants or under the approved policy for the use of fund balance.
2. The Town will pursue goals of efficiency and effectiveness by balancing short term and longer- term community interests.
3. Where possible, performance measures and productivity indicators will be integrated into the budget.
4. Department Heads are charged with budgetary responsibility of managing expenditures of their departments. Department Heads are expected to manage total expenditures within the limit established by BOC during the budget process for the fiscal year. The department head shall notify the Town Manager and Finance Director in writing as soon as possible when it is identified that total expenditures are expected to exceed the authorized limits of the adopted budget.
5. During the fiscal year, the Finance Director will monitor revenues and expenditures monthly to compare actual performance to budget. Regular monitoring is intended to provide an opportunity for actions to be taken to bring the budget back into balance.
6. The number of full-time authorized positions is set by the BOC during the annual budget approval. Any additions to the number of full-time authorized positions must be approved by the BOC.
7. The annual budget will include a line item for funding for unforeseen needs of an emergency and non-recurring nature. The target “Unforeseen Contingency” line item will be at a minimum of \$200,000 until such time that the unassigned fund balance reaches its desired level (defined below in unassigned Fund Balance Policies).
8. Derivatives shall not be used.

## Fund Balance Policy

Resolution 20-32. Fund Balance is an important indicator of the Town's financial position. Fund Balance is the difference between assets and liabilities in the governmental funds.

### Fund Balance Policy Objectives

The Town hereby establishes and will maintain reservations of Fund Balance, as defined herein, in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The Fund Balance Policy Establishes:

1. Fund Balance Policy for the General Fund;
2. Reservations of fund balances for the General Fund;
3. The method of budgeting in the General Fund the amount of estimated unrestricted fund balance available for appropriation during the annual budget adoption process and what actions may need to be initiated if the actual fund balance is significantly different than the budgeted fund balance; and
4. Establish the spending order of the General Fund's fund balance.

### Purpose

The Town of Nolensville hereby enacts the following policy in an effort to ensure a stable financial environment for the Town's operations that allows the Town to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time. This Fund Balance Policy is meant to serve as a framework upon which consistent operations may be built and sustained. The Town's primary objective is to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The Town also seeks to mitigate current and future risks, plan for future capital project and equipment needs and ensure stable tax rates.

### Background and Definitions

To improve the usefulness of governmental fund balance information, the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Statement No. 54 provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent, improving the comparability of governmental fund financial statements. An accounting distinction is made between the portions of fund equity; these are broken up in to five categories.

*Non-Spendable Fund Balance* – consist of the amounts that cannot be spent because they are in a non- spendable form.



*Restricted Fund Balance* – amounts that have externally enforceable limitations on their uses; amounts constrained to specific purposes by their providers (such as grantors, bondholders, etc. ...) through constitutional provisions or by enabling legislation.

*Committed Fund Balance* – balance can be used only for the specific purposes determined by a formal action of the government’s highest level of decision-making authority.

*Assigned Fund Balance* – balance of the fund is intended to be used for specific purposes but are not considered restricted or committed; intent can be expressed by the Town Board or by an official designated by the Town Board by resolution. The nature of the actions necessary to remove or modify an assignment is not as rigid as required under a committed fund balance classification.

*Unassigned Fund Balance* – amounts are available for any purpose; these amounts are reported only in the General Fund.

### Unassigned Funds

This is the residual classification for the government’s General Fund and includes all spendable amounts not contained in the other classifications and, therefore, not subject to any constraints. Unassigned amounts are available for any purpose. These are the current resources available for which there are no government self-imposed limitations or set spending plan. Although there is generally no set spending plan for the undesignated portion, there is a need to maintain a certain funding level. Undesignated fund balance is commonly used for emergency expenditures not previously considered. In addition, the resources classified as undesignated can be used to cover expenditures for revenues not yet received.

### Spending Order of Fund Balance

For the Town’s General Fund, it is the Town’s policy to spend the most restricted dollars before less restricted dollars. The Town will follow GASB recommendation guiding the order of fund balance spend-down as follows: 1) Restricted, 2) Committed, 3) Assigned, and 4) Unassigned. This order will be used for purposes of reporting fund balance.

### Guidelines

The Town shall propose budgets that provide for an unrestricted unassigned fund balance of not less than 75% nor more than 100% of the total operating general fund.

1. If, at the end of a fiscal year, the fund balance falls below 75%, the Town shall prepare and submit a plan for expenditure reductions and/or revenue increases to the Town Board. The Town Board shall take action necessary to restore the unreserved, undesignated fund balance through the budgetary process to acceptable levels within a one-to-three-year period.

2. In the event the fund balance is greater than 100% at the end of any fiscal year, the excess funds should be assigned to a fund for a specific, designated use. The excess may be used in one or more combination of the following ways:
  - a. One-time expenditures and capital expenditures that do not increase recurring operating costs; or
  - b. Other one-time costs, or the establishment of or increase in legitimate reservations or designations of fund balance.
  - c. Used directly to reduce the tax rate provided that care is taken to avoid a major fluctuation in the tax rate in succeeding years. The use of designated fund balance to balance the budget when related to recurring operating expenditures is discouraged.

The Town has decided to limit the use of the fund balance to unanticipated expenditures; specific and reasonable cash flow purposes; grant anticipation reimbursement; new public health and safety needs; service enhancements; early retirement of debt; and one-time capital expenditures that align with essential services. Fund balance should not be used as a long-term approach to balancing the budget or ongoing expenditures.

The Fund Balance Policy shall be adopted by resolution. The policy will also be reviewed and modified by the Town, as necessary.

If, at any point, the Town wishes to amend the policy, the Town must take formal action to do so and adopt a resolution in which the policy is amended.

#### Governmental Fund Balances Beginning Year of Implementation

In the initial GASB 54 implementation year, beginning fund balances for all governmental funds, except the General Fund, will be classified as restricted. Beginning fund balance in the General Fund will be classified as unassigned.

#### Annual Review and Determination

Compliance with the provisions of this policy shall be reviewed as part of the annual budget adoption process and revisions to the levels of fund balance will be determined during this process. Furthermore, it will be reviewed in conjunction with:

1. Preparation and adoption of a Capital Improvement Projects Plan
2. The audit of the annual financial statements
3. Any changes made to the original budget throughout the current fiscal year





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- 1.Preparation and adoption of a Capital Improvement Projects Plan
- 2.The audit of the annual financial statements
- 3.Any changes made to the original budget throughout the current fiscal year

The Town shall review the current status of fund balances in each fund to determine adherence to the policies outlined above and undertake a plan of action to correct any necessary deficiencies noted by the Board as part of their budget review process.

#### Effective Date and Transition

The requirements of this policy are effective for financial statements for periods beginning on or after July 1, 2021.

### Capital Improvement Plan Policy

Ordinance 20-29. In order to ensure proper planning, funding and implementation of the provision of public facilities and infrastructure, the replacement of expendable assets at the end of their useful lives and provide for major maintenance and capital improvements for current assets, a Capital Improvements Plan (CIP) will be adopted by BOC. It is a financial planning and management tool that establishes priorities, matches projects with their potential internal and external funding sources, ensures the orderly improvement or replacement of fixed assets and provides an estimate of the size and timing of future bond issues or loans.

1. On an annual basis, a Capital Improvement Plan (CIP) will be submitted to BOC for approval. The CIP shall identify major projects. The CIP shall be submitted in conjunction with the proposed Budget.
2. The CIP will include a schedule for completion of each project, its general scope, estimated costs, identification of funding sources and financing requirements in future years.
3. The CIP will include projects and capital purchases which cost more than \$10,000, either individually or in aggregate, with a life of at least three years.
4. The development and adoption of the CIP will consider the Comprehensive Plan, including the Major Thoroughfare Plan, Parks, Recreation and Greenway Plan, planning studies, comprehensive reports, and other master plans. These long-range planning tools will help guide the selection and prioritization of projects in the CIP.
5. The Town Manager and department heads will use a database that will take into account the following factors:
  - a. Appropriate technological solutions for project accounting, scheduling and reporting, which may include spreadsheets, project management software and customized databases;
  - b. The roles of staff, including access, input and editing privileges for system users charged with compiling, analyzing, and reporting financial and management information;
  - c. The process for controlling and managing project changes;
  - d. Accountability and data integrity within the financial management system;
  - e. Data accuracy;
  - f. Triggers and protocols for identifying and addressing project cost overruns.

6. The designated project managers will regularly monitor capital projects' financial and



development activities and recouping of funding from other sources, such as developer agreements. Any major deviations in cost, schedule or scope will be reported through the

- a. Chain-of-command. During the course of the project, the designated project manager will be responsible for tracking and initiating collection of any income and contributions to the project.
7. The project manager will close out the project, including necessary reporting regarding asset management, letters of credit or other sureties, any grant reporting requirements, collection of assessments related to third-party contracts and financial reporting.
8. Cash financing will be used when possible and economically prudent to conserve debt capacity.

## Debt Policy

The debt policy serves as a public commitment by the BOC to manage the financial affairs of the Town so as to minimize risks while still meeting the capital needs of the Town. A debt management policy signals to the credit rating services that Nolensville is using a disciplined approach to financing the Town's capital needs.

This debt policy addresses two areas: (1) the strategy for planning, structuring and managing the Town's debt portfolio and (2) the process for transaction execution, including how debt is sold and procurement of the third parties who assist the Town in structuring and marketing the obligations.

The overarching goal for Nolensville is providing the highest quality of services to our residents at the lowest possible cost. To accomplish this, along with other strategies, the Town strives to maintain and improve its current credit ratings from multiple rating services considering the demographics, capital needs, ability to budget and the maintenance of financial flexibility. This lowers the cost of borrowing and helps with long term planning of capital needs.

## Overview

1. Long term debt shall not be used to finance current operations. The Town will minimize the use of short- term cash flow borrowings by maintaining adequate working capital and stringent budgeting.
2. The useful life of assets to be purchased or built with bonded debt proceeds shall not be less than the maturity of the underlying debt. The Town will not issue debt with a maturity beyond twenty (20) years.
3. An adopted capital improvements plan shall be the basis of determining borrowing, both as to the amount and the timing of debt sales.
4. The Town will seek to structure its General Obligation debt with level debt service payments over the life of each individual bond issue. As a rule, the Town will not backload, use "wrap around" techniques or balloon payments to pursue new projects. Revenue and Tax Increment debt, when utilized, may be structured to match new incomes derived from the construction of the project. When refunding opportunities, natural disasters or other external factors occur, the Town may utilize non-level debt methods if it is in the Town's best interest.
5. General Obligation bonds typically have lower interest rates than revenue bonds. The Town may elect to use its General Obligation pledge with revenue bond issues when the populations served by the revenue bond projects overlaps or significantly are the same as the property tax base of the Town. The BOC will maintain rates and fee structures of revenue supported debt at a level where no subsidy from the Town's General Fund is required.



6. The Town will comply with all legal requirements for notice of public meetings related to debt issuance.
7. In the interest of transparency, all costs (whether interest, issuance, continuing or one-time) will be disclosed to BOC, residents, and stakeholders in a timely manner. The method for disclosure including documentation of compliance with this policy will be developed and maintained by the Town Manager's Office with assistance from the Finance Director.

### Debt Ratios

1. Direct debt includes all long-term obligations directly supported by general revenues and taxes. It does not include interest expenses. Net direct debt (sometimes called net bonded debt) excludes self-supporting debt. Direct General Obligation debt service shall not exceed fifteen percent (15%) percent of the annual General Fund Revenues.
2. General Fund Revenues solely generated for Committed Fund Balance purposes shall be excluded from Direct General Obligation debt service calculations. 100% of Committed Fund Balance may be utilized to service debt.
3. Enterprise Funds shall adhere to the same Debt Ratios as the General Fund.

### Variable Rate Debt Obligations

1. The Town recognizes the value of variable rate debt obligations ("VRDO's") and has greatly benefitted from the use of these bonds in the financing of needed infrastructure. The changing economic climate, the failure of bond insurance companies to retain their credit ratings, the difficulty of obtaining letters of credit and other liquidity features and the failure of auction-rate variable instruments has required all municipal issuers to reassess the role that variables play in debt financing. The Town will avoid over-reliance on variable rate debt due to the volatility seen in those credit markets.
2. The Town will follow state legislative requirements and guidance from the credit rating agencies in adjusting this policy from time to time.
3. The Town may use VRDO's with the purchase of assets with expected useful life of less than ten years, for construction financing on major multi-year projects and in other situations where fixed rate financing is not feasible.
4. In addition to the diversification of the VRDO debt portfolio of the Town, the Town's general practice is to budget variable rate debt service at least one percent over the past twelve month's average if interest rates have been stable. It is important to maintain strong unassigned Fund Balances to mitigate the potential negative exposure to market changes in variable rate debt. If interest rates are volatile, the Town will budget interest costs using a larger safety factor.

5. The Town may use third-party credit enhancement techniques when financial savings can be obtained, or unnecessary risk can be avoided. Diversification of risk will be a consideration in selecting third-party credit enhancement or liquidity providers.

### **Sale of Debt**

1. The Town is encouraged to utilize a Financial Advisor to review debt policies, evaluate the Capital Improvement Plan, examine the capacity of the Town for additional debt, follow and understand market conditions, structure the bond offering to best fit those market conditions, prepare and lead staff through the credit rating agency process, obtain access to credit enhancements when needed and conduct the actual sale of the bonds. This is a “trust relationship” with the Financial Advisor having fiduciary responsibilities to the Town.
2. The Financial Advisor shall fully disclose all existing client and business relationships between and among all professional participants in the debt issuance process to prevent any appearance of a conflict of interest. The Financial Advisor shall refrain from entering into any future relationship that might give rise to a conflict of interest for the duration of the time period during which they serve the Town.
3. Upon recommendation of the Town Manager and Finance Director, the Financial Advisor will be selected by the BOC after thorough review of the firm’s credentials and experience in a merit-based process. The relationship between the Town and its Financial Advisor should be reviewed every three to five years.
4. Because of the importance of the Financial Advisor to the Town’s ability to sell debt in the most efficient manner, the Town will require the Financial Advisor to maintain its independence and not serve as an underwriter or broker/dealer of the Town’s bonds throughout the time of their engagement.
5. Likewise, the Town must employ Bond Counsel to render an opinion on the tax-exempt nature of the bonds and that all legal requirements for issuance of the debt have been correctly performed. Bond counsel will be selected by a merit-based process and the relationship will be reviewed at the time of issuance of new bonds. The Town’s Bond Counsel shall fully disclose all existing client and business relationships between any other transaction participants in the debt issuance process to prevent any appearance of a conflict of interest. The Bond Counsel shall refrain from entering into any future relationships that might give rise to a conflict of interest for the duration of the time period during which they serve the Town.
6. Underwriters are required participants in negotiated bond sales. The primary role of the Underwriter in a negotiated sale is to market the Town’s bond to investors.
7. Underwriters of Town bond transactions shall not serve as the Financial Advisor to the Town in the same debt or derivative transaction. A Financial Advisor cannot resign and become the Underwriter of a debt transaction. The Underwriter must not be selected until after a Financial Advisor has been engaged for the debt transaction.



8. The Underwriter must disclose all relationships (including fees and payments) to any other transaction participant outside of the transaction. The Underwriter shall fully disclose all existing client and business relationships between any other transaction participants in the debt issuance process to prevent any appearance of a conflict of interest. The Underwriter shall refrain from entering into any future relationships that might give rise to a conflict of interest for the duration of the time period during which they serve the Town.
9. The Town reserves the right to approve the selection of the Underwriter's Counsel.
10. The Underwriter's Counsel must disclose all relationships (including fees and payments) to any other transaction participant outside of the transaction. The Underwriter's Counsel shall fully disclose all existing client and business relationships between any other transaction participants in the debt issuance process to prevent any appearance of a conflict of interest. The Underwriter's Counsel shall refrain from entering into any future relationships that might give rise to a conflict of interest.
11. The Town will sell its debt using the method of sale that is most likely to achieve the lowest cost of borrowing while in compliance with federal and state law. This analysis takes into account bond structure, underlying security, credit ratings and other factors pertaining to the bond issue that may impact the ability for the efficient sale of debt.
12. The Town's preferred method of sale is through competitive bid. However, when advised by the Financial Advisor that a negotiated sale may be the most advantageous (refinancing or unusual structures of debt), the Town may enter into negotiated or private placement of bonds. Any sale of bonds must conform to Tennessee law.
13. The Town will provide through its website copies of annual budget documents, comprehensive annual financial reports, official statements of debt issues and other financial and operating information in a timely fashion. In addition, the following material events will trigger disclosure of any information pertaining to the Town's debt issues:
  - a. Principal and interest payment delinquencies;
  - b. Non-payment related defaults;
  - c. Unscheduled draws on debt service reserves reflecting financial difficulties;
  - d. Unscheduled draws on credit enhancements reflecting financial difficulties;
  - e. Substitution of creditor liquidity providers, or their failure to perform;
    - i. Adverse tax opinions or events affecting the tax-exempt status of the security;
    - ii. Modifications to rights of security holders;
    - iii. Optional contingent or unscheduled Bond calls;

- iv. Defeasances;
- v. Release, substitution or sale of property securing repayment of the securities;
- vi. Rating changes;
- vii. Failure to provide annual financial information as required.

### **Refunding Debt**

1. Opportunities for refunding bond issues should be surveyed semiannually or when there are substantial changes in the interest rate environment.
2. Advance refunding opportunities shall be reported to the BOC if net present value savings of (3%) or more can be achieved. The option value of each maturity for refunding consideration should also be reviewed by the Finance Director and the Financial Advisor to determine favorability as a refunding candidate.
3. Comprehensive cost information associated with a refunding shall be reported to the BOC as well a complete plan of refunding detailing the costs and benefits of each option.
4. Refunding opportunities for revenue bonds should be considered if restrictive covenants to prevent the issuance of other debt or create other restrictions on the financial management of revenue producing activities.

### **Lease to Purchase**

A lease to purchase agreement is a lease that includes an option for the lessee (renter) to purchase the property during the term of the lease agreement. In addition to paying any money required in the lease, the prospective buyer (lessee) agrees to pay the seller (the property owner/ lessor) at specific date option money for the right (but not the obligation) to purchase the property at a future date at a predetermined negotiated price. During the term of the option, the lessee/buyer agrees to lease the property from the seller for a predetermined rental amount. The lessee “controls” the property unless the buyer defaults. In a typical lease the lessee is often responsible for maintaining the property and paying all expenses associated with its upkeep during the term, including taxes and insurance.

## Investment Policy

The funds of the Town will be invested in accordance with state law, including Tennessee Code Annotated (TCA) 6-56-106, which sets out authorized investments for Tennessee municipalities and within the parameters of this policy.

1. The Town's investments shall be managed in such manner as to attain a market average rate of return throughout all economic cycles. Preserving and protecting the capital will always be first priority followed by liquidity and yield.
2. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value.
3. Investment's decisions should not incur unreasonable investment risks in order to obtain current investment income.
4. The standard of prudence to be applied shall be the "prudent investor rule", which states "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
5. The prudent investor rule shall be applied in the context of managing the overall portfolio.
6. The Finance Director and Town Manager are designated as the investment officers of the Town and are granted the authority to make investment decisions jointly within the parameters of the policy.
7. The investment officers will monitor the content of the investment portfolio, the available markets and the relative values of the qualifying investments and will have privileges of adjusting the portfolio accordingly. No investments will be considered that are not described in the investment policy.

## Authorized Investments

The investment officers will diversify instruments to avoid unreasonable risks inherent in over investing in specific instruments, individual institutions or maturities. The instruments to be used as follows:

1. Treasury Bills, Notes and Bonds of the United States or other obligations guaranteed as to principal and interest by the full faith and credit of the United States or any of its agencies. May be used for up to 100 percent (100%) of the portfolio.
2. Repurchase agreements for obligations of the United States or its agencies.



3. Certificates of deposit in financial institutions that have branches in Nolensville and recognized as state depositories pursuant to TCA Section 9-4-107; provided, however, certificates of deposit shall be collateralized in accordance with the provisions of Tennessee Code Annotated.
4. Local Government Investment Pool; up to 100 percent (100%) of the portfolio.

All investments of the Town will meet the maturity standards prescribed in state law, including TCA Section 6- 56-106.

### **Investment Risk Management**

1. In order to minimize custodial credit risk, all deposits with financial institutions are required to be secured in one or a combination of the following ways:
  - a. FDIC coverage;
  - b. By designated collateral securities under a collateral agreement with the institution; or
  - c. By the institution's participation in the Tennessee collateral pool.
2. Interest rate risk will be managed through limiting maturities on investments. The following limits will apply to original maturities on investments:
3. No greater than 25% of the total portfolio may be invested for periods longer than 1 year at any one time.
4. No amounts may be invested with maturities for periods greater than 3 years.

## Cash Management Policy

1. The Town recognizes that effective cash management is an integral component of sound financial management. Therefore, it is the policy of the Town that funds deemed idle, based on projected cash flow, shall be invested in a manner that seeks to maximize their productivity until such time as they are needed for the operations of the Town. Investments shall be at the highest rates obtainable at the time of investment, within the limitations of the law and the Town's investment policy. The Town's investment portfolio shall be designed and managed in accordance with the responsibility of ensuring the public's trust and shall also be consistent with state and local laws.
2. Responsibility for the management of the Town's investment portfolio is delegated to the Finance Director by the Town Manager. The Finance Director will establish and maintain written procedures for the operation of the cash management and investment program consistent with this policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director.
3. The Town may invest funds with depositories having offices located in the corporate limits of the Town. If required services are not available with the local depository branch, the Town may utilize services from the nearest branch to the corporate Town limits. Any financial institution in which the Town has funds shall provide such financial data to the Finance Director as maybe in the form of audited financial statements or financial condition of the institution. Such data may be in the form of audited financial statements or Federal Deposit Insurance Corporation regulatory reports. Any refusal to provide such information to the Town may be cause for termination of the banking relationships or contracts with such institution.
4. The Town requires full collateralization of all Town deposits as required in State statute. The Town prefers financial institutions participate in the State Treasurer's collateralization pool. The Town will allow FDIC coverage to be considered in calculating full collateralization.
5. The Town chooses not to use derivative financial structures in the management of the Town's investment portfolio.

## Basis of Budgeting

In Tennessee, it is a requirement that the budget approved by the Board of Commissioners be balanced. This means planned expenditures equal anticipated revenues.

The Town of Nolensville budgets and accounts for all funds (the general fund, special revenue fund, capital projects fund) on a basis consistent with generally accepted accounting principles (GAAP). Fund revenues and expenditures are budgeted using modified accrual and accounting concepts where expenditures are recognized when incurred and payment is due, and revenues are recognized when they are measurable and available (generally collected within 60 days). This is the same basis as used in the Town's audited financial statements.

Budget Amendments may be made to the original appropriation's ordinance at any time during a current fiscal year. Except for emergency expenditures, however, increased appropriations may be made only after first and second consideration of an appropriated amendment. The Town Manager may make adjustments within the budgets of each department; however, transfers between departments or revisions that alter the total expenditures of any fund must be approved by the Board of Commissioners. Expenditures may not exceed appropriations at the fund level. All appropriations lapse at the end of the fiscal year.

## Basis for Accounting

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting, a basis consistent with generally accepted accounting principles (GAAP). Revenues are recognized when they become measurable and available as net current assets. All intergovernmental revenues are recorded as revenue when received. Property tax revenues are recognized in the fiscal year for which they were levied. Licenses and permits, charges for services, fines and forfeitures, and other revenues are recorded as revenue when received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, an exception to this rule would include principal and interest on general long- term debt which is recognized when due.

## Budgetary Accounting

Formal budgets are adopted and approved by the Board of Commissioners (BOC) vote on an annual basis for the General, Special Revenue and Capital Projects Funds. These budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). The Town BOC approves, by ordinance, total budget appropriations by department. The Town Manager is authorized to transfer budget amounts between line items within each department; however, any revisions that alter the total appropriations of any fund must be approved by the BOC. The budget amounts shown in the financial statements are the final authorized amounts.



**Budgeting: Sources of Funds****Revenue and Income Sources****Funds**

General Fund

**Revenues/Fund Sources**

Property Taxes  
 Local Option Sales Tax  
 Other Local Taxes  
 State Shared Revenue  
 Licenses and Permits  
 Fines, Forfeitures, and Fees  
 Interest Earnings

State Street Aid Fund

State Shared Gas Taxes  
 Interest Earnings

Impact Fee Fund

One-time User Fees on New Development  
 Interest Earnings

Facilities Tax Fund

General and Privilege Taxes  
 Interest Earnings

Drug Fund

Drug Fines  
 Interest Earnings

General Debt Service

Operating Transfers  
 Interest Earnings

Capital Improvements Fund

Fire Impact Fees on New Development  
 Grants  
 Operating Transfers  
 Interest Earnings

Facilities School Tax Fund

Fee Transfer from Williamson County  
 Interest Earnings





**Budgeting: Uses of Funds****Expenditures and Use of Funds****Funds**

General Fund

State Street Aid Fund

Impact Fee Fund

Facilities Tax Fund

Drug Fund

General Debt Service Fund

Capital Improvements Fund

Facilities School Tax Fund

**Use of Funds**

Departmental/Activity Programs

Facility Operations and Maintenance

Operating Transfer to Capital Improvements

Street Resurfacing/Maintenance

Street Improvements

Extraordinary Facility Repairs

Operating Transfer to General Debt Service

Drug Prevention Programs/Equipment

General Obligation Debt Service

Capital Projects

Public Facilities

Future School Infrastructure Improvements



## Budget Process

The annual budget process for the Town of Nolensville typically spans from January through final approval in June by the Board of Commissioners. Here is an overview of the steps involved:

- ❖ **Request Submissions:** In the first quarter of the calendar year, all Town departments are required to submit requests for budget appropriations to the Town Manager.
- ❖ **Budget Development:** The Town Manager, in collaboration with the Finance Director, utilizes these requests as a starting point to develop a proposed budget. This budget development takes into consideration historical trends, inflationary data, and a presumption that prior year resources were appropriately allocated to existing programs.
- ❖ **Base or Level-Service Budget:** The Finance Director presents a base budget that reflects the costs of providing the same level of service in FY 2025 as in the current fiscal year (2024). Each line item is reviewed to determine if there should be any increases, decreases, or no changes.
- ❖ **Program Enhancements:** Additionally, the Finance Director presents identified program enhancements, which may include requests for new or additional staff, major expenses or small capital equipment, and new programs.
- ❖ **Budget Approval:** After several meetings with the Finance Director, the Town Manager presents the budget to the Board of Commissioners for approval.
- ❖ **Review and Public Hearing:** Two meetings of the full board, as well as a public hearing, are held to review and approve the budget. The appropriated budget is prepared by fund, function, and department.
- ❖ **Budget Transfers:** Throughout the year, the Board of Commissioners has the authority to make transfers of appropriations within a department. However, transfers between departments, known as budget amendments, require two additional readings by the Board of Commissioners and a public hearing.
- ❖ **Budget Amendments:** After the Final Budget is adopted, any changes necessary to the Budget must be presented to the Board of Commissioners for approval through a Budget Amendment



## BUDGET TIMELINE

November 28, 2023	<ul style="list-style-type: none"> <li>Town Manager and Finance Director meet to discuss the preparation and process to begin budgeting for fiscal year 2025.</li> </ul>
December 5, 2023	<ul style="list-style-type: none"> <li>Budget meetings with Finance and Department Heads to review mid-year actuals and year end projections for current fiscal year 2024.</li> </ul>
January 9 - 10, 2024	<ul style="list-style-type: none"> <li>Budget materials were distributed by Finance to each Department</li> </ul>
January 19 - 23, 2024	<ul style="list-style-type: none"> <li>Town Staff continues to meet with Finance for review of budget goals for upcoming fiscal year.</li> </ul>
January 26, 2024	<ul style="list-style-type: none"> <li>Strategic Planning Session with all of Town Staff and Board of Commissioners</li> </ul>
January 30, 2024	<ul style="list-style-type: none"> <li>Mid-year actuals and year-end projections from departments consolidated by Finance for review with Town Manager</li> </ul>
February 14, 2024	<ul style="list-style-type: none"> <li>Various meeting with the Town Manager and Finance Director to review preliminary budget requests.</li> </ul>
February 16 - 22, 2024	<ul style="list-style-type: none"> <li>Various meetings with Finance Director, Town Manager and Department Heads to review preliminary budget requests.</li> </ul>
February 23, 2024	<ul style="list-style-type: none"> <li>Consolidated budget requests discussed in meetings between Town Manager and Finance Director.</li> </ul>
March 11, 2024	<ul style="list-style-type: none"> <li>Capital projects preliminary budget meeting</li> </ul>
March 18, 2024	<ul style="list-style-type: none"> <li>Various meetings with the Town Manager, Assistant Town Manager, and Finance Director for additional review of final budget requests submissions and capital needs.</li> </ul>
March 20, 2024	<ul style="list-style-type: none"> <li>Revenue projections reviewed and finalized.</li> </ul>
March 21 - 25, 2025	<ul style="list-style-type: none"> <li>Preliminary budget discussions with the Board of Commissioners.</li> </ul>
March 25, 2024	<ul style="list-style-type: none"> <li>First public budget presentation at the Board of Commissioners work session</li> </ul>
April 3, 2024	<ul style="list-style-type: none"> <li>Continued budget review between between Town Manager and Finance Director.</li> </ul>
April 4, 2024	<ul style="list-style-type: none"> <li>First reading of Budget and Tax Rate Ordinance for FY2025.</li> </ul>
April 9, 2024	<ul style="list-style-type: none"> <li>Continued budget review between Town Manager and Finance Director.</li> </ul>
May 2, 2024	<ul style="list-style-type: none"> <li>Budget Public Hearing.</li> </ul>
May 14 - 20, 2024	<ul style="list-style-type: none"> <li>Additional budget review with Board of Commissioners.</li> </ul>
June 6, 2024	<ul style="list-style-type: none"> <li>Final reading of Budget and Tax Ordinance for FY 2025.</li> </ul>
July 1, 2024	<ul style="list-style-type: none"> <li>New Fiscal Year 2025.</li> </ul>





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## BUDGET OVERVIEW

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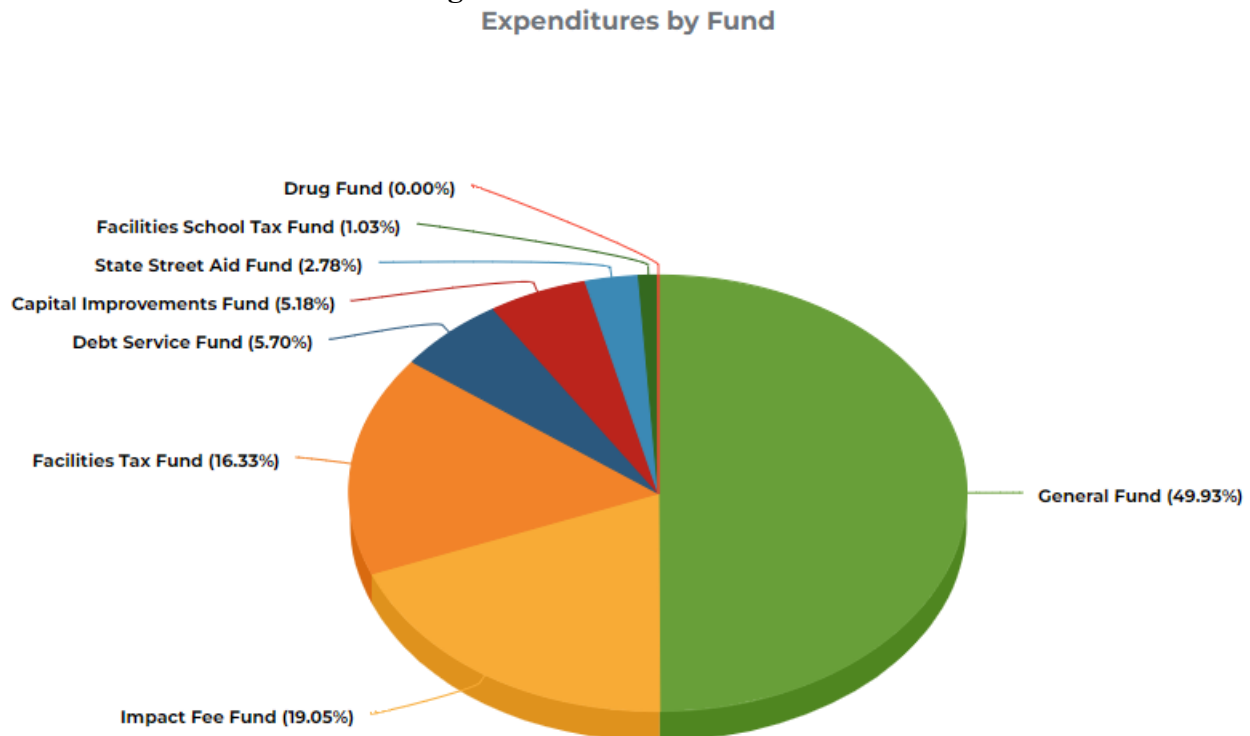


## Budget Summary

The Town's Budget is organized into funds, each of which is considered a separate accounting and reporting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses where appropriate.

<u>Fund Number</u>	<u>Fund Name</u>	<u>Category</u>	<u>Category Description</u>
110	General Fund	100	General and Special Revenue Funds
121	State Street Aid Fund	100	General and Special Revenue Funds
122	Impact Fee Fund	100	General and Special Revenue Funds
123	Facilities Tax Fund	100	General and Special Revenue Funds
127	Drug Fund	100	General and Special Revenue Funds
210	General Debt Service Fund	200	Debt Service Funds
311	Capital Improvements Fund	300	Capital Projects Funds
312	Facilities School Tax Fund	300	Capital Projects Funds

## Fund Structure Fiscal Year 2025 Budget



*Note: the above chart demonstrates the proportional relationship of the fiscal year 2025 expenditures budgeted for each Governmental Fund to the total fiscal year 2025 budgeted expenditures for all funds.*

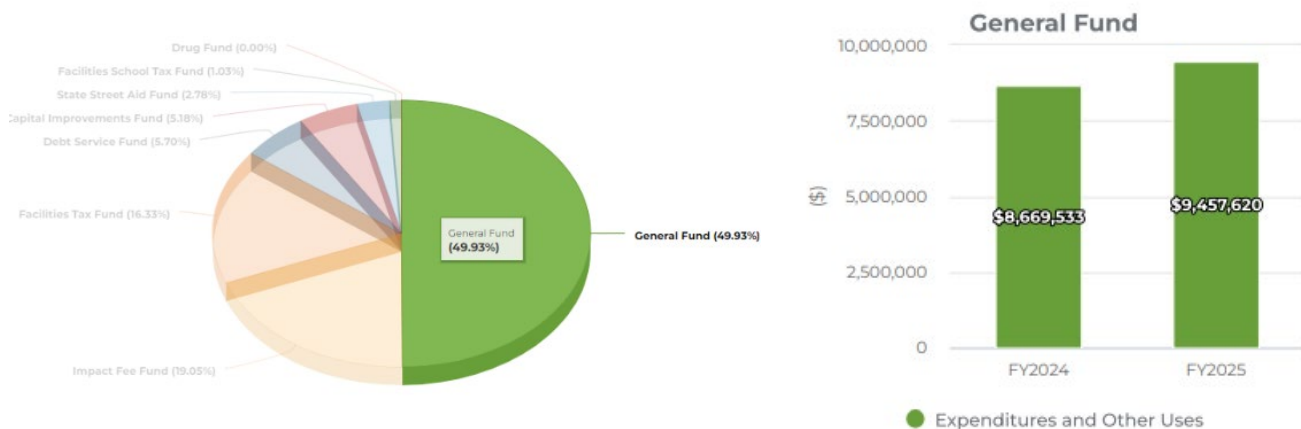
## BUDGET SUMMARY

### Budget Summary

#### All Funds

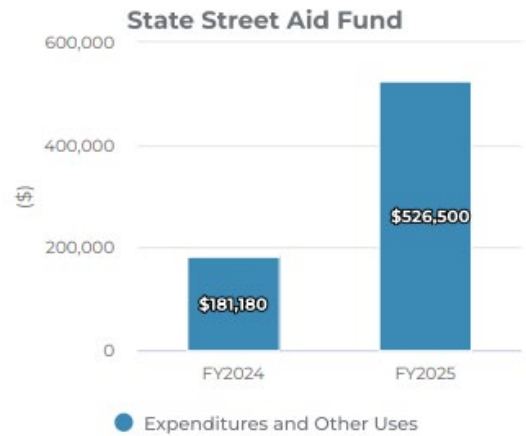
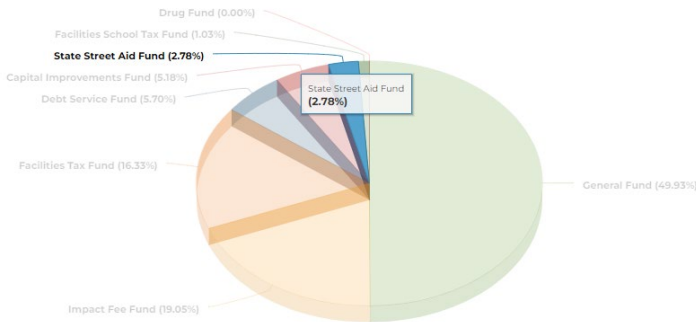
<u>Expenditures and Other Uses:</u>	<u>Estimated</u>	<u>Approved</u>	<u>Change</u>	
	<u>FY2024</u>	<u>FY2025</u>	<u>Dollars</u>	<u>Percentage</u>
General Fund	\$ 8,669,533	\$ 9,457,620	\$ 788,087	8%
State Street Aid	\$ 181,180	\$ 526,500	\$ 345,320	66%
Impact Fee Fund	\$ -	\$ 3,608,500	\$ 3,608,500	100%
Facilities Tax Fund	\$ 50,000	\$ 3,092,000	\$ 3,042,000	98%
Drug Fund	\$ -	\$ -	\$ -	0%
General Debt Service Fund	\$ 495,000	\$ 1,080,000	\$ 585,000	54%
Capital Improvements Fund	\$14,387,778	\$ 980,477	(\$13,407,302)	(1,367%)
Facilities School Tax Fund	\$ -	\$ 195,000	\$ 195,000	100%
<b>Total Expenditures – All Funds</b>	<b><u>\$23,783,491</u></b>	<b><u>\$18,940,097</u></b>	<b><u>(\$ 4,843,395)</u></b>	<b><u>(26%)</u></b>

**General Fund** approved expenditures for FY 2025 of \$9,457,620 will be up 8% from the FY 2024 estimated year-end projections of \$8,669,533. Significant expenditure requests include a new position that allow for one (1) Police Officer. In addition, there will be \$100,000 earmarked to pay for the Fire Station Debt Service and an operating transfer out of the reserve fund balance of \$269,013 to the Capital Improvements Fund.

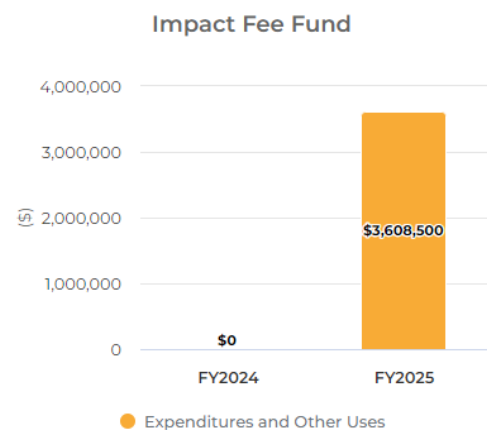
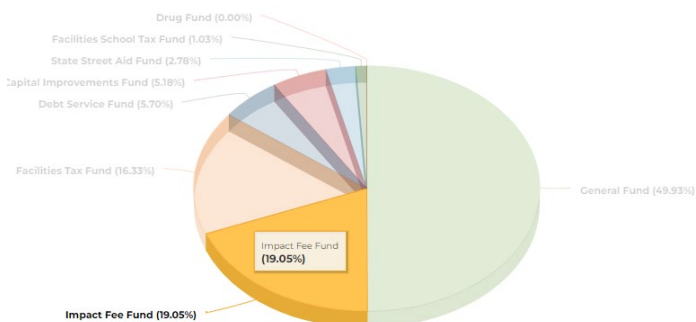


## BUDGET SUMMARY

**State Street Aid Fund** estimates for FY 2024 are \$181,180. Approved expenditures for FY 2025 of \$526,500 includes funds appropriated for as needed paving repair and maintenance of roads and streets.

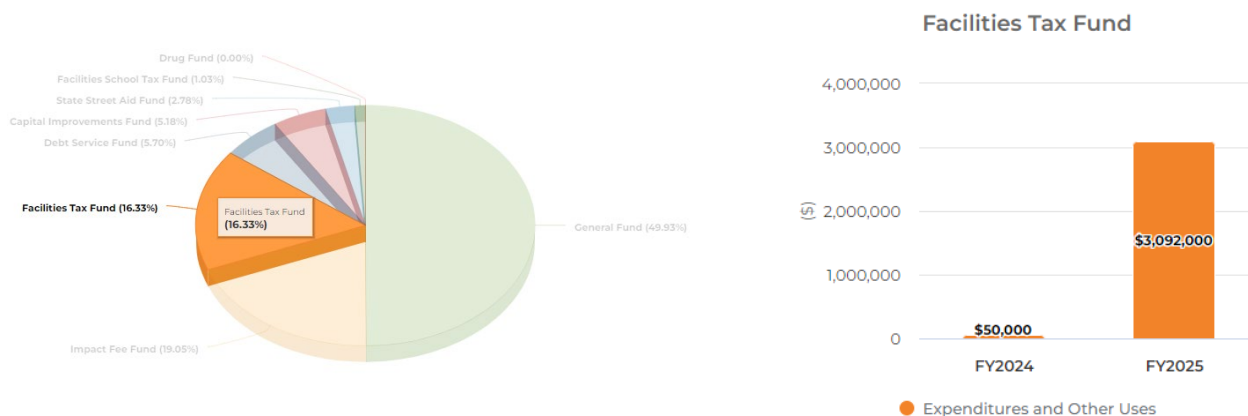


**Impact Fee Fund** has no proposed estimates for FY 2024. Approved expenditures for FY 2025 of \$3,608,500 include funding for road projects such as \$1,500,000 for the Sunset Road widening, \$495,000 for the turn lane at Sunset Road, and \$1,613,500 for the Rocky Fork Road center turn lane.





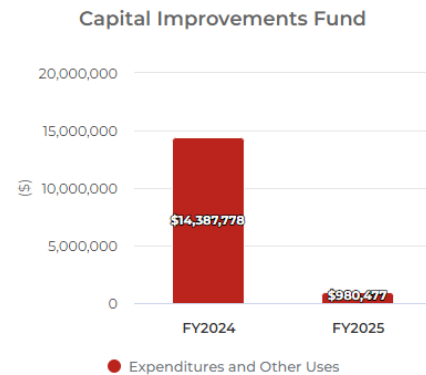
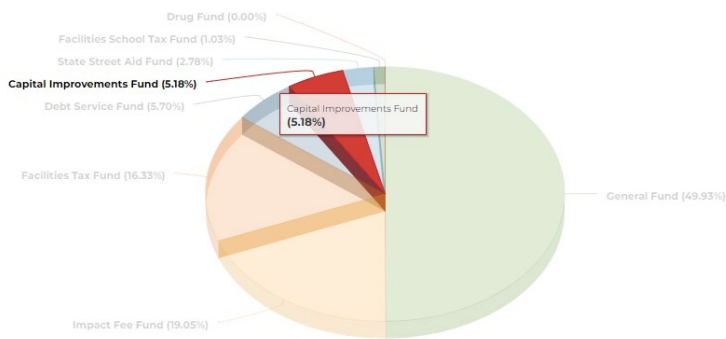
**Facilities Tax Fund** estimates \$50,000 in FY 2024. Approved expenditures for FY 2025 of \$3,092,000 include funds appropriated for the Historic District Streetscape project in the amount of \$625,000, \$500,000 for the Police Facility, and \$1,447,000 towards purchasing a ladder truck for the Fire Department. Additional approved expenditures include \$220,000 towards park partnerships with the County, and \$300,000 for the redevelopment of Greystone Park.



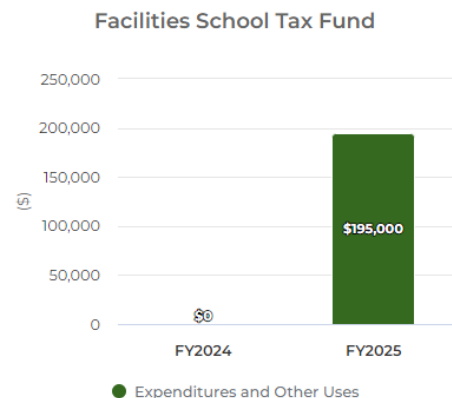
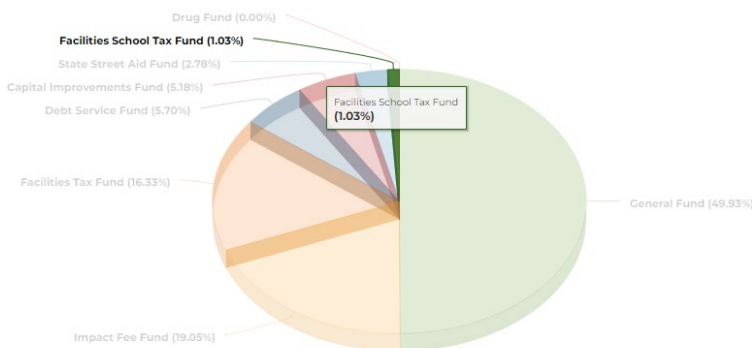
**Debt Service Fund** for FY 2025 of \$1,080,000 include funding appropriated for principal and interest payments made on the Town Hall Loan, Recreation Center Loan, as well as new debt issued for the Fire Station. FY 2025 signifies a 54% increase over FY 2024 estimated year-end projections of \$495,000. The Town's previous outstanding debt issued for the Town Hall and Recreation Center Loan are both variable rate loans; the Fire Station bond is a fixed rate loan.



**Capital Improvements Fund** estimates for FY 2024 of \$14,387,778 included funding appropriated for the following projects: Police Facility, Public Works Building expansion, Town Hall Security upgrades, the construction of the Fire Station, Rocky Fork Culvert replacement, Pattern Book, Special Census, Communication Equipment, Nolensville center turn lane, Sunset Road widening and Greystone Park. Approved expenditures for the Capital Improvements Plan total \$980,477. This includes \$100,000 for non-bypass MTP Priorities, \$50,000 for the Nolensville center turn lane road project, \$10,000 for remaining costs of the Fire Station, \$250,000 toward the purchase of the ladder truck funded by collected fire impact fees, and \$420,477 for the Nolensville drainage model system, primarily funded by grants. Additionally, \$70,000 is allocated for the pattern book, \$30,000 for subdivision regulations, and \$50,000 for communication equipment.



**Facilities School Tax Fund** also known as the Williamson County 30% Tax., has no estimates for FY 2024. The approved expenditures for FY 2025 include \$195,000 for the pedestrian signal at Sunset Road.

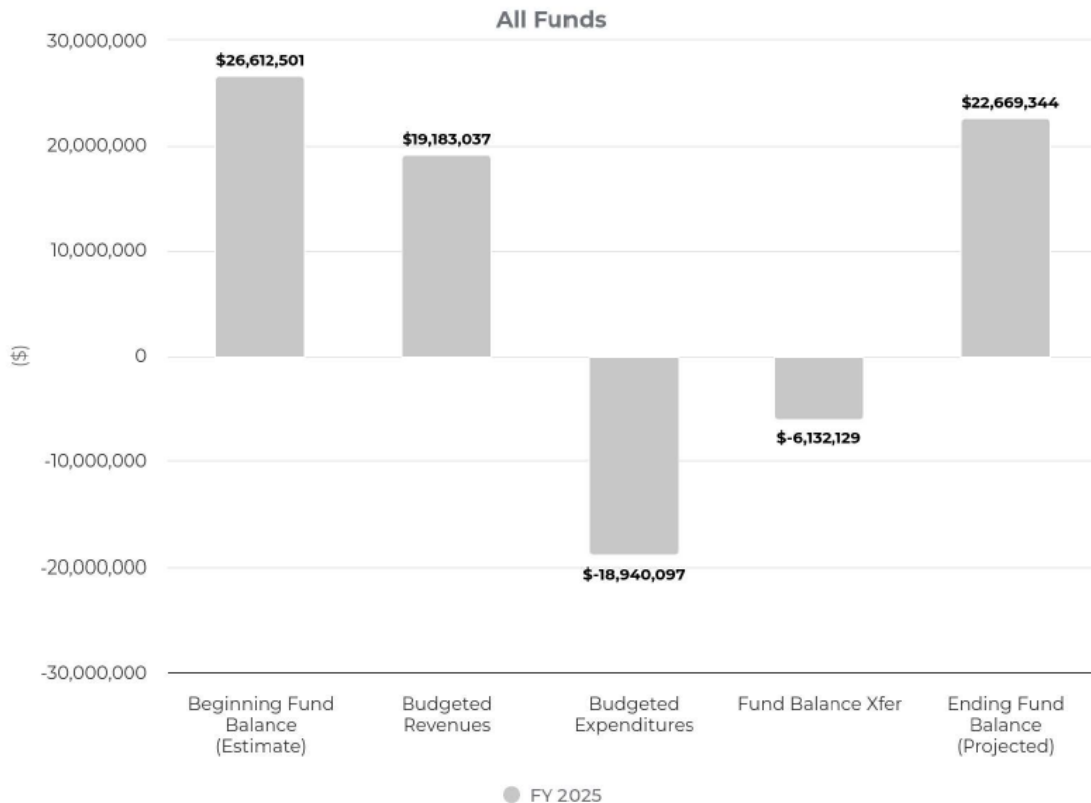


## BUDGET SUMMARY

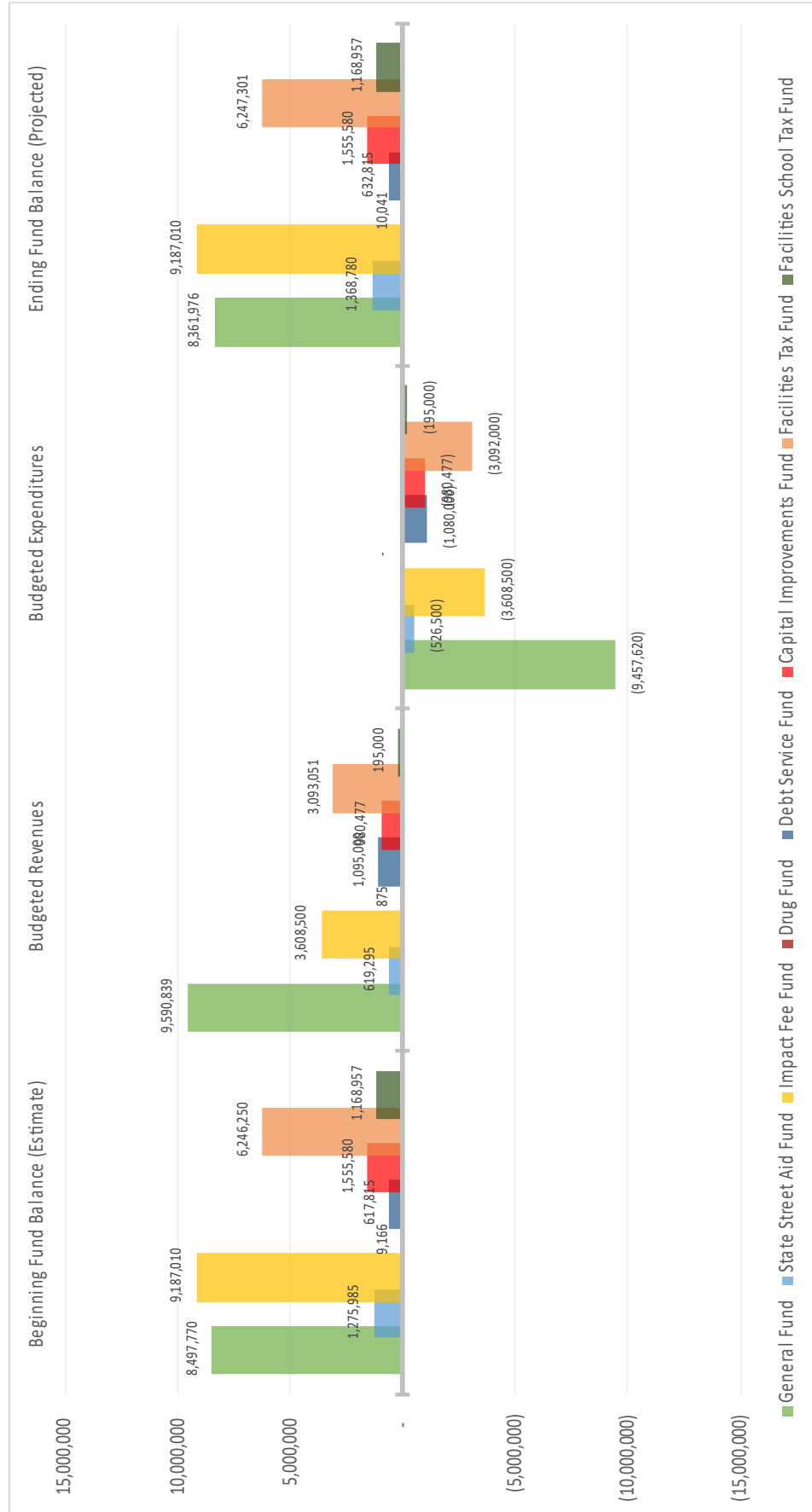
### Projected Change in Fund Balance

All Funds

	<b>Beginning</b>			<b>Fund</b>	<b>Ending</b>
	<b>Fund Balance</b>	<b>Budgeted</b>	<b>Budgeted</b>	<b>Balance</b>	<b>Fund Balance</b>
	<b>(Estimated)</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Transfer</b>	<b>(Projected)</b>
	July 1, 2024	FY2024-2025	FY2024-2025	FY2024-2025	June 30, 2025
General Fund	\$ 8,497,770	\$ 9,590,839	\$ 9,457,620	\$ 269,013	\$ 8,361,976
State Street Aid Fund	\$ 1,275,985	\$ 619,295	\$ 526,500	\$ -	\$ 1,368,780
Impact Fee Fund	\$ 9,187,010	\$ 3,608,500	\$ 3,608,500	\$ 2,638,636	\$ 6,548,374
Facilities Tax Fund	\$ 6,246,250	\$ 3,093,051	\$ 3,092,000	\$ 3,035,333	\$ 3,211,968
Drug Fund	\$ 9,166	\$ 875	\$ -	\$ -	\$ 10,041
Debt Service Fund	\$ 617,815	\$ 1,095,000	\$ 1,080,000	\$ -	\$ 632,815
Capital Improvements Fund	\$ 1,555,580	\$ 980,477	\$ 980,477	\$ 189,147	\$ 1,366,433
Facilities School Tax	\$ 1,168,957	\$ 195,000	\$ 195,000	\$ -	\$ 1,168,957
<b>Totals</b>	<b>\$28,558,533</b>	<b>\$19,183,037</b>	<b>\$18,940,097</b>	<b>\$ 6,132,129</b>	<b>\$22,669,344</b>



# BUDGET SUMMARY



## Executive Overview

The budget reflects the challenges and opportunities presented by the rapid growth, allocating resources strategically to support increased service demands and generate additional revenue.

The Operational budget of \$9,457,620 creates a new position of one (1) Police Detective, to meet the growing demand for services. In fiscal year 2024 Six (6) additional positions were also added as a result of the Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding in the amount of \$1,153,464. This Grant covers the full costs (salary and benefits) of six (6) additional firefighters for three (3) years from fiscal year 2024 through fiscal year 2026. After the third year, the Town will assume the costs to employ these positions. The purpose of the SAFER Grant is to provide funding directly to the Fire Department to assist in increasing the number of firefighters to help the community meet industry minimum standards and attain 24-hour staffing to provide adequate fire protection.

This year, \$269,013 is transferred from the general funds fund balance to the capital improvements fund. This fund balance transfer, along with projected revenues for the general fund amounting to \$9,590,839 supports the operational costs and capital improvements projects.

This budget aims to address the challenges and capitalize on the opportunities presented by the rapid growth in Nolensville. It supports the strategic priorities, enhances service capabilities, and ensures the Town's continued development.

**General Fund**

	<b>General Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes	\$ 2,782,948	\$ 2,702,128	\$ 2,862,111
Licenses and Permits	\$ 791,800	\$ 463,450	\$ 608,106
Intergovernmental	\$ 4,608,957	\$ 5,142,838	\$ 5,636,331
Fines and Forfeitures	\$ 124,348	\$ 124,800	\$ 167,458
Other Taxes and Revenues	\$ 200,522	\$ 236,462	\$ 125,000
State Gas/Motor Fuel Tax			
Federal, State and Private Sources			
Operating Transfers/Contributions In			\$ 191,833
<b>Total Revenues and Sources of Funds</b>	<b>\$ 8,508,575</b>	<b>\$ 8,669,678</b>	<b>\$ 9,590,839</b>
<b>Expenditures</b>			
Personnel Services	\$ 5,126,039	\$ 6,072,216	\$ 6,779,309
Program Costs	\$ 2,131,836	\$ 2,128,067	\$ 2,378,685
Debt Service		\$ -	\$ 100,000
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay	\$ 322,951	\$ 469,250	\$ 199,626
<b>Total Expenditures and Other Uses</b>	<b>\$ 7,580,826</b>	<b>\$ 8,669,533</b>	<b>\$ 9,457,620</b>
<b>Over (Under)</b>	<b>\$ 927,749</b>	<b>\$ 145</b>	<b>\$ 133,218</b>
<b>Estimated Balances - July 1</b>	<b>\$ 8,828,889</b>	<b>\$ 9,756,638</b>	<b>\$ 9,756,783</b>
Fund Balance Transfers/Contributions Out			\$ 269,013
<b>Estimated Balances - June 30</b>	<b>\$ 9,756,638</b>	<b>\$ 9,756,783</b>	<b>\$ 9,620,988</b>



**State Street Aid**

	<b>State Street Aid Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits			
Intergovernmental			
Fines and Forfeitures			
Other Taxes and Revenues	10,131	25,000	30,000
State Gas/Motor Fuel Tax	480,411	513,970	589,295
Federal, State and Private Sources			
Operating Transfers/Contributions In			
<b>Total Revenues and Sources of Funds</b>	<b>490,542</b>	<b>538,970</b>	<b>619,295</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs	296,411	181,180	526,500
Debt Service			
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay			
<b>Total Expenditures and Other Uses</b>	<b>296,411</b>	<b>181,180</b>	<b>526,500</b>
<b>Over (Under)</b>	<b>194,131</b>	<b>357,790</b>	<b>92,795</b>
<b>Estimated Balances - July 1</b>	<b>724,064</b>	<b>918,195</b>	<b>1,275,985</b>
<b>Estimated Balances - June 30</b>	<b>918,195</b>	<b>1,275,985</b>	<b>1,368,780</b>





**Impact Fee Fund**

	<b>Impact Fee Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits	793,288	550,000	669,864
Intergovernmental			
Fines and Forfeitures			
Other Taxes and Revenues	114,240	200,000	300,000
State Gas/Motor Fuel Tax			
Federal, State and Private Sources			
Fund Balance Transfers/Contributions In			2,638,636
<b>Total Revenues and Sources of Funds</b>	<b>907,528</b>	<b>750,000</b>	<b>3,608,500</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs	414,247	-	3,608,500
Debt Service			
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay			
<b>Total Expenditures and Other Uses</b>	<b>414,247</b>	<b>-</b>	<b>3,608,500</b>
<b>Over (Under)</b>	<b>493,281</b>	<b>750,000</b>	<b>-</b>
<b>Estimated Balances - July 1</b>	<b>7,943,729</b>	<b>8,437,010</b>	<b>9,187,010</b>
Fund Balance Transfers/Contributions Out			\$ 2,638,636
<b>Estimated Balances - June 30</b>	<b>8,437,010</b>	<b>9,187,010</b>	<b>6,548,374</b>



**Facilities Tax Fund**

	<b>Facilities Tax Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits	516,458	365,000	386,051
Intergovernmental			
Fines and Forfeitures			
Other Taxes and Revenues	95,893	180,000	260,000
State Gas/Motor Fuel Tax			
Federal, State and Private Sources			500,000
Operating Transfers/Contributions In			-
Fund Balance Transfers/Contributions In			1,947,000
<b>Total Revenues and Sources of Funds</b>	<b>612,351</b>	<b>545,000</b>	<b>3,093,051</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs	74,815	50,000	3,092,000
Debt Service			
Other Uses of Funds/Expense			
Capital Outlay			
<b>Total Expenditures and Other Uses</b>	<b>74,815</b>	<b>50,000</b>	<b>3,092,000</b>
<b>Over (Under)</b>	<b>537,536</b>	<b>495,000</b>	<b>1,051</b>
<b>Estimated Balances - July 1</b>	6,900,733	6,438,269	6,246,250
<i>Fund Balance Transfers/Contributions Out</i>	<i>1,000,000</i>	<i>687,019</i>	<i>3,035,333</i>
<b>Estimated Balances - June 30</b>	6,438,269	6,246,250	3,211,968



**Drug Fund**

	<b>Drug Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits			
Intergovernmental			
Fines and Forfeitures	1,413	3,500	525
Other Taxes and Revenues	71	150	350
State Gas/Motor Fuel Tax			
Federal, State and Private Sources			
Operating Transfers/Contributions In			
<b>Total Revenues and Sources of Funds</b>	<b>1,484</b>	<b>3,650</b>	<b>875</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs			
Debt Service			
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay			
<b>Total Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over (Under)</b>	<b>1,484</b>	<b>3,650</b>	<b>875</b>
<b>Estimated Balances - July 1</b>	<b>4,032</b>	<b>5,516</b>	<b>9,166</b>
<b>Estimated Balances - June 30</b>	<b>5,516</b>	<b>9,166</b>	<b>10,041</b>



**Debt Service Fund**

	<b>Debt Service Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits			
Intergovernmental			
Fines and Forfeitures			
Other Taxes and Revenues	6,878	15,000	15,000
State Gas/Motor Fuel Tax			
Federal, State and Private Sources			
Operating Balance Transfers/Contributions In			100,000
Fund Balance Transfers/Contributions In		124,315	980,000
<b>Total Revenues and Sources of Funds</b>	<b>6,878</b>	<b>139,315</b>	<b>1,095,000</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs			
Debt Service	378,436	495,000	1,080,000
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay			
<b>Total Expenditures and Other Uses</b>	<b>378,436</b>	<b>495,000</b>	<b>1,080,000</b>
<b>Over (Under)</b>	<b>(371,558)</b>	<b>(355,685)</b>	<b>15,000</b>
<b>Estimated Balances - July 1</b>	<b>658,039</b>	<b>286,481</b>	<b>617,815</b>
<b>Estimated Balances - June 30</b>	<b>286,481</b>	<b>617,815</b>	<b>632,815</b>



**Capital Improvements Fund**

	<b>Capital Improvements Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits	142,718	100,000	110,853
Intergovernmental			
Fines and Forfeitures			
Other Taxes and Revenues	59,252	300,000	100,000
State Gas/Motor Fuel Tax			
Federal, State and Private Sources		311,464	311,464
Operating Transfers/Contributions In	1,000,000	1,658,258	269,013
Fund Balance Transfers/Contributions In		1,759,765	189,147
Issuance of Debt/Debt Proceeds		9,460,000	
<b>Total Revenues and Sources of Funds</b>	<b>1,201,970</b>	<b>13,589,487</b>	<b>980,477</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs	1,848,700	14,387,778	980,477
Debt Service			
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay			
<b>Total Expenditures and Other Uses</b>	<b>1,848,700</b>	<b>14,387,778</b>	<b>980,477</b>
<b>Over (Under)</b>	<b>(646,730)</b>	<b>(798,291)</b>	<b>0</b>
<b>Estimated Balances - July 1</b>	<b>3,000,601</b>	<b>2,353,871</b>	<b>1,555,580</b>
<i>Fund Balance Transfers/Contributions Out</i>			<i>189,147</i>
<b>Estimated Balances - June 30</b>	<b>2,353,871</b>	<b>1,555,580</b>	<b>1,366,433</b>



**Facilities School Tax Fund**

	<b>Facilities School Tax Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes			
Licenses and Permits	94,967	133,900	138,000
Intergovernmental			
Fines and Forfeitures			
Other Taxes and Revenues	13,139	30,000	45,000
State Gas/Motor Fuel Tax			
Federal, State and Private Sources			
Operating Transfers/Contributions In			12,000
<b>Total Revenues and Sources of Funds</b>	<b>108,106</b>	<b>163,900</b>	<b>195,000</b>
<b>Expenditures</b>			
Personnel Services			
Program Costs			
Debt Service			
Operating Transfers/Contributions Out			
Other Uses of Funds/Expense			
Capital Outlay	-	-	195,000
<b>Total Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>195,000</b>
<b>Over (Under)</b>	<b>108,106</b>	<b>163,900</b>	<b>-</b>
<b>Estimated Balances - July 1</b>	<b>896,951</b>	<b>1,005,057</b>	<b>1,168,957</b>
<b>Estimated Balances - June 30</b>	<b>1,005,057</b>	<b>1,168,957</b>	<b>1,168,957</b>



**All Funds**

	<b>All Funds</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Local Taxes	2,782,948	2,702,128	2,862,111
Licenses and Permits	2,339,231	1,612,350	1,912,874
Intergovernmental	4,608,957	5,142,838	5,636,331
Fines and Forfeitures	125,761	128,300	167,983
Other Taxes and Revenues	500,126	986,612	875,350
State Gas/Motor Fuel Tax	480,411	513,970	589,295
Federal, State and Private Sources	-	311,464	811,464
Operating Transfers/Contributions In	1,000,000	1,782,573	572,846
Fund Balance Transfers/Contributions In	-	2,446,784	5,754,783
Issuance of Debt/Debt Proceeds	-	9,460,000	-
<b>Total Revenues and Sources of Funds</b>	<b>11,837,434</b>	<b>25,087,019</b>	<b>19,183,037</b>
<b>Expenditures</b>			
Personnel Services	5,126,039	6,072,216	6,779,309
Program Costs	4,766,009	16,747,025	10,586,162
Debt Service	378,436	495,000	1,180,000
Operating Transfers/Contributions Out	-	1,946,032	-
Other Uses of Funds/Expense	-	-	-
Capital Outlay	322,951	469,250	394,626
<b>Total Expenditures and Other Uses</b>	<b>10,593,435</b>	<b>25,729,523</b>	<b>18,940,097</b>
<b>Over (Under)</b>	<b>1,243,999</b>	<b>(642,504)</b>	<b>242,940</b>
<b>Estimated Balances - July 1</b>	28,957,038	29,201,037	26,612,501
<i>Fund Balance Transfers/Contributions Out</i>	<i>1,000,000</i>	<i>1,946,032</i>	<i>6,132,129</i>
<b>Estimated Balances - June 30</b>	29,201,037	26,612,501	22,669,344





**Total Expenditures by Fund and Department**

<b>Activity/Department</b>	<b>General Fund</b>	<b>State Street Aid</b>	<b>Impact Fee Fund</b>	<b>Drug Fund</b>
Board of Commissioners	522,305			
Administration and Finance	805,455			
Town Recorder	117,878			
Human Resources	193,241			
Municipal Court	72,284			
Communications Department	126,269			
Engineering Department	475,793			
Planning Department	403,638			
Codes Department	410,385			
Fire and Rescue Department	2,254,499			
Police Department	2,924,652			
Public Works Department	897,393			
Facility Operations and Maintenance	253,829			
State Street Aid Repair and Maintenance/Street Improvements		526,500	3,608,500	
Drug Fund				-
Debt Service				
Capital Projects (Fund Balance)	269,013			
<b>TOTALS</b>	<b>9,726,633</b>	<b>526,500</b>	<b>3,608,500</b>	<b>-</b>

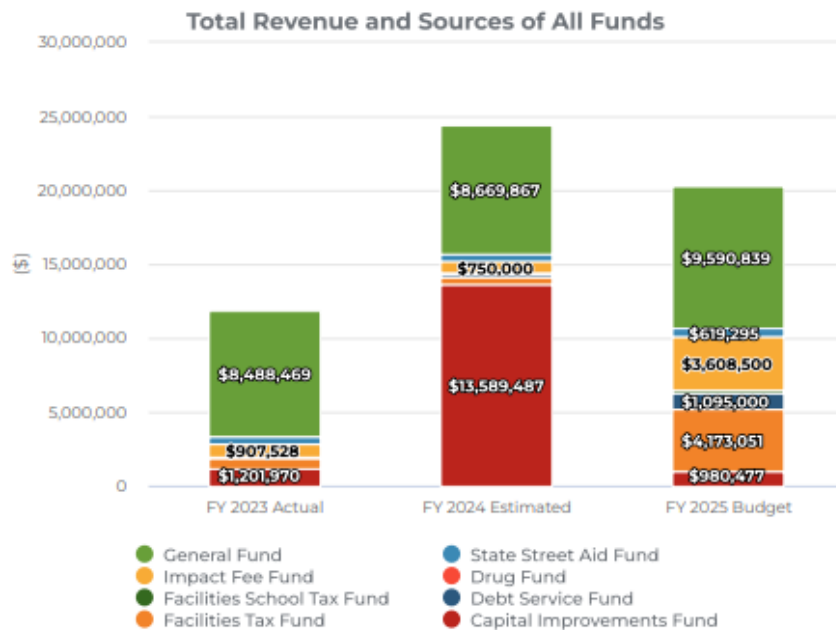
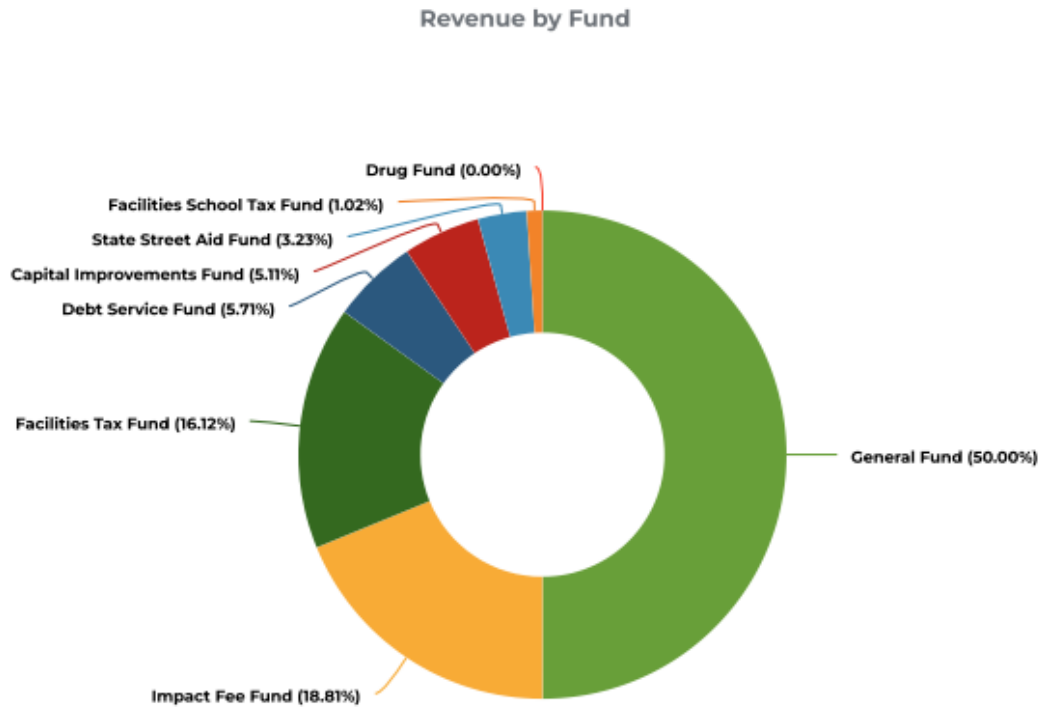


## EXECUTIVE OVERVIEW

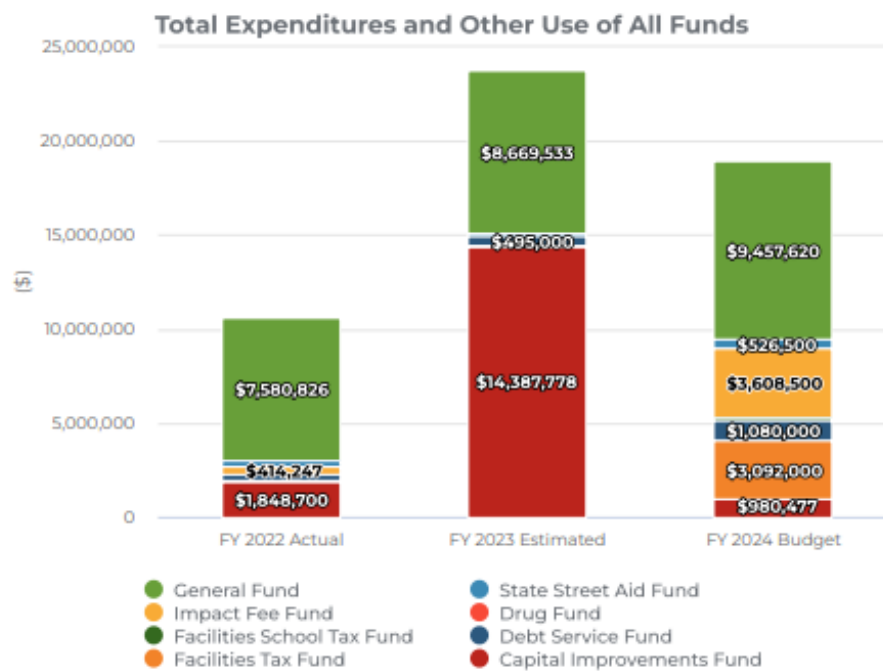
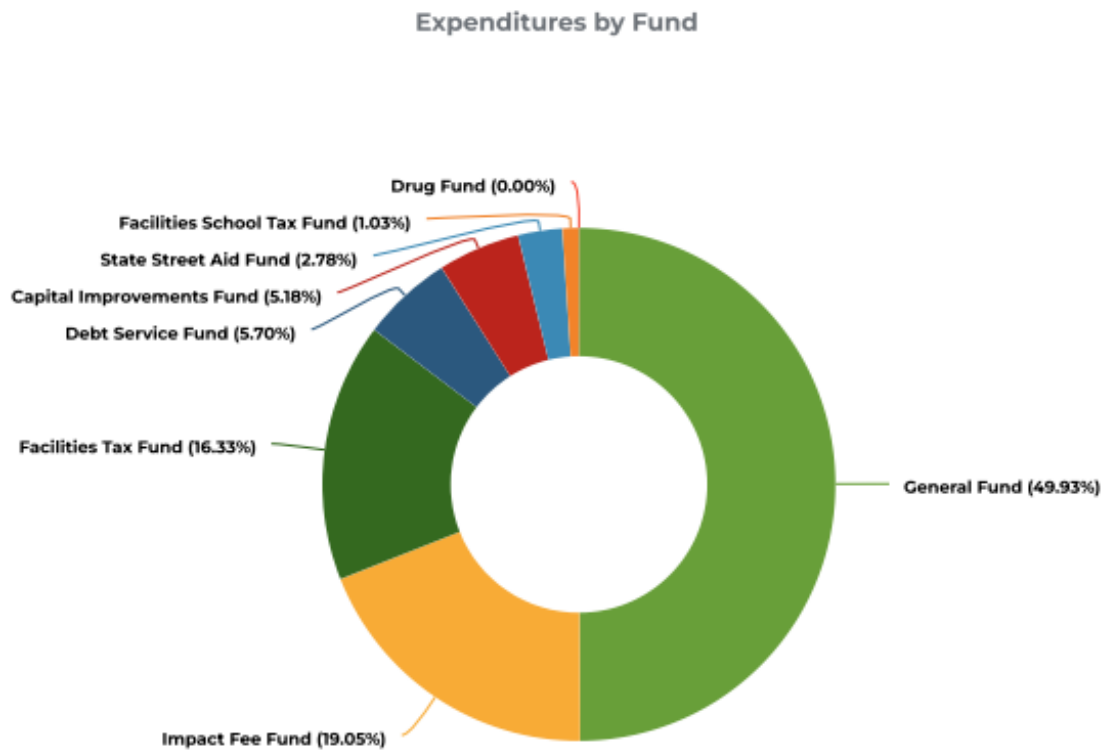
	Facilities School Tax Fund	Debt Service Fund	Facilities Tax Fund	Capital Improvements Fund	Total
<b>Activity/Department</b>					-
Board of Commissioners					507,934
Administration and Finance					593,847
Town Recorder					109,444
Human Resources					156,035
Municipal Court					115,665
Communications Department					101,243
Engineering Department					321,606
Planning Department					408,826
Codes Department					387,919
Fire and Rescue Department					1,630,313
Police Department					2,410,716
Public Works Department					827,686
Facility Operations and Maintenance					243,009
State Street Aid Repair and Maintenance/Street Improvements			3,092,000		384,000 3,600,000
Drug Fund					-
Debt Service		1,080,000			950,000
Capital Projects	195,000			980,477	1,444,490
<b>TOTALS</b>	<b>195,000</b>	<b>1,080,000</b>	<b>3,092,000</b>	<b>980,477</b>	<b>14,192,735</b>



## Proportion of Revenue by Fund



## Proportion of Expenditures by Fund



## Strategic Plan

### Board of Commissioners Strategic Planning Discussion Summary

The Board of Commissioners (BOC) met on January 25, 2024, for the purpose of reviewing the existing Strategic Plan and hearing presentations regarding the FIVE-YEAR wants and needs of the Departments, the results of a pay scale study, and the current funding forecast. Additionally, the BOC participated in a zoom presentation on economic development utilizing consultant services. Two additional items (committee reviews and Capital Improvement Project priorities) were on the agenda to be discussed but were rescheduled for another day due to time constraints.

The recap of the previous year's planning session established the foundation for the current year operational and capital budgets and refreshed everyone reaffirmed the critical decisions that moved the town to our then current position. Proceeding from that perspective, each department head presented their FIVE-YEAR plan illustrating their needs and desires for employees and equipment over the planning period along with the justification for each request. Following presentations from each Department, the Town Manager then presented the results of a salary survey and discussed a proposal for partial implementation that was urgently needed to address the wage difference for public safety employees in Nashville and surrounding counties.

The additional expense of proposed wage increases was then compared against the funding forecast to illustrate how the monies needed for salary increases could be incorporated into the current year budget and be accommodated under the next year budget based on future revenue forecasts. Budgetary numbers and revenues were then projected for the next five years and modeled based on various conditions showing the projected annual ratio of revenues versus expenses.

Interested in the economic development of the business climate, the BOC participated in a virtual presentation hosted by Retail Strategies regarding various consultant services that could be employed to assist existing retailers as well as help to develop future retail opportunities.

Though the dates were rescheduled, the BOC eventually met to discuss the need for various committees and ultimately decided to eliminate the Capital Improvements Advisory Committee and to add the duties of the Board of Construction Appeals to the Board of Zoning Appeals.



## STRATEGIC PLAN

Project Name	Res No.	Update
Greystone Park Renovation	Res 22-75	Community input meeting “Hotdog Dialogue” at Greystone Park in late June. RFQ for Park Design Consulting services issued July 21, 2023 due August 7, 2023.
Sewer to Sunset Road Property	Res 23-72	Held kick-off meeting with Engineer on August 7, 2023.
Historic District Streetscape	Res 21-49	As of June, it could be a couple of months in NEPA, then TDOT could take 4-6 weeks to issue NTP, then we start final design which could take 3-4 months to get through the design and then another few months to get through all related TDOT reviews (TDOT will review preliminary plans, ROW plans and Final Plans most times twice each). Then we need to wait for NTP to ROW which could take another 4-6 weeks.
York/Williams Intersection	Res 22-52 Res 22-54 Res 22-55	Bid opening delayed to December 2023. Town has modified requirements to standard black power coated mast and arms versus fluted pole design previously required. ROW negotiation/acquisition process is still ongoing and there are about six parcels remaining to complete the ROW process. Please know that TDOT cannot let a project until all parcels are finalized. As a result, the TDOT ROW office is requesting that this project be moved to the November 2023 turn-in to give them the anticipated time to complete the ROW project. This change would now place this project in the February 2024 letting. Even with this hiccup, this important project for the Town of Nolensville will be under construction in 2024.
Sunset Road Improvements	Res 22-18	Final revisions are being made to minimize water relocation costs. The ROW plans are expected to be completed in mid-September.
King Street One-Way Pair	Res 22-43 Res 22-65	BOC authorized completion of Phase 2 of KCI study at the June voting session. Will conduct traffic counts after school is back in session. The plan is to get traffic counts the week of August 14 <sup>th</sup> . Once that data is collected and analyzed, KCI will work toward finalizing Task 3 of the project. KCI is planning to have the data collection, modeling and finalizing of Task 3 by mid-September prior to presenting the information to staff and gather any comments and incorporate it into a final report to be done by early October.
Nolensville Rd Center Turn Lane	Res 22-45 Res 22-67	Consultant proceeding with concept development. Continuing to engage TDOT after initial field review and clarify their comments. Planning first public engagement in July and developing website and survey information.

*\*Click on the Resolution Number referenced to open Documents.*



## STRATEGIC PLAN

Project Name	Res No.	Update
Rocky fork Center Turn Lane	Res 22-47 Res 22-63 Res 22-100	Continuing concept development. Presented to BOC planned in July. Continued refinement of alternatives and development of the 3D model of the corridor along with typical section and roundabout intersection visualizations. Prepared presentation for BOC meeting on June 26 <sup>th</sup> . Presented initial concepts to BOC, documented BOC meeting notes and recommendations for town staff review. Conducted initial review of requested revisions from the BOC to determine feasibility.
Southbound Right Turn Lane	Res 22-104	Design nearing completion. No new ROW required. Construction plans are ready for review. Utility relocation status: MTEC- 2-3 weeks to move a guy wire, Lumen- No conflict but TDOT needs to approve it being left in place, United- No schedule yet but no cost to Town for utility moves. Town should be ready to advertise this project for construction soon. Need to move forward with TDOT approval for work in ROW.
Fire Station #1 Northside	Res 22-69	Site work begun. Holding bi-weekly meetings to resolve any issues that arise. Building Pad completed, foundation work begun. Bond sale on \$9.95M yielded TIC 3.616239% for 20 year fixed rate. Bond closing scheduled for August 11, 2023.
Benington Walking Trail Culvert	Res 22-76	Continuing field review and surveying as needed. Included project within an ARP stormwater funding grant request on November 1, 2022. Awaiting TDEC's approval of the general Aquatic Resource Alteration Permit (ARAP). Plans being finalized.
Transportation Planning Grant	Res 22-42	Transportation Planning Grant for Nolensville Bicycle and Pedestrian Plan. Conducted second Project Advisory Committee meeting and first Public Engagement meeting week of June 5 <sup>th</sup> . WSP will be presenting the finalized Walk/Bike Masterplan at the August 28, 2023 work session. The Masterplan will then go to PC to be considered for adoption.
Police Headquarters Building	Res 23-53	Have made offer on 1686 Sunset Road property, begun appraisal and Phase 1 study during due diligence period. Closed on 1686 Sunset Road property July 20, 2023 for \$1.9M (20 acres), appraised at \$2.4M, Phase 1 study found no issues. BOC still evaluating options for location.

*\*Click on the Resolution Number referenced to open Documents.*



## Priorities and Issues

Since January 2021, the Town has added 26 employees (hired the first Town Manager, seventeen to date in Fire, two Public Works, two in Planning Department, one Communications Officer, one Finance/HR and two Police Officers) and has either completed or made significant progress in the 20 BOC priorities. The focus of all these efforts is to provide better service to the residents and meet the standard of Excellence in Municipal Government. Beginning with weekly staff meetings, progress toward the goals began.

Initially, the GIS system for the Town was consultant based with no access opportunities for any staff, elected official or citizen. An existing employee was trained and positioned to move the GIS in-house. Utilizing a third party, the GIS was moved online giving query access not only to all staff and elected officials but also to the residents. Continued additions to the online GIS have since been made upgrading the information available to the public.

Concerns about transparency and a desire to improve financial services led the town's Finances team to reorganize the Finance and Human Resources department into separate departments. Now in its own organizational structure, the municipal finance department began implementing a fund balance policy, which has served as a catalyst to develop municipal projects, such as infrastructure for the new fire department. The adoption of this policy by the town council also allowed for the creation of a capital improvements fund, a capital improvements advisory committee, and a multi-year capital improvements plan.

The Finance Department further took on the responsibility of revising the town's outdated debt management policy, adopting a new financial policy, implementing new software for financial services, and finding other ways to improve performance and efficiency. Nolensville's Finance Director created the Town's first budget book. This book was awarded the GFOA distinguished budget presentation award for its first submission in 21-22 fiscal year budget, and has continued to uphold this award consecutively, being awarded again in the 22-23 and 23-24 fiscal year budget. The Finance Director working with the Town Manager conducted a very transparent budget process engaging the department heads and providing information to the Commission and public in graphical and tabular form as never before. In addition to the budget, a 10-year Capital Improvement Program spreadsheet was developed estimating





project costs over time and evaluating Impact Fees and other funds necessary to pay for the prioritized projects. This living document is continuously evaluated and used to prioritize staff time and public funds. Input on the projects is gained from Department Heads as well as the Board of Commissioners.

Another BOC Planning Session priority was the establishment of a Full-Time Fire Department which was accomplished one-year ago this month – Nine full-time firefighters and the Chief. The planned combination department relies on a strong core of volunteers and part-time positions to cover days off and backfill the station during multiple calls. In an operational agreement with Williamson County EMA, the Nolensville Fire Department covers a total of 44 square miles of Williamson County including the 10 square miles of actual Town Limits. Due to extremely aged equipment provided by the former volunteer department, the Town of Nolensville purchased its first new Fire Engine in 2022 and began the process for designing a new Fire Station with the Town holding the grand opening for it in June 2024.

A Human Resources Department was created and oversaw the implementation of new pay structure for employees in order to offer competitive wages. One of the BOC Planning Session priorities was to develop a better benefits plan for the employees. To that end, the HR director worked with a benefits specialist evaluating over 40 combinations of health insurance providers and plans so that the Town can now offer family health coverage to the employees for \$50 per month versus the \$400+ plus per month in the previous plan, all the while saving the town approximately \$90,000 in doing so. The benefits also include several incentives to employees that ultimately reduce the Town's healthcare cost burden.

A Communication Department was added in the summer of 2021 hiring a Communications Officer to provide weekly updates on town projects to the residents. This position engages in multiple social media platforms and has taken the lead to completely revamp the Town's website and produce a new Town App for mobile devices. The Communication Coordinator engages the public in various ways such as building relationships, interfacing with the media outlets and being the conduit through which all Town Hall news is disseminated.

The Planning Department and the Engineering Department have also been working through the BOC Planning Session priorities – namely, facilitating an update to the Town's Major Thoroughfare Plan and a complete rewrite of the Town's Zoning Code; both of which are in the adoption process. The Engineering Department is currently at the onset of three major roadway widening design projects and is

awaiting Right of Way/Construction plans for a fourth.

To provide better service to the residents, the Town Manager and Public Works Director restructured the Public Works Department, not only producing leadership and promotional opportunities within the department but also creating multiple crews for increased effectiveness and efficiency. Until the “great snow” of 2021, the town had not provided any roadway snow removal. The newly elected officials wanted a change in that former operational stance and asked the new Town Manager (then in service for only two months) to provide a solution. The immediate need was mitigated with equipment rentals (skid steers) in tandem with private service providers. Noting this lack of response capability, a priority for the 21-22 budget was the acquisition of a snowplow and truck mounted salt spreader, which arrived just in time for the first snow of 2022. Due to the new capability, the service area (number of roads and hills) has now been expanded, and a second apparatus is in the 2022-23 budget. Providing the right equipment to employees who want to perform well is a true motivator and is proved by the Public Works crews taking on more projects in-house to serve the town better than ever

**Fiscal Year 2025 Priorities**

The Board of Commissioners has determined the need for a Capital Improvement Plan (CIP) and priority list. The CIP and priority list represents their intent as to the capital projects needing to be accomplished within the next several years.

The BOC discussed the list of current Capital Improvement Project priorities and recommended a list of priorities for the upcoming year. Those CIP priorities are listed below.

Capital Improvement Project Priorities

Historic District Streetscape

Sunset Road Phase 3

Fire Station

Nolensville Road Center Turn Lane

Rocky Fork Center Turn Lane

Sunset Road Pedestrian Signal

Police Headquarters

Greystone Park Redevelopment

NON-BYPASS MTP Priorities

Fire Apparatus

Misc Planning Capital

Stormwater Improvements & Model

SB RT Turn Lane at Sunset Rd

Paving Supplement



## Personnel Changes

During the fall of fiscal year 2024, the Town of Nolensville conducted a Compensation Study. The intent of this study was to get a professional analysis of the Town's current pay scale to reevaluate and determine if the scale is compatible with market. Factors taken into consideration during this study included industry, geographical location, and economy.

The Town of Nolensville is committed to ensuring fair pay that attracts, engages, and retains top talent. As part of this commitment, a comprehensive pay plan was developed and communicated to the Board of Commissioners during the budget process. Based on these results, all Town staff was asked to find areas within their budget to cover the costs of integrating to the new pay scale. Staff was partly integrated onto the new pay plan starting from January 1, 2024, with a cap in place. This was to ensure that employees are progressing towards a fair compensation based on their roles and responsibilities and aligned with market. The Town will revisit the market adjustments to determine if the remaining capped amounts are feasible to implement within the Town's budgetary means.

During the fiscal year 2025 budget process, a 3% aggregate placeholder was proposed and approved. This is a standard cost of living increase in the year-over-year steps that are historically given annually.

On the following pages, please see attached pay scale schedules for general government employees as well as public safety (police and fire). These schedules reflect the 3% increase approved for fiscal year 2025 Budget.

## Town of Nolensville Pay Plan - General

PAY GRADE	MIN	MID	MAX
<b>Grade 17</b>	\$ 138,741	\$ 165,664	\$ 203,746
Town Manager			
<b>Grade 16</b>	\$ 123,876	\$ 147,914	\$ 181,916
Assistant Town Manager			
<b>Grade 15</b>	\$ 110,604	\$ 132,067	\$ 162,425
Finance Director			
Town Engineer			
<b>Grade 14</b>	\$ 99,196	\$ 118,445	\$ 145,672
<b>Grade 13</b>	\$ 88,965	\$ 106,228	\$ 130,647
<b>Grade 12</b>	\$ 79,789	\$ 95,272	\$ 117,172
Planning Director			
HR Director			
<b>Grade 11</b>	\$ 71,559	\$ 85,445	\$ 105,087
Building Official			
Public Works Director			
Senior Planner			
<b>Grade 10</b>	\$ 64,178	\$ 76,632	\$ 94,248
Public Information Officer			
Public Works Operations Manager			
Financial Analyst			
GIS Coordinator			
Planner			
<b>Grade 9</b>	\$ 57,559	\$ 68,728	\$ 84,527
Building Inspector II			
Town Recorder			
<b>Grade 8</b>	\$ 51,623	\$ 61,640	\$ 75,809
Public Works Crew Leader			
Finance Technician			
Engineering Assistant			
<b>Grade 7</b>	\$ 46,298	\$ 55,282	\$ 67,990
Building Inspector I			
Planning Assistant			
Sr. Permit Specialist			
Court Clerk			
<b>Grade 6</b>	\$ 41,523	\$ 49,581	\$ 60,979
Public Works Worker II			
<b>Grade 5</b>	\$ 37,240	\$ 44,467	\$ 54,688
Accounting Clerk			
Permit Specialist			
Codes Assistant			
<b>Grade 4</b>	\$ 33,400	\$ 39,882	\$ 49,050
Public Works Worker I			
Assistant Court Clerk			



## Town of Nolensville Pay Plan - Police

PAY GRADE	MIN	MID	MAX
<b>Grade 17</b>	\$ 138,741	\$ 165,664	\$ 203,746
<b>Grade 16</b>	\$ 123,876	\$ 147,914	\$ 181,916
<b>Grade 15</b>	\$ 110,604	\$ 132,067	\$ 162,425
<b>Grade 14</b> Police Chief	\$ 99,196	\$ 118,445	\$ 145,672
<b>Grade 13</b> Assistant Police Chief	\$ 88,965	\$ 106,228	\$ 130,647
<b>Grade 12</b> Police Lieutenant	\$ 79,789	\$ 95,272	\$ 117,172
<b>Grade 11</b> Police Sergeant	\$ 71,559	\$ 85,445	\$ 105,087
<b>Grade 10</b> Master Police Officer Detective	\$ 64,178	\$ 76,632	\$ 94,248
<b>Grade 9</b> Police Officer	\$ 57,559	\$ 68,728	\$ 84,527
<b>Grade 8</b>	\$ 51,623	\$ 61,640	\$ 75,809
<b>Grade 7</b> Police Officer Recruit	\$ 46,298	\$ 55,282	\$ 67,990
<b>Grade 6</b> Administrative Assistant Records Clerk	\$ 41,523	\$ 49,581	\$ 60,979
<b>Grade 5</b>	\$ 37,240	\$ 44,467	\$ 54,688
<b>Grade 4</b>	\$ 33,400	\$ 39,882	\$ 49,050



## Town of Nolensville Pay Plan - Fire

<b>PAY GRADE</b>	<b>MIN</b>	<b>MID</b>	<b>MAX</b>
<b>Grade 17</b>	\$ 138,741	\$ 165,664	\$ 203,746
<b>Grade 16</b>	\$ 123,876	\$ 147,914	\$ 181,916
<b>Grade 15</b>	\$ 110,604	\$ 132,067	\$ 162,425
<b>Grade 14</b> Fire Chief	\$ 99,196	\$ 118,445	\$ 145,672
<b>Grade 13</b> Deputy Fire Chief	\$ 88,965	\$ 106,228	\$ 130,647
<b>Grade 12</b> Battalion Chief	\$ 79,789	\$ 95,272	\$ 117,172
<b>Grade 11</b> Fire Marshal Fire Captain/Training Officer	\$ 71,559	\$ 85,445	\$ 105,087
<b>Grade 10</b> Fire Lieutenant	\$ 64,178	\$ 76,632	\$ 94,248
<b>Grade 9</b> Fire Engineer	\$ 57,559	\$ 68,728	\$ 84,527
<b>Grade 8</b> Firefighter EMT	\$ 51,623	\$ 61,640	\$ 75,809
<b>Grade 7</b>	\$ 46,298	\$ 55,282	\$ 67,990
<b>Grade 6</b> Firefighter Recruit	\$ 41,523	\$ 49,581	\$ 60,979
<b>Grade 5</b>	\$ 37,240	\$ 44,467	\$ 54,688
<b>Grade 4</b>	\$ 33,400	\$ 39,882	\$ 49,050



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## GENERAL FUND

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## GENERAL FUND BUDGET

General Fund Budget 2025	FY2022-2023	FY2023-2024	FY2024-
	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
Revenues	\$8,508,575	\$8,669,678	\$9,590,839
Expenditures	\$7,580,826	\$8,669,533	\$9,457,620
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ 927,749</b>	<b>\$ 145</b>	<b>\$ 133,218</b>
<i>Other Financing Sources – Transfers Out (from Fund Balance)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 269,013</i>

The General Fund is a governmental fund that is the primary fund of the Town and provides for the main operations of the local government. The majority of the current operating expenditures of the Town are financed through General Fund revenues. The Town of Nolensville's General Fund makes up 49.93% of the Town's total funds.

Total expenditures for fiscal year 2025 are \$9,726,633 which include \$269,013 transfer from the General Fund's Fund Balance to Capital Improvements Fund, and the remaining \$9,457,620 for operations. The fiscal year 2025 operating budget of \$9,457,620 represents an increase of 5.4% over the fiscal year 2024 amended budget of \$8,945,197.

The Town starts with a proposed base, which represents an increase of 1% over the prior fiscal year amended budget. Base expenditures are only those resulting from prior Board of Commissioners commitments and do not contain new, non-reviewed positions, programs, or capital expenses. Staff proposed three alternative budgets, alternative A proposed hiring of four (4) employees (3 police and 1 public works); alternative B proposed hiring of three (3) employees (3 police with staggered start dates), and alternative C proposed hiring one (1) employee (police detective) and earmarking \$100,000 toward fire station debt payments.

The Board of Commissioners voted to approve alternative C. Significant expenditure requests include one (1) new position for the Police Department. The total first year cost includes salary, benefits, uniforms, and equipment costs. The total of new positions requested is \$83,174. Other additional requests by staff include committee requests, software and maintenance, employee education and training, operating supplies, capital outlay, repair and maintenance, vehicle maintenance as well as new and replacement vehicles. The total of these requests is \$160,893.

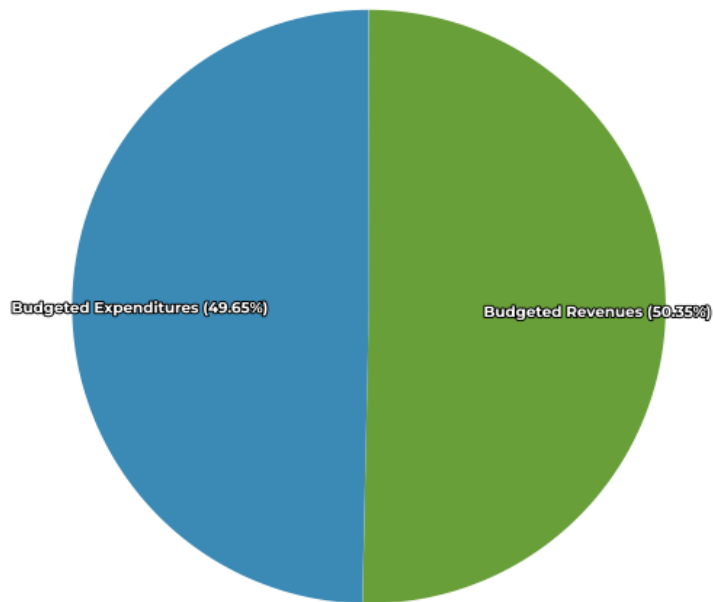
Also included is \$100,000 earmarked for repayment of the Fire Station Debt Service out of the General Fund requested by the Board of Commissioners.

Combined, the total approved request for fiscal year 2025 budget is \$244,067.



## GENERAL FUND BUDGET

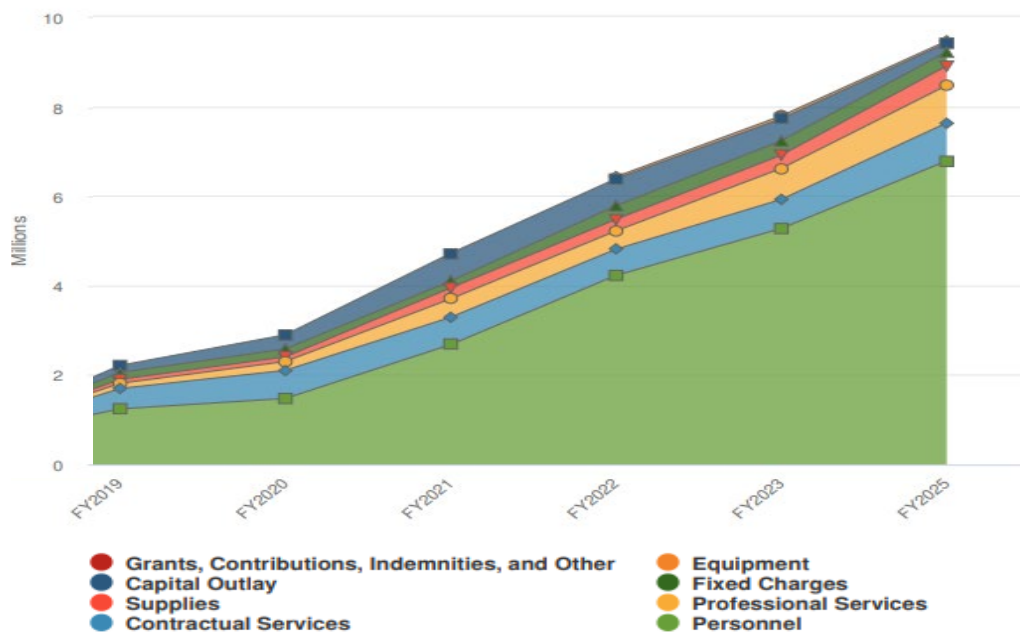
FY 2025 General Fund Budget



The Town of Nolensville is projecting \$9.59 million of revenue in fiscal year 2025, which represents a 5.4% increase over the prior year budget. Budgeted expenditures are projected to increase by 5.4% to \$9.45 million in fiscal year 2025.

The chart below shows the Town's General Fund historical trends of expenditures through the last 6 years from fiscal year 2019 through fiscal year 2024. Fiscal year 2025 shows the Town's approved budget.

**Budgeted and Historical Expenditures by Expense Type**



## General Fund Revenue

When developing revenue projections for the budget process, the Town of Nolensville takes a pragmatic and conservative approach, aiming to lessen the potential impacts of economic volatility and unforeseen dips in the locality-generated income. We build these projections by analyzing past trends and current economic conditions to create an informed and robust model for future estimates.

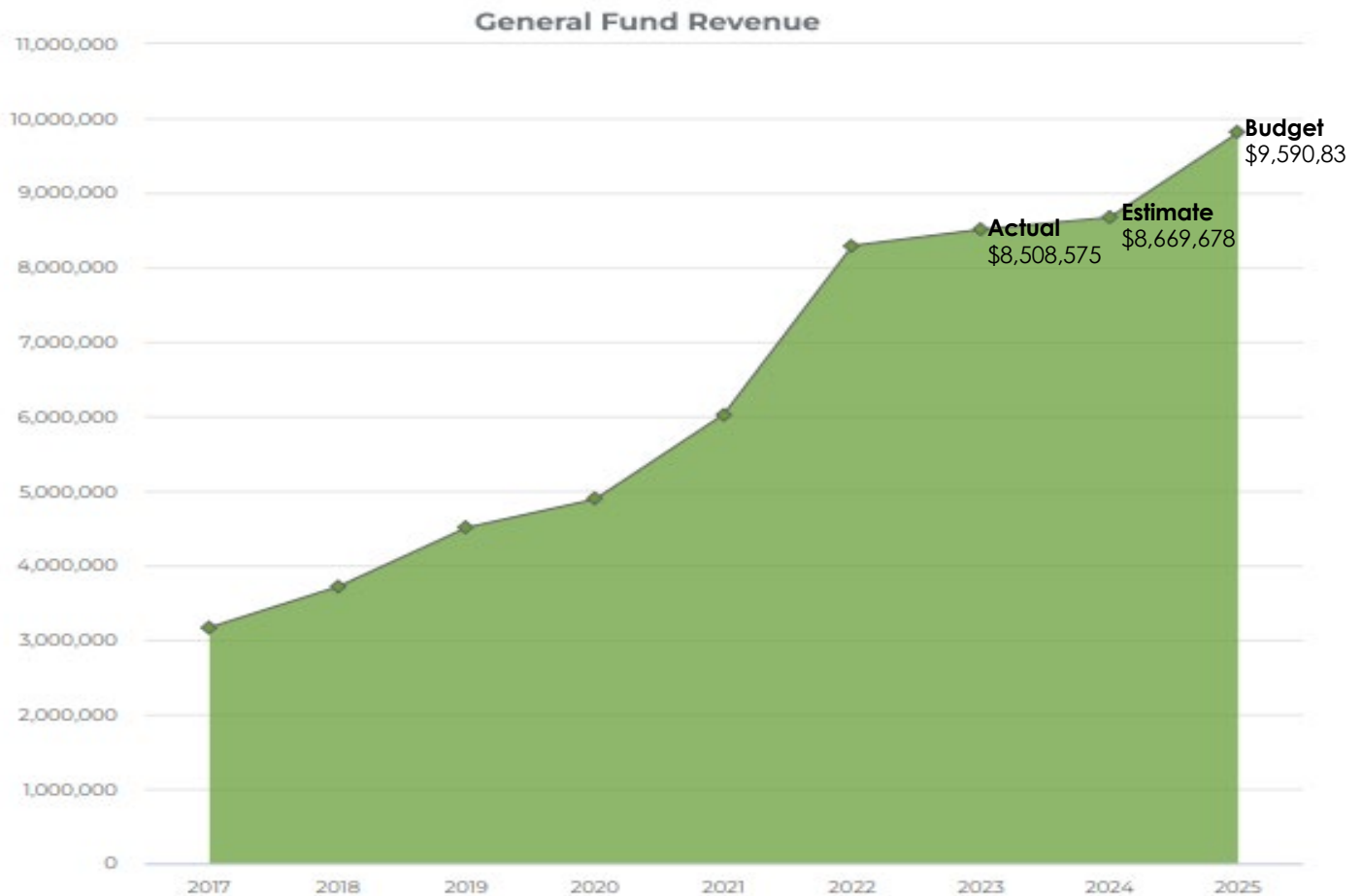
The General Fund is the primary operating fund of the Town. The General Fund is supported by a variety of revenue sources including taxes, licenses fees, permit fees, fines, forfeitures, and other miscellaneous sources. Property taxes, one of the main sources of revenue for most local governments, historical trends and anticipated growth based on the property assessment base play a crucial role in estimating future revenue. The growth in businesses in the town and the projected growth of consumer spending will also influence these estimates. An analytical assessment of local economic indicators and past trends assists in determining the projections of Sales Taxes. Expected income from building, planning, and other licenses are calculated based on population growth, construction trends, and our Town's strategic plans regarding infrastructure and other realms. Fines and Forfeiture estimates will be based upon the existing fees, changes to fees, the number of customers, and the demand for these services. Intergovernmental, which is also referred to as State Shared Revenue, mainly consists of shared taxes, or contributions. Projections for this tend to be conservative, given they are dependent upon political or budgetary decisions at other levels of government.

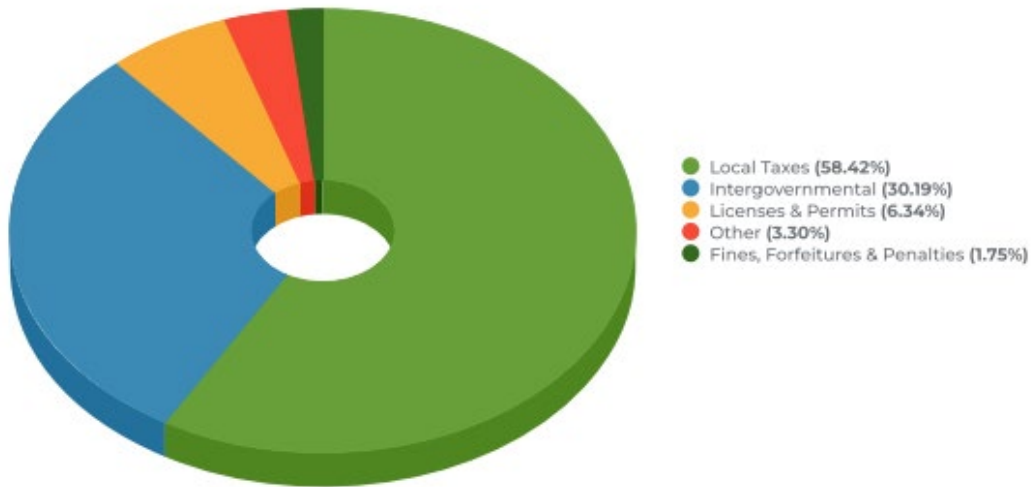
Through these revenues the General Fund supports Public Safety (Police and Fire & Rescue), Public Works (Streets and Maintenance), Development Services such as Planning, Engineering and Codes Departments, and General Administration which includes the Town Council, the Town Managers Office, Legal (Town Attorney), Town Recorder, Finance, Human Resources and Communications. The Fund also provides for occasional transfers to the Capital Improvements Fund.

## GENERAL FUND REVENUE

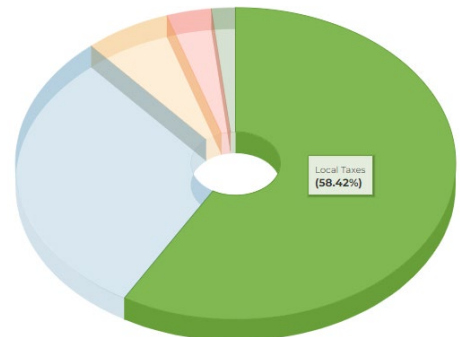
### Financial Summary

	Actual		Estimate		Budget	
	2022-2023	%	2023-2024	%	2024-2025	%
<b>Revenues and Other Sources:</b>						
Local Taxes	5,393,251	63.39%	5,402,128	62.31%	5,602,611	58.42%
Licenses and Permits	791,800	9.31%	463,450	5.35%	608,106	6.34%
Intergovernmental	1,998,654	23.49%	2,442,838	28.18%	2,895,831	30.19%
Fines and Forfeitures	124,348	1.46%	124,800	1.44%	167,458	1.75%
Other Taxes and Revenues	200,522	2.36%	236,462	2.73%	316,833	3.30%
<b>Total Revenues and Sources</b>	<b>8,508,575</b>	<b>100.00%</b>	<b>8,669,678</b>	<b>100.00%</b>	<b>9,590,839</b>	<b>100.00%</b>

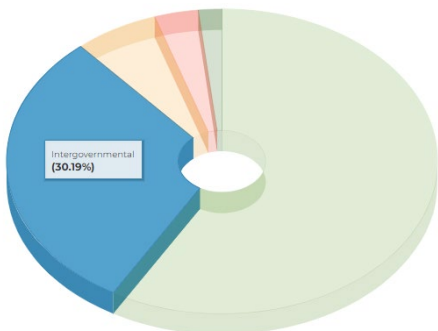


**Projected Fiscal Year 2025 Revenue by Source****Local Taxes**

Tax collected by the Town of Nolensville includes property tax, local option sales tax, wholesale beer and liquor tax, and gas and cable franchise tax. For FY 2025, taxes comprise 58.42% of all revenues. Appropriations are determined based on the approved local tax rate, population, and the assessment summary provided by the County, as well as the historical collection rate determined by actuals received in prior years.

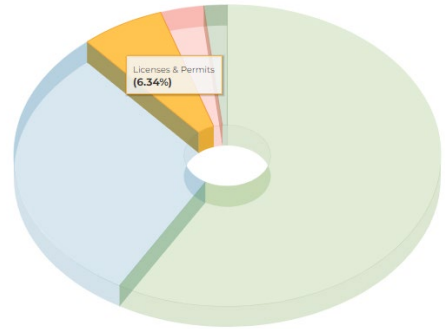
**Intergovernmental**

Intergovernmental revenues include state shared revenues like gas tax revenues provided to the Town from the Tennessee Department of Revenue. Typically, intergovernmental revenues would also include financial grants or assistance from federal, state, and county governments. The projected revenue generated from all intergovernmental revenue (excluding grants) for FY 2025 is \$2,895,831 or 30.19% of total revenues. Appropriations for the coming fiscal year are based on population.



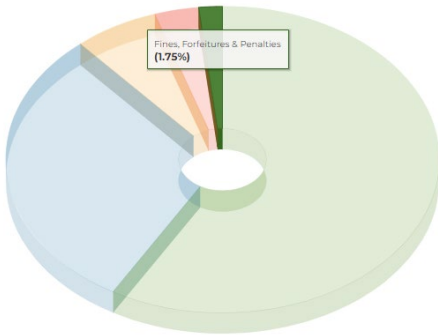
### Licenses and Permits

Revenue from Licenses and Permits are generated by fees collected when the Town issues various licenses and permits to residents and businesses in the community. For FY 2025 budget, 6.34% of total General Fund revenue comes from occupational licenses and building permits issued within the Town. Factors considered in forecasting licenses and permits are historical revenues, approved developments, recent building activity and trends in business licensing.



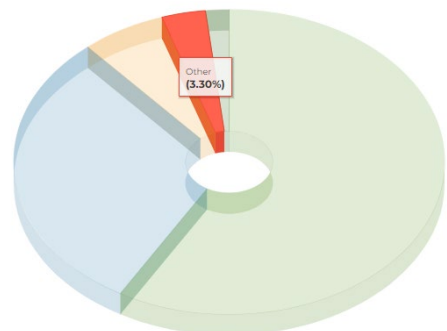
### Fines, Forfeitures and Penalties

The Town's Municipal Court charges fines and fees based on a combination of state law, municipal code, and judge's actions. The total collection of fines and fees for FY 2025 is budgeted at \$167,458, 1.75% of all revenues. Factors considered in forecasting court fines are historical revenues, anticipated staffing in the Police Department, along with traffic trends and growth.

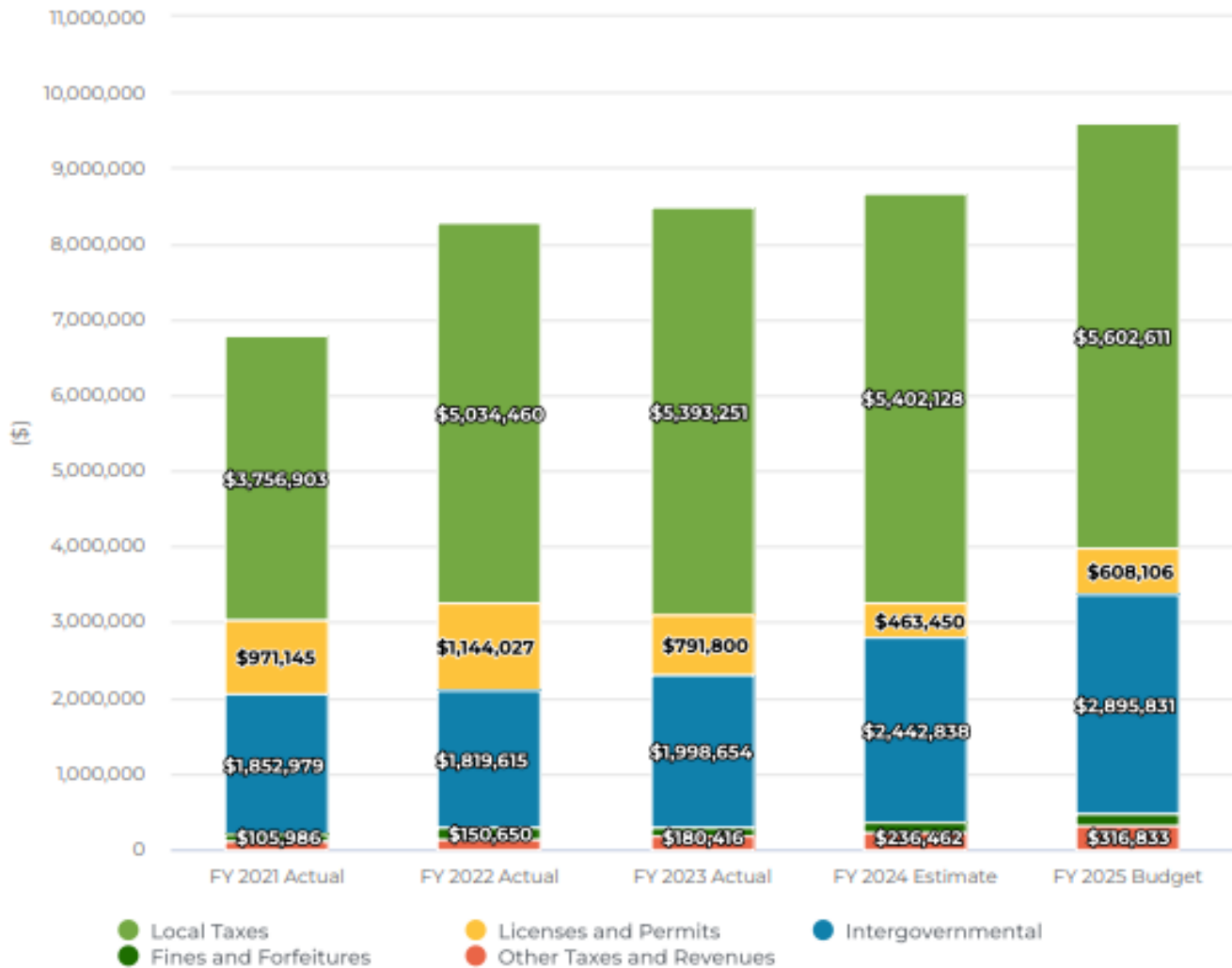


### Other Revenue

The miscellaneous category of revenue includes internal transfers, reimbursed expenses, and donations. Revenues generated for FY 2024 are projected to be \$316,833 or 3.30% of total General Fund revenue. Forecasting of miscellaneous revenue is based on historical trends.



## Revenue Historical Trends by Source



The chart above shows the changes in the actual revenue collected by the Town, categorized by revenue source over the last five (5) years from fiscal year 2021 through fiscal year 2025. Fiscal year 2024 identifies the estimated actuals and fiscal year 2024 represents the approved budget, not actuals.

In FY 2025, additional budget changes to the revenue collected by source shown in the chart are primarily based increased population certification through the Town's special census project conducted during fiscal year 2024, a slight increase in permit revenues based on the number of approved permits expected to be issued, and an expected decrease in sales tax collections based on the State's overall sales projections.

**Major Revenue Sources****FY 2025**

<b>Type of Revenue</b>	<b>Description</b>	<b>Percentage</b>
Property Tax	The annual amount paid by landowners to the local government or the municipal corporation of their area. The Town's current rate is \$0.29 cents per \$100 assessed value.	24%
Local Option Sales Tax	The current rate is 2.75% of total sales. Of the 2.75%, 50% goes to the county to provide for schools (less a 1% collection fee.) The county remits the remainder to the Town on a monthly basis.	29%
State Shared Revenue	The Town receives a share of the state sales tax (7%) directly from the state each month distributed on a per capita basis. This source is one of several state shared revenue streams, accounting for more than half of the per capita-based state shared taxes.	30%
Building and Permits	Fees collected for the development services inspections of commercial and residential construction.	6%
Other	All other forms of General Fund revenue. Grants, while not usually considered a major revenue source, make up 5% out of the total 11% of other revenue.	11%





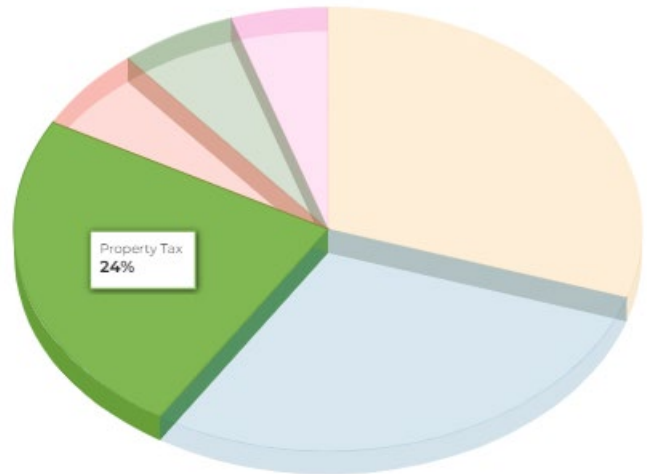
### Major Revenue Source – Real Property Tax

The approved property tax rate for fiscal year 2025 is \$0.29 per \$100 of assessed value. The budgeted amount for both real and personal property taxes in fiscal year 2025 is \$2,334,611.

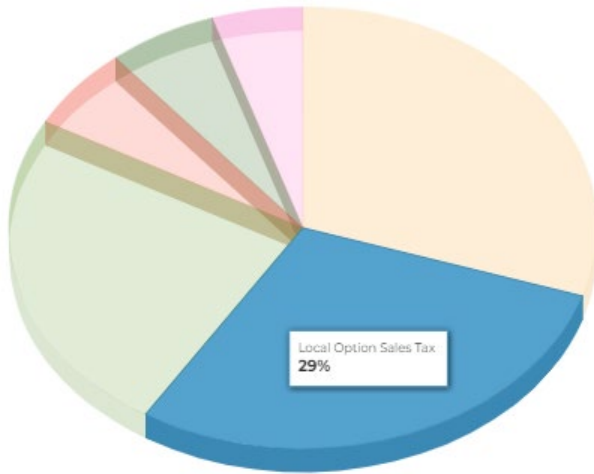
The basis of property tax on real estate is the assessed valuation of taxable real and tangible personal property in the Town. All property within the Town is assessed at fair market value. Property is assessed at different percentages based on classification.

Under Tennessee law, residential property is assessed at a rate of 25% of appraised value. Commercial property is assessed at a rate of 40% of appraised value.

Property taxes are assessed by the county based on the values of a property as of January 1 of each year. Property taxes are payable from the first Monday in October of the current year through the last day of February without penalty and interest. As of March 1, of the succeeding year, property tax payments shall become delinquent. Interest and Penalties are calculated on the original amount of the tax assessed as of January 1.



## Major Revenue Source – Local Option Sales Tax



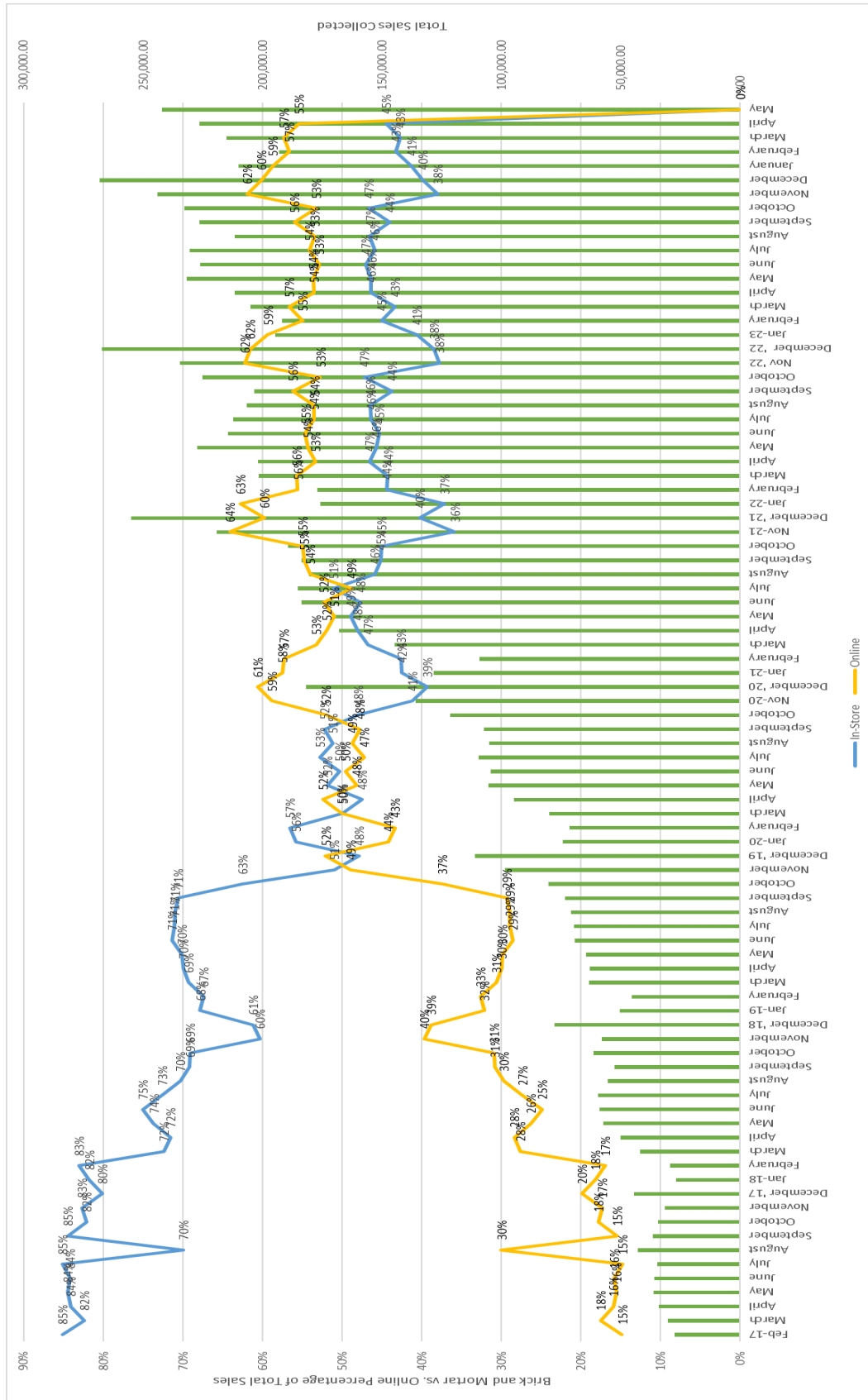
The Town of Nolensville is allocated approximately 50% of the 2.75% Williamson County local option sales tax collected by the State from businesses located within the Town limits. The remaining local option sales tax revenue is received by Williamson County, which state law requires the funds be allocated to Williamson County Schools.

Budgeted collections for Nolensville in FY 2025 are \$2,740,500. This is a decrease of 5.2% from last year's budgeted amount of \$2,889,535.

Sales and use taxes are remitted monthly by retailers and subsequently remitted to the state of Tennessee by the following month. The taxes are then distributed to the Town by the next month. So that the Town receives tax receipts almost two months after final collection. Taxes are accrued to the appropriate fiscal year for accounting purposes but are tracked by the month they are distributed to the Town. A few smaller retailers submit quarterly or annually but have minimal impact on sales and use revenue tax collections.

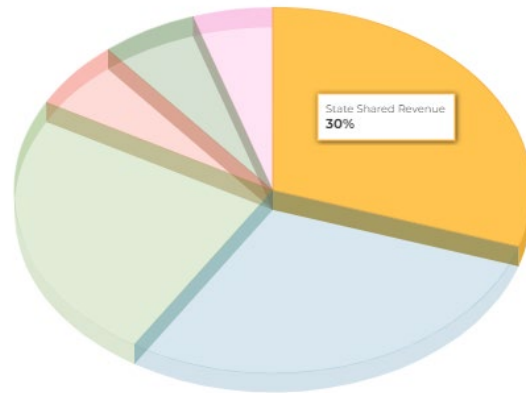
The chart on the next page shows the Town's total collection of sales by month while also identifying the percentage in which those sales collected were from online versus brick and mortar.

## Historical Trends of Local Options Sales Tax

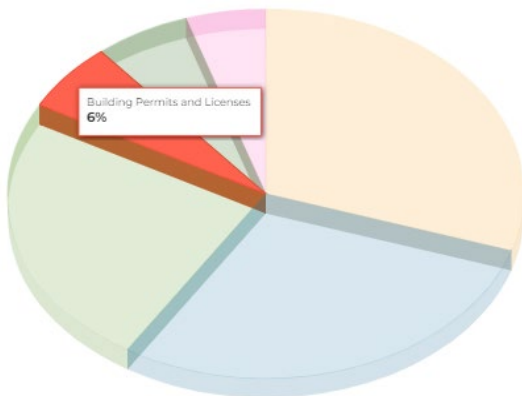


### Major Revenue Source - State Shared Revenue

The general state tax rate in Tennessee is 7%. The State distributes a share of the 7% State-wide sales tax to cities and towns on a per capita basis. The fiscal year 2025 budget amount of State Sales Tax is \$2,087,788 with an additional \$343,463 in other state shared revenues.



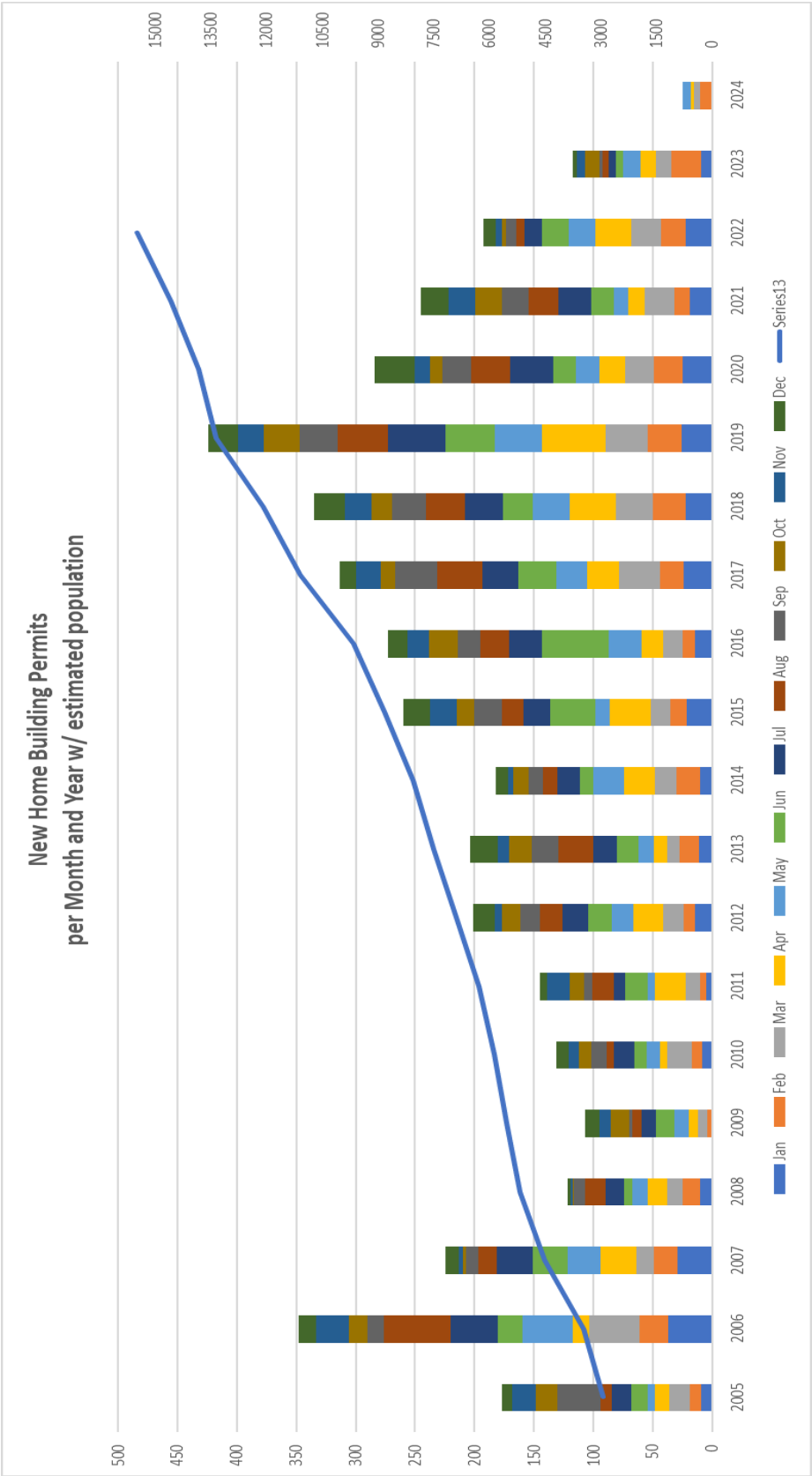
### Major Revenue Source - Building and Permits



This revenue is generated by fees collected when the Town issues various licenses and permits to residents and businesses in the community. The total collected in 2024 is estimated to be \$463,450 or 5.3% of total revenue. Total revenue from occupational licenses and building permits issued within the Town for fiscal year 2025 budget is \$608,106 or 6% of total revenue, all of which would be credited to the General Fund.

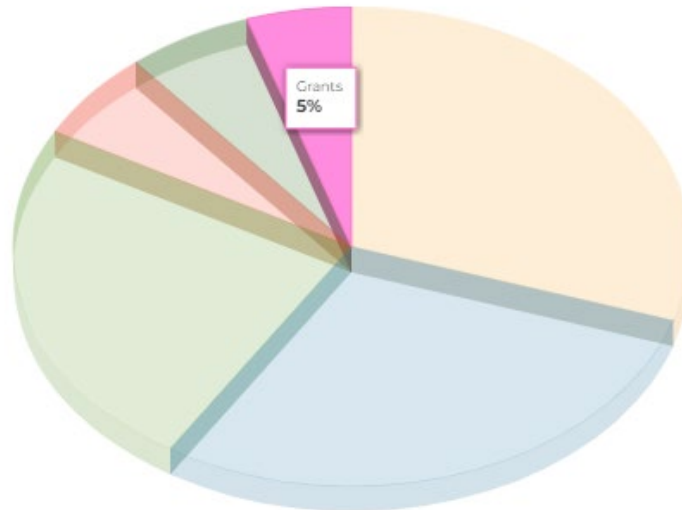
Understanding that two hundred and eighty-four (284) new building permits were issued in 2021, and noting the reduction of permits issued in 2022, it's crucial to monitor if the trend will indeed revert to the prior year levels. The data from 2005 to 2025 can provide a comprehensive historical perspective and, drawing insights from this, the Town estimates around one hundred and thirteen (113) new building permits have the potential to be issued in 2025. The building and permits historical trends chart on the next page visually represent this data, making it easier to identify patterns and predict future trends. This kind of data collection and analysis is essential for municipal planning and budgeting, as it helps in infrastructure development, ensuring sustainable urban growth and effective services delivery to the residents of Nolensville.

Historical Trends of Buildings and Permits



### Major Revenue Source - Grants

While Grants are not typically a major revenue source, for fiscal year 2025 it plays a key component in being able to cover six (6) additional positions. These positions were added as a result of the Staffing for Adequate Fire and Emergency Response (SAFER) Grant funding in the amount of \$1,153,464 total awarded in fiscal year 2024. This Grant covers the full costs (salary and benefits) of six (6) additional firefighters for three (3) years. After the third year, the Town will assume the costs to employ these positions. The purpose of this SAFER Grant is to provide funding directly to the Fire Department to assist in increasing the number of firefighters, to help the community meet industry minimum standards and attain 24-hour staffing to provide adequate fire protection.



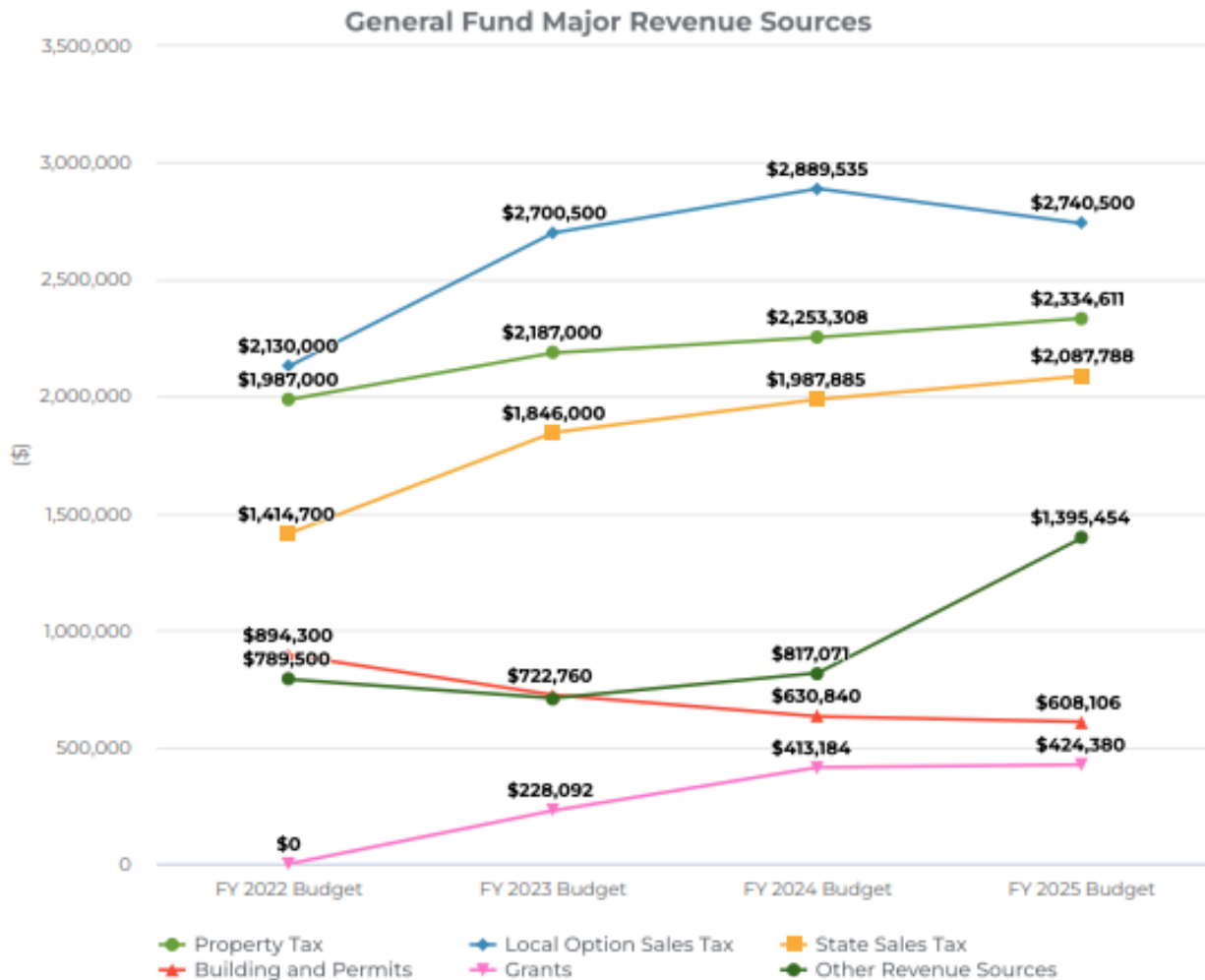
In addition to the SAFER Grant, additional Grant funding the Town will receive in fiscal year 2025 includes the Tennessee Highway Safety Office (THSO) Grant in the amount of approximately \$40,000. THSO provides grants to programs which are designed to reduce the number of fatalities, injuries, and related economic losses resulting from traffic crashes on Tennessee's roadways. This grant funding applies towards staff overtime costs and capital and equipment needs for the Police Department.

## GENERAL FUND REVENUE

### Fiscal Year 2024 Budget to Fiscal Year 2025 Budget Revenue Changes

#### General Fund Revenues

	Budget FY 2024	Budget FY 2025	Change Dollar	Change Percentage
Property Tax	2,253,308	2,334,611	81,303	3%
Local Option Sales Tax	2,889,535	2,740,500	(149,035)	-5%
State Shared Revenue	1,987,885	2,895,831	907,945	31%
Building and Permits	602,065	608,106	6,041	1%
Other	905,411	587,412	(317,999)	-54%
Grants	438,183	424,380	(13,804)	-3%



**General Fund Comprehensive Summary**

	<b>FY2024 Amended Budget</b>	<b>FY2025 Approved Budget</b>
<b>Revenues</b>		
Local Taxes	\$5,721,703.00	\$5,602,611.00
Intergovernmental	\$2,545,798.00	\$2,895,831.00
Licenses and Permits	\$ 602,065.00	\$ 608,106.00
Other Revenues	\$ 85,011.00	\$ 316,833.00
Fines, Forfeiture, and Penalties	\$ 121,810.00	\$ 167,458.00
<b>Total Revenue:</b>	<b>\$9,076,387.00</b>	<b>\$9,590,838.00</b>
<b>Expenditures</b>		
Personnel	\$6,216,975.00	\$6,779,309.00
Operations	\$2,220,722.00	\$2,378,685.00
Capital Outlay	\$ 507,500.00	\$ 199,626.00
Debt Service	\$ -	\$ 100,000.00
<b>Total Expenditures:</b>		
<b>Total Revenues less Expenditures:</b>	<b>\$8,945,197.00</b>	<b>\$9,457,620.00</b>





## GENERAL FUND REVENUE

### General Fund Revenue – Budget Details

		Total Budget
<b>Fund: 110 - General Fund</b>		
<b>Revenue</b>		
<a href="#">110-41500-31100</a>	PROPERTY TAXES CURRENT	2,327,611.00
<a href="#">110-41500-31200</a>	PROPERTY TAXES PRIOR YEARS	6,000.00
<a href="#">110-41500-31310</a>	INTEREST AND PENALTY ON PROP TAX CURRENT	1,000.00
<a href="#">110-41500-31600</a>	LOCAL OPTION SALES TAX	2,740,500.00
<a href="#">110-41500-31710</a>	WHOLESALE BEER TAX	130,000.00
<a href="#">110-41500-31720</a>	WHOLESALE LIQUOR TAX	200,000.00
<a href="#">110-41500-31911</a>	NATURAL GAS FRANCHISE TAX	65,000.00
<a href="#">110-41500-31912</a>	CABLE TV FRANCHISE TAX	130,000.00
<a href="#">110-41500-32200</a>	BEER /LIQUOR LICENSES	2,500.00
<a href="#">110-41500-33510</a>	STATE SALES TAX	2,087,788.00
<a href="#">110-41500-33520</a>	STATE INCOME TAX	20,000.00
<a href="#">110-41500-33530</a>	STATE BEER TAX	7,745.00
<a href="#">110-41500-33540</a>	ALCOHOLIC BEVERAGES TAXES	80,000.00
<a href="#">110-41500-33552</a>	STATE CITY STREETS AND TRANSPORTATION	5,051.00
<a href="#">110-41500-33558</a>	TRANSPORTATION MODERNIZATION	0.00
<a href="#">110-41500-33591</a>	GROSS RECEIPTS TAX	206,253.00
<a href="#">110-41500-33595</a>	SPORTS GAINING PRIVILEGE TAX	24,414.00
<a href="#">110-41500-36100</a>	INTEREST	125,000.00
<a href="#">110-41500-36960</a>	OPERATING TRANSFERS	191,833.00
<a href="#">110-41500-36990</a>	REFUNDS/REBATES	0.00
<a href="#">110-42100-33410</a>	POLICE STATE SUPPLEMENT	16,800.00
<a href="#">110-42100-34200</a>	COURT COSTS	147,558.00
<a href="#">110-42100-34201</a>	OFFICER COURT FEE	9,600.00
<a href="#">110-42100-35111</a>	ELECTRONIC CITATION FEE - COURT	2,000.00
<a href="#">110-42100-35112</a>	ELECTRONIC CITATION FEE - POLICE	8,000.00
<a href="#">110-42100-35141</a>	SOR FEES	300.00
<a href="#">110-42100-36700</a>	POLICE GRANTS & DONATIONS	40,000.00
<a href="#">110-42200-33410</a>	FIRE STATE SUPPLEMENT	23,400.00
<a href="#">110-42200-36700</a>	FIRE GRANTS & DONATIONS	384,379.00
<a href="#">110-46540-32401</a>	IMPACT FEE ADMINISTRATION COMMERCIAL	1,697.00
<a href="#">110-46540-32402</a>	IMPACT FEE ADMINISTRATION RESIDENTIAL	18,018.00
<a href="#">110-46540-32611</a>	BUILDING AND RELATED PERMITS COMMERCIAL	65,000.00
<a href="#">110-46540-32612</a>	BUILDING AND RELATED PERMITS RESIDENTIAL	309,729.00
<a href="#">110-46540-32631</a>	PLUMBING PERMITS COMMERCIAL	4,986.00



## GENERAL FUND REVENUE

### General Fund Revenue – Budget Details

		<b>Total Budget</b>
<a href="#">110-46540-32632</a>	PLUMBING PERMITS RESIDENTIAL	18,025.00
<a href="#">110-46540-32641</a>	MECHANICAL/GAS PERMIT COMMERCIAL	8,275.00
<a href="#">110-46540-32642</a>	MECHANICAL/ GAS PERMIT RESIDENTIAL	11,175.00
<a href="#">110-46540-32650</a>	EXCAVATING PERMITS	10,000.00
<a href="#">110-46540-32651</a>	EROSION CONTROL PERMIT	10,000.00
<a href="#">110-46540-32660</a>	ZONING PERMITS	1,000.00
<a href="#">110-46540-32662</a>	LAND USE PLAN AMENDMENT	1,000.00
<a href="#">110-46540-32664</a>	PLANS REVIEW	10,000.00
<a href="#">110-46540-32665</a>	SITE PLANS AND PLATS	30,000.00
<a href="#">110-46540-32690</a>	OTHER RELATED PERMITS	3,000.00
<a href="#">110-46540-32691</a>	DECK PERMITS	6,000.00
<a href="#">110-46540-32692</a>	SPRINKLER PERMIT	7,000.00
<a href="#">110-46540-32693</a>	SWIMMING POOL	15,000.00
<a href="#">110-46540-32694</a>	BOND/BOND PENALTY	10,000.00
<a href="#">110-46540-32697</a>	ROAD CUTS	200.00
<a href="#">110-46540-32910</a>	SIGN PERMITS	1,400.00
<a href="#">110-46540-32920</a>	SOLICITATION PERMITS	100.00
<a href="#">110-46540-32990</a>	OTHER PERMITS	0.00
<a href="#">110-46540-32991</a>	FOOD TRUCK PERMITS	1,000.00
<a href="#">110-46540-32992</a>	SPECIAL EVENTS PERMITS	500.00
<a href="#">110-46540-34136</a>	DESIGN REVIEW	60,000.00
<a href="#">110-46540-37496</a>	REINSPECTION FEE	5,000.00
<b>Revenue Total:</b>		<b>9,590,837.00</b>
<b>Fund: 110 - General Fund Total:</b>		<b>9,590,837.00</b>



## General Fund Expenditures

The General Fund is an essential component of the Town of Nolensville's budgeting. By taking into account Tennessee State Laws, the Town is authorized to appropriate all revenue sources and thus prepare an annual budget and financial plan across all funds.

As the budget is organized departmentally, each department justifies its ongoing and new programs based on the set goals and initiatives. This departmental budget grouping justifies both new and existing programs and helps to prioritize them in line with the Town's overall vision, strategic initiatives, and available resources.

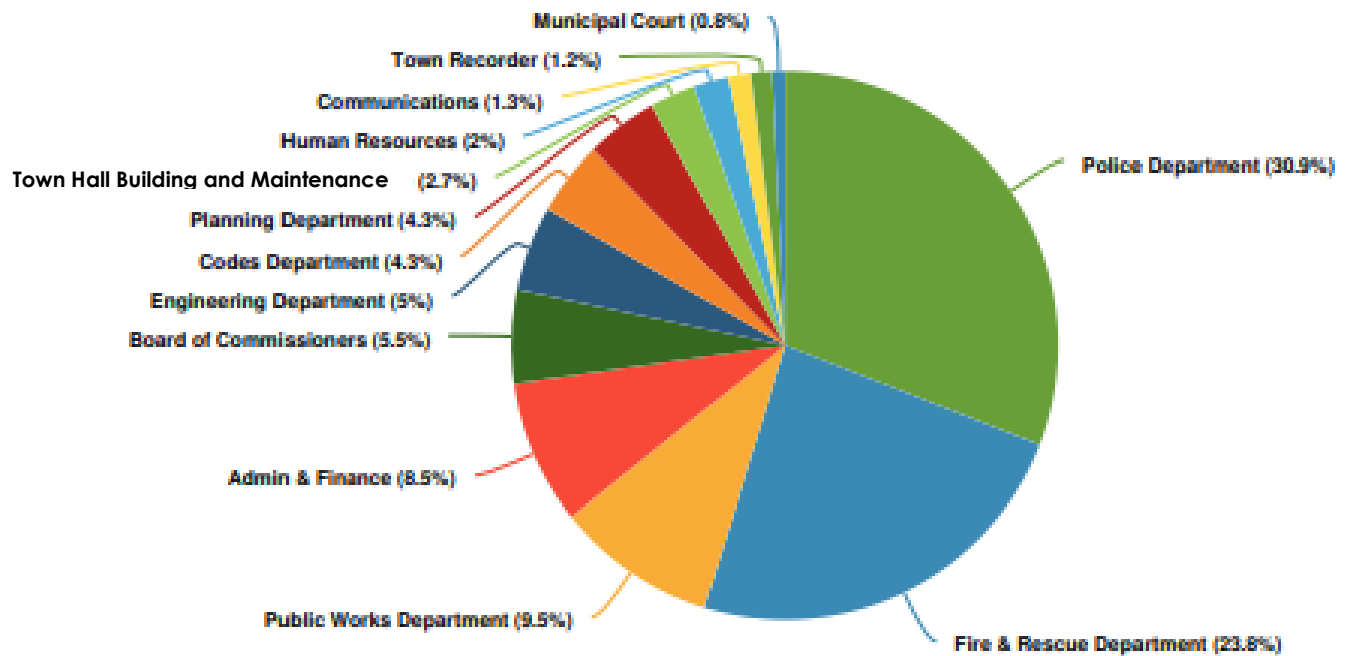
The General Fund is a major fund within the Town and represents about 49.93% of the total expenditures for fiscal year 2025.

## Department Structure

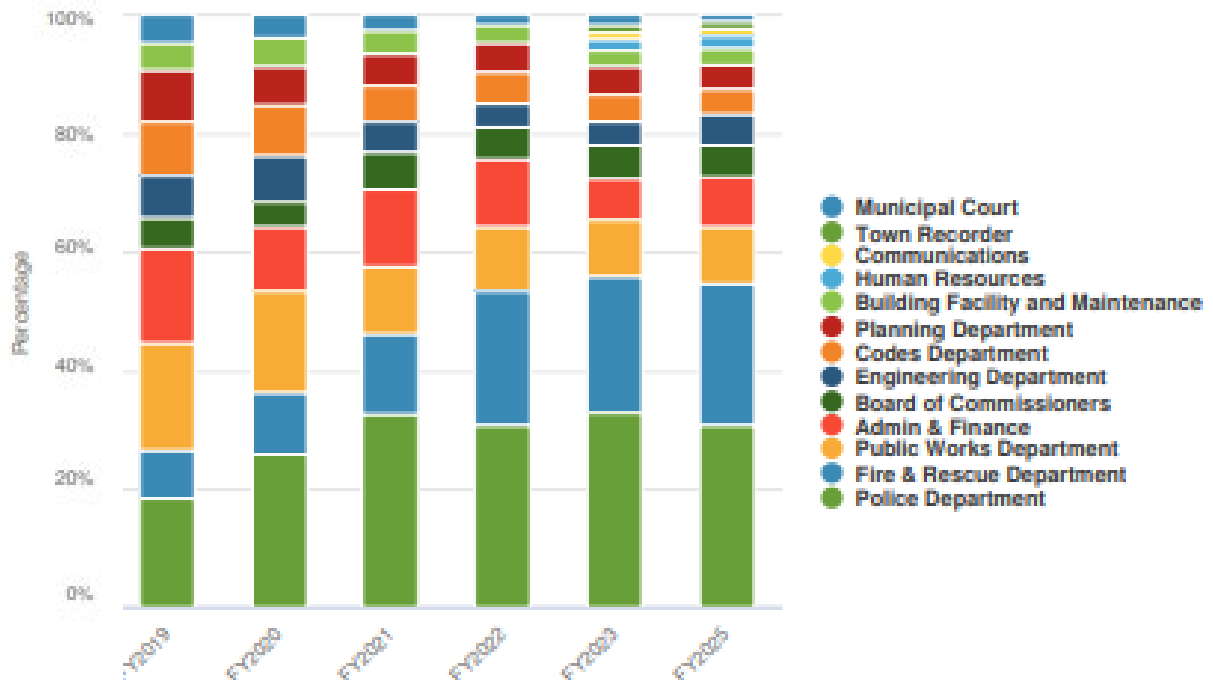
- 41110 General Government: Legislative Board
- 41210 General Government: Town Court
- 41500 General Government: Administration and Finance
- 41510 General Government: Recorder
- 41650 General Government: Human Resources
- 41670 General Government: Engineering
- 41680 General Government: Communications
- 41700 General Government: Planning and Zoning
- 41810 General Government: Town Hall Building and Grounds
- 42100 Public Safety: Police
- 42200 Public Safety: Fire and Rescue
- 43000 Public Works: Public Works
- 46540 Community Development: Building and Code Enforcement



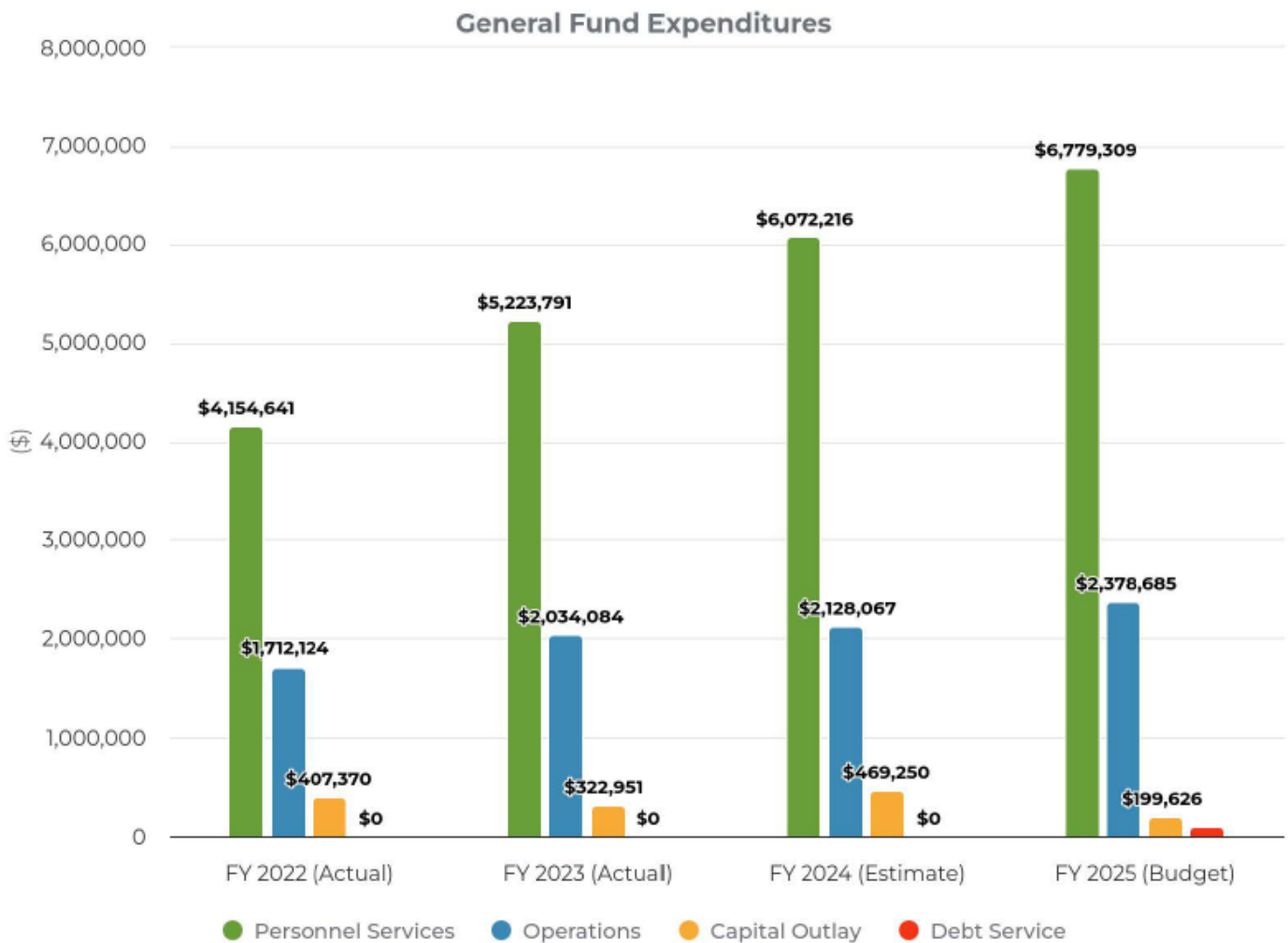
## General Fund Expenditures by Department



## Budgeted and Historical Expenditures by Function



## Expenditures by Expense Type



The chart above shows the breakout of the Town's budgeted General Fund expenditures by expense type; Personnel Services, Operations, Capital and Debt Service. Fiscal year 2022 and fiscal year 2023 represents the actuals by expense type, while fiscal year 2024 is an estimate and fiscal year 2025 are based on the approved budget.

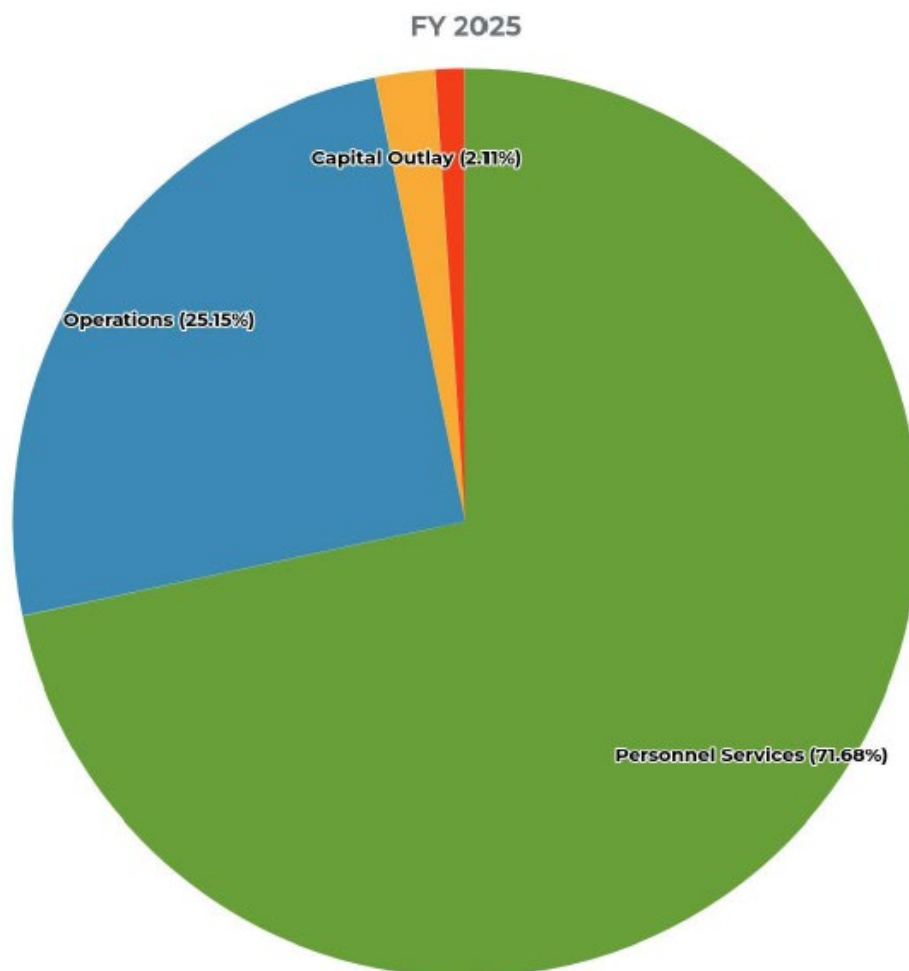
The Town of Nolensville's goal is to provide sufficient staffing for each department to provide the most effective level of service for our community. Every year, the Town reviews staffing levels within each department to determine if the operations are efficient and effective. Upon review, the Town may find that the operations are not efficient and may require adjustment. Some of the personnel adjustments may be adding new positions or removing existing ones, while some of the operating and capital adjustments may be adding new supplies, tools, or equipment to provide additional services to the Town. The fiscal year 2025 budget includes the addition of one (1) new full-time position for the Police Department.



**Requests in Personnel Services, Operations and Capital**

The overall net impact to the Town for the additional requests in personnel services, operations and capital is approximately \$244,067.

The chart below displays uses by category type for the fiscal year 2025 budget. Personnel is the largest expenditure in the Town's General Fund budget, accounting for 71.68%, followed by Operations accounting for 25.15%, Capital Outlay which accounts for 2.11%, and Debt Service which accounts for 1.06% of the uses of the Town.



**Personnel Changes from Prior Year to Current Fiscal Year by Department**

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change from FY24 to FY25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Municipal Court	1.0	-	1.0	-	1.0	-	1.0	-	-	-
Administration and Finance	3.0	-	4.0	-	5.0	-	4.5	-	(0.5)	-
Town Recorder	1.0	-	1.0	-	1.0	-	1.0	-	-	-
Human Resources	1.0	-	1.0	-	1.0	-	1.5	-	0.5	-
Engineering Department	1.5	-	2.0	-	3.0	-	3.0	-	-	-
Communications	1.0	-	1.0	-	1.0	-	1.0	-	-	-
Planning Department	3.5	-	3.0	-	3.0	-	3.0	-	-	-
Town Hall Building and Maintenance	-	1.0	-	1.0	-	1.0	-	1.0	-	-
Police Department	17.0	-	19.0	-	19.0	-	20.0	-	1.0	-
Fire Department	10.0	23.0	11.0	26.0	17.0	19.0	17.0	10.0	-	(9.0)
Public Works Department	8.0	-	8.0	-	8.0	-	8.0	-	-	-
Codes Department	3.0	1.0	4.0	-	4.0	-	4.0	-	-	-

In the fiscal year 2025 budget, the Town has sixty-four (64) full-time positions (including vacancies) and one (1) part-time, with an additional ten (10) part-time as needed and numerous volunteers for our Fire and Rescue Department.

The new positions budgeted for fiscal year 2025 are:

*One (1) Police Detective, Police Department*

This position to add a detective to the police department will help manage increased work volume and new scope of work added to the department. This full-time position, with benefits, will have a total impact of \$83,174 on the General Fund and will be supported by taxes and fees.

## GENERAL FUND EXPENDITURES

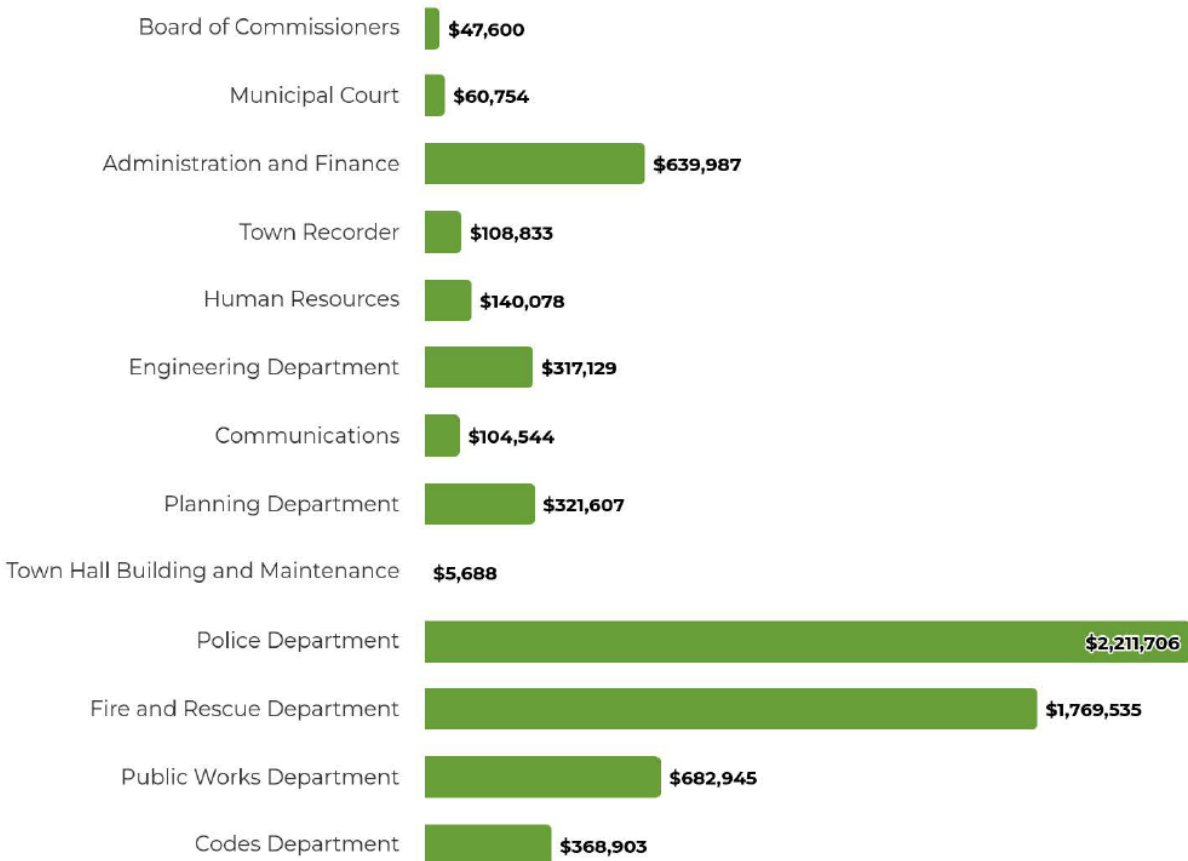
	<b><u>Total Positions</u></b>	<b><u>Total Staffing Costs</u></b>	<b><u>% of Department</u></b>
Board of Commissioners	5.0	\$47,600.00	9.1%
Municipal Court	1.0	\$60,754.00	84.0%
Administration and Finance	4.5	\$639,987.00	79.5%
Town Recorder	1.0	\$108,833.00	92.3%
Human Resources	1.5	\$140,078.00	72.5%
Engineering Department	3.0	\$317,129.00	66.7%
Communications	1.0	\$104,544.00	82.8%
Planning Department	3.0	\$321,607.00	79.7%
Town Hall Building and Maintenance	0.5	\$5,688.00	2.2%
Codes Department	4.0	\$368,903.00	89.9%
Police Department	20.0	\$2,211,706.00	75.6%
Fire Department	17.0	\$1,769,535.00	82.1%
Public Works Department	8.0	\$682,945.00	76.1%





**Personnel Services****Total Personnel Costs by Department**

	<b><u>FY 2023</u></b>	<b><u>FY 2024</u></b>	<b><u>FY 2025</u></b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Board of Commissioners	36,447	28,550	47,600
Municipal Court	97,752	102,019	60,754
Administration and Finance	375,710	485,875	639,987
Town Recorder	95,508	101,071	108,833
Human Resources	95,466	109,475	140,078
Engineering Department	224,988	297,173	317,129
Communications	62,558	97,167	104,544
Planning Department	244,127	272,037	321,607
Town Hall Building and Maintenance	3,368	1,720	5,688
Police Department	1,701,971	1,943,395	2,211,706
Fire Department	1,381,901	1,697,150	1,769,535
Public Works Department	567,708	585,435	682,945
Codes Department	336,287	351,150	368,903

**FY 2025 Personnel Costs by Department**

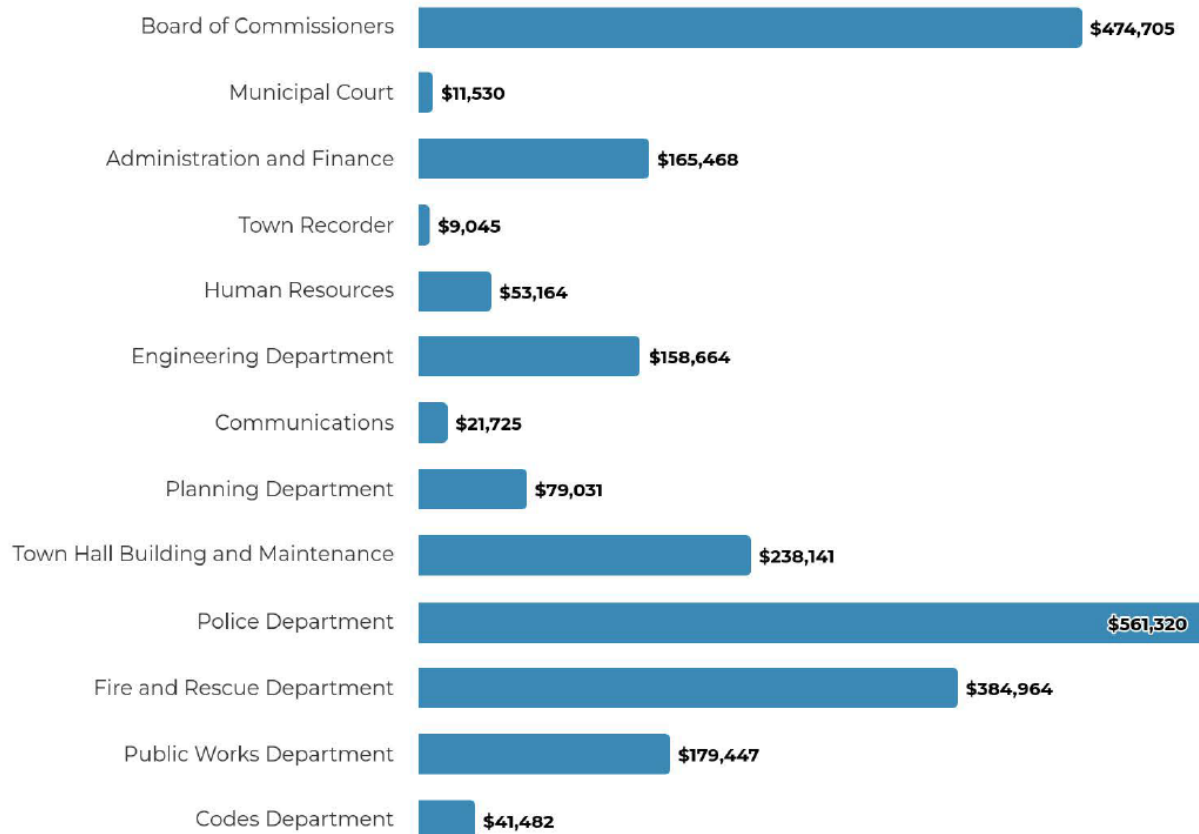
## GENERAL FUND EXPENDITURES

### Operations

#### Total Operational Costs by Department

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Board of Commissioners	385,596	429,845	474,705
Municipal Court	5,457	11,589	11,530
Administration and Finance	90,609	156,650	165,468
Town Recorder	8,948	8,520	9,045
Human Resources	23,049	46,469	53,164
Engineering Department	56,480	108,745	158,664
Communications	6,338	33,037	21,725
Planning Department	157,941	79,890	79,031
Town Hall Building and Maintenance	389,198	217,364	238,141
Police Department	436,486	480,992	561,320
Fire Department	334,494	340,354	384,964
Public Works Department	120,558	184,292	179,447
Codes Department	18,930	30,320	41,482

#### FY 2025 Operational Costs by Department



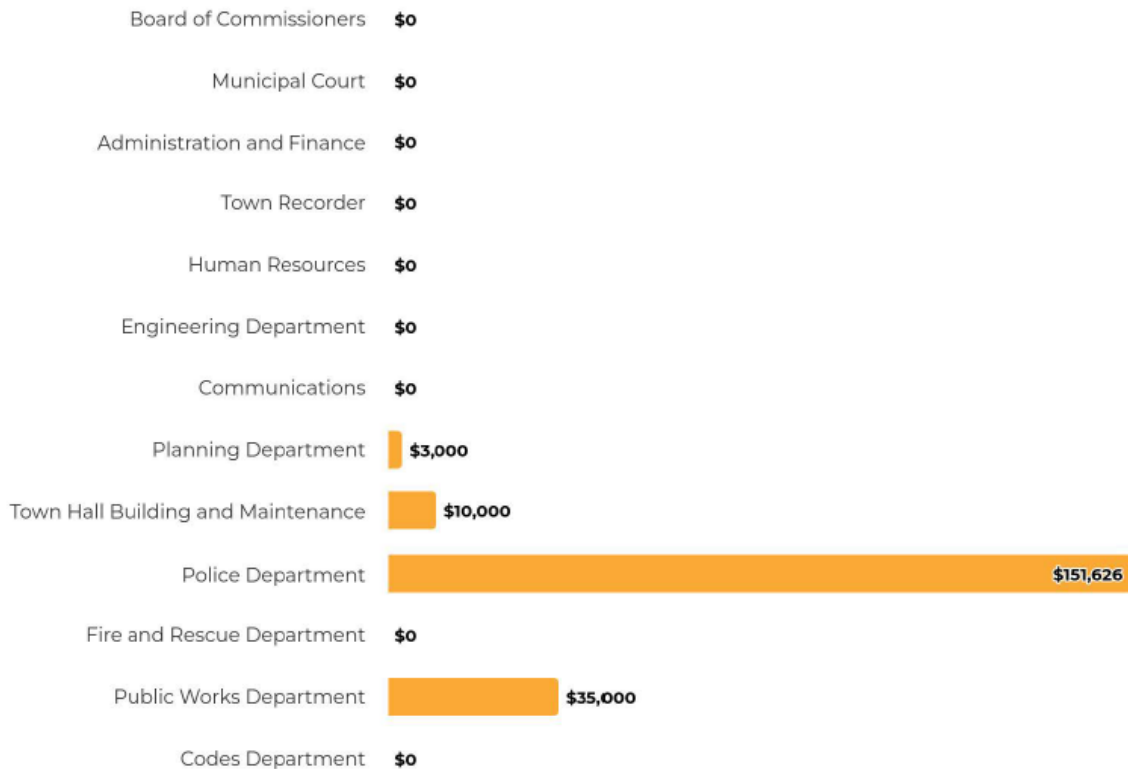
## GENERAL FUND EXPENDITURES

### Capital Outlay

#### Total Capital Costs by Department

	<b><u>FY 2023</u></b>	<b><u>FY 2024</u></b>	<b><u>FY 2025</u></b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Board of Commissioners	-	-	-
Municipal Court	-	-	-
Administration and Finance	-	2,450	-
Town Recorder	-	-	-
Human Resources	-	550	-
Engineering Department	-	3,050	-
Communications	-	-	-
Planning Department	-	-	3,000
Town Hall Building and Maintenance	3,505	28,900	10,000
Police Department	201,204	330,000	151,626
Fire Department	52,597	6,000	-
Public Works Department	65,645	97,700	35,000
Codes Department	-	600	-

#### **FY 2025 Capital Costs by Department**



(\$)



**Debt Service****Total Debt Service by Department**

	<b><u>FY 2023</u></b> <b><u>Actual</u></b>	<b><u>FY 2024</u></b> <b><u>Estimate</u></b>	<b><u>FY 2025</u></b> <b><u>Budget</u></b>
Board of Commissioners	-	-	-
Municipal Court	-	-	-
Administration and Finance	-	-	-
Town Recorder	-	-	-
Human Resources	-	-	-
Engineering Department	-	-	-
Communications	-	-	-
Planning Department	-	-	-
Town Hall Building and Maintenance	-	-	-
Police Department	-	-	-
Fire Department	-	-	100,000
Public Works Department	-	-	-
Codes Department	-	-	-

**FY 2025 Debt Service by Department**

Board of Commissioners	<b>\$0</b>
Municipal Court	<b>\$0</b>
Administration and Finance	<b>\$0</b>
Town Recorder	<b>\$0</b>
Human Resources	<b>\$0</b>
Engineering Department	<b>\$0</b>
Communications	<b>\$0</b>
Planning Department	<b>\$0</b>
Town Hall Building and Maintenance	<b>\$0</b>
Police Department	<b>\$0</b>
Fire and Rescue Department	<b>\$100,000</b>
Public Works Department	<b>\$0</b>
Codes Department	<b>\$0</b>

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## DEPARTMENTS

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## Board of Commissioners

The Board of Commissioners (BOC) is the governing body of the Town with the Town Manager having responsibility for the management of the town staff. Ordinances that change the Town's zoning, budgets, taxes, contracts, and other items of this nature require two votes of the BOC. Some ordinances require a public hearing between the votes. Resolutions such as support of events, individuals, etc. require a single vote by the Board.

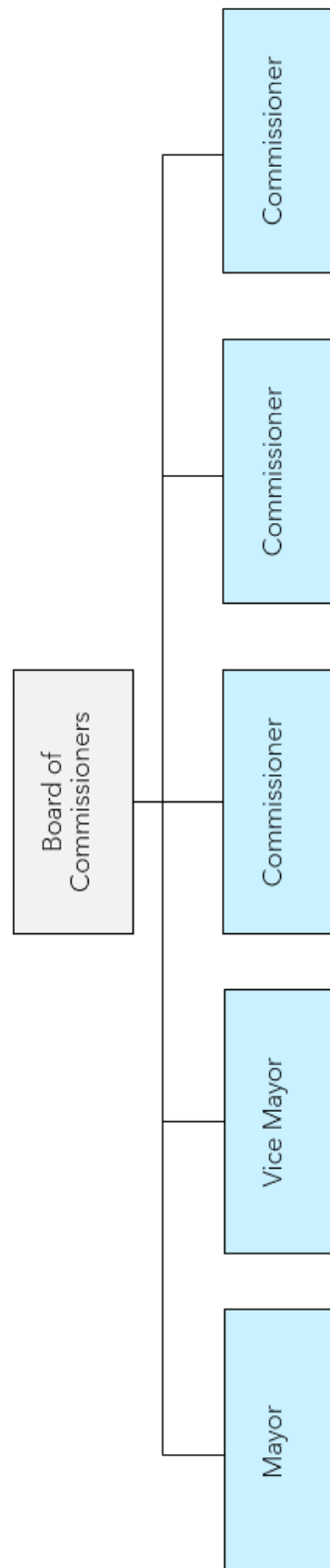
The Town has a variety of Volunteer Advisory Boards, Committees, and Commissions. The BOC is supported by the Town's Advisory Boards, Committees, and Commissions who evaluate the matters before them and either provide decisions on the matter or recommendations to the body that can make the decision. The members of each of these bodies are appointed by the Board of Commissioners. To be appointed to a Commission or Board, an individual must reside within the Town's limits, while Committee members need only live within the area.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	36,447	28,550	47,600
Services & Supplies	385,596	429,845	474,705
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 422,043</b>	<b>\$ 458,395</b>	<b>\$ 522,305</b>



## Board of Commissioners Organizational Chart



## Board of Commissioners Department Budget Details

		Total Budget
Expense		
Department: 41110 - Board Of Commissioners		
<a href="#">110-41110-111</a>	SALARIES	25,500.00
<a href="#">110-41110-149</a>	PAYROLL TAXES-EMPLOYER PORTION	1,950.00
<a href="#">110-41110-160</a>	PER DIEM	2,150.00
<a href="#">110-41110-172</a>	ELECTION COST	10,000.00
<a href="#">110-41110-190</a>	EMPLOYEE APPRECIATION	8,000.00
<a href="#">110-41110-200</a>	CONTRACTUAL SERVICES	24,450.00
<a href="#">110-41110-211</a>	POSTAGE BOX ETC	1,000.00
<a href="#">110-41110-220</a>	PRINTING/DUPLICATION	2,250.00
<a href="#">110-41110-231</a>	PUBLICATION OF LEGAL NOTICES	2,100.00
<a href="#">110-41110-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	21,045.00
<a href="#">110-41110-236</a>	PUBLIC RELATIONS/SPECIAL EVENTS	83,000.00
<a href="#">110-41110-237</a>	COMMITTEES	83,500.00
<a href="#">110-41110-245</a>	CELLULAR ,TELEPHONE, AND OTHER	1,800.00
<a href="#">110-41110-252</a>	LEGAL SERVICES	240,000.00
<a href="#">110-41110-255</a>	COMPUTER SOFTWARE & MAINTENANCE	5,060.00
<a href="#">110-41110-280</a>	TRAVEL	5,000.00
<a href="#">110-41110-310</a>	OFFICE SUPPLIES AND MATERIALS	500.00
<a href="#">110-41110-511</a>	LIABILITY INSURANCE	5,000.00
<b>Department: 41110 - Board Of Commissioners Total:</b>		<b>522,305.00</b>



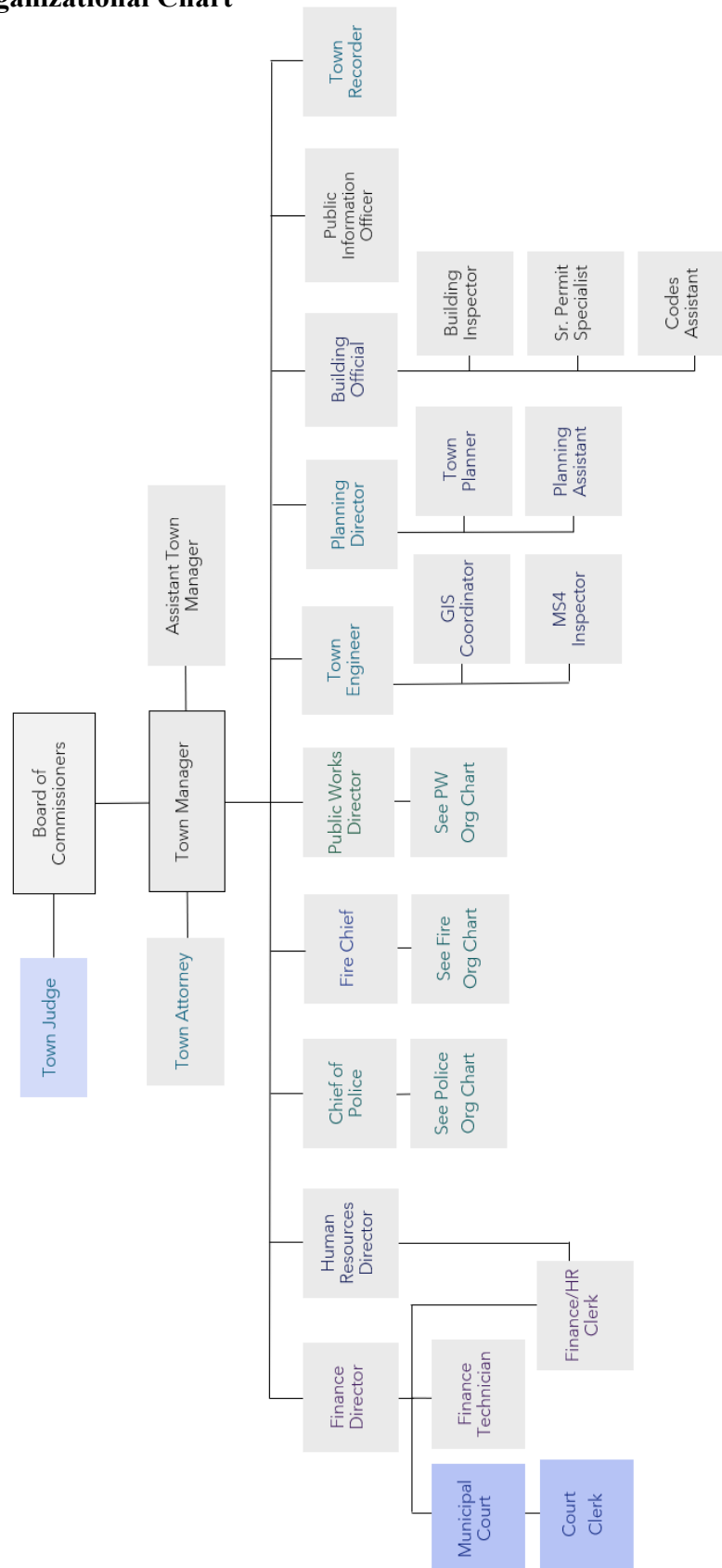
## Municipal Court

The Municipal Court processes all court and case documents accurately and on a timely basis to ensure the efficient operation of the court, in accordance with the statutes and local rules of the court. The department is responsible for receiving all costs, fees, fines, payments, and other monies payable to the court. The department is also responsible for scheduling and is in attendance at all the sessions of the court. The department provides assistance to the public in person and by phone including retrieving information and files, providing general information regarding scheduling of Court dates, defensive driving, and assisting with various filings while better assisting the public. The Town of Nolensville Municipal Court provides a fair and impartial hearing for all citizens charged with a Municipal ordinance violation or traffic violation within the boundaries of the Town of Nolensville.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	97,752	102,019	60,754
Services & Supplies	5,457	11,589	11,530
Capital Outlay	-	-	-
<b>Total</b>	<b>\$ 103,209</b>	<b>\$ 113,608</b>	<b>\$ 72,284</b>

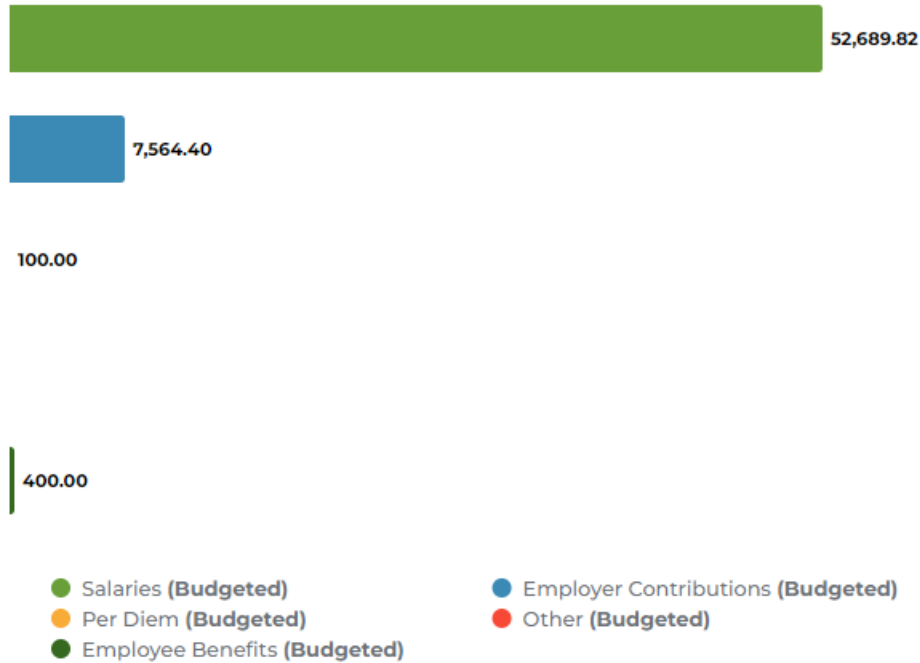
## Municipal Court Organizational Chart



**Municipal Court - Personnel Changes from Prior Years to Current Fiscal Year**

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Municipal Court	1.0	-	1.0	-	1.0	-	1.0	-	-	-

**Fiscal Year 2025 Salary and Benefits**



## Municipal Court

### FY2023-24 ACCOMPLISHMENTS

- Conducted all court trials via Zoom.
- Submitted 100% of all state tax forms in a timely manner.
- Upgraded filing and organization processes.
- Installed iPad at Clerk window to ensure defendants can make payments at their convenience.
- Responded to all incoming emails and phone calls in a timely manner.

### PERFORMANCE MEASURES

	Actual FY22-23	Actual FY23-24	Projected FY24-25
• Number of Citations Processed	1,672	1,915	2,100
• Total Number of Violations Processed	2,403	2,645	2,800
• Total Number of Court Trials Conducted	38	40	40
• Total Number of Alternative Court Costs Issued	N/A	N/A	1,000

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Update Title 3, Municipal Code, Municipal Code

- 1) Objective #1.1: Identify amendments needed to Title 3, Municipal Code.
  - a) Task #1.1.1: Contact MTAS for technical assistance in preparation of ordinance to amend Municipal Code.
  - b) Task #1.1.2: Prepare draft ordinance.
- 2) Objective #1.2: Prepare and present Ordinance to amend Title 3, Municipal Code, to Board of Commissioners.
  - a) Task #1.2.1: Prepare ordinance to amend Title 3, Municipal Code.
  - b) Task #1.2.2: Present ordinance to Board of Commissioners.



## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Provide timely and accurate processing of citations and violations**

- 1) Objective #2.1: Streamline processes and procedures to improve customer experience.
  - a) Task #2.1.1: Maintain established weekly office hours for public.
  - b) Task #2.1.2: Respond to all email and messages within one (1) business day.
  
- 2) Objective #2.2: Provide accurate and timely processing and reporting of citations and violations.
  - a) Task #2.2.1: Enter citations each week into Tyler software to allow docking station to download the citations to be imported into Tyler software.
  - b) Task #2.2.2: Complete weekly conviction reporting to State.

## Municipal Court – Department Budget Details

		Total Budget
<b>Department: 41210 - Municipal Court</b>		
<a href="#">110-41210-111</a>	SALARIES	52,189.82
<a href="#">110-41210-113</a>	OVERTIME SALARIES	500.00
<a href="#">110-41210-134</a>	CHRISTMAS BONUS	400.00
<a href="#">110-41210-142</a>	INSURANCE-EMPLOYER PORTION	0.00
<a href="#">110-41210-143</a>	RETIREMENT-EMPLOYER PORTION	3,668.88
<a href="#">110-41210-147</a>	UNEMPLOYMENT INSURANCE	56.00
<a href="#">110-41210-149</a>	PAYROLL TAXES-EMPLOYER PORTION	3,839.52
<a href="#">110-41210-160</a>	PER DIEM	100.00
<a href="#">110-41210-211</a>	POSTAGE BOX ETC	400.00
<a href="#">110-41210-250</a>	PROFESSIONAL SERVICES	300.00
<a href="#">110-41210-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	5,180.00
<a href="#">110-41210-310</a>	OFFICE SUPPLIES AND MATERIALS	325.00
<a href="#">110-41210-511</a>	LIABILITY INSURANCE	5,268.45
<a href="#">110-41210-515</a>	WORKERS COMPENSATION INSURANCE	56.65
<b>Department: 41210 - Municipal Court Total:</b>		<b>72,284.32</b>

## Administration and Finance

The Town Manager, as the Chief Administrative Officer, is responsible for carrying out policies and ordinances set by the Board of Commissioners, gathering information, and making recommendations to the Board, supervising Town departments, and preparing an annual budget.

An Assistant Town Manager position was created and filled in fiscal year 2023-2024 to assist with oversight of development services and project and design management of capital improvement projects.

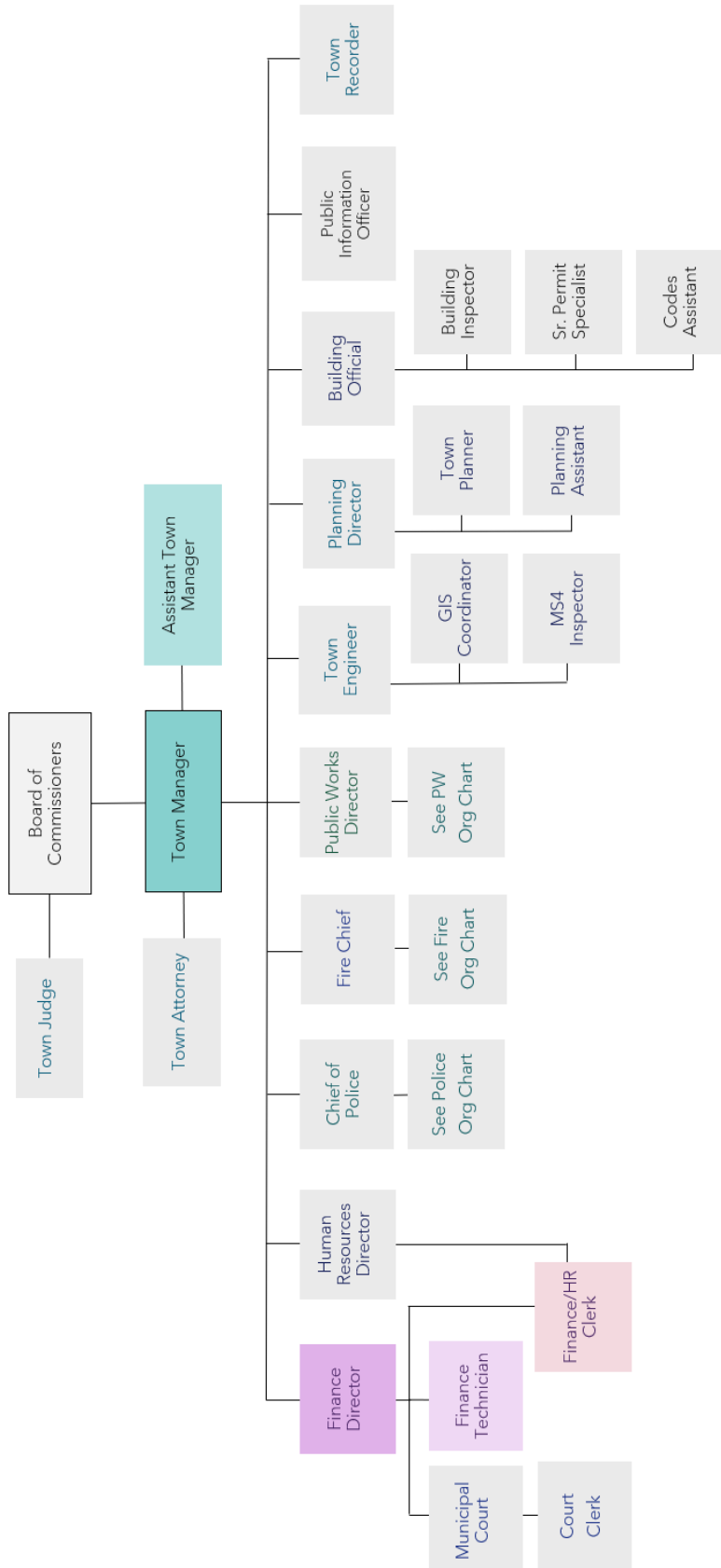
The Finance Department is responsible for all aspects of the Town's accounting and financial records and meeting all State and Federal reporting mandates. The purpose is to provide accurate and transparent accounting of all the Town's assets. The Finance Department receives all revenues and is responsible for all purchasing and disbursement of payments for expenses. The Department is also responsible for all banking, reconciliation of accounts and records management. Finance plays a significant role in developing, coordinating, and monitoring all phases of the Town's operating budget. The primary goal of Finance is to provide timely and accurate financial information and recommendations to the Town Manager's office and elected officials. The Town of Nolensville understands and values the importance of managing the Town's finances in a fiscally responsible manner, providing for a budget and action plan that is both fiscally prudent and consistent in maintaining our commitment to community service. The annual operating budget serves as a financial plan and operations guidelines that provides funding for existing service levels, major investments including capital projects and debt service.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	375,710	485,875	639,987
Services & Supplies	90,609	156,650	165,468
Capital Outlay	-	2,450	-
<b>Total</b>	<b>\$466,319</b>	<b>\$644,975</b>	<b>\$805,455</b>



## Administration and Finance Organizational Chart

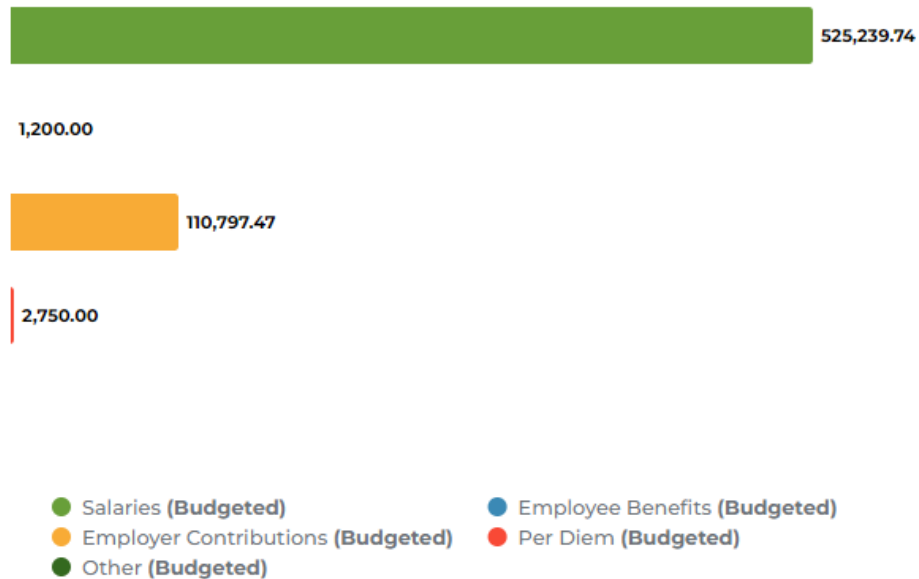




**Administration and Finance Department - Personnel Changes from Prior Years to Current Fiscal Year**

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Administration and Finance Department	3.0	-	4.0	-	5.0	-	4.5	-	(0.5)	-

**Fiscal Year 2025 Salary and Benefits**



## Administration and Finance Department

### FY2023-24 ACCOMPLISHMENTS

- Maintained a comprehensive budget package that met the criteria of the Government Finance Officers Association Distinguished Budget Presentation Award program for the 3<sup>rd</sup> consecutive year.
- Successfully transitioned to a new banking institution, enhancing service efficiency.
- Achieved a successful Audit outcome with no audit findings identified, demonstrating effective compliance with all relevant standards and regulations.
- Launched a new strategic planning platform that streamlines developing, managing, and communicating the Town's strategic plan to set clear objectives, track progress, and enhance transparency, ultimately improving the Town's capability to serve effectively.
- Hired an additional staff member to distribute responsibilities effectively while upholding internal control standards.

### PERFORMANCE MEASURES

	Actual FY22-23	Actual FY23-24	Projected FY24-25
• Percent of monthly closeouts within 20 working days of month end	100%	100%	100%
• Percent of available funds placed in an Interest bearing account	100%	100%	100%
• Number of invoices processed	2674	3000	3200
• General Obligation Bond Rating (Moody's / S&P)	Aa1	Aa2	Aa2

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Maintain and Improve Budget Book FY25

- 1) Objective #1.1: Improve Budget Document.
  - a) Task #1.1.1: Develop and maintain detailed budget document.
  - b) Task #1.1.2: Incorporate feedback from GFOA's Distinguished Budget Award criteria.



- 2) Objective #1.2: Enhance Budget Book Accessibility.
  - a) Task #1.2.1: Update and maintain an easily accessible digital version of the budget book.
  - b) Task #1.2.2: Prepare a Budget Summary accessible on Town website.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Attain Government Finance Officers Association's Excellence in Financial Reporting Certificate**

- 1) Objective #2.1: Review and confirm GFOA Requirements.
  - a) Task #2.1.1: Review the GFOA Certificate of Achievement for Excellence in Financial Reporting criteria.
- 2) Objective #2.2: Prepare Comprehensive Financial Reports.
  - a) Task #2.2.1: Develop templates that align with GFOA standards for financial reporting.
  - b) Task #2.2.2: Gather and compile necessary financial data in accordance with GFOA guidelines.
- 3) Objective #2.3: Conduct Internal Reviews.
  - a) Task #2.3.1: Implement a review process to ensure reports meet GFOA's criteria.
  - b) Task #2.3.2: Perform a pre-submission audit to identify and correct any areas necessary.
- 4) Objective #2.4: Submit Application.
  - a) Task #2.4.1: Prepare and submit the application for GFOA's Excellence in Financial Reporting Certificate.
  - b) Task #2.4.2: Address any feedback.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Update Purchasing and Travel Policies**

- 1) Objective #3.1: Review and assess current purchasing and travel policies.
  - a) Task #3.1.1: Conduct a comprehensive review of the existing purchasing policy to identify areas needing updates or improvements.
  - b) Task #3.1.2: Gather input from staff.



- 2) Objective #3.2: Draft policy revisions.
  - a) Task #3.2.1: Develop a draft of the updated purchasing policy and travel policy reflecting feedback.
  - b) Task #3.2.2: Submit revised policies to Board of Commissioners for approval.
- 3) Objective #3.3: Implement approved changes.
  - a) Task #3.3.1: Distribute updated policies to all staff and conduct training/orientation as needed.
  - b) Task #3.3.2: Monitor implementation of the updated policies to ensure compliance and effectiveness.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #4: Update Internal Controls Manual**

- 1) Objective #4.1: Assess Current Manual.
  - a) Task #4.1.1: Review existing internal controls manual to identify outdated sections or areas needing improvement.
  - b) Task #4.1.2: Conduct risk assessment to determine changes in internal control needs based on recent operational or regulatory changes.
- 2) Objective #4.2: Draft updated controls.
  - a) Task #4.2.1: Research best practices and regulatory requirements.
  - b) Task #4.2.2: Develop revisions to the internal controls manual.
  - c) Task #4.2.3: Review and obtain feedback.
- 3) Objective #4.3: Obtain approval and implement.
  - a) Task #4.3.1: Submit revised manual for formal approval by Board of Commissioners.
  - b) Task #4.3.2: Implement the updated manual and communicate changes to all staff.
- 4) Objective #4.4: Train staff and monitor implementation.
  - a) Task #4.3.1: Provide training to staff on internal control procedures.
  - b) Task #4.3.2: Monitor implementation of updated controls to ensure adherence and effectiveness.

## Administration and Finance – Department Budget Details

		Total Budget
<b>Department: 41500 - Administration &amp; Finance Department</b>		
<a href="#">110-41500-111</a>	SALARIES	523,739.74
<a href="#">110-41500-113</a>	OVERTIME SALARIES	1,500.00
<a href="#">110-41500-133</a>	VACATION PAY	0.00
<a href="#">110-41500-134</a>	CHRISTMAS BONUS	1,200.00
<a href="#">110-41500-140</a>	HSA CONTRIBUTION	3,500.00
<a href="#">110-41500-142</a>	INSURANCE-EMPLOYER PORTION	27,484.00
<a href="#">110-41500-143</a>	RETIREMENT-EMPLOYER PORTION	38,285.38
<a href="#">110-41500-147</a>	UNEMPLOYMENT INSURANCE	252.00
<a href="#">110-41500-148</a>	EMPLOYEE EDUCATION AND TRAINING	1,210.00
<a href="#">110-41500-149</a>	PAYROLL TAXES-EMPLOYER PORTION	40,066.09
<a href="#">110-41500-160</a>	PER DIEM	2,750.00
<a href="#">110-41500-211</a>	POSTAGE BOX ETC	800.00
<a href="#">110-41500-231</a>	PUBLICATION OF LEGAL NOTICES	300.00
<a href="#">110-41500-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	8,135.00
<a href="#">110-41500-245</a>	CELLULAR, TELEPHONE, AND OTHER	1,440.00
<a href="#">110-41500-250</a>	PROFESSIONAL SERVICES	12,200.00
<a href="#">110-41500-253</a>	ACCOUNTING AND AUDITING SERVICES	26,000.00
<a href="#">110-41500-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	40,450.00
<a href="#">110-41500-280</a>	TRAVEL	3,200.00
<a href="#">110-41500-310</a>	OFFICE SUPPLIES AND MATERIALS	2,000.00
<a href="#">110-41500-331</a>	VEHICLE GAS	2,000.00
<a href="#">110-41500-511</a>	LIABILITY INSURANCE	5,356.00
<a href="#">110-41500-515</a>	WORKERS COMPENSATION INSURANCE	587.10
<a href="#">110-41500-551</a>	TRUSTEE FEES	21,000.00
<a href="#">110-41500-569</a>	50% STATE MIXED DRINK TAX	42,000.00
<b>Department: 41500 - Administration &amp; Finance Department Total:</b>		<b>805,455.31</b>



## Town Recorder

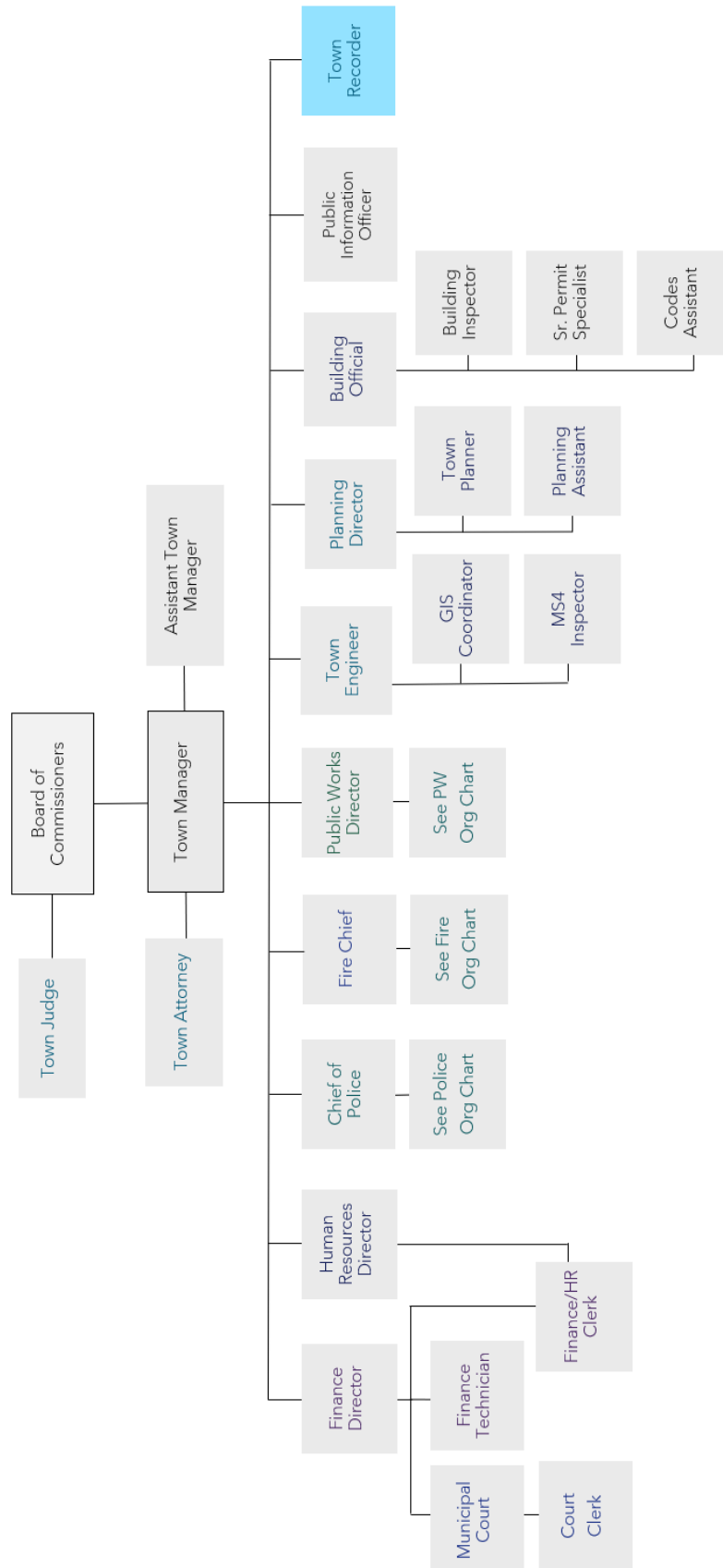
The Town Recorder's duties are set by the Town Charter. This department is the official record keeper for the Town of Nolensville. Duties include recording and maintaining the Board's official actions in the minutes; coordinating and distributing the agendas; maintaining contracts and agreements as well as composing ordinances and resolutions for the Town of Nolensville; and attesting signatures of the Mayor and Board. The Recorder oversees the adoptions and publishing of the Code of Ordinances and helps to ensure that all open record requests are in accordance to the Open Records Act as per as required by T.C.A. 10-7-503(g).

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	95,508	101,071	108,833
Services & Supplies	8,948	8,520	9,045
Capital Outlay	-	-	-
<b>Total</b>	<b>\$104,456</b>	<b>\$109,591</b>	<b>\$117,878</b>



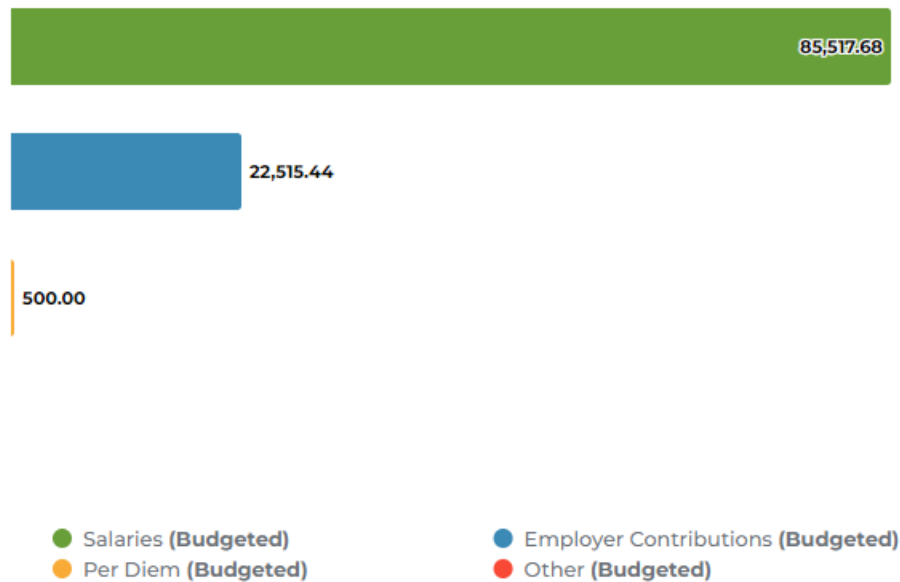
## Town Recorder Organizational Chart



## Town Recorder - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Town Recorder	1.0	-	1.0	-	1.0	-	1.0	-	-	-

## Fiscal Year 2025 Salary and Benefits





## Town Recorder

### FY2023-24 ACCOMPLISHMENTS

- Adopted the new updated municipal code and maintain municipal code in a current up-to-date manner following subsequent adoption of amendments.
- Started and hosted the first Middle Tennessee Division Meeting that provided free professional development to Clerks/Recorders and Middle Tennessee.
- Established a deadline for all agenda package items to be transmitted to the Records Office.
- Distributed Board of Commissioners Public Hearing and Work Session meeting packets to the Commissioners, Town staff, and the general public via the Town's website 48 hours before the meeting.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Projected FY25
• Number of Public Records Request	98	76	80
• Number of Agenda Packets prepared	49	56	60
• Distribute Agenda Packets a minimum 2 days before meeting including posting on Town website	N/A	100%	100%
• Number of Sets of Meeting Minutes prepared	42	49	54
• Number of documents prepared			
○ Public Hearing/Meeting Notices	54	60	65
○ Resolutions	101	134	150
○ Ordinances	23	17	24

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Codifying the Municipal Code and Zoning Ordinance through Municode.

- 1) Objective #1.1: To make the Municipal Code is user friendly and available online.
  - a) Task #1.1.1: update the Online Municipal Code as amendments are adopted by Board of Commissioners.
  - b) Task #1.1.2: Post newly enacted Municipal Ordinances in the online Code following adoption.



- 2) Objective #1.2: Work with Planning Department to make the Zoning Ordinance user friendly and available online.
  - a) Task #1.2.1: Update the Zoning Ordinance following adoption of amendments.
  - b) Task #1.2.2: Post newly enacted Zoning Ordinances in the online Code following adoption.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Ensure meetings have reliable technology and consistent public access.**

- 1) Objective #2.1: Work with Champion Solutions (agenda developer) to update agenda process.
  - a) Task #2.1.1: Work with agenda developer on digital voting process that will provide electronic abilities to the voting system for BOC, PC, BZA, and HZC.
  - b) Task #2.1.2: 3. Assist in training for members of BOC, BZA, PC, HZC, and Town Staff on the digital voting system.
- 2) Objective #2.2: Work with agenda developer to create multi-streaming/on demand platform that will allow live streaming on Roku, Amazon Fire, Apple TV, YouTube, Facebook, and X (Twitter).
  - a) Task #2.2.1: Provide necessary information to agenda developer to build the platform.
  - b) Task #2.2.2: Work with Public Information Officer to create graphics and content that will be streaming when meetings are not live.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Accurately record and carefully preserve and safeguard the legislative history of the Town.**

- 1) Objective #3.1: 2. Become a Member of the Institute of Certified Records Managers.
  - a) Task #3.1.1: Take at least two (2) preparation courses to prepare for the Certified Records Management exam.
  - b) Task #3.1.2: Pass the exams for the two courses completed.
- 2) Objective #3.2: 1. Maintain a filing and electronic system for records management and maintenance.
  - a) Task #3.2.1: Create an electronic filing system for records management and maintenance.
  - b) Task #3.2.2: Ensure that all records management complies with the Town's adopted record retention and management policies and State and Federal requirements.



## Town Recorder – Department Budget Details

		Total Budget
<b>Department: 41510 - Town Recorder</b>		
<a href="#">110-41510-111</a>	SALARIES	85,517.68
<a href="#">110-41510-133</a>	VACATION PAY	0.00
<a href="#">110-41510-134</a>	CHRISTMAS BONUS	300.00
<a href="#">110-41510-140</a>	HSA CONTRIBUTION	1,500.00
<a href="#">110-41510-142</a>	INSURANCE-EMPLOYER PORTION	7,366.00
<a href="#">110-41510-143</a>	RETIREMENT-EMPLOYER PORTION	6,251.34
<a href="#">110-41510-147</a>	UNEMPLOYMENT INSURANCE	56.00
<a href="#">110-41510-148</a>	EMPLOYEE EDUCATION AND TRAINING	800.00
<a href="#">110-41510-149</a>	PAYROLL TAXES-EMPLOYER PORTION	6,542.10
<a href="#">110-41510-160</a>	PER DIEM	500.00
<a href="#">110-41510-211</a>	POSTAGE BOX ETC	200.00
<a href="#">110-41510-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	1,335.00
<a href="#">110-41510-245</a>	CELLULAR, TELEPHONE, AND OTHER	360.00
<a href="#">110-41510-280</a>	TRAVEL	1,470.00
<a href="#">110-41510-310</a>	OFFICE SUPPLIES AND MATERIALS	400.00
<a href="#">110-41510-511</a>	LIABILITY INSURANCE	5,200.00
<a href="#">110-41510-515</a>	WORKERS COMPENSATION INSURANCE	80.00
<b>Department: 41510 - Town Recorder Total:</b>		<b>117,878.12</b>

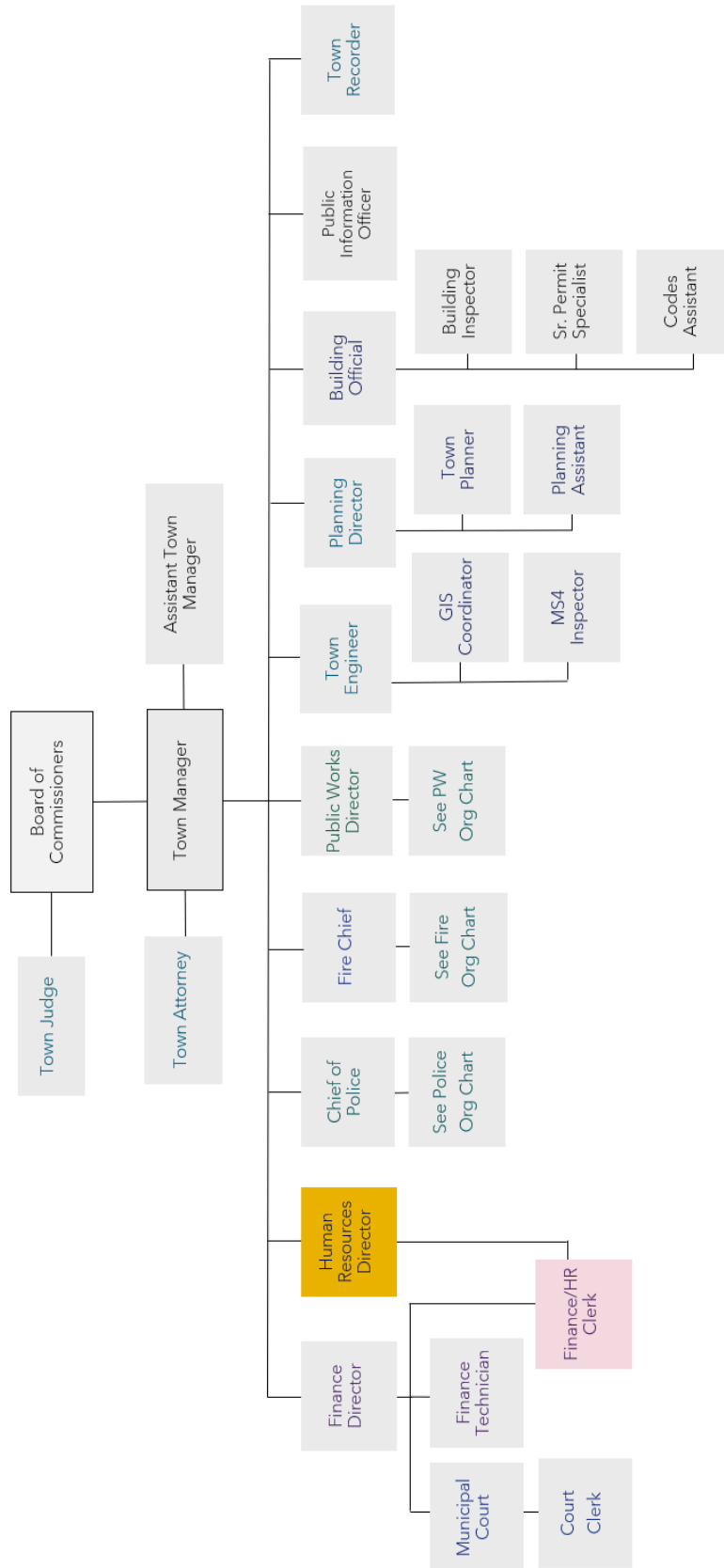
## Human Resources

The Human Resources Department is responsible for all personnel related activities including maintaining all employee and insurance records and ensuring that the Town complies with all State and Federal labor regulations. The Town of Nolensville provides equal opportunity for employment to all applicants without regard to race, color, religion, creed, gender, national origin, age, disability, marital or veteran status, or any other protected class. The Town of Nolensville adheres to Title VI as well as Title VII.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	95,466	109,475	140,078
Services & Supplies	23,049	46,469	53,164
Capital Outlay	-	550	-
<b>Total</b>	<b>\$118,515</b>	<b>\$156,494</b>	<b>\$193,241</b>

# Human Resources Organizational Chart

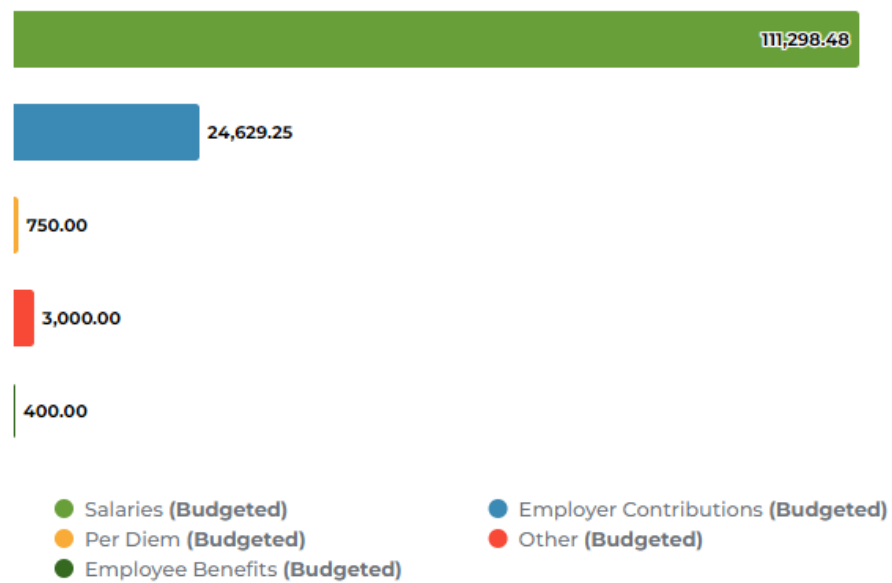


# HUMAN RESOURCES

## Human Resources - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Human Resources	1.0	-	1.0	-	1.0	-	1.5	-	0.5	-

### Fiscal Year 2025 Salary and Benefits



## Human Resources

### FY2023-24 ACCOMPLISHMENTS

- Engaged an external firm to perform a comprehensive compensation analysis and facilitate the implementation of a new plan aimed at aligning employee salaries with market standards, ensuring our competitiveness in recruitment and retention efforts.
- Hired an additional staff member to distribute responsibilities effectively while upholding internal control standards.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Percent positions filled within 90 days	93%	80%	90%
• Number of new positions filled	15	10	6
• Number of employees hired not completing Probationary period	0	0	0
• Employee turnover rate (FT)	17.6%	15.4%	10%

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Operate a Fiscally Responsible Government

- 1) Objective #1.1: Mitigate HR-related risks to avoid legal and financial consequences.
  - a) Task #1.1.1: Participate in continued education and training in employment laws and regulations, conduct regular compliance audits, and invest in preventative measures to minimize legal risks.
- 2) Objective #1.2: Optimize the benefits package to balance employee satisfaction with cost-effectiveness.
  - a) Task #1.2.1: Regularly review and negotiate benefits contracts, consider flexible benefit options, and educate employees on the value of their benefits.



## Human Resources – Department Budget Details

		Total Budget
<b>Department: 41650 - Human Resources Department</b>		
<a href="#">110-41650-111</a>	SALARIES	111,298.48
<a href="#">110-41650-133</a>	VACATION PAY	0.00
<a href="#">110-41650-134</a>	CHRISTMAS BONUS	400.00
<a href="#">110-41650-142</a>	INSURANCE-EMPLOYER PORTION	6,000.00
<a href="#">110-41650-143</a>	RETIREMENT-EMPLOYER PORTION	8,135.92
<a href="#">110-41650-147</a>	UNEMPLOYMENT INSURANCE	84.00
<a href="#">110-41650-148</a>	EMPLOYEE EDUCATION AND TRAINING	1,895.00
<a href="#">110-41650-149</a>	PAYROLL TAXES-EMPLOYER PORTION	8,514.33
<a href="#">110-41650-160</a>	PER DIEM	750.00
<a href="#">110-41650-190</a>	EMPLOYEE APPRECIATION	3,000.00
<a href="#">110-41650-211</a>	POSTAGE BOX ETC	198.00
<a href="#">110-41650-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	2,839.00
<a href="#">110-41650-245</a>	CELLULAR, TELEPHONE, AND OTHER	360.00
<a href="#">110-41650-250</a>	PROFESSIONAL SERVICES	29,110.00
<a href="#">110-41650-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	11,626.64
<a href="#">110-41650-280</a>	TRAVEL	3,000.00
<a href="#">110-41650-310</a>	OFFICE SUPPLIES AND MATERIALS	750.00
<a href="#">110-41650-511</a>	LIABILITY INSURANCE	5,200.00
<a href="#">110-41650-515</a>	WORKERS COMPENSATION INSURANCE	80.00
<b>Department: 41650 - Human Resources Department Total:</b>		<b>193,241.37</b>



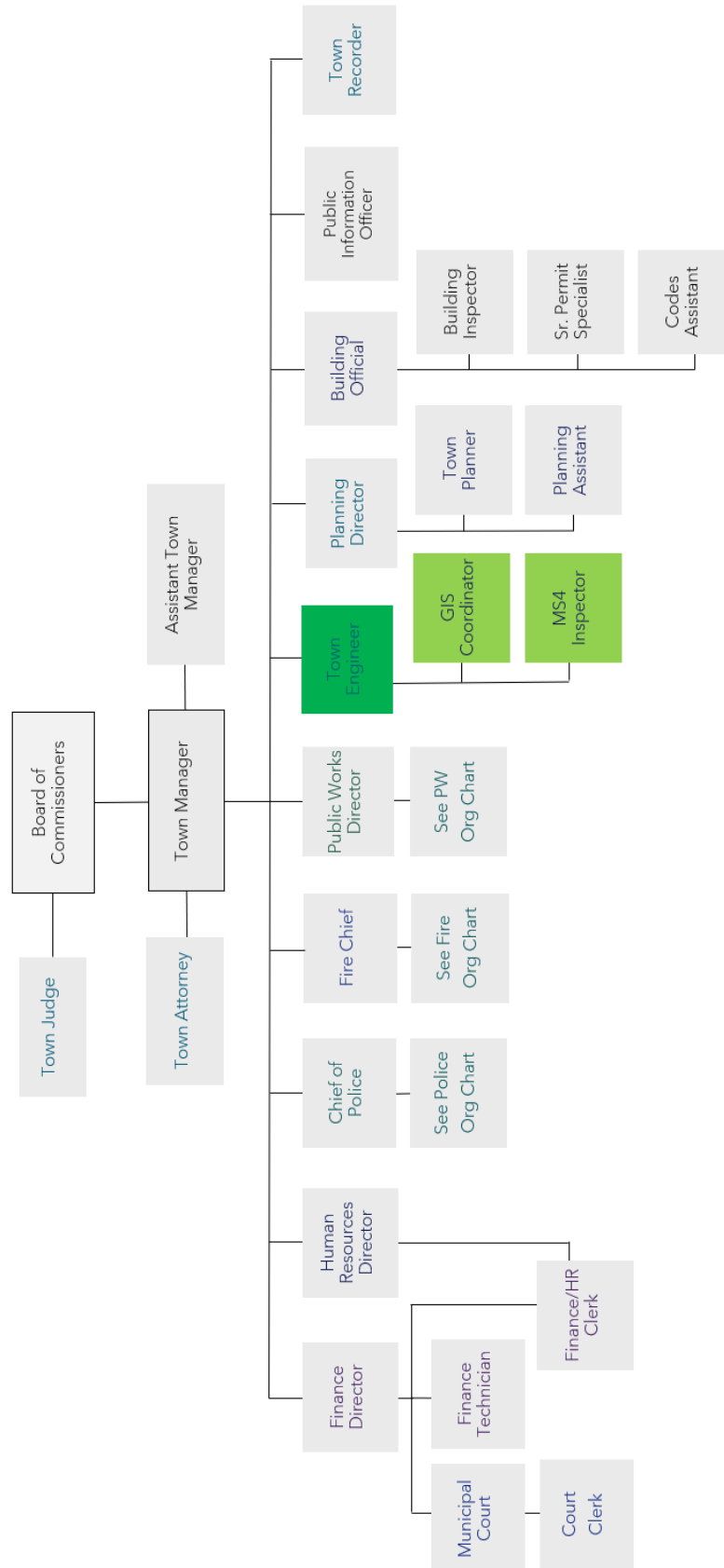
## Engineering Department

The Engineering department duties include capital improvement project management, responding to requests and complaints dealing with the Town's roadways and drainage systems, and providing input to the planning staff and various boards on development proposals. The department is also responsible for the oversight of the Town's Municipal Separate Storm Sewer System (MS4) program. This program allows the Town to convey storm water from within the Town into receiving waters of the State, Mill Creek. In addition, the department maintains records and administers the requirements of the Town's National Flood Insurance Program (NFIP).

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	224,988	297,173	317,129
Services & Supplies	56,480	108,745	158,664
Capital Outlay	-	3,050	-
<b>Total</b>	<b>\$ 281,468</b>	<b>\$ 408,968</b>	<b>\$ 475,793</b>

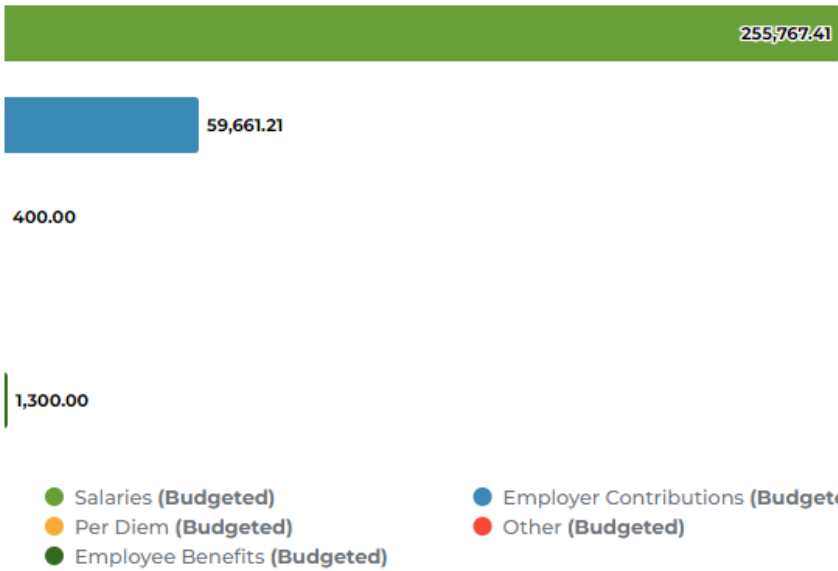
## Engineering Organizational Chart



Engineering Department - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Engineering Department	1.5	-	2.0	-	3.0	-	3.0	-	-	-

Fiscal Year 2025 Salary and Benefits



## Engineering Department

### FY2023-24 ACCOMPLISHMENTS

- GIS department created a digital structure for publicly viewable archives on the interactive GIS portal.
- Construction to start in August 2024 for Nolensville Road /Sunset Road right turn lane improvements.
- Inspection of 20 active construction sites for compliance with approved development plans in accordance with the MS4 program (Municipal Separate Stormwater System) for erosion control.
- Design continuing of Sunset Road Improvements Phase III from Bennington to Waller Road.
- Reviewed 12 Development plans for conformance to Stormwater regulations and street standards.
- NEPA approval obtained on Nolensville Historic District Improvements.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Percentage of Preliminary Plats, Construction Plans, Site Plans, and other related documents reviewed Within 10 days of submittal	66%	80%	80%
• Total number of development plan applications processed	2	12	7
• Total number of subdivision applications processed	10	8	8
• Total number of engineering inspections performed	N/A	N/A	50
• Total number of MS4/Stormwater Inspections performed	151	176	200
• Total number of GIS citizens reported requests	N/A	180	200

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Consistently administer and enforce design and stormwater standards.

- 1) Objective #1.1: Enforce MS4 regulations on all active sites and issue enforcement action for warnings and/or notice of violation as required.



- 2) Objective #1.2: Manage and administer Town's floodplain ordinance in compliance with federal guidelines.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #2: Update the Town's Stormwater Ordinance related to storm drainage, erosion control, and drainage capacity.**

- 1) Objective #2.1: Prepare and adopt an updated Stormwater Ordinance and related standards.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #3: Continuously update Town's GIS to reflect latest information and data.**

- 1) Objective #3.1: GIS to coordinate development of a roadway and traffic control inventory of current condition of pavement, pavement markings, and sidewalks.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #4: Advance the design and construction of public infrastructure projects.**

- 1) Objective #4.1: Coordinate design and construction with TDOT on Nolensville Road and other road improvement projects.
- 2) Objective #4.2: Assist Town leadership in advancing the design and permitting of road and intersection improvement projects.

## **FY2023-24 GOALS, OBJECTIVES, AND TASKS**

**Goal #5: Assist Planning, Fire, and Building Codes Departments in development plan review, permitting and inspection services to ensure compliance with Town standards.**

- 1) Objective #5.1: Coordinate plan review, permitting and inspection services for development projects with Planning, Fire, and Building Codes Departments.
- 2) Objective #5.2: Meet with applicants, project designers, and citizens on development projects.



## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #6: Assist Public Works Department on stormwater management, roadway, and sidewalk issues.**

- 1) Objective #6.1: Provide timely assistance to Public Works Department on stormwater, roadway, sidewalk and other public infrastructure issues.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #7: Update Town's Stormwater System Inventory in GIS utilizing ARP Grant and new development construction plans.**

- 1) Objective #7.1: Utilize ARP Grant and other resources to periodically update Stormwater System Inventory including new development construction plans in the Town's GIS.

## Engineering – Department Budget Details

		Total Budget
<b>Department: 41670 - Engineering Department</b>		
<a href="#">110-41670-111</a>	SALARIES	254,767.41
<a href="#">110-41670-113</a>	OVERTIME SALARIES	1,000.00
<a href="#">110-41670-133</a>	VACATION PAY	0.00
<a href="#">110-41670-134</a>	CHRISTMAS BONUS	1,300.00
<a href="#">110-41670-140</a>	HSA CONTRIBUTION	3,000.00
<a href="#">110-41670-142</a>	INSURANCE-EMPLOYER PORTION	14,732.00
<a href="#">110-41670-143</a>	RETIREMENT-EMPLOYER PORTION	18,623.50
<a href="#">110-41670-147</a>	UNEMPLOYMENT INSURANCE	168.00
<a href="#">110-41670-148</a>	EMPLOYEE EDUCATION AND TRAINING	3,648.00
<a href="#">110-41670-149</a>	PAYROLL TAXES-EMPLOYER PORTION	19,489.71
<a href="#">110-41670-160</a>	PER DIEM	400.00
<a href="#">110-41670-211</a>	POSTAGE BOX ETC	25.00
<a href="#">110-41670-231</a>	PUBLICATION OF LEGAL NOTICES	600.00
<a href="#">110-41670-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	990.00
<a href="#">110-41670-245</a>	CELLULAR ,TELEPHONE, AND OTHER	480.00
<a href="#">110-41670-250</a>	PROFESSIONAL SERVICES	10,000.00
<a href="#">110-41670-254</a>	ARCHITECTURAL AND ENGINEERING SERVICES	88,585.00
<a href="#">110-41670-261</a>	REPAIR AND MAINTENANCE MOTOR VEHICLES	500.00
<a href="#">110-41670-280</a>	TRAVEL	800.00
<a href="#">110-41670-310</a>	OFFICE SUPPLIES AND MATERIALS	300.00
<a href="#">110-41670-317</a>	GEOGRAPHICAL INFORMATION SERVICES	49,400.00
<a href="#">110-41670-331</a>	VEHICLE GAS	1,000.00
<a href="#">110-41670-511</a>	LIABILITY INSURANCE	5,603.20
<a href="#">110-41670-515</a>	WORKERS COMPENSATION INSURANCE	381.10
<b>Department: 41670 - Engineering Department Total:</b>		<b>475,792.92</b>



## Communications

The Public Information Officer is responsible for planning, directing, and coordinating communications on behalf of the Town of Nolensville. The department strives to establish and maintain effective working relationships between the citizens of Nolensville and town officials. Through comprehensive communication, the Public Information Officer promotes a favorable public image for the Town of Nolensville. The Town of Nolensville utilizes our website and various social media platforms as a method of communication for the Town.

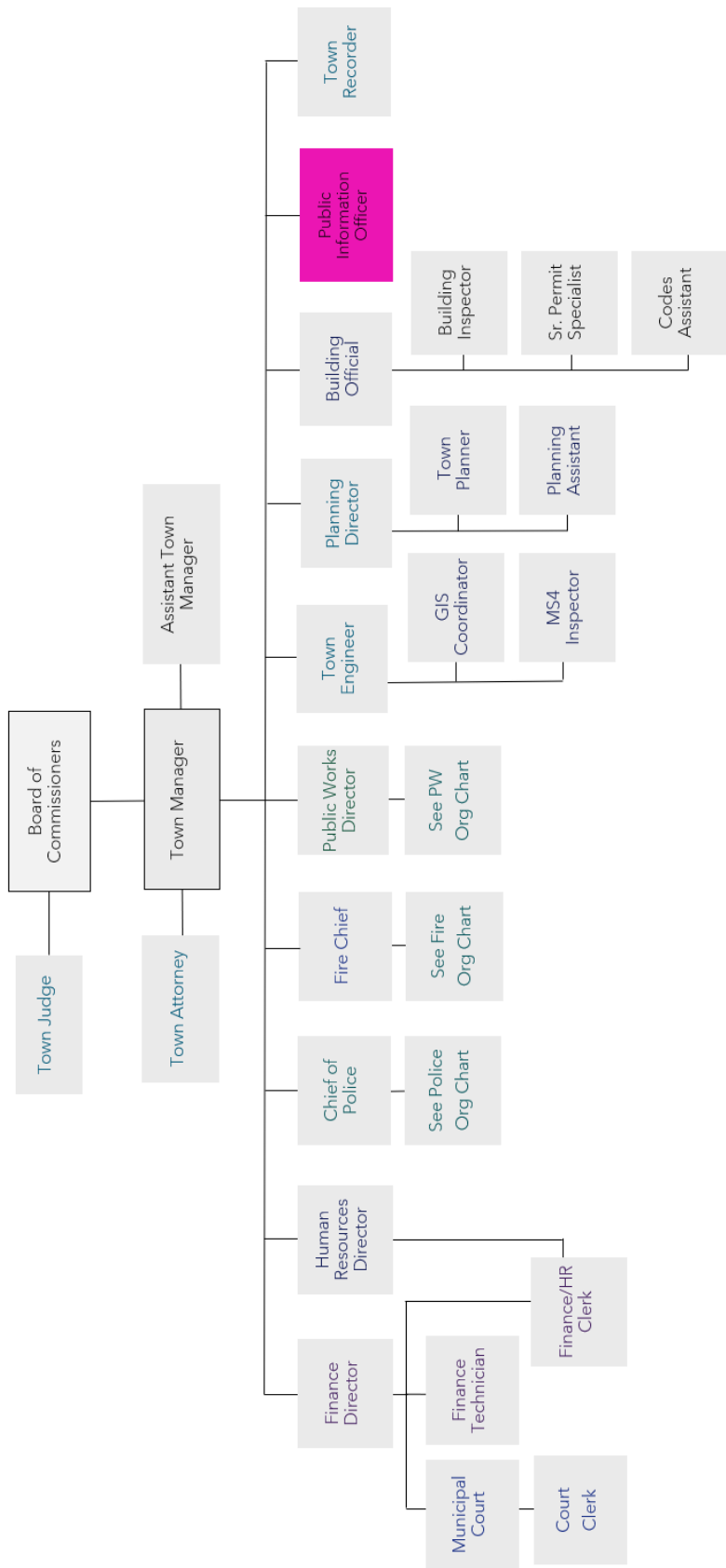
## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	62,558	97,167	104,544
Services & Supplies	6,338	33,037	21,725
Capital Outlay	-	-	-
<b>Total</b>	<b>\$68,896</b>	<b>\$130,204</b>	<b>\$126,269</b>





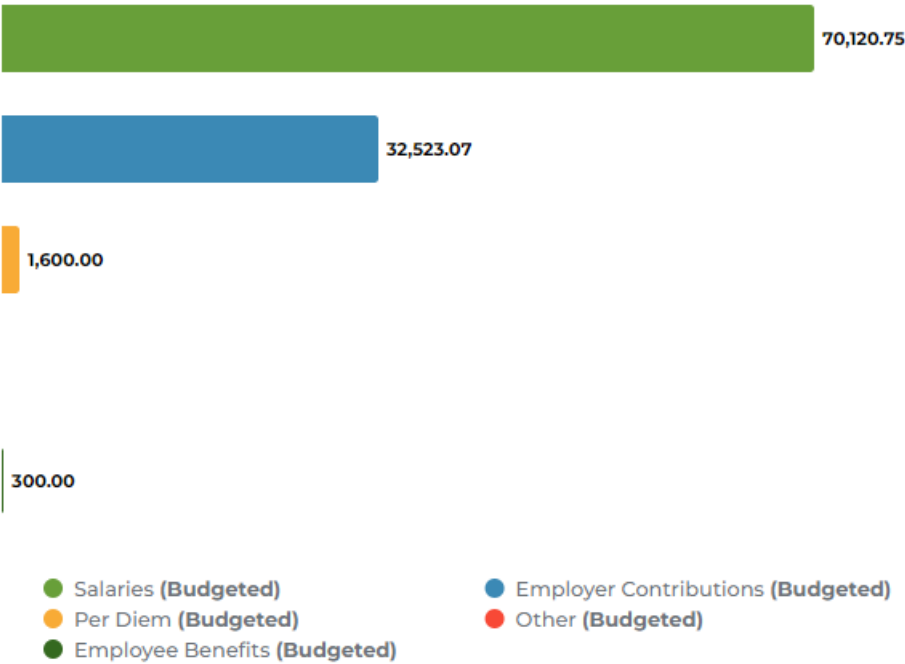
Communications Organizational Chart



Communications - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Communications	1.0	-	1.0	-	1.0	-	1.0	-	-	-

Fiscal Year 2025 Salary and Benefits



## Communications

### FY2023-24 ACCOMPLISHMENTS

- Wrote and distributed 19 press releases and three media advisories between the Town, PD and Fire.
- Researched and developed 10 educational campaigns between the Town and Public Safety.
- Rebranded the “Weekly Town Manager Report” to the “Nolensville News.”
- Built a resource library for Nolensville Fire Department with safety flyers for residents
- Created and built a Kids Corner for Nolensville Fire Department, giving children the opportunity to learn about fire safety and disaster preparedness.
- Participated in and highlighted nine ribbon cutting ceremonies with the Economic Development Advisory Committee.
- Completed the UT LEIC Master PIO Certification Program.
- Promoted and helped organize two HOA Meetings, a Volunteer Mixer, and the Business Mixer/Meeting for the Town.
- Added a Community Corner to the weekly Nolensville News highlighting events throughout Nolensville.
- Created a “Things to do in Nolensville” social media post for events occurring each weekend in Town.
- Partnered with Williamson Inc to hold the first “State of the Town” at Town Hall.
- Created collateral for the Special Census Campaign and created a communications plan for project milestones, keeping residents informed of progress throughout census process.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Social Media Impressions	None	760K-1M	1.5M
• Social Media Growth	None	26,022	36,000
• Weekly Nolensville Updates	52	52	52
• Safety Flyers	None	29	60
• Social Media Safety Posts	None	122	220



**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 1) **Goal #1: Focus and evaluate branding efforts and costs to raise awareness, Town knowledge, and community involvement.**
- 1) Objective #1.1: Inventory and evaluate the need for additional branded supplies and equipment to use at community events, public appearances and meetings for the Town, Fire Department and Police Department.
- 2) Objective #1.2: Continue to analyze the creation, implementation and launch of a Town app, ensuring efforts are not being duplicated and the information is relevant for residents.
- 3) Objective #1.3: Design and implement a Nolensville branded challenge coin to recognize staff and community members for making an impact or for a job well done.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 2) **Goal #2: Improve communication, trust, and public awareness through growing social media accounts in followers and engagement.**
- 1) Objective #2.1: Monitor Hootsuite monthly to ensure social media is growing and engagement is positive. Research other platforms to use that may work better for the Town in the future as it continues to grow and develop.
- 2) Objective #2.2: Increase followers by 1k on each platform through posts, reels, announcements, and videos.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 3) **Goal #3: Develop and maintain effective communication with the residents of Nolensville using various platforms.**
- 1) Objective #3.1: Secure 1 media story per month, either written or on the news, highlighting events, awards, incidents, and other important information for the Town, Fire Department, and/or Police Department.
- 2) Objective #3.2: Provide a new press release 1-2 times per month highlighting events, awards, and other important information for the Town, Fire Department, and/or Police Department.
- 3) Objective #3.3: Continue the weekly Nolensville News update while enhancing our offerings.



**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 4) **Goal #4: Create streamlined processes to aid in community outreach and engagement as a Town, Fire Department, and Police Department, keeping customer service and experience as the primary focus.**
- 1) Objective #4.1: Develop an online request form for the Town, Fire Department, and/or Police Department for events/community outreach opportunities providing and ensuring a positive customer experience from start to finish with a process for scheduling, approving, and tracking education/outreach.
  - 2) Objective #4.2: Create a training program for public safety personnel to learn how to use the form and how to track actual events with requested events.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 5) **Goal #5: Develop and implement a robust library of resources for the community to access through social media, the town website, and at community events.**
- 1) Objective #5.1: Create and develop a library of social media posts for the Town, Fire Department, and Police Department that correlate with the safety flyers.
  - 2) Objective #5.2: Create and develop a library of safety flyers for the Town, Fire Department, and Police Department.
  - 3) Objective #5.3: Create a safety topics calendar for the Fire Department and Police Department to highlight monthly topics to raise awareness and encourage planning for home safety and emergency preparedness.
  - 4) Objective #5.4: Create a social media calendar for the Town, Fire Department and Police Department highlighting big campaign weeks and specialty social media days.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 6) **Goal #6: Raise public awareness for the Public Information Officer role to gain trust and growth.**
- 1) Objective #6.1: Order uniforms for the Public Information Officer to ensure safety in the field, to create awareness within the public and to maintain a level of professionalism internally and externally.



- 2) Objective #5.2: Host a media day at Town Hall for contacts to come learn more about the Town, the role of the Public Information Officer, and the latest information on the Town
- 3) Objective #5.3: Create additional posts or videos with PIO so public gets to know the person and role, gaining trust in the community.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

- 7) **Goal #7: Continue professional development in the Public Information Officer role through education and trainings.**
  - 1) Objective #7.1: Attend the MTAS Master PIO Certification
  - 2) Objective #7.2: Attend the NIOA Annual Conference
  - 3) Objective #7.3: Attend the GSMCON Annual Conference
  - 4) Objective #7.4: Attend the Media and Public Relations Master Class through FBI-LEEDA
  - 5) Objective #7.5: Attend the Master PIO Certification Course through FBI-LEEDA
  - 6) Objective #7.6: Obtain the Basic PIO Certification from FEMA

## Communications – Department Budget Details

		Total Budget
<b>Department: 41680 - Communications Office</b>		
<a href="#">110-41680-111</a>	SALARIES	70,120.75
<a href="#">110-41680-133</a>	VACATION PAY	0.00
<a href="#">110-41680-134</a>	CHRISTMAS BONUS	300.00
<a href="#">110-41680-140</a>	HSA CONTRIBUTION	2,000.00
<a href="#">110-41680-142</a>	INSURANCE-EMPLOYER PORTION	18,482.00
<a href="#">110-41680-143</a>	RETIREMENT-EMPLOYER PORTION	5,125.83
<a href="#">110-41680-147</a>	UNEMPLOYMENT INSURANCE	56.00
<a href="#">110-41680-148</a>	EMPLOYEE EDUCATION AND TRAINING	1,495.00
<a href="#">110-41680-149</a>	PAYROLL TAXES-EMPLOYER PORTION	5,364.24
<a href="#">110-41680-160</a>	PER DIEM	1,600.00
<a href="#">110-41680-211</a>	POSTAGE BOX ETC	500.00
<a href="#">110-41680-220</a>	PRINTING/DUPPLICATION	500.00
<a href="#">110-41680-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	2,430.00
<a href="#">110-41680-236</a>	PUBLIC RELATIONS/SPECIAL EVENTS	4,000.00
<a href="#">110-41680-245</a>	CELLULAR, TELEPHONE, AND OTHER	360.00
<a href="#">110-41680-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	4,120.00
<a href="#">110-41680-280</a>	TRAVEL	3,500.00
<a href="#">110-41680-310</a>	OFFICE SUPPLIES AND MATERIALS	400.00
<a href="#">110-41680-326</a>	UNIFORMS	600.00
<a href="#">110-41680-511</a>	LIABILITY INSURANCE	5,263.30
<a href="#">110-41680-515</a>	WORKERS COMPENSATION INSURANCE	51.50
<b>Department: 41680 - Communications Office Total:</b>		<b>126,268.62</b>



## Planning Department

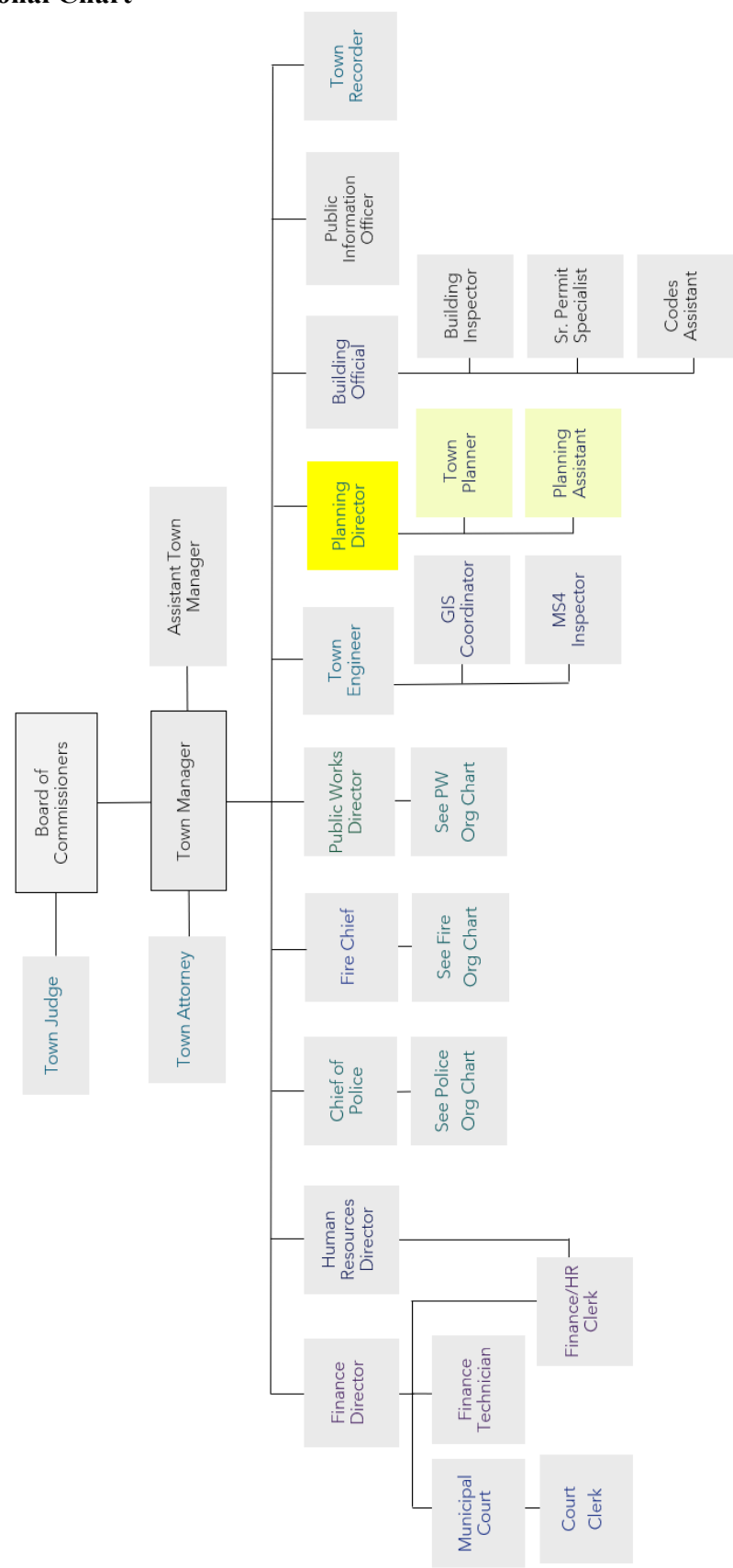
The Planning Department plays a crucial role in shaping the physical development of a community. It functions as a vital bridge between the local government, local citizens, consultants, and developers. Staff serve a multifaceted role that underpins the sustainable and beneficial development of the community. They balance the priorities of various stakeholders and apply expert knowledge to promote comprehensive and successful urban development.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	244,127	272,037	321,607
Services & Supplies	157,941	79,890	79,031
Capital Outlay	-	-	3,000
<b>Total</b>	<b>\$ 402,068</b>	<b>\$ 351,927</b>	<b>\$ 403,638</b>



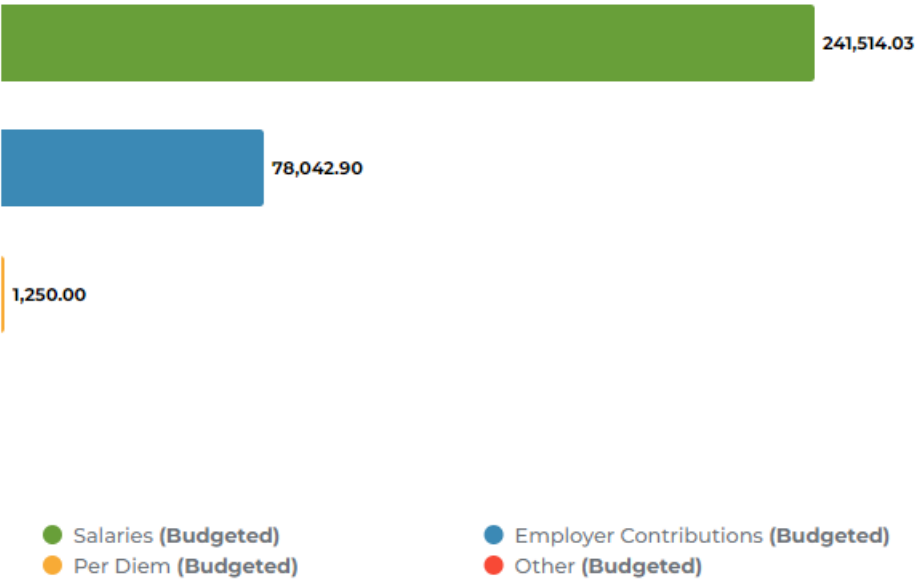
Planning Organizational Chart



Planning Department - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Planning Department	3.5	-	3.0	-	3.0	-	3.0	-	-	-

Fiscal Year 2025 Salary and Benefits



## Planning Department

### FY2023-24 ACCOMPLISHMENTS

- Completed Urban Growth Boundary (UGB) Expansion Plan
- Completed entitlements for several development projects including most notably the following:
  - Village Green, 135,000 Square Feet of Commercial Space, including a grocery anchor tenant
  - Town Square - 404 Residential Units, 63,900 Square feet Retail, 15,00 Square feet restaurant space

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Total number of annexations processed	2	1	3
• Total number of rezoning applications processed	4	1	5
• Total number of development plan applications processed	2	5	7
• Board of Zoning Appeals applications processed	0	0	3
• Historic Commission applications processed	5	5	5
• Planning Commission submittals processed	49	34	65

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Investigate Online Submittal Process

- 1) Objective #1.1: Create a modern online submittal plan process for development requests.
  - a) Task #1.1.1: Research vendors that provide online submittal software/portals for development applications.
  - b) Task #1.1.2: Perform cost analysis to determine implementation feasibility and budget considerations.



- c) Task #1.1.3: Solicit proposals from vendors using RFP process.
- d) Task #1.1.4: Implement an online submittal system that modernizes the submittal process and is efficient for both staff and the public.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Complete preparation and adoption of Pattern Book or design standards**

- 1) Objective #2.1: Ensure that Planning Commission and Board of Commissioners provide clear direction and consensus on preparing Pattern Book.
  - a) Task #2.1.1: Assist Planning Commission and Board of Commissioners in setting clear direction and instructions for preparing and adoption of Pattern Book or design standards.
  - b) Task #2.1.2: Coordinate preparation of Pattern Book and/or design standards with consultant.
  - c) Task #2.1.3: Coordinate adoption of Pattern Book and/or design standards with Planning Commission and Board of Commissioners.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Complete an updates and amendments to various sections of the Zoning Ordinance and Subdivision Regulations**

- 1) Objective #3.1: Ensure that the Zoning Ordinance is providing clear and concise guidance for development.
  - a) Task #3.1.1: Create a list of issues, questions, definitions etc. that need to be addressed.
  - b) Task #3.1.2: Coordinate with other internal departments to ensure unintended consequences from updates.
  - c) Task #3.1.3: Conduct public meetings with public and stakeholders on Zoning Ordinance and Subdivision Regulations.
  - d) Task #3.1.4: Prepare amendments to current development regulations (Zoning Ordinance, Subdivision Regulations, etc.) and coordinate for adoption by Planning Commission or Board of Commissioners.
  - e) Task #3.1.5: Research best practices and identify amendments to existing development regulations to improve processes and procedures and development regulatory practices.



## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #4:** Reorganize and improve internal Planning Department document storage and management

- 1) Objective #4.1: To provide superior service for questions of previously approved plans.
  - a) Task #4.1.1: Reorganize internal digital data storage methods.
  - b) Task #4.1.2: Create processes that ensure all new data storage is input into correct location.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #5:** Provide effective and timely responses to public inquiries.

- 1) Objective #5.1: Ensure that the public & development community are being provided a complete and timely response by the Planning Department staff for all questions and inquiries.
  - a) Task #5.1.1: All responses to be processed and delivered within 2 days.

## Planning – Department Budget Details

		Total Budget
<b>Department: 41700 - Planning &amp; Zoning Department</b>		
<a href="#">110-41700-111</a>	SALARIES	240,514.03
<a href="#">110-41700-113</a>	OVERTIME SALARIES	1,000.00
<a href="#">110-41700-134</a>	CHRISTMAS BONUS	800.00
<a href="#">110-41700-140</a>	HSA CONTRIBUTION	4,000.00
<a href="#">110-41700-142</a>	INSURANCE-EMPLOYER PORTION	36,394.00
<a href="#">110-41700-143</a>	RETIREMENT-EMPLOYER PORTION	17,581.58
<a href="#">110-41700-147</a>	UNEMPLOYMENT INSURANCE	168.00
<a href="#">110-41700-148</a>	EMPLOYEE EDUCATION AND TRAINING	1,500.00
<a href="#">110-41700-149</a>	PAYROLL TAXES-EMPLOYER PORTION	18,399.32
<a href="#">110-41700-160</a>	PER DIEM	1,250.00
<a href="#">110-41700-211</a>	POSTAGE BOX ETC	1,000.00
<a href="#">110-41700-231</a>	PUBLICATION OF LEGAL NOTICES	1,700.00
<a href="#">110-41700-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	2,400.00
<a href="#">110-41700-245</a>	CELLULAR, TELEPHONE, AND OTHER	360.00
<a href="#">110-41700-257</a>	PLANNING AND ZONING SERVICES	2,000.00
<a href="#">110-41700-258</a>	DESIGN REVIEW	60,000.00
<a href="#">110-41700-280</a>	TRAVEL	1,250.00
<a href="#">110-41700-310</a>	OFFICE SUPPLIES AND MATERIALS	1,500.00
<a href="#">110-41700-317</a>	GEOGRAPHICAL INFORMATION SYSTEMS	3,300.00
<a href="#">110-41700-511</a>	LIABILITY INSURANCE	5,304.50
<a href="#">110-41700-515</a>	WORKERS COMPENSATION INSURANCE	216.30
<a href="#">110-41700-900</a>	CAPITAL OUTLAY	3,000.00
<b>Department: 41700 - Planning &amp; Zoning Department Total:</b>		<b>403,637.73</b>



## Town Hall Building and Maintenance

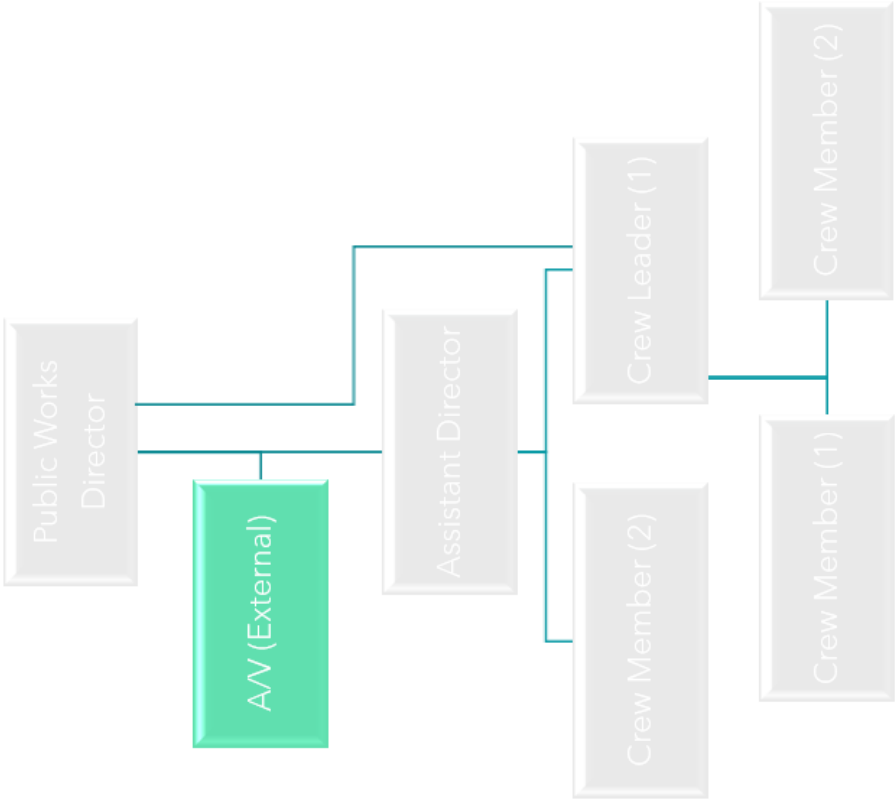
Public Works is a vital asset to the Town of Nolensville and helps keep the town running behind the scenes. Public Works crew oversees the repair, upkeep, and improvements of all municipal- owned properties. The department is in charge of regular building maintenance, ensuring that all structures are kept in usable, safe conditions. Staff also conduct regular inspections of the facility to identify issues that may require maintenance or repairs. In addition to taking care of the building, the department manages the upkeep of the surrounding grounds, parking lot and associated landscaping.

### Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	3,368	1,720	5,688
Services & Supplies	389,198	217,364	238,141
Capital Outlay	3,505	28,900	10,000
<b>Total</b>	<b>\$ 396,071</b>	<b>\$ 247,984</b>	<b>\$ 253,829</b>



Town Hall Building and Maintenance Organizational Chart



Public Works  
Organizational Chart





Town Hall Building and Maintenance - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Town Hall Building and Maintenance	-	1.0	-	1.0	-	1.0	-	1.0	-	-

Fiscal Year 2025 Salary and Benefits



- Salaries (Budgeted)
- Per Diem (Budgeted)
- Employee Benefits (Budgeted)
- Employer Contributions (Budgeted)
- Other (Budgeted)

## Town Hall Building and Maintenance – Department Budget Details

		Total Budget
<b>Department: 41810 - Building Facility &amp; Maintenance</b>		
<a href="#">110-41810-111</a>	SALARIES	5,265.36
<a href="#">110-41810-147</a>	UNEMPLOYMENT INSURANCE	20.00
<a href="#">110-41810-149</a>	PAYROLL TAXES-EMPLOYER PORTION	402.80
<a href="#">110-41810-241</a>	ELECTRIC	60,000.00
<a href="#">110-41810-242</a>	WATER	1,500.00
<a href="#">110-41810-243</a>	SEWER	3,600.00
<a href="#">110-41810-244</a>	GAS	900.00
<a href="#">110-41810-245</a>	CELLULAR ,TELEPHONE, AND OTHER	13,620.00
<a href="#">110-41810-250</a>	PROFESSIONAL SERVICES	1,800.00
<a href="#">110-41810-255</a>	COMPUTER AND SOFTWARE MAINTENANCE	14,120.95
<a href="#">110-41810-258</a>	IT SERVICES	82,500.00
<a href="#">110-41810-260</a>	REPAIR AND MAINTENANCE SERVICES	26,000.00
<a href="#">110-41810-310</a>	OFFICE SUPPLIES AND MATERIALS	1,500.00
<a href="#">110-41810-321</a>	LANDSCAPING	6,000.00
<a href="#">110-41810-323</a>	KITCHEN SUPPLIES	2,000.00
<a href="#">110-41810-324</a>	JANITORIAL SUPPLIES	12,000.00
<a href="#">110-41810-511</a>	LIABILITY INSURANCE	12,000.00
<a href="#">110-41810-515</a>	WORKERS COMPENSATION INSURANCE	600.00
<a href="#">110-41810-900</a>	CAPITAL OUTLAY	10,000.00
<b>Department: 41810 - Building Facility &amp; Maintenance Total:</b>		<b>253,829.11</b>

## Police Department

*Mission Statement: The mission of the Nolensville Police Department is to serve our community and to work in partnership with our community to protect life and property, to solve community problems, and to enhance and preserve the quality of life in our Town.*

The Nolensville Police Department proudly serves as the full-service law enforcement agency of the Town of Nolensville, TN. We conduct regular patrol operations, criminal investigations, and other specialized police duties within our jurisdiction. We also cooperate with other local, state, and federal agencies, to ensure the citizens of Nolensville are protected at the highest possible level. The Nolensville Police Department's core values are standards and beliefs most important to the members of this agency and our community in achieving our mission. The following represents our core values:

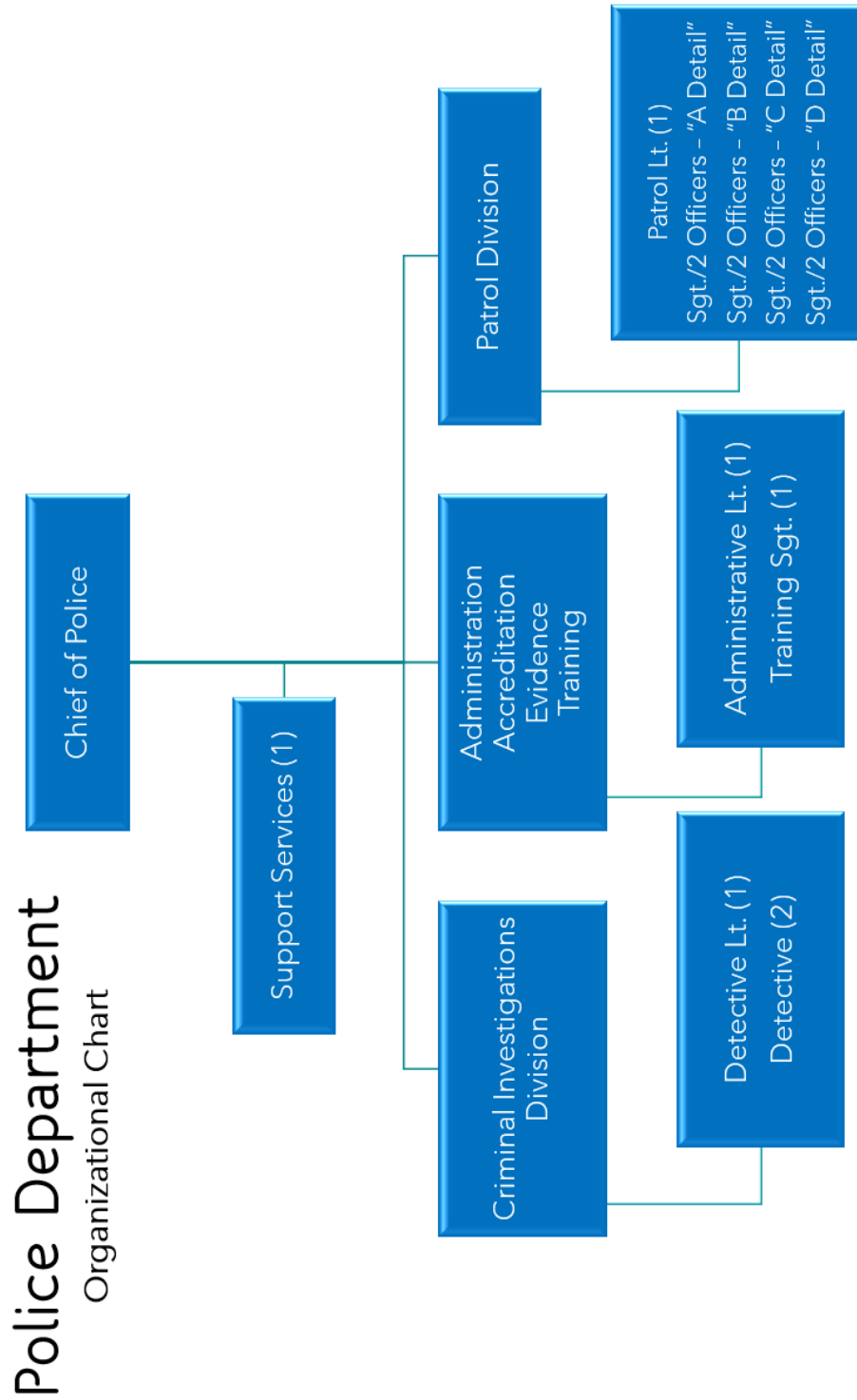
- Excellent and professional service to our community members
- Unbiased and fair treatment to all we encounter.
- Strong and professional work ethics and organization
- Community partnerships for problem-solving
- Transparency to our community
- Professional ethics and honor

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	1,701,971	1,943,395	2,211,706
Services & Supplies	436,486	480,992	561,320
Capital Outlay	201,204	330,000	151,626
<b>Total</b>	<b>\$2,339,661</b>	<b>\$2,754,387</b>	<b>\$2,924,652</b>



## Police Organizational Chart

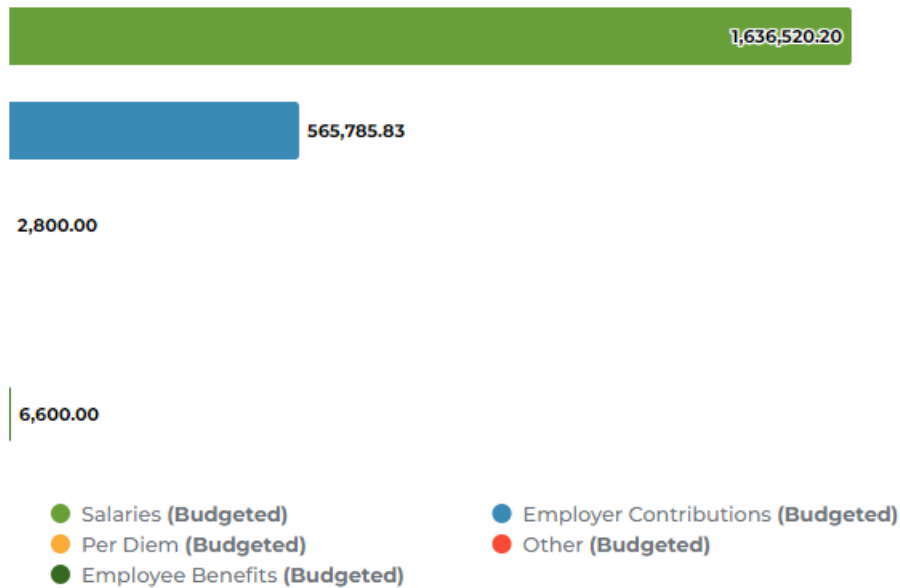


## POLICE DEPARTMENT

### Police Department - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Police Department	17.0	-	19.0	-	19.0	-	20.0	-	1.0	-

### Fiscal Year 2025 Salary and Benefits



## Police Department

### FY2023-24 ACCOMPLISHMENTS

- NPD member was a 2024 graduate of the F.B.I. National Academy.
- Nolensville named 4<sup>th</sup> safest city in 2024.
- Added a detective position to Criminal Investigations Division.
- Conducted In house P.O.S.T. rectified training for Crime Scene Technician.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Percent of sworn personnel completing in-service or professional development	100%	100%	100%
• Total Computer-Aided Dispatch Incidents	24,046	28,910	34,749
• Maintain Accreditation	N/A	Yes	Yes
• Total number of reports taken	3,595	3,102	3,000
• Total number of citations issued	1,692	1,995	2,260
• Total number of traffic accident responses	284	327	376
• Average Response Time	3.4 min	3.7 min	3.9 min

### FY2024-25 GOALS, OBJECTIVES, AND TASKS - Administration

#### Goal #1: Maximize the level and quality of Police Service required.

- 1) Objective #1: Continue to allow employees to attend specialized training to learn new and updated skills.
- 2) Objective #2: Continue to seek and obtain equipment that will enhance personnel's ability to perform their duties.



- 3) Objective #3: Continue or create specialized assignments to support the regular functions of the Department.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: To ensure efficient effective law enforcement services and administration.**

- 1) Objective #1: Continue to plan, coordinate, cooperate, and interact with other elements of the criminal justice system, with appropriate public and private agencies, and with other units of local government.
- 2) Objective #2: Conduct annual planning meetings with the officers and staff in the Nolensville Police department to discuss activities, issues, progress, and to review ongoing activities within the department.
- 3) Objective #3: Continue participation and membership in the Tennessee Association of Chiefs of Police for training of command personnel and liaison with other law enforcement administrators throughout the State through this organization.
- 4) Objective #4: Continue department participation and membership in the Law Enforcement Accreditation Coalition of Tennessee, to maintain liaison with other accredited departments of Tennessee for the exchange of ideas and support for the Accreditation process.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS – Tactical Support Services Division**

### **Goal #1: To minimize the occurrence of preventable crime, while maximizing the role of the public in preventing crime.**

- 1) Objective #1: Continue to provide speakers for civic organizations on crime and answer all requests for information on crime prevention.
- 2) Objective #2: Provide crime prevention tips utilizing social media, town BOC meetings, and email messages to homeowners' associations.



- 3) Objective #3: Educate citizens and inform the citizens of Nolensville on current crime trends through social media and other resources.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Elevate the Department's image to the highest possible level.**

- 1) Objective #1: Continue to inform the community and news media of events within the public domain which are handled by or involve the Police Department.
- 2) Objective #2: Continue to correct actions, practices, and attitudes that may contribute to community tensions and grievances should they arise.
- 3) Objective #3: Continuation of the Citizen Police Academy.
- 4) Objective #4: Continue to comply with professional standards set forth by TLEA recognized for excellence and professionalism in Law Enforcement.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Ensure efficiency in operations of the Technical Support Services Division.**

- 1) Objective #1: Minimize the monthly error rate for each T.I.B.R.S. electronic submission.
- 2) Objective #2: Continue to utilize the Acadis software to deliver P.O.S.T. approved in-service training as well as specialized training topics.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #4: Improve the recruitment efforts of the Nolensville Police Department.**

- 1) Objective #1: Continually update the Town of Nolensville Police Department Website to attract potential police recruits.
- 2) Objective #2: Develop strategies to recruit local certified officers to enhance the experience level of the patrol staff.





**FY2024-25 GOALS, OBJECTIVES, AND TASKS – Field Operations Division**

**Goal #1: To maximize the protection of life and property, the prevention and suppression of crime, the apprehension and prosecution of offenders and preservation of the peace.**

- 1) Objective #1: Through aggressive patrol techniques, have no more than a 10% increase in the number of burglaries in 2024 from the total for the year 2023.
- 2) Objective #2: Through aggressive patrol techniques, have no more than a 10% increase in the number of thefts in 2024 from the total in 2023.
- 3) Objective #3: Provide rapid response to all emergency calls for service to ensure protection of life and property by maintaining an overall response time of less than 7 minutes.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #2: Maximize the safe and smooth flow of vehicular traffic within the Town, minimizing injuries, loss of life, and property damage.**

- 1) Objective #1: Continue to educate the public on the importance of seat belt use through Officer• Motorist contact, citing or warning those not adhering.
- 2) Objective #2: Continue to minimize the total number of traffic collisions using selective enforcement based on a schedule in those problem areas identified by annual traffic collision analysis and citizen complaints. The specific objective will be to have a lower traffic collision total in 2023 than the total average number of traffic collisions over the previous three years
- 3) Objective #3: Continue to educate the public on the enforceable speed limits, whether posted or non-posted, with the use of speed education/detection devices.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #3: Improve the efficiency of the Field Operations Division.**



- 1) Objective #1: Maintain proper level of staffing through analysis of workload and availability of patrol personnel.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS – Criminal Investigations Division**

### **Goal #1: Maximize the efficiency and effectiveness of Criminal Investigations Division.**

- 1) Objective #1: Continue to ensure that the Criminal Investigation Division prepares the highest quality case files and reports by meeting with each detective to review their cases and evaluate their performance.
- 2) Objective #2: Ensure that each detective is completing case work and closing cases in a timely manner while maintaining a division solvability rate of at least 40%, which continues to be the national average for solvability rates of all crimes throughout the country.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Ensure that all cases are investigated properly and fully.**

- 1) Objective #1: Meet annually with a representative of the District Attorney's Office for a review of the division's case work.
- 2) Objective #2: Have no cases declined for prosecution due to improper or poor investigations.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Communicate effectively with outside law enforcement agencies and other groups to exchange information and maximize the ability to impact criminal activity.**

- 1) Objective #1: Continue to attend monthly information sharing meetings of area law enforcement agencies with the purpose of exchanging information. Continue to maintain a working email group from this meeting and to serve as a central point or clearinghouse to distribute information.



- 2) Objective #2: Attend Brentwood Police Department CompStat meetings to exchange common modus operandi, suspect and suspect vehicle information, trends, gang info and any other "lead" information that might solve a crime.
- 3) Objective #3: Attend intelligence meetings with entities made up of representatives from private retailers and financial institutions in cooperation with law enforcement to receive and share intelligence on criminal activity in the region.

### **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

#### **Goal #4: Evaluate the logistical and equipment needs of the Criminal Investigation Division.**

- 1) Objective #1: Seek out new equipment or programs that will aid the department in the processing of crime scenes and in investigations in general.
- 2) Objective #2: Seek out new or advanced training to increase the capability of CID.

## Police – Department Budget Details

## Total Budget

## Department: 42100 - Police Department

<a href="#">110-42100-111</a>	SALARIES	1,603,520.20
<a href="#">110-42100-113</a>	OVERTIME SALARIES	33,000.00
<a href="#">110-42100-129</a>	MILITARY LEAVE PAY	0.00
<a href="#">110-42100-133</a>	VACATION PAY	0.00
<a href="#">110-42100-134</a>	CHRISTMAS BONUS	6,600.00
<a href="#">110-42100-140</a>	HSA CONTRIBUTION	32,500.00
<a href="#">110-42100-142</a>	INSURANCE-EMPLOYER PORTION	256,876.00
<a href="#">110-42100-143</a>	RETIREMENT-EMPLOYER PORTION	118,548.04
<a href="#">110-42100-147</a>	UNEMPLOYMENT INSURANCE	1,176.00
<a href="#">110-42100-148</a>	EMPLOYEE EDUCATION AND TRAINING	31,536.00
<a href="#">110-42100-149</a>	PAYROLL TAXES-EMPLOYER PORTION	125,149.79
<a href="#">110-42100-160</a>	PER DIEM	2,800.00
<a href="#">110-42100-200</a>	CONTRACTUAL SERVICES	76,780.00
<a href="#">110-42100-211</a>	POSTAGE BOX ETC	200.00
<a href="#">110-42100-213</a>	AUTOMOBILE LICENSES AND TITLES	465.50
<a href="#">110-42100-219</a>	EMERGENCY NOTIFICATION	2,875.00
<a href="#">110-42100-220</a>	PRINTING/DUPLICATION	2,500.00
<a href="#">110-42100-231</a>	PUBLICATION OF LEGAL NOTICES	500.00
<a href="#">110-42100-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	4,275.00
<a href="#">110-42100-236</a>	PUBLIC RELATIONS/SPECIAL EVENTS	9,000.00
<a href="#">110-42100-245</a>	CELLULAR , TELEPHONE, AND OTHER	43,866.71
<a href="#">110-42100-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	64,203.34
<a href="#">110-42100-260</a>	REPAIR AND MAINTENANCE SERVICES	5,562.00
<a href="#">110-42100-261</a>	REPAIR AND MAINTENANCE MOTOR VEHICLES	35,255.00
<a href="#">110-42100-262</a>	REPAIR AND MAINTENANCE OTHER EQUIPMENT	4,000.00
<a href="#">110-42100-280</a>	TRAVEL	10,000.00
<a href="#">110-42100-310</a>	OFFICE SUPPLIES AND MATERIALS	3,900.00
<a href="#">110-42100-323</a>	KITCHEN SUPPLIES	550.00
<a href="#">110-42100-326</a>	UNIFORMS	31,674.00
<a href="#">110-42100-327</a>	RANGE SUPPLIES AND AMMUNITION	28,350.00
<a href="#">110-42100-329</a>	OTHER OPERATING SUPPLIES & EQUIPMENT	26,495.00
<a href="#">110-42100-331</a>	VEHICLE GAS	76,000.00
<a href="#">110-42100-334</a>	TIRES, TUBES, ETC	18,952.00
<a href="#">110-42100-511</a>	LIABILITY INSURANCE	68,804.00
<a href="#">110-42100-515</a>	WORKERS COMPENSATION INSURANCE	47,112.20
<a href="#">110-42100-900</a>	CAPITAL OUTLAY	25,072.00
<a href="#">110-42100-941</a>	VEHICLE & EQUIPMENT	125,009.00
<a href="#">110-42100-947</a>	CAPITAL OUTLAY-FURNITURE	1,545.00

Department: 42100 - Police Department Total:

2,924,651.78



## Fire Department

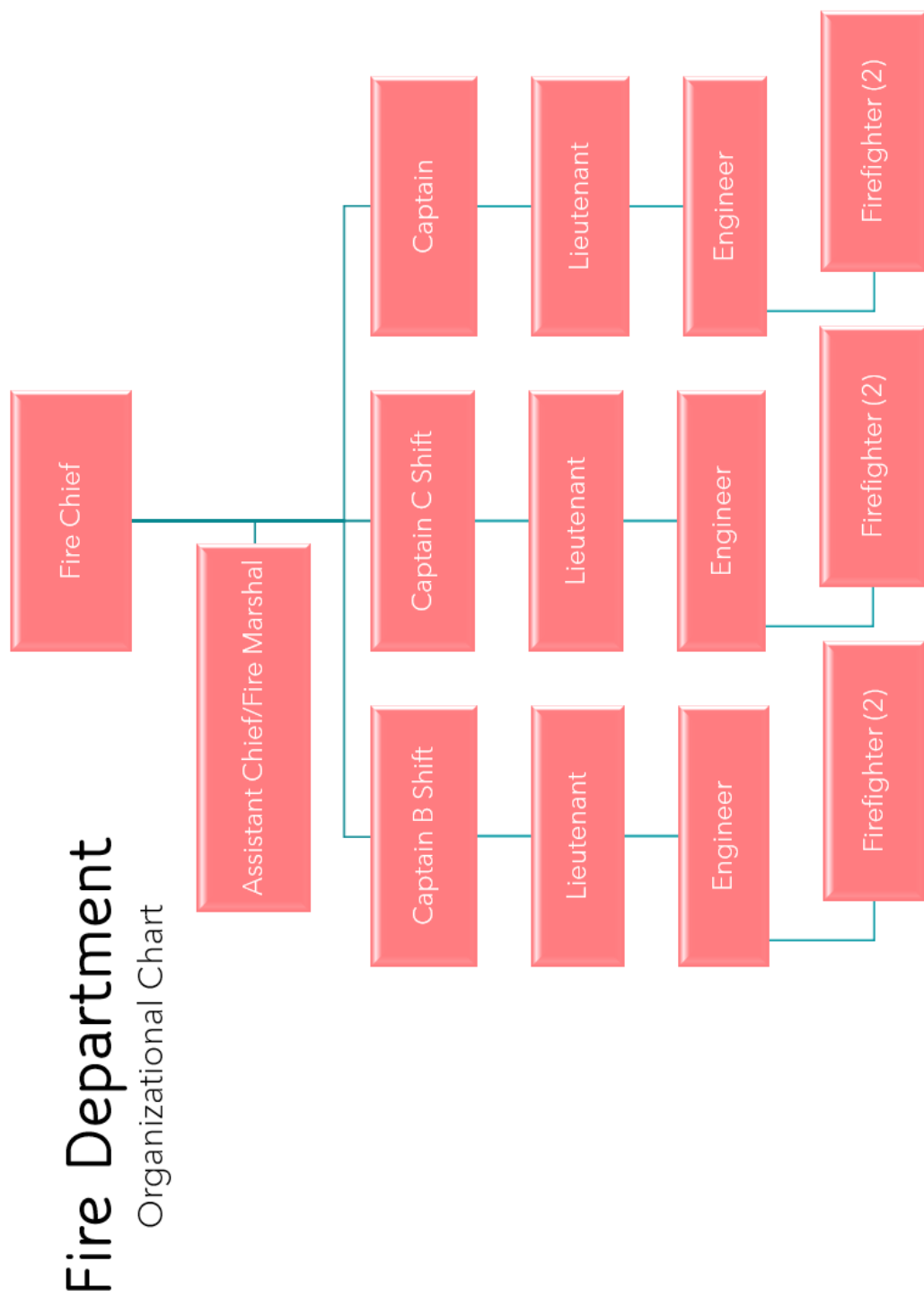
*Mission Statement: “It is our mission, to enhance the quality of life for the residents of Nolensville through the effective and efficient delivery of fire and rescue services.”*

The Fire and Rescue Department exists to protect life and property against fire, medical and other disastrous emergencies. Efforts are directed at preventing and extinguishing fires and abatement of fire hazards. Fire suppression includes the training of staff and provision of equipment necessary to respond to fires, accidents, hazardous material spills and other man made or natural disasters. Fire prevention services include fire inspections, fire cause investigations, pre-planning and plans review of new buildings and renovations of existing buildings for compliance with fire codes. The department conducts fire safety educational programs in public and private schools as well as programs for local businesses and organizations. The department provides first responder medical services in conjunction with Williamson Medical Center. The department maintains and test all fire hydrants in the town. The department also provides safety personnel and plans for special events and responds to our surrounding jurisdictions through automatic aid or mutual aid agreements.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	1,381,901	1,697,150	1,769,535
Services & Supplies	334,494	340,354	384,964
Capital Outlay	52,597	6,000	-
Debt Service	-	-	100,000
<b>Total</b>	<b>\$1,768,992</b>	<b>\$2,043,504</b>	<b>\$2,254,499</b>

Fire Organizational Chart

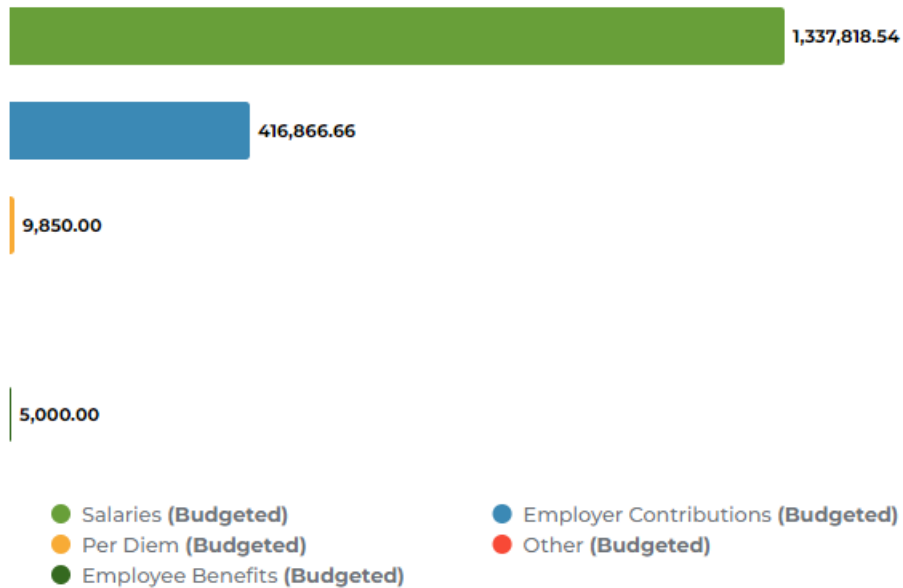


## FIRE DEPARTMENT

### Fire Department - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Fire Department	10.0	23.0	11.0	26.0	17.0	19.0	17.0	10.0	-	(9.0)

### Fiscal Year 2025 Salary and Benefits



## Fire Department

### FY2023-24 ACCOMPLISHMENTS

- Fire Station One was completed and opened on June 22<sup>nd</sup> two months ahead of schedule and \$200,000 under budget.
- Construction is underway on the first Town ladder truck.
- We have completed inspections of 60% of the commercial buildings.
- Six more members have upgraded their emergency medical certifications.
- Renewed our automatic aid agreements with the City of Brentwood and Williamson County.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Total calls for service	1,248	1,172	1,200
Medical	696	719	760
Fire	37	43	49
False Alarm	167	176	185
Service	157	95	100
• Total number of fire inspections performed	54	73	84
• ISO Rating	4/9Y	4/9Y	4/9Y
• Total Response Time at 90th Percentile	5min 45sec	5min 20sec	5min
• Deliver adequate in-house and other fire suppression training to all personnel that enables each to meet the Tennessee Commission on Firefighting's 40 hour In-service training program	94%	88%	94%

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Successfully order and take delivery of a new Ladder Truck to be stationed at Fire Station One

The Fire & Rescue Department has coordinated with the Town administration for the purchase of the first ladder truck in the Town. This process has been a cumulative effort by a committee formed with





representatives from all shifts and ranks within the department. Upon delivery, this new ladder truck will be placed at Station 1 on Haley Industrial Drive. Upon completion of the apparatus, personnel will perform a final inspection and approval at the factory. Once the truck is delivered, training and familiarization will take place led by factory trained technicians. Our personnel will then acquire and mount all loose equipment. Finally, a formal push-in ceremony will be held, and the new apparatus will be placed in service. Given the high cost of this equipment, the department has implemented a comprehensive apparatus maintenance program to prolong the life expectancy of our front-line trucks as long as possible without compromising safety or reliability. Target Delivery Date: Spring 2025

- 1) Objective #2.1: Establish criteria for promotion.
  - a) Task #2.1.1: Define required minimum education and experience.
  - b) Task #2.1.2: Advertise and accept internal candidates.
- 2) Objective #2.2: Conduct practical testing for internal candidates.
  - a) Task #2.2.1: Schedule two days with Brentwood for training facility.
  - b) Task #2.2.2: Schedule applicants for their practical day.
  - c) Task #2.2.3: Conduct testing and compile scoring.
- 3) Objective #2.3: Promote three (3) existing Firefighters to Engineers.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

**Goal #2: Provide the most effective workforce in accordance with MTAS Fire Study, NFPA 1710, and the International City Managers Association (ICMA) recommendations.**

With the continued growth of the town and increasing numbers of calls and their complexity we will need to provide an adequate number of personnel to execute the mission. The Town will also need to upgrade three existing firefighters to engineer to ensure the highest level of risk management while operating the new ladder truck. Target Date: January 2025

- 1) Objective #2.1: Establish criteria for promotion.
  - a) Task #2.1.1: Define required minimum education and experience.
  - b) Task #2.1.2: Advertise and accept internal candidates.



- 2) Objective #2.2: Conduct practical testing for internal candidates.
  - a) Task #2.2.1: Schedule two days with Brentwood for training facility.
  - b) Task #2.2.2: Schedule applicants for their practical day.
  - c) Task #2.2.3: Conduct testing and compile scoring.
  
- 3) Objective #2.3: Promote three (3) existing Firefighters to Engineers.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Prepare for an evaluation by Insurance Services Office (ISO) for ISO Rating**

ISO collects and evaluates information from communities in the United States on their structure fire suppression capabilities. This information determines a community's Public Protection Classification (PPC), used by the insurance industry to determine home and business owners' property insurance premiums. Communities are generally rated every 3-4 years. Nolensville was last evaluated in 2017. Our re-evaluation was delayed by COVID, and then it was pushed by our regional representative knowing that we were bringing Station 1 on-line. We will have a site visit sometime in FY 2025. This involves updating numerous records and reports covering multiple years, completing a community risk assessment process, and working with the evaluator during an on-site assessment. During our last assessment in 2017 Nolensville achieved a Class 4 rating (on a scale of 1 to 10, with 1 being the best). Target Date: Inspection by June 30, 2025

- a. Objective #3.1: Ensure the prework is completed.
  - 1) Task #3.1.1: All fire hydrants are flowed and maintained.
  - 2) Task #3.1.2: All fire inspections are complete.
  - 3) Task #3.1.3: All training is up to date and documented.
  - 4) Task #3.1.4: All vehicles have complete equipment inventory.
  
- b. Objective #3.2: Complete all required paperwork.
  - 1) Task #3.2.1: Ensure all records are in the records management system.
  - 2) Task #3.2.2: Print the documents that inspectors will need to review.



## Fire – Department Budget Details

		Total Budget
<b>Department: 42200 - Fire &amp; Rescue Department</b>		
<a href="#">110-42200-111</a>	SALARIES	1,227,818.54
<a href="#">110-42200-113</a>	OVERTIME SALARIES	30,000.00
<a href="#">110-42200-119</a>	PART-TIME SALARIES	80,000.00
<a href="#">110-42200-133</a>	VACATION PAY	0.00
<a href="#">110-42200-134</a>	CHRISTMAS BONUS	5,000.00
<a href="#">110-42200-140</a>	HSA CONTRIBUTION	25,000.00
<a href="#">110-42200-142</a>	INSURANCE-EMPLOYER PORTION	192,358.00
<a href="#">110-42200-143</a>	RETIREMENT-EMPLOYER PORTION	89,753.54
<a href="#">110-42200-147</a>	UNEMPLOYMENT INSURANCE	952.00
<a href="#">110-42200-148</a>	EMPLOYEE EDUCATION AND TRAINING	14,875.00
<a href="#">110-42200-149</a>	PAYROLL TAXES-EMPLOYER PORTION	93,928.12
<a href="#">110-42200-160</a>	PER DIEM	5,050.00
<a href="#">110-42200-162</a>	VOLUNTEER FIREMEN	4,800.00
<a href="#">110-42200-200</a>	CONTRACTUAL SERVICES	52,000.00
<a href="#">110-42200-210</a>	COMMUNICATION AND TRANSPORTATION	2,000.00
<a href="#">110-42200-211</a>	POSTAGE BOX ETC	50.00
<a href="#">110-42200-213</a>	AUTOMOBILE LICENSES AND TITLES	50.00
<a href="#">110-42200-220</a>	PRINTING DUPLICATING TYPING AND BINDING	100.00
<a href="#">110-42200-231</a>	PUBLICATION OF LEGAL NOTICES	100.00
<a href="#">110-42200-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	4,770.00
<a href="#">110-42200-236</a>	PUBLIC RELATIONS/SPECIAL EVENTS	5,000.00
<a href="#">110-42200-241</a>	ELECTRIC	11,330.00
<a href="#">110-42200-242</a>	WATER	3,501.42
<a href="#">110-42200-243</a>	SEWER	4,202.25
<a href="#">110-42200-244</a>	GAS	5,098.50
<a href="#">110-42200-245</a>	CELLULAR , TELEPHONE, AND OTHER	18,945.00
<a href="#">110-42200-250</a>	PROFESSIONAL SERVICES	5,200.00
<a href="#">110-42200-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	20,000.00
<a href="#">110-42200-260</a>	REPAIR AND MAINTENANCE SERVICES	10,000.00
<a href="#">110-42200-261</a>	REPAIR AND MAINTENANCE MOTOR VEHICLES	49,000.00
<a href="#">110-42200-280</a>	TRAVEL	10,000.00
<a href="#">110-42200-310</a>	OFFICE SUPPLIES AND MATERIALS	3,000.00
<a href="#">110-42200-312</a>	SMALL ITEMS OF EQUIPMENT	3,500.00
<a href="#">110-42200-321</a>	LANDSCAPING	3,500.00
<a href="#">110-42200-322</a>	MEDICAL SUPPLIES	8,000.00
<a href="#">110-42200-323</a>	KITCHEN SUPPLIES	1,032.00
<a href="#">110-42200-324</a>	JANITORIAL SUPPLIES	6,440.00
<a href="#">110-42200-326</a>	UNIFORMS	32,000.00
<a href="#">110-42200-329</a>	OTHER OPERATING SUPPLIES & EQUIPMENT	500.00
<a href="#">110-42200-331</a>	VEHICLE GAS	27,000.00
<a href="#">110-42200-334</a>	TIRES, TUBES, ETC	8,000.00
<a href="#">110-42200-499</a>	EQUIPMENT NON-CAPITAL	41,000.00
<a href="#">110-42200-511</a>	LIABILITY INSURANCE	29,612.50
<a href="#">110-42200-515</a>	WORKERS COMPENSATION INSURANCE	20,032.12
<a href="#">110-42200-600</a>	FIRE STATION DEBT SERVICE	100,000.00
<b>Department: 42200 - Fire &amp; Rescue Department Total:</b>		<b>2,254,498.99</b>



## Public Works Department

Public Works is a vital asset to the Town of Nolensville and helps keep the town running behind the scenes.

Public Works staff are primarily responsible for but not limited to the following duties:

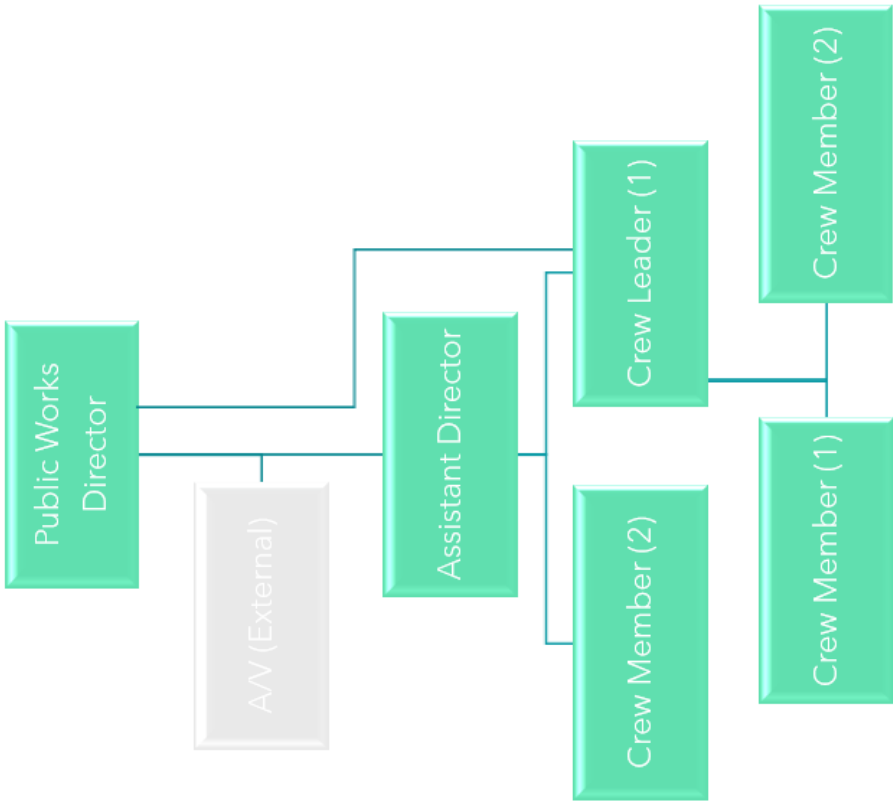
- Maintain condition of right-of-way – mowing and litter pick up Replace and install street signs  
General maintenance of Town Hall
- Aid Police Department with equipment maintenance Repair potholes Install seasonal banners.
- Install and maintain holiday lights and decorations.
- Maintain and repair town-owned vehicles and equipment, including police cars, utility vehicles and heavy equipment.
- Provide assistance with Town of Nolensville sponsored events and festivals.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	567,708	585,435	682,945
Services & Supplies	120,558	184,292	179,447
Capital Outlay	65,645	97,700	35,000
<b>Total</b>	<b>\$753,911</b>	<b>\$867,427</b>	<b>\$897,393</b>



Public Works Organizational Chart

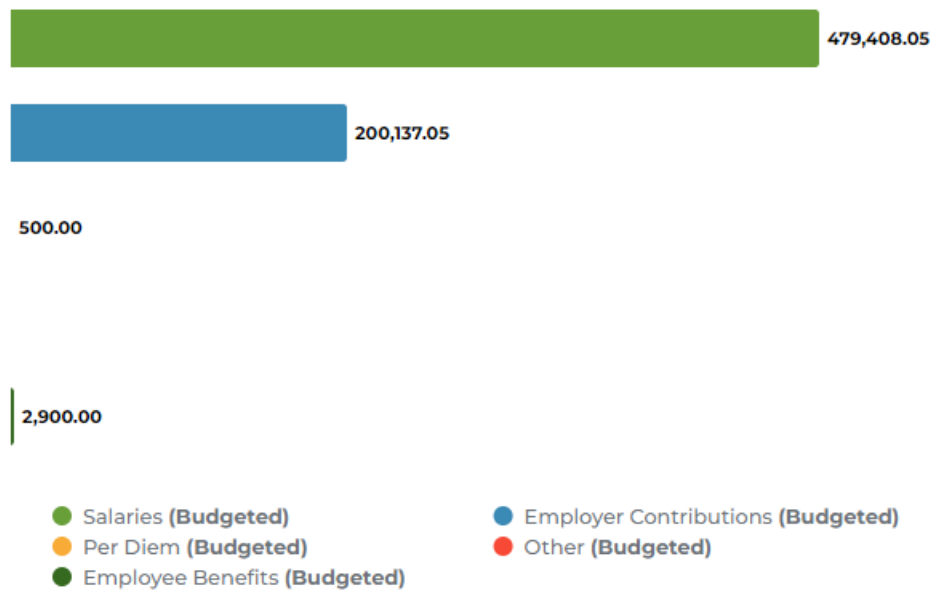


Public Works  
Organizational Chart

## Public Works Department - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Public Works Department	8.0	-	8.0	-	8.0	-	8.0	-	-	-

## Fiscal Year 2025 Salary and Benefits



## Public Works Department

### FY2023-24 ACCOMPLISHMENTS

- Obtained Town's third truck-mounted salt hopper and snowplow.
- Constructed a sidewalk to connect Catalina and Brittain Downs subdivisions.
- Installed a set of rapid flashing beacons for pedestrians on Brittain Lane.
- Helped develop ADA Access Plan.
- Performed various Town Hall renovations.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Percent of months with 200lbs or more trash collected in ROW	83.33%	100%	100%
• Percentage of months with 750lbs of asphalt patch applied	25%	12.5%	12.5%
• Total linear feet of sidewalk repaired or replaced	N/A	N/A	250 LF
• Total linear feet of curb/gutter repaired or replaced	N/A	N/A	100 LF
• Total linear feet of road striping applied	4,662 LF	9,737 LF	25,000 LF
• Total miles of ROW mowed annually	N/A	N/A	100 mi

### FY2024-25 GOALS, OBJECTIVES, AND TASKS

#### Goal #1: Begin ADA evaluations of sidewalk access ramps throughout the town

- 1) Objective #1.1: All sidewalk access points must be ADA Compliant.
  - a) Task: Begin logging all locations with sidewalk access points in town].
- 2) Objective #1.2: Compare locations to current ADA standards to determine which locations need to be modified



## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #2: Keep Town ROWs clean and free of refuse**

- 1) Objective #2.1: Collect a minimum of 300lbs of refuse from ROW each month.

## **FY2024-25 GOALS, OBJECTIVES, AND TASKS**

### **Goal #3: Maintain public streets in compliance with MUTCD standards relative to pavement marking and signage**

- 1) Objective #3.1: Complete vendor selection process for road striping services.
- 2) Objective #3.2: Increase amount and frequency of road striping and pavement marking throughout Town.



## Public Works – Department Budget Details

		Total Budget
<b>Department: 43000 - Public Works Department</b>		
<a href="#">110-43000-111</a>	SALARIES	465,408.05
<a href="#">110-43000-113</a>	OVERTIME SALARIES	14,000.00
<a href="#">110-43000-133</a>	VACATION PAY	0.00
<a href="#">110-43000-134</a>	CHRISTMAS BONUS	2,900.00
<a href="#">110-43000-140</a>	HSA CONTRIBUTION	14,500.00
<a href="#">110-43000-142</a>	INSURANCE-EMPLOYER PORTION	114,508.00
<a href="#">110-43000-143</a>	RETIREMENT-EMPLOYER PORTION	34,021.33
<a href="#">110-43000-147</a>	UNEMPLOYMENT INSURANCE	504.00
<a href="#">110-43000-148</a>	EMPLOYEE EDUCATION AND TRAINING	1,000.00
<a href="#">110-43000-149</a>	PAYROLL TAXES-EMPLOYER PORTION	35,603.72
<a href="#">110-43000-160</a>	PER DIEM	500.00
<a href="#">110-43000-200</a>	CONTRACTUAL SERVICES	35,786.00
<a href="#">110-43000-231</a>	PUBLICATION OF LEGAL NOTICES	450.00
<a href="#">110-43000-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	3,224.00
<a href="#">110-43000-241</a>	ELECTRIC	1,100.00
<a href="#">110-43000-242</a>	WATER	1,500.00
<a href="#">110-43000-243</a>	SEWER	3,700.00
<a href="#">110-43000-245</a>	CELLULAR , TELEPHONE, AND OTHER	1,320.00
<a href="#">110-43000-249</a>	OTHER UTILITY SERVICES	1,200.00
<a href="#">110-43000-259</a>	SNOW REMOVAL	5,500.00
<a href="#">110-43000-260</a>	REPAIR AND MAINTENANCE SERVICES	0.00
<a href="#">110-43000-261</a>	REPAIR AND MAINTENANCE MOTOR VEHICLES	7,000.00
<a href="#">110-43000-262</a>	REPAIR AND MAINTENANCE OTHER EQUIPMENT	12,000.00
<a href="#">110-43000-264</a>	REPAIR AND MAINTENANCE TRAFFIC EQUIPMENT	2,500.00
<a href="#">110-43000-269</a>	REPAIR AND MAINTENANCE SIDEWALKS	20,000.00
<a href="#">110-43000-280</a>	TRAVEL	600.00
<a href="#">110-43000-310</a>	OFFICE SUPPLIES AND MATERIALS	650.00
<a href="#">110-43000-312</a>	SMALL ITEMS OF EQUIPMENT	15,000.00
<a href="#">110-43000-321</a>	LANDSCAPING	6,000.00
<a href="#">110-43000-326</a>	UNIFORMS	7,250.04
<a href="#">110-43000-331</a>	VEHICLE GAS	18,000.00
<a href="#">110-43000-334</a>	TIRES, TUBES, ETC	4,500.00
<a href="#">110-43000-342</a>	SIGN PARTS AND SUPPLIES	12,000.00
<a href="#">110-43000-511</a>	LIABILITY INSURANCE	9,064.00
<a href="#">110-43000-515</a>	WORKERS COMPENSATION INSURANCE	11,103.40
<a href="#">110-43000-934</a>	DRAINAGE IMPROVEMENT	35,000.00
<b>Department: 43000 - Public Works Department Total:</b>		<b>897,392.54</b>



## Codes Department

The Codes Department is responsible for the administration and enforcement of the provisions of the building, mechanical, and plumbing codes. The purpose of these codes is to provide minimum requirements to safeguard the public safety, health, and general welfare through affordability, structural strength, means of egress facilities, stability, sanitation, light and ventilation, energy conservation and safety to life and property from fire and other hazards attributed to the built environment.

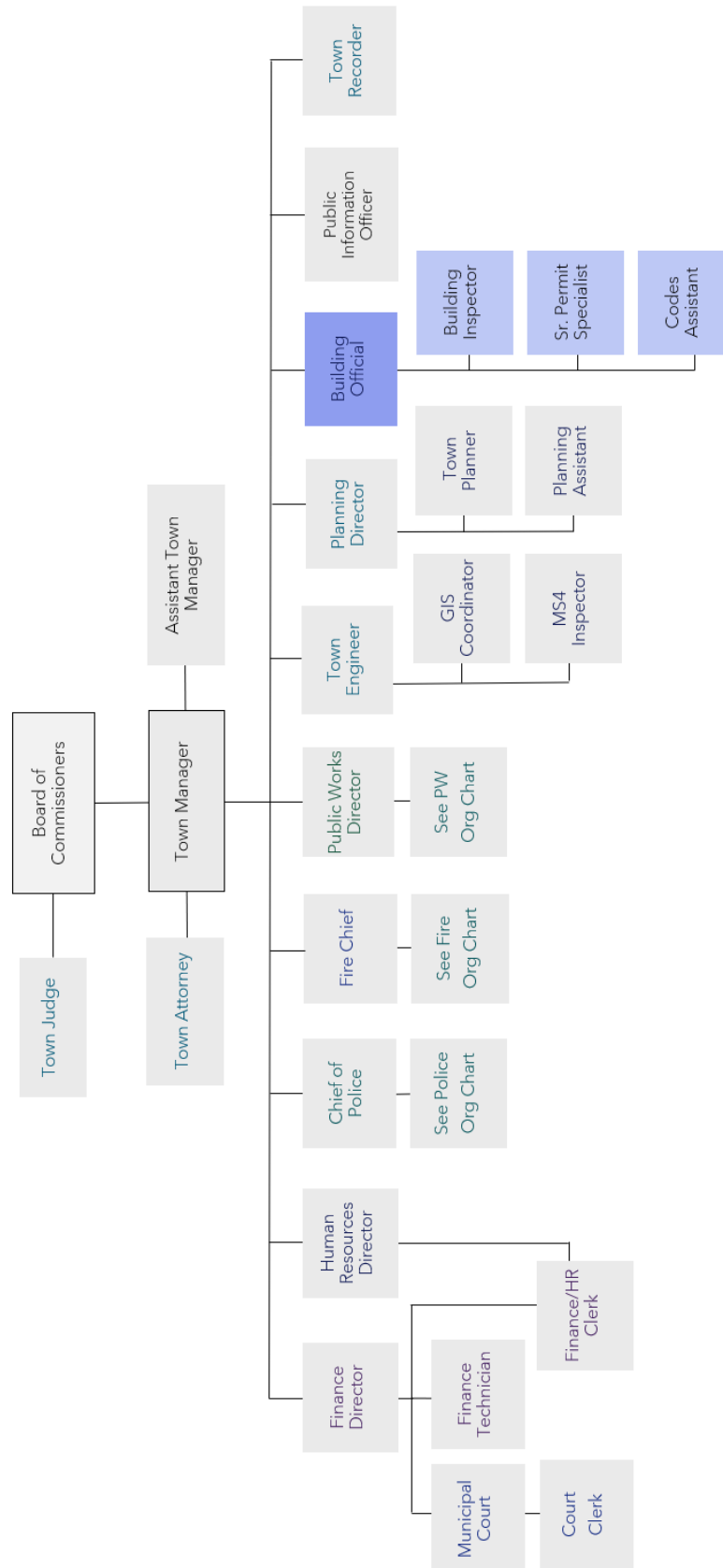
The Codes Department reviews and issues all building, plumbing, and mechanical permits within the Town. The Department inspects all work performed associated with these issued permits. The Department also maintains all records associated with these permits and inspections. The Department is also charged with maintaining records of the Adequate Facilities Taxes and the Roadway Infrastructure Impact Fees paid to the Town. The Town of Nolensville refers to the 2018 I-Codes.

## Expenditures Summary

	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY2025</b>
	<b><u>Actual</u></b>	<b><u>Estimate</u></b>	<b><u>Budget</u></b>
Personnel Services	336,287	351,150	368,903
Services & Supplies	18,930	30,320	41,482
Capital Outlay	-	600	-
<b>Total</b>	<b>\$355,217</b>	<b>\$382,070</b>	<b>\$410,385</b>



# Codes Organizational Chart

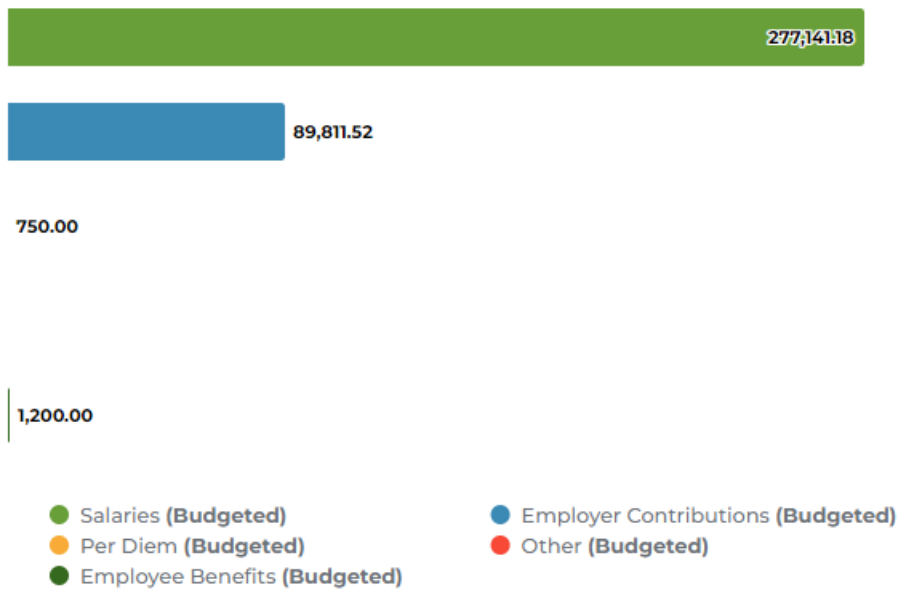


## CODES DEPARTMENT

### Codes Department - Personnel Changes from Prior Years to Current Fiscal Year

	FY21-22 Budget		FY22-23 Budget		FY23-24 Budget		FY24-25 Budget		Change FY FY24 to 25	
	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T	FTE	P/T
Codes Department	3.0	1.0	4.0	-	4.0	-	4.0	-	-	-

### Fiscal Year 2025 Salary and Benefits



## Codes Department

### FY2023-24 ACCOMPLISHMENTS

- Developed commercial construction checklist detailing common code violations and specifying areas of inspection
- The inauguration annual event known as Coffee with Codes conducted fall of 2023. Nolensville builders gathered at Town hall for coffee, donuts, updates on procedures and offered their own feedback on processes including permitting, scheduling of inspections, and follow up inspections.
- Began two-year process of adopting the 2024 International Code Council's suite of model codes
- Continued property maintenance inspections to identify and require remediation of homes, parcels, and businesses found in violation of the *2018 International Property Maintenance Code*
- Completed comprehensive update of plan review, permitting and inspection fee schedules to generate sufficient revenues to offset plan review, permitting and inspection expenditures.

### PERFORMANCE MEASURES

	Actual FY23	Actual FY24	Anticipated FY25
• Percent of building inspection requests completed within 3 business days	99%	99%	99%
• Number of new single-family building permits issued	123	68	110
• Number of new commercial building permits issued	11	3	14
• Total Construction Valuation (All Types)	\$116,861,056	\$98,456,962	\$117,000,000
• Number of code violations processed	28	23	25
• Number of code violations resolved	15	17	16
• Number of illegal signs removed	192	231	212

**Goal #1: Revise permit applications forms and templates**

- 1) Objective #1.1: Assess all applications forms and templates for ease of use and content appropriateness.
  - a) Task #1.1.1: Staff to review each permit application, assess the necessity of each and determine any edits, corrections, and/or deletions needed to provide effective easy-to-use forms.
  - b) Task #1.1.2: Staff to test each revised form to ensure required information is contained and properly disseminated.
- 2) Objective #1.2: Update department webpage.
  - a) Task #1.2.1: Upload revised applications to department webpage.
  - b) Task #1.2.2: Prepare updated instructions and other information tools and post on department webpage.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS****Goal #2: Establish online portal applications in Revize**

- 1) Objective #2.1: Department staff to coordinate with Town Recorder.
  - a) Task #2.1.1: Department staff to produce working templates for garage sale applications and special event. applications and liaison with Town Recorder on how to upload to Revize.
  - b) Task #2.1.2: Test uploaded forms for completeness and ease of use.
- 2) Objective #2.2: Additional testing and upload to webpage.
  - a) Task #2.2.1: Working with actual applicants, verify the accuracy and function of forms, and revise as needed.
  - b) Task #2.2.2: Upload working and tested templates to department webpage.

**FY2024-25 GOALS, OBJECTIVES, AND TASKS****Goal #3: Adoption of the 2024 suite of International Codes**

- 1) Objective #3.1: Continued assessment of the 2024 suite of international codes.
  - a) Task #3.1.1: Staff will review each code book for necessary amendments including corrections, additions and deletions which best serve the local requirements of the Town of Nolensville.



- b) Task #3.1.2: Liaison with NFD to determine amendments which are necessary for their department.
  - c) Task #3.1.3: Consult with adjacent jurisdictions to evaluate their amendments and determine if any would be beneficial to the Town of Nolensville.
- 2) Objective #3.2: Adoption of new code and notifications to local builders.
- a) Task #3.2.1: Present the proposed ordinance to the BOC for their input, corrections, deletions or edits and ultimate adoption.
  - b) Task #3.2.2: Present a PowerPoint presentation to all interested builders. Include a written summation of the changes.

## Codes – Department Budget Details

## Total Budget

## Department: 46540 - Codes &amp; Permits Department

<a href="#">110-46540-111</a>	SALARIES	276,641.18
<a href="#">110-46540-113</a>	OVERTIME SALARIES	500.00
<a href="#">110-46540-133</a>	VACATION PAY	0.00
<a href="#">110-46540-134</a>	CHRISTMAS BONUS	1,200.00
<a href="#">110-46540-140</a>	HSA CONTRIBUTION	3,500.00
<a href="#">110-46540-142</a>	INSURANCE-EMPLOYER PORTION	43,702.00
<a href="#">110-46540-143</a>	RETIREMENT-EMPLOYER PORTION	20,222.47
<a href="#">110-46540-147</a>	UNEMPLOYMENT INSURANCE	224.00
<a href="#">110-46540-148</a>	EMPLOYEE EDUCATION AND TRAINING	1,000.00
<a href="#">110-46540-149</a>	PAYROLL TAXES-EMPLOYER PORTION	21,163.05
<a href="#">110-46540-160</a>	PER DIEM	750.00
<a href="#">110-46540-211</a>	POSTAGE BOX ETC	500.00
<a href="#">110-46540-213</a>	AUTOMOBILE LICENSES AND TITLES	80.00
<a href="#">110-46540-235</a>	MEMBERSHIPS REGISTRATION FEES AND TUITION	2,124.00
<a href="#">110-46540-245</a>	CELLULAR ,TELEPHONE, AND OTHER	960.00
<a href="#">110-46540-255</a>	COMPUTER SOFTWARE AND MAINTENANCE	9,950.00
<a href="#">110-46540-261</a>	REPAIR AND MAINTENANCE MOTOR VEHICLES	10,000.00
<a href="#">110-46540-280</a>	TRAVEL	2,500.00
<a href="#">110-46540-310</a>	OFFICE SUPPLIES AND MATERIALS	2,000.00
<a href="#">110-46540-326</a>	UNIFORMS	800.00
<a href="#">110-46540-331</a>	VEHICLE GAS	2,000.00
<a href="#">110-46540-511</a>	LIABILITY INSURANCE	6,004.90
<a href="#">110-46540-515</a>	WORKERS COMPENSATION INSURANCE	4,562.90

**Department: 46540 - Codes & Permits Department Total: 410,384.50**





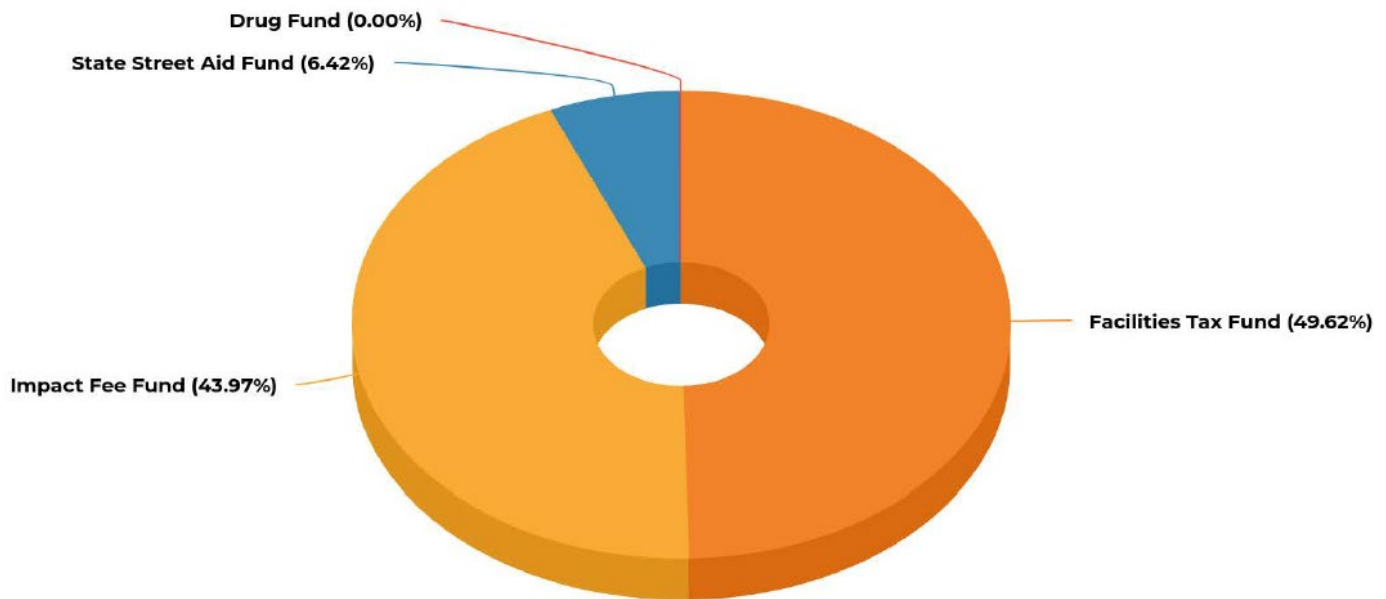
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## SPECIAL REVENUE FUNDS

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## Special Revenue Funds



The Town of Nolensville has four (4) Special Revenue Funds, which make up 38.16% of the Town's total funds. Included in the Special Revenue Funds are the State Street Aid Fund, Impact Fee Fund, Facilities Tax Fund and Drug Fund. The chart above displays the proportion of each fund within Special Revenue.

The State Street Aid Fund is projecting \$619,295 of revenue in the fiscal year 2025, which represents a 15.4% increase over the prior year budget. Budgeted expenditures are projected to increase by 3.8% to \$526,500 in the fiscal year 2025.

\$3,608,500 in revenue is projected for the Impact Fee Fund which includes \$2,638,636 operating transfer from the Impact Fee Fund balance. Budgeted expenditures are projected to increase by 100% or \$3,608,500 compared to last year's budgeted expenditures.

\$3,093,051 of revenue is projected for the Facilities Tax Fund, which represents a 16.3% increase over the prior year. Budgeted expenditures are projected to increase by 13.2% to \$3,092,000.

\$875 of revenue is projected for the Drug Fund, which represents a 37.1% increase over the prior year. There are no budgeted expenditures in fiscal year 2025.

## State Street Aid Fund

The State Street Aid Fund represents 2.78% of the total expenditures for the fiscal year 2025.

	State Street Aid Fund		
	Actual FY 2023	Projected FY 2024	FY 2025 Budget
<b>Revenues</b>			
Other Taxes and Revenues	10,131	25,000	30,000
State Gas/Motor Fuel Tax	480,411	513,970	589,295
<b>Total Revenues and Sources of Funds</b>	<b>490,542</b>	<b>538,970</b>	<b>619,295</b>
<b>Expenditures</b>			
Program Costs	296,411	181,180	526,500
<b>Total Expenditures and Other Uses</b>	<b>296,411</b>	<b>181,180</b>	<b>526,500</b>
<b>Over (Under)</b>	<b>194,131</b>	<b>357,790</b>	<b>92,795</b>
<b>Estimated Balances - July 1</b>	724,064	918,195	1,275,985
<b>Estimated Balances - June 30</b>	918,195	1,275,985	1,368,780

The State Street Aid Fund accounts for the maintenance and repair of the Town's streets. Revenue is received from the state through shared highway funds distributed to cities and towns across the state. Tennessee law requires that receipts be kept in a separate fund and used for construction or maintenance of Town streets and certain related street expenditures. Funding provided to the Town by the State is for the purpose of road resurfacing, repair, construction, maintenance, safety improvements and related expenses.

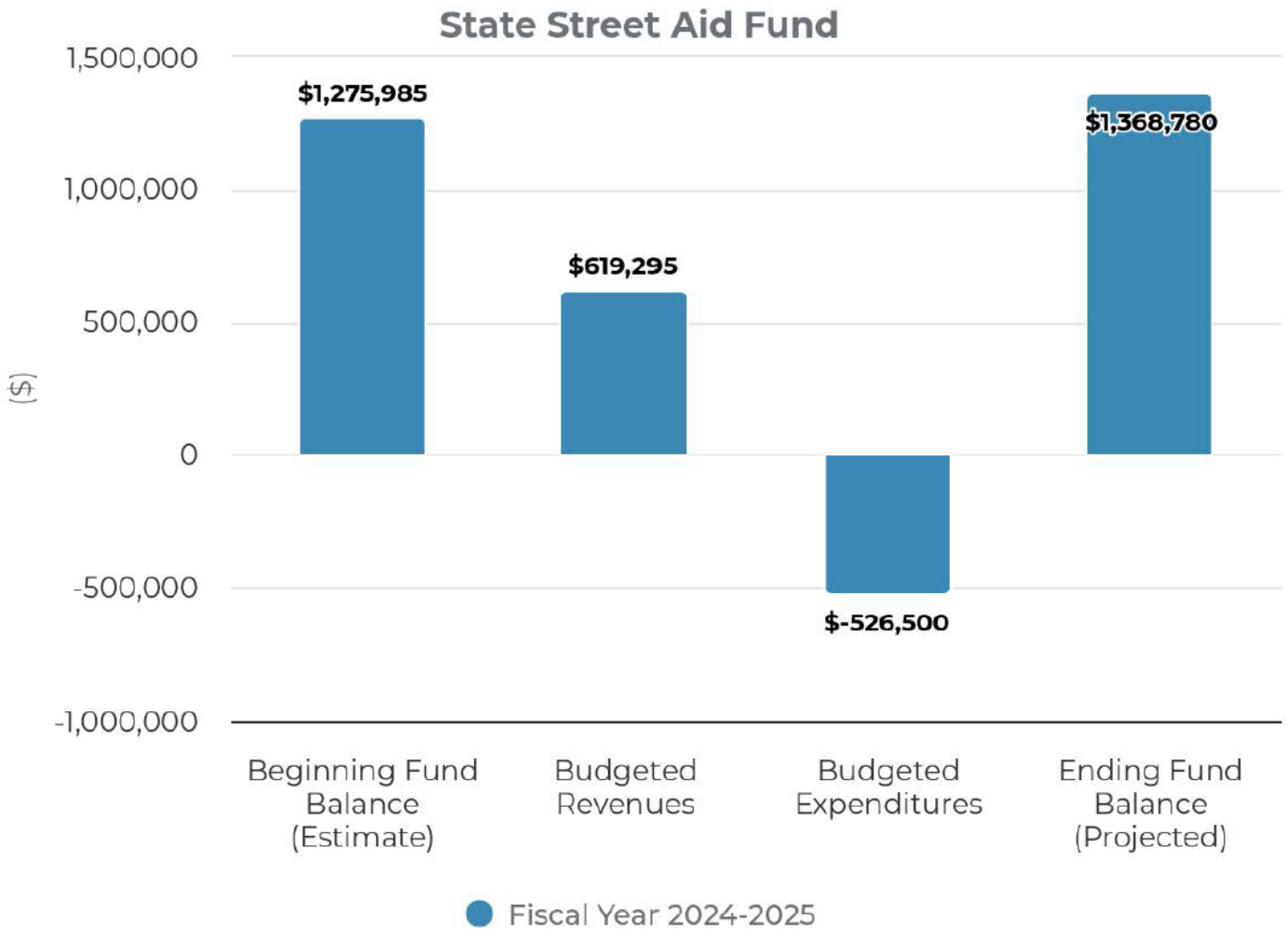
\$526,500 has been included in fiscal year 2025 budget for capital projects which includes \$500,000 under Paving Supplement project for road repair and maintenance, \$20,000 for sign parts and supplies, and \$6,500 for street lighting. The Paving Supplement project is included in the Capital Improvements Plan (CIP) for the fiscal year 2025. Detailed project descriptions can also be found in the CIP section.

Projected revenues included in fiscal year 2025 budget, total \$619,295. The majority of the revenue budgeted is from Intergovernmental sources such as state shared revenue on a per capita basis and other sources like interest earnings.



## STATE STREET AID FUND

The chart below shows the State Street Aid fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



## State Street Aid Fund – Budget Details

## Total Budget

## Fund: 121 - State Street Aid Fund

## Revenue

<a href="#">121-43000-33550</a>	STATE HIGHWAY AND STREET FUNDS	88,394.00
<a href="#">121-43000-33551</a>	STATE GASOLINE AND MOTOR FUEL TAX	306,433.00
<a href="#">121-43000-33555</a>	STATE 1989 INCREASE	47,144.00
<a href="#">121-43000-33557</a>	STATE 2017 HIGHWAY AND STREET FUNDS	147,324.00
<a href="#">121-43000-36100</a>	INTEREST	30,000.00
Revenue Total:		619,295.00

## Expense

<a href="#">121-43000-247</a>	STREET LIGHTING (ELECTRIC AND MAINT.)	6,500.00
<a href="#">121-43000-268</a>	REPAIR AND MAINTENANCE ROADS AND STREETS	500,000.00
<a href="#">121-43000-342</a>	SIGN PARTS AND SUPPLIES	20,000.00
Expense Total:		526,500.00

Fund: 121 - State Street Aid Fund Surplus (Deficit): 92,795.00



## Impact Fee Fund

The Impact Fee Fund represents 19.05% of the total expenditures for the fiscal year 2025.

	Impact Fee Fund		
	Actual FY 2023	Projected FY 2024	FY 2025 Budget
<b>Revenues</b>			
Licenses and Permits	793,288	550,000	669,864
Other Taxes and Revenues	114,240	200,000	300,000
Fund Balance Transfers/Contributions In			2,638,636
<b>Total Revenues and Sources of Funds</b>	<b>907,528</b>	<b>750,000</b>	<b>3,608,500</b>
<b>Expenditures</b>			
Program Costs	414,247	-	3,608,500
<b>Total Expenditures and Other Uses</b>	<b>414,247</b>	<b>-</b>	<b>3,608,500</b>
<b>Over (Under)</b>	<b>493,281</b>	<b>750,000</b>	<b>-</b>
<b>Estimated Balances - July 1</b>	7,943,729	8,437,010	9,187,010
Fund Balance Transfers/Contributions Out			\$ 2,638,636
<b>Estimated Balances - June 30</b>	8,437,010	9,187,010	6,548,374

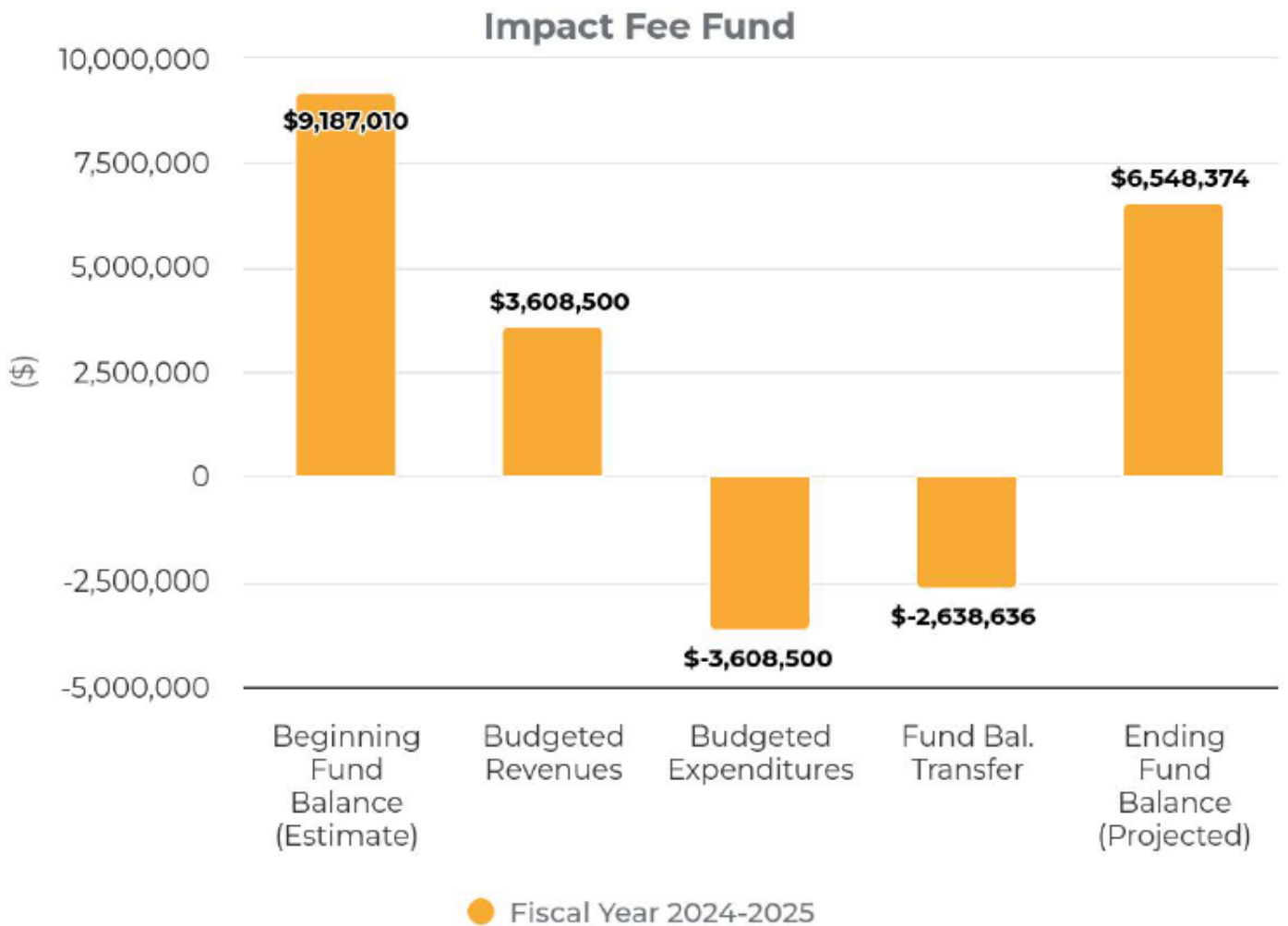
Impact fees are one-time user fees on new developments. These fees, collected by the Town, must be reasonably related to the actual additional costs of serving new development.

Impact Fee Fund's total approved expenses of \$3,608,000 include funding for road projects such as \$1,500,000 for the Sunset Road widening, \$495,000 for the turn lane at Sunset Road, and \$1,613,500 for the Rocky Fork center turn lane. These projects are included in the Capital Improvements Plan (CIP) for the fiscal year 2025. Detailed project descriptions can also be found in the CIP section.

Projected revenues included in fiscal year 2025 budget total \$3,608,500. The majority of the revenue budgeted is from licenses and permit sources such as impact fees on new developments based on budgeted building permits, fund balance operating transfers, and other sources like interest earnings.



The chart below shows the Impact Fee fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



## Impact Fee Fund – Budget Details

### Total Budget

#### Fund: 122 - Impact Fee Fund

##### Revenue

<a href="#">122-41500-36100</a>	INTEREST	300,000.00
<a href="#">122-41500-36960</a>	OPERATING TRANSFERS	2,638,636.00
<a href="#">122-46540-32403</a>	IMPACT FEE 25% COMMERCIAL	25,120.00
<a href="#">122-46540-32404</a>	IMPACT FEE 25% RESIDENTIAL	142,346.00
<a href="#">122-46540-32405</a>	IMPACT FEE BASE COMMERCIAL	75,360.00
<a href="#">122-46540-32406</a>	IMPACT FEE BASE RESIDENTIAL	427,038.00
<b>Revenue Total:</b>		<b>3,608,500.00</b>

##### Expense

<a href="#">122-41670-931</a>	SUNSET ROAD WIDENING	1,500,000.00
<a href="#">122-41670-932</a>	ROCKY FORK ROAD PROJECT	1,613,500.00
<a href="#">122-41670-933</a>	TURN LANE AT SUNSET	495,000.00
<b>Expense Total:</b>		<b>3,608,500.00</b>

**Fund: 122 - Impact Fee Fund Surplus (Deficit): 0.00**





## Facilities Tax Fund

The Facilities Tax Fund represents 16.33% of the total expenditures for the fiscal year 2025.

	Facilities Tax Fund		
	Actual FY 2023	Projected FY 2024	FY 2025 Budget
<b>Revenues</b>			
Licenses and Permits	516,458	365,000	386,051
Other Taxes and Revenues	95,893	180,000	260,000
Federal, State and Private Sources			500,000
Fund Balance Transfers/Contributions In			1,947,000
<b>Total Revenues and Sources of Funds</b>	<b>612,351</b>	<b>545,000</b>	<b>3,093,051</b>
<b>Expenditures</b>			
Program Costs	74,815	50,000	3,092,000
<b>Total Expenditures and Other Uses</b>	<b>74,815</b>	<b>50,000</b>	<b>3,092,000</b>
<b>Over (Under)</b>	<b>537,536</b>	<b>495,000</b>	<b>1,051</b>
<b>Estimated Balances - July 1</b>	6,900,733	6,438,269	6,246,250
<i>Fund Balance Transfers/Contributions Out</i>	<i>1,000,000</i>	<i>687,019</i>	<i>3,035,333</i>
<b>Estimated Balances - June 30</b>	6,438,269	6,246,250	3,211,968

Facilities Tax Fund is generated with general and special privilege tax revenues collected by the Town.

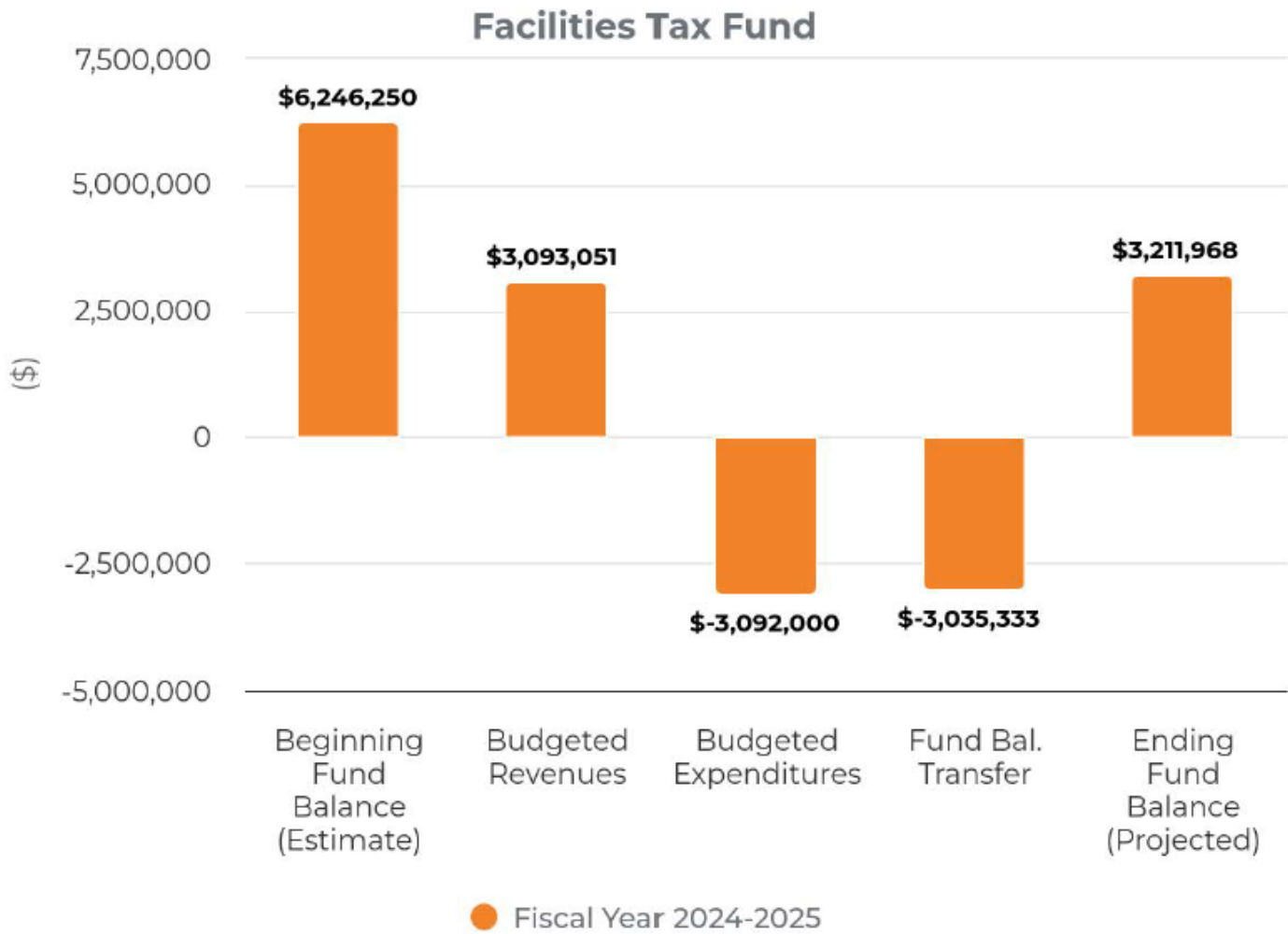
Facilities Tax approved budget expenditures total \$3,092,000. This includes \$625,000 earmarked for the Historic District Streetscape project, \$500,000 for the Police Facility, and \$1,447,000 towards purchasing a ladder truck for the Fire Department. The approved budget also provides \$300,000 for the redevelopment of Greystone Park, and \$220,000 towards park partnerships with the county. These projects are included in the Capital Improvements Plan (CIP) for fiscal year 2025. Detailed project descriptions can also be found in the CIP section.

Projected revenues included in fiscal year budget total \$3,093,051. The majority of the revenue budgeted is from licenses and permit sources such as general and special privilege tax collected based on the budgeted number of residential and commercial building permits and other sources like interest earnings.



FACILITIES TAX FUND

The chart below shows the Facilities Tax fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



## Facilities Tax Fund – Budget Details

		Total Budget
<b>Fund: 123 - Facilities Fund</b>		
<b>Revenue</b>		
<a href="#">123-41500-36100</a>	INTEREST	260,000.00
<a href="#">123-41500-36960</a>	OPERATING TRANSFERS	3,027,000.00
<a href="#">123-41700-33400</a>	GRANT - MPO	500,000.00
<a href="#">123-46540-32301</a>	GENERAL AND SPECIAL PRIVILEGE TAX COMMERCIAL	57,908.00
<a href="#">123-46540-32302</a>	GENERAL AND SPECIAL PRIVILEGE TAX RESIDENTIAL	328,143.00
<b>Revenue Total:</b>		<b>4,173,051.00</b>
<b>Expense</b>		
<a href="#">123-41500-600</a>	DEBT SERVICE	980,000.00
<a href="#">123-41700-931</a>	HISTORIC DISTRICT STREETScape PROJECT	625,000.00
<a href="#">123-42100-923</a>	POLICE DEPARTMENT FACILITY	500,000.00
<a href="#">123-42200-949</a>	PUBLIC SAFETY EQUIPMENT	1,447,000.00
<a href="#">123-43000-937</a>	GREYSTONE PARK REDEVELOPMENT	300,000.00
<a href="#">123-43000-938</a>	PARK PARTNERSHIP W/COUNTY	220,000.00
<b>Expense Total:</b>		<b>4,072,000.00</b>
<b>Fund: 123 - Facilities Fund Surplus (Deficit):</b>		<b>101,051.00</b>

## Drug Fund

The Drug Fund represents 0% of the total expenditures for the fiscal year 2025.

	<b>Drug Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Fines and Forfeitures	1,413	3,500	525
Other Taxes and Revenues	71	150	350
<b>Total Revenues and Sources of Funds</b>	<b>1,484</b>	<b>3,650</b>	<b>875</b>
<b>Expenditures</b>			
<b>Total Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Over (Under)</b>	<b>1,484</b>	<b>3,650</b>	<b>875</b>
<b>Estimated Balances - July 1</b>	4,032	5,516	9,166
<b>Estimated Balances - June 30</b>	5,516	9,166	10,041

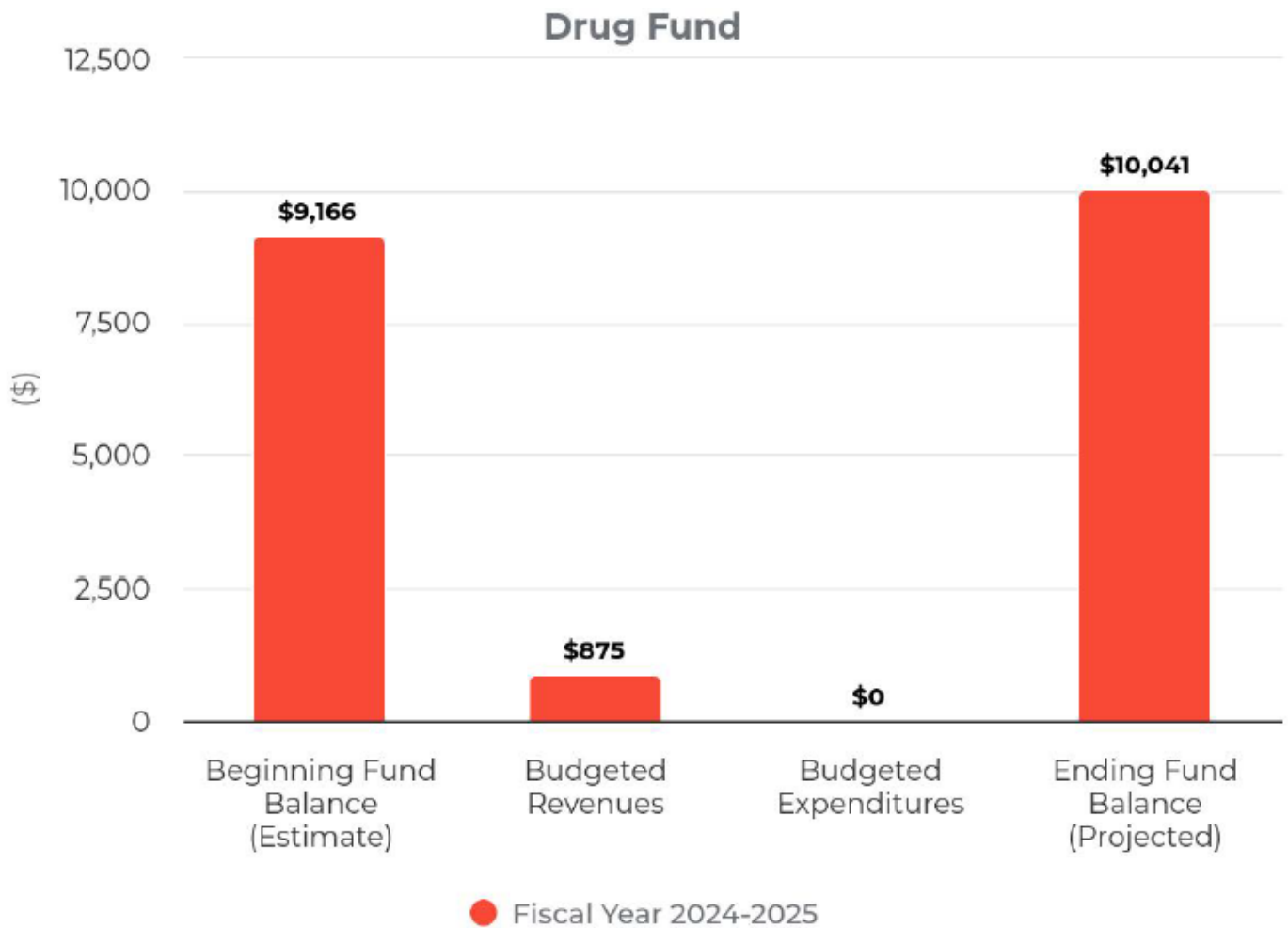
The Drug Fund is a special revenue fund established in accordance with State law to account for funds received directly from the enforcement of laws associated with illegal drug activity. Proceeds are received through fines, forfeitures and the disposal of seized goods resulting from the Town's drug enforcement effort. Under State law, the funds are to be used only for the enforcement of drug laws, for local drug education programs and for nonrecurring general law enforcement expenditures.

There are no budgeted expenditures out of the Drug Fund included in fiscal year 2025 budget.

Projected revenues included in the fiscal year 2025 budget total \$875. The majority of the revenue budgeted is from fines and forfeiture sources and other sources like interest earnings.

## DRUG FUND

The chart below shows the Drug fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



Drug Fund – Budget Details

Total Budget

Fund: 127 - Drug Fund

Revenue		
<a href="#">127-41500-36100</a>	INTEREST	350.00
<a href="#">127-42100-35140</a>	DRUG FINES	525.00
Revenue Total:		875.00
Fund: 127 - Drug Fund Total:		875.00





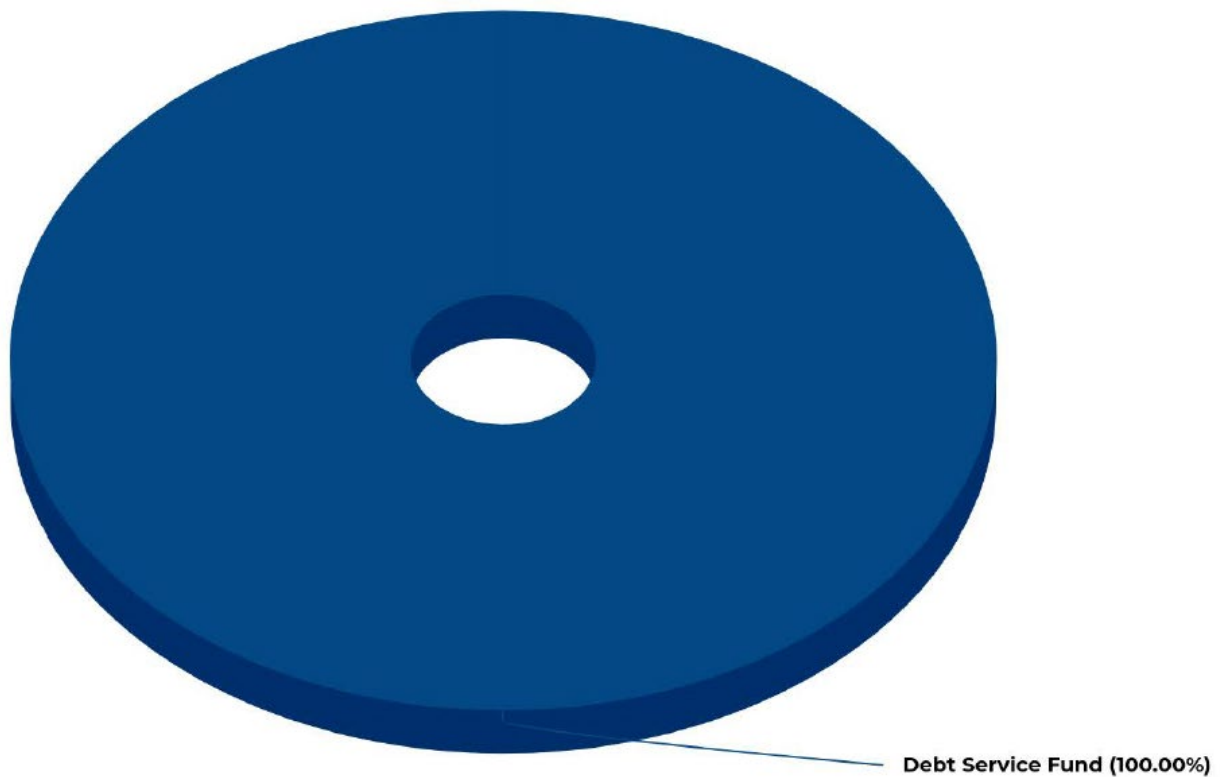
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## DEBT SERVICE FUND

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## Debt Service Fund



The Debt Service Fund currently makes up 5.7% of the Town's total funds. Included in the Debt Service Fund are two (2) variable rate loans issued by the Tennessee Municipal Bond Fund for Town Hall and the Recreation Center, and one (1) fixed rate bond issued for the construction of the Town's first Fire Station.

In July 2018, Moody's Investors Service had upgraded the Town of Nolensville's rating from Aa3 to Aa2. The upgrade to Aa2 demonstrates the Town's modestly sized and growing tax base, healthy reserve position and low debt burden. Additionally, the upgrade recognized the Town's solid financial performance largely attributable to commercial and residential development, along with the expanding population levels driven by its proximity. The principal methodology used in this rating was US Local Government General Debt published in December 2016. Copies of this methodology can be found at the Rating Methodologies page on [www.moody.com](http://www.moody.com).

Released in February 2023, Moody's Investors Service has since upgraded the Town of Nolensville, TN's issuer rating to Aa1 from Aa2. The issuer rating reflects the town's credit quality and ability to repay debt



and debt like obligations without consideration of any pledge, security, or structural features. This action concludes a review that was initiated on November 3, 2022 in conjunction with the release of the US Cities and Counties Methodology.

The upgrade of the issuer rating to Aa1 reflects the town's rapidly growing tax base given its close proximity to Nashville, TN, strong resident wealth and income levels, a robust financial position and a low debt burden. The rating also reflects the town's growing need for additional public services and capital improvements within the town due to the expanding population and tax base which will likely result in increased expenditures and debt burden. The town's moderate tax base of \$2.46 billion has experienced a trend of rapid growth, demonstrating a 5-year growth rate of 129% and an average annual growth of 18% since 2016. Located in Williamson County and in the metro Nashville area, the economic base is anticipated to expand in the near term as population growth fuels new commercial and retail developments. Furthermore, the town's resident wealth and income levels are very strong with a median household income (adjusted for regional price parity) of 235% of the US MHI and a full value per capita of \$267,000.

The town's financial position is robust due to several years of strong growth in local tax revenues and conservative budgeting. As of fiscal 2021, the town's available general fund balance was \$10.8 million or a very strong 108% of revenues. Due to the recent growth in the town's assessed value and a recent tax rate increase, property tax revenue increased by 114% in fiscal 2021 and on average by 32% annually since 2016. Similarly, due to the town's expanding economy and boosted demand for online purchasing, sales tax revenue increased by 40% in fiscal 2021 and on average by 22% annually since 2016. While local tax revenues have seen impressive growth, the town's expenditures have been kept conservative.

In August 2020, the town established a new system of government by holding the first election of its board of commissioners. The new management team, along with a new mayor, took office in October 2020. Following the new appointments and heightened pressure from town residents to spend down on annual surpluses, the town has shifted its approach on reserves and spending. In fiscal 2021, the town adopted a formal fund balance policy to hold a minimum of 75% and maximum of 100% of general fund expenditures in unassigned general fund balance. Fiscal 2022 estimates show a healthy surplus of



\$853,800 in the general fund, however the general fund declined to \$7.7 million due to a \$4.0 million transfer to a Capital Improvements fund. Unaudited available fund balance is 61% of revenues for fiscal 2022 year-end.

Nolensville's long-term liabilities is low but is expected to grow significantly given the town's 10-year capital plan. As of fiscal 2021, the town has a long-term liabilities ratio of 66.5%. The town's extensive 10-year capital plan is projected to cost \$56.5 million for roadways, buildings and facilities and other improvements. In turn, the town is expecting to issue approximately \$18.0 million to \$22.0 million in debt to fund certain capital projects. In the short run, they plan to build a new fire station and police headquarters with a projected cost of \$13.2 million. On the other hand, the town's pension and OPEB liabilities are modest.

The Town has adopted Resolution 21-63 to approve the engagement with Cumberland Securities Company, Inc. for municipal financial advisory services and authorize a municipal advisory agreement. Cumberland Securities will assist the Town in securing the best solutions for financing capital investments needs and review material for new bond rating interviews as well as other services related to the issuance of debt obligation.

**Debt Service Fund**

The Drug Fund represents 5.70% of the total expenditures for the fiscal year 2025.

	<b>Debt Service Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Other Taxes and Revenues	6,878	15,000	15,000
Operating Balance Transfers/Contributions In		124,315	100,000
Fund Balance Transfers/Contributions In		687,019	980,000
<b>Total Revenues and Sources of Funds</b>	<b>6,878</b>	<b>826,334</b>	<b>1,095,000</b>
<b>Expenditures</b>			
Debt Service	378,436	495,000	1,080,000
<b>Total Expenditures and Other Uses</b>	<b>378,436</b>	<b>495,000</b>	<b>1,080,000</b>
<b>Over (Under)</b>	<b>(371,558)</b>	<b>331,334</b>	<b>15,000</b>
<b>Estimated Balances - July 1</b>	658,039	286,481	617,815
<b>Estimated Balances - June 30</b>	286,481	617,815	632,815

The Debt Service Fund accounts for the payment of principal and interest on the Town's general obligation bonds.

For fiscal year 2025, debt service payments are budgeted at \$1,080,000. \$140,000 budgeted for Recreation Center loan, with \$90,000 applied to principal and \$50,000 to interest, and \$230,000 for Town Hall loan, with \$145,000 applied to principal and \$85,000 to interest, and \$710,000 principal and interest for the Fire Station.

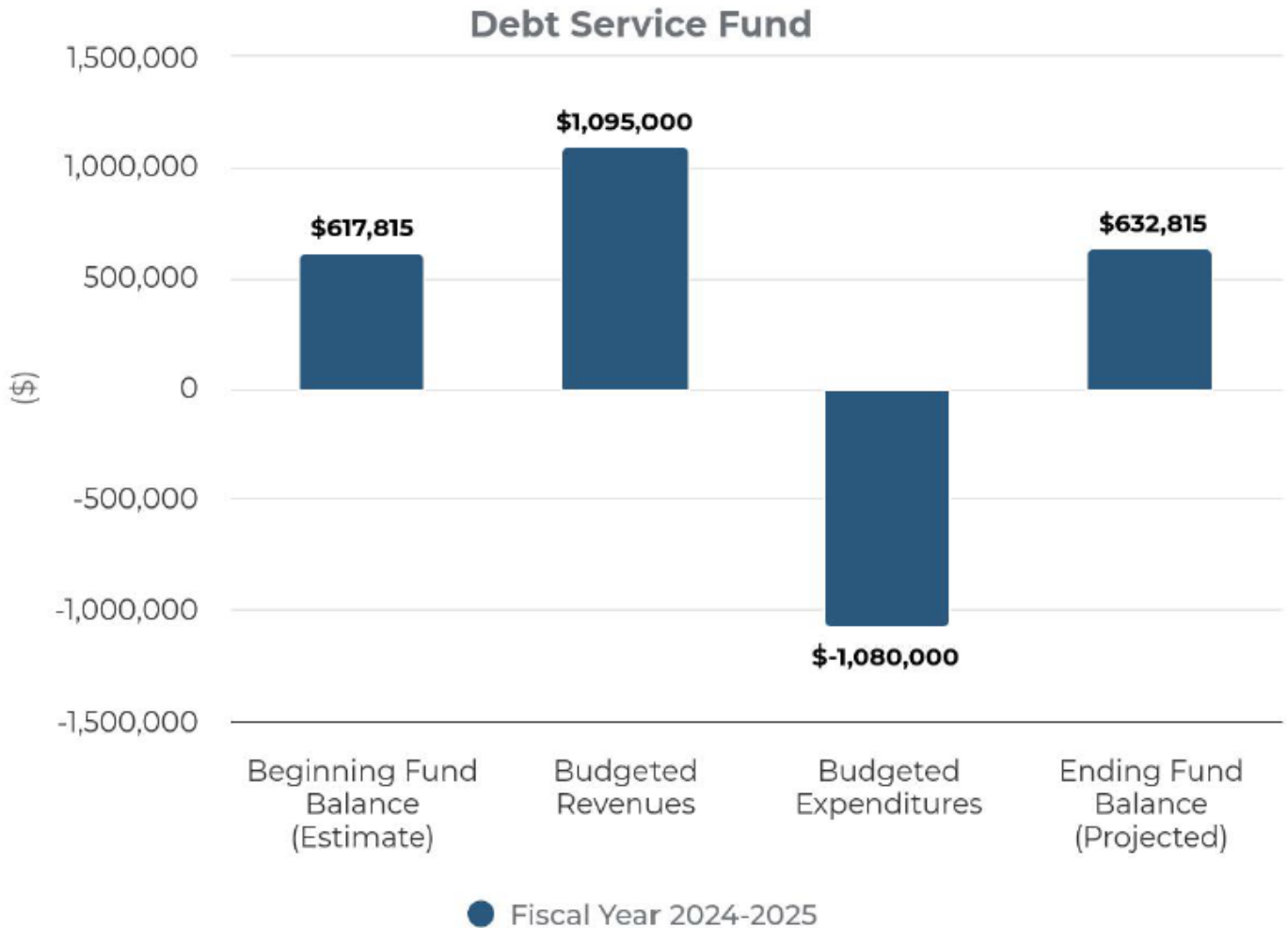
The following schedule reflects the changes in general long-term debt, estimated for the fiscal year ending June 30, 2025:

<b>Balance June 30, 2024</b>		<b>Additions</b>	<b>Retirements</b>	<b>Balance June 30, 2025</b>
Recreational Center Loan	\$1,260,000	\$ -	\$90,000	\$1,170,000
Town Hall Loan	\$2,259,000	\$ -	\$145,000	\$2,384,000
Fire Station Construction	\$9,460,000	\$ -	\$710,000	\$8,750,000



## DEBT SERVICE FUND

The chart below shows the Debt Service fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



## Debt Service Fund – Budget Details

		Total Budget
<b>Fund: 210 - General Debt Service Fund</b>		
<b>Revenue</b>		
<a href="#">210-41500-36100</a>	INTEREST	15,000.00
<a href="#">210-41500-36960</a>	OPERATING TRANSFERS	370,000.00
<a href="#">210-42200-36960</a>	OPERATING TRANSFER - FIRE	710,000.00
<b>Revenue Total:</b>		<b>1,095,000.00</b>
<b>Expense</b>		
<a href="#">210-41500-600</a>	DEBT SERVICE	370,000.00
<a href="#">210-42200-600</a>	DEBT SERVICE	710,000.00
<b>Expense Total:</b>		<b>1,080,000.00</b>
<b>Fund: 210 - General Debt Service Fund Surplus (Deficit):</b>		<b>15,000.00</b>

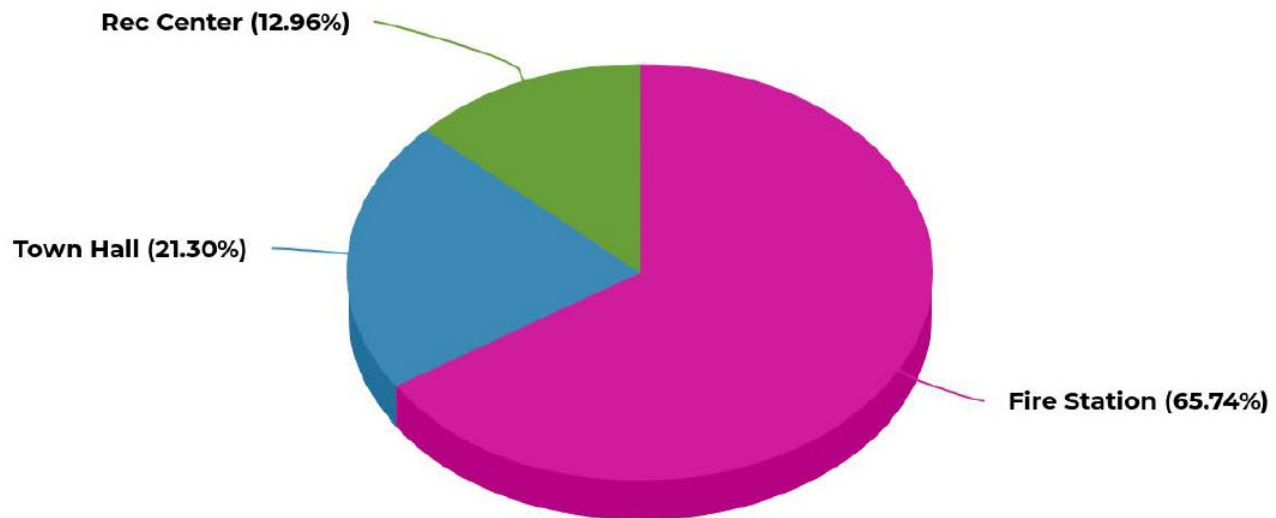
## Government-wide Debt Overview

The Town of Nolensville has two types of Debt for the construction costs of three (3) projects; a variable rate loan for the Town Hall and Recreation Center and a fixed rate for the Fire Station construction.

The outstanding debt consisting of two (2) variable rate loans are through the Tennessee Municipal Bond Fund. The newly added debt, known as the series 2023 bond, consists of one (1) fixed rate loan.

The chart below shows the fiscal year 2025 Budgeted Debt by project. Recreation Center General Obligation TMBF Series 2014 makes up 17.26% of the budgeted debt, Town Hall General Obligation TMBF Series 2017 makes up 28.35% of the budgeted debt, and the Fire Station General Obligation Bonds Series 2023 is the remaining 54.4% of the budgeted debt.

### FY 25 Budgeted Debt Overview



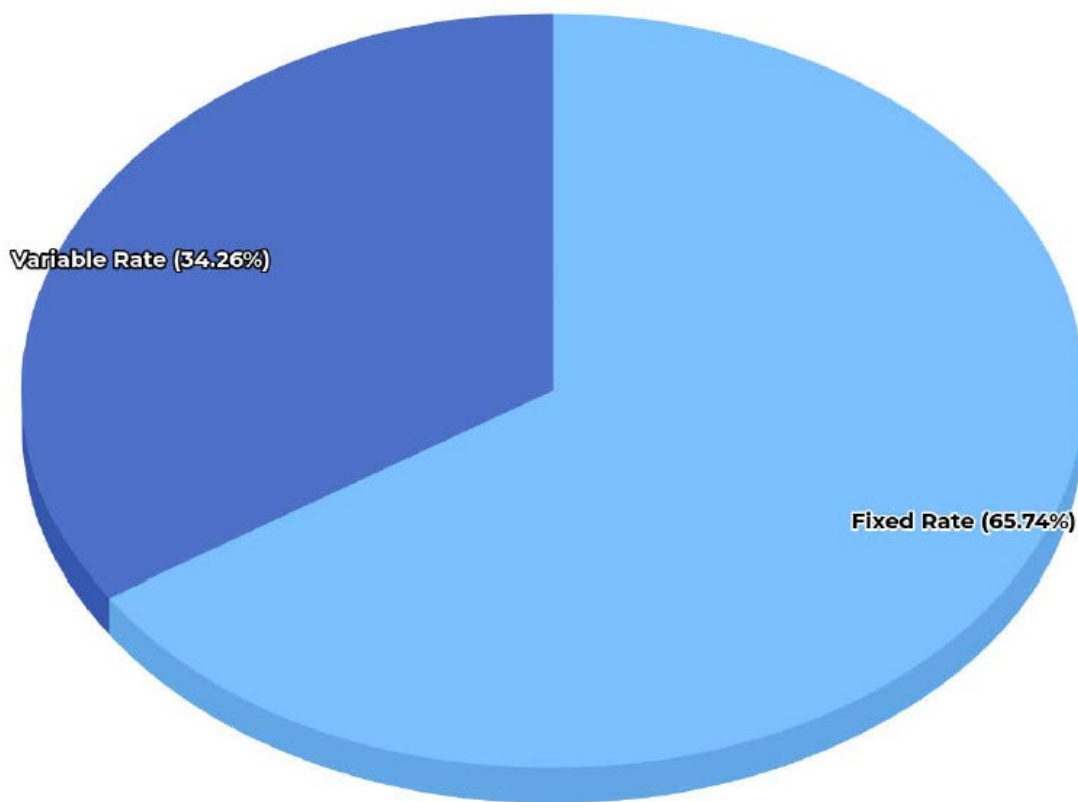
Total Estimated Combined Outstanding Debt



### Debt by Type – Overview

In fiscal year 2025 the total budgeted debt by variable rate loans makes up 34.26% of the Town's total debt, whereas the fixed rate loan that was issued in 2023 makes up 65.74% of the Town's total debt issued.

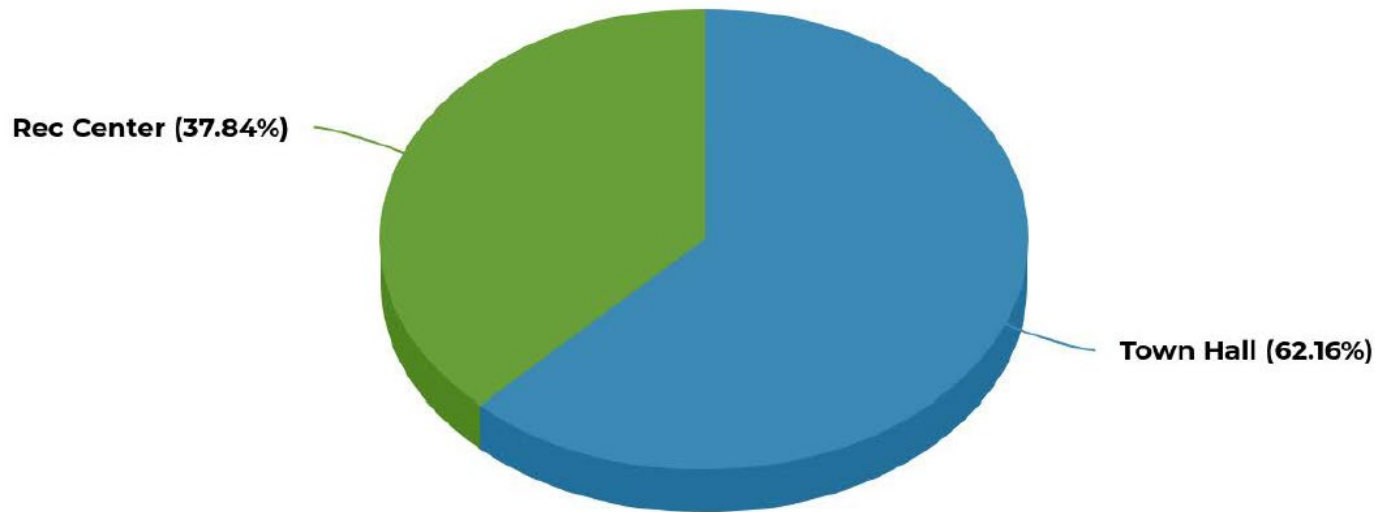
**Debt Portfolio Ratios**





### Variable Rate Debt

The chart below displays the proportion of current outstanding variable rate debt within the Debt Service Fund.



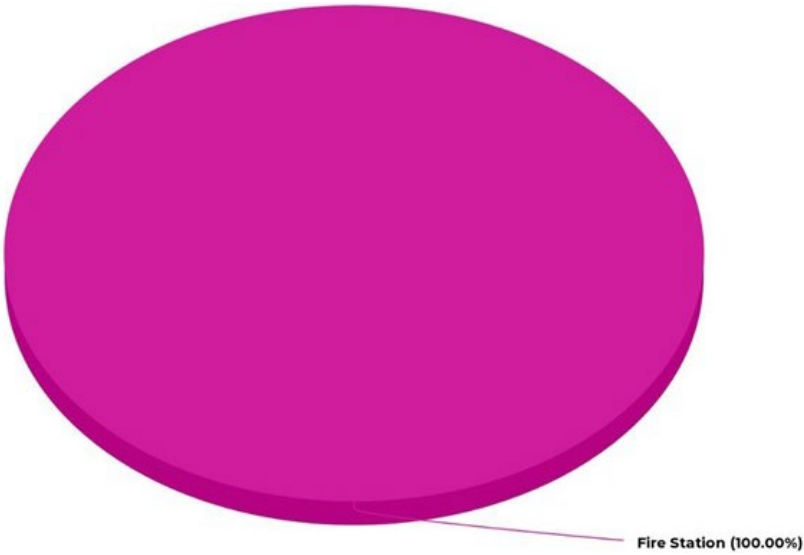
The Town Hall loan, which makes up 62.16% of the total outstanding variable rate debt, is budgeted at \$230,000 for FY 2024. This includes principal of 145,000 and interest of \$85,000.

The Recreation Center loan, which makes up the remaining 37.84% of the Town's total variable rate debt in fiscal year 2025, is budgeted at \$140,000. This includes principal of \$90,000 and interest of \$50,000.

	FY2022	FY2023	FY2024	FY2025	% Change
<i>Debt</i>					
Rec Center	\$1,440,000	\$1,350,000	\$1,260,000	\$1,170,000	
Town Hall	\$2,819,000	\$2,674,000	\$2,529,000	\$2,384,000	
<b>Total Debt:</b>	<b>\$4,259,000</b>	<b>\$4,024,000</b>	<b>\$3,789,000</b>	<b>\$3,554,000</b>	<b>-5.5%</b>

Fixed Rate Debt

The chart below displays the proportion of current outstanding fixed rate debt within the Debt Service Fund.



The Fire Station loan, which makes up 100.00% of the total outstanding fixed rate debt, is budgeted at \$710,000 for the fiscal year 2025. This includes principal and interest.

	FY2022	FY2023	FY2024	FY2025	% Change
<i>Debt</i>					
Fire Station	\$ -	\$ -	\$9,460,000	\$8,750,000	
<b>Total Debt:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$9,460,000</b>	<b>\$8,750,000</b>	<b>-8.0%</b>



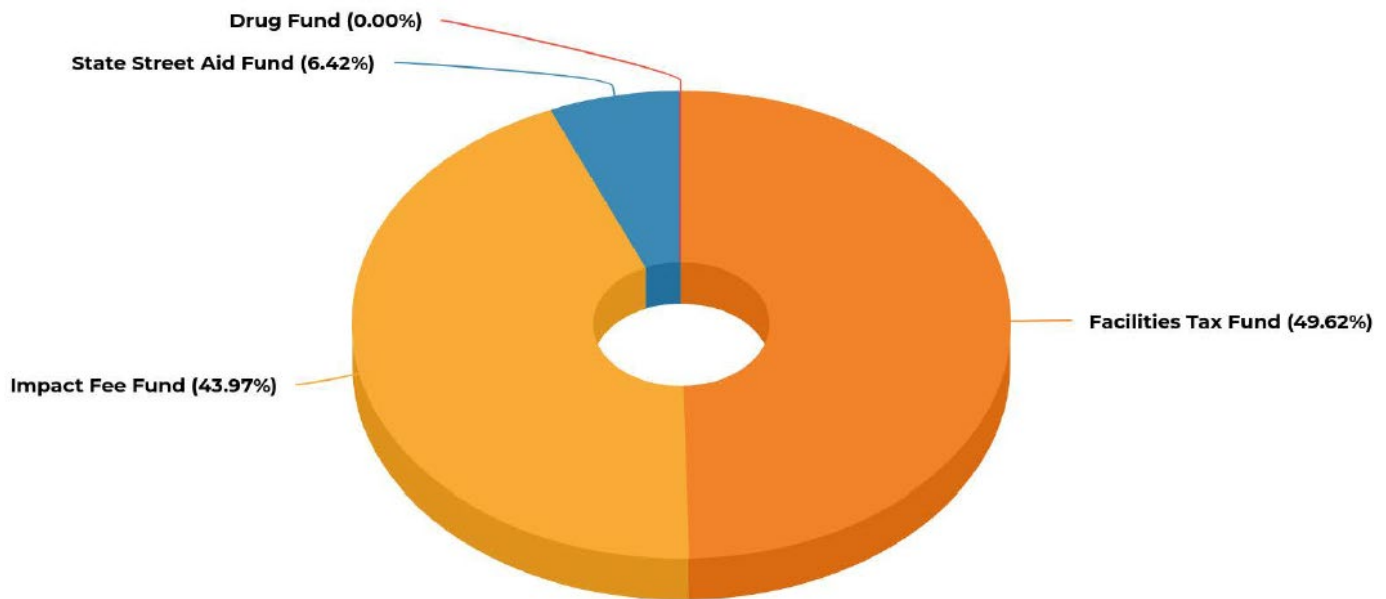
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## CAPITAL PROJECTS FUNDS

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## Capital Projects Funds



The Town of Nolensville has two (2) Capital Projects Funds, which make up 52.9% of the Town's total funds. Included in the Capital Projects Funds are Facilities School Tax Fund and Capital Improvements Fund. The chart above displays the proportion of each fund within Capital Projects.

The Town of Nolensville is projecting \$195,000 of Facilities School Tax Fund revenue in the fiscal year 2025, which represents a 26.2% increase over the prior year budget. Budgeted expenditures are projected to increase by 100% to \$195,000 in the fiscal year 2025, as there were no budgeted expenditures in fiscal year 2024.

\$980,477 in revenue is projected for the Capital Improvements Fund which includes money collected from Fire Fees and Grant revenue. Budgeted expenditures are projected to decrease significantly to \$980,477 compared to last year's budgeted expenditures of \$16,053,821.

### Facilities School Tax Fund

The Facilities School Tax Fund represents 1.03% of the total expenditures for the fiscal year 2025.

	Facilities School Tax Fund		
	Actual FY 2023	Projected FY 2024	FY 2025 Budget
<b>Revenues</b>			
Licenses and Permits	94,967	133,900	138,000
Other Taxes and Revenues	13,139	30,000	45,000
Operating Transfers/Contributions In			12,000
<b>Total Revenues and Sources of Funds</b>	<b>108,106</b>	<b>163,900</b>	<b>195,000</b>
<b>Expenditures</b>			
Capital Outlay	-	-	195,000
<b>Total Expenditures and Other Uses</b>	<b>-</b>	<b>-</b>	<b>195,000</b>
<b>Over (Under)</b>	<b>108,106</b>	<b>163,900</b>	<b>-</b>
<b>Estimated Balances - July 1</b>	896,951	1,005,057	1,168,957
<b>Estimated Balances - June 30</b>	1,005,057	1,168,957	1,168,957

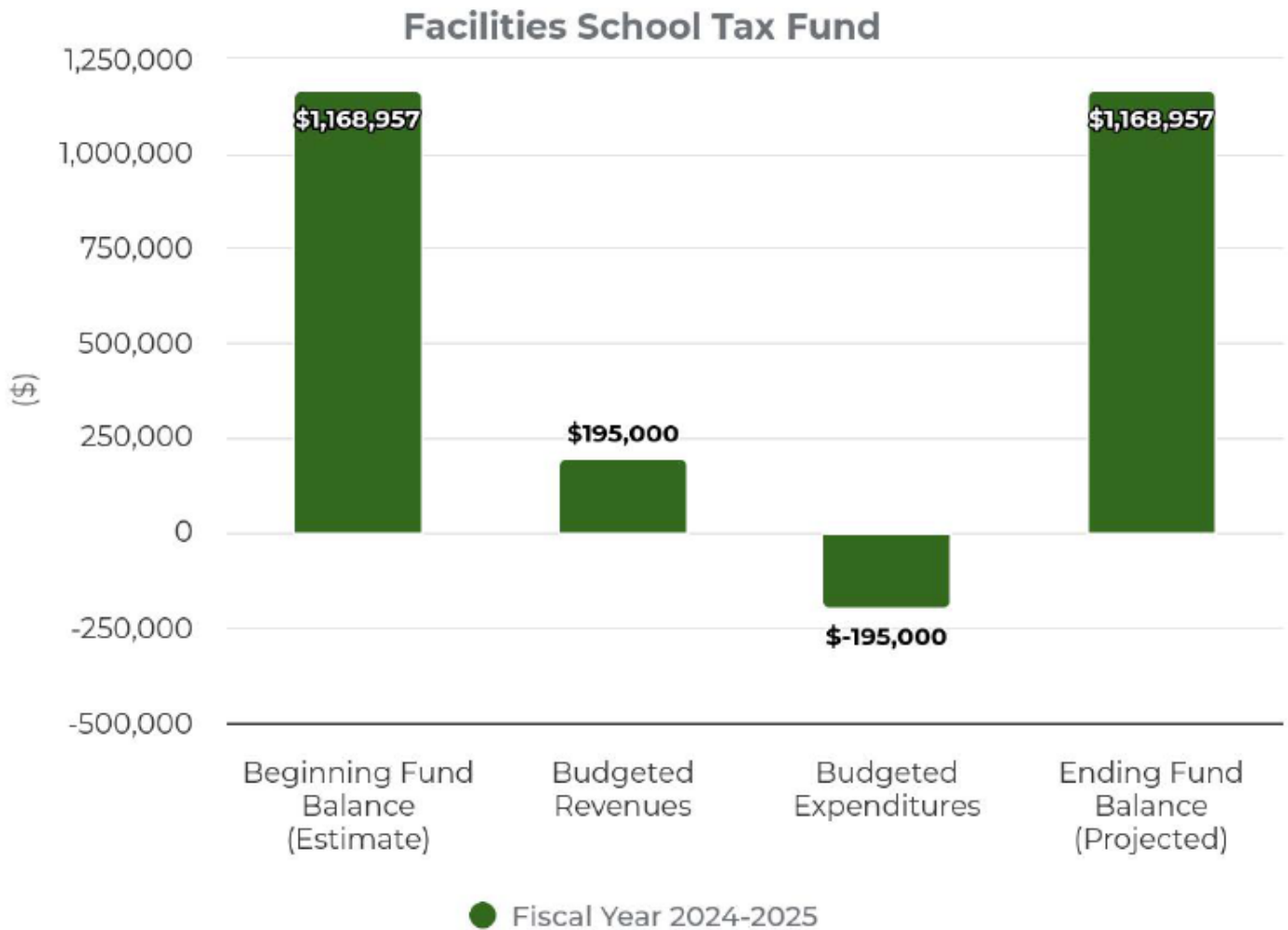
The Facilities School Tax fund, sometimes referred to as the Williamson County 30% Tax or Adequate School Facilities Tax, is classified as a capital project fund. Thirty percent (30%) of the tax proceeds collected are divided and distributed to incorporated cities and towns in Williamson County. All funds collected shall be deposited in a separate account. This fund is designated for public facilities, future school infrastructure and improvements. The Town has been granted permission to use these funds in conjunction with grants that provide trail and sidewalk connectivity to schools.

Fiscal year 2025 budget includes expenditures of \$195,000 towards the Signalization at Sunset Road for a Pedestrian Signal. This project is included in the Capital Improvements Plan (CIP) for the fiscal year 2025. Detailed project descriptions can also be found in the CIP section.

Projected revenues included in the fiscal year 2025 budget total \$195,000.



The chart below shows the Facilities School Tax fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



## Facilities School Tax Fund – Budget Details

		Total Budget
<b>Fund: 312 - Williamson County School Facilities Tax Fund</b>		
<b>Revenue</b>		
<a href="#">312-41500-31931</a>	WILLIAMSON COUNTY 30% SCHOOL TAX	138,000.00
<a href="#">312-41500-36100</a>	INTEREST	45,000.00
<a href="#">312-41500-36960</a>	OPERATING TRANSFERS	12,000.00
<b>Revenue Total:</b>		<b>195,000.00</b>
<b>Expense</b>		
<a href="#">312-41670-343</a>	SIGNALIZATION - SUNSET PEDESTRIAN SIGNAL	195,000.00
<b>Expense Total:</b>		<b>195,000.00</b>
<b>Fund: 312 - Williamson County School Facilities Tax Fund Surplus (Deficit):</b>		<b>0.00</b>
<b>Report Surplus (Deficit):</b>		<b>209,721.00</b>

### Capital Improvements Fund

The Capital Improvements Fund represents 5.18% of the total expenditures for the fiscal year 2025.

	<b>Capital Improvements Fund</b>		
	<b>Actual FY 2023</b>	<b>Projected FY 2024</b>	<b>FY 2025 Budget</b>
<b>Revenues</b>			
Licenses and Permits	142,718	100,000	110,853
Other Taxes and Revenues	59,252	300,000	100,000
Federal, State and Private Sources		311,464	311,464
Operating Transfers/Contributions In	1,000,000	1,658,258	269,013
Fund Balance Transfers/Contributions In		1,759,765	189,147
Issuance of Debt/Debt Proceeds		9,460,000	
<b>Total Revenues and Sources of Funds</b>	<b>1,201,970</b>	<b>13,589,487</b>	<b>980,477</b>
<b>Expenditures</b>			
Program Costs	1,848,700	14,387,778	980,477
<b>Total Expenditures and Other Uses</b>	<b>1,848,700</b>	<b>14,387,778</b>	<b>980,477</b>
<b>Over (Under)</b>	<b>(646,730)</b>	<b>(798,291)</b>	<b>-</b>
<b>Estimated Balances - July 1</b>	<b>3,000,601</b>	<b>2,353,871</b>	<b>1,555,580</b>
<i>Fund Balance Transfers/Contributions Out</i>			<i>189,147</i>
<b>Estimated Balances - June 30</b>	<b>2,353,871</b>	<b>1,555,580</b>	<b>1,366,433</b>

The Capital Improvements Fund is a new fund that was established by Ordinance 20-29 earlier in 2021 after the adoption of a Fund Balance Policy through Resolution 20-38 that enabled to Town to transfer unassigned excess funds out of the General Fund's fund balance.

Fiscal year 2025 approved budget is set to accomplish the strategic priorities of the Town including planned infrastructure improvements and other capital expenditures defined as money spent by an organization on acquiring or maintaining fixed assets, such as land, buildings, and equipment intended to last for more than one year.

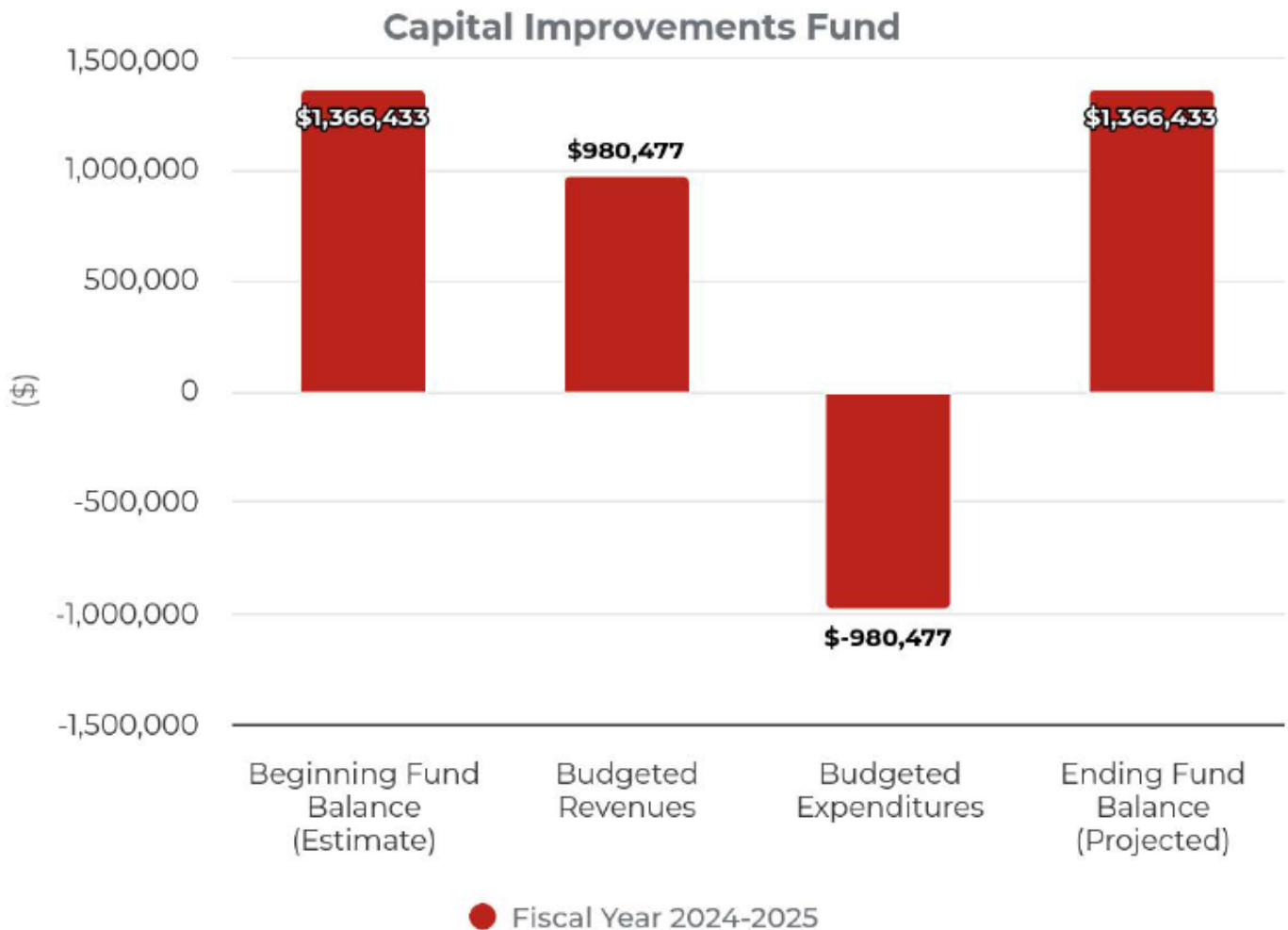
\$980,477 has been included in fiscal year 2025 budget for capital projects which includes \$100,000 for non-bypass MTP Priorities, \$50,000 for the Nolensville center turn lane road project, \$10,000 for remaining costs of the Fire Station, \$250,000 toward the purchase of the ladder truck funded by collected





fire impact fees, and \$420,477 for the Nolensville drainage model system, primarily funded by grants. Additionally, \$70,000 is allocated for the pattern book, \$30,000 for subdivision regulations, and \$50,000 for communication equipment. These projects are included in the Capital Improvements Plan (CIP) for the fiscal year 2025. Detailed project descriptions can also be found in the CIP section.

The chart below shows the Capital Improvements fund balance projections based on the revenues and expenditures appropriated in fiscal year 2025.



## Capital Improvements Fund – Budget Details

		Total Budget
<b>Fund: 311 - Capital Improvements Fund</b>		
<b>Revenue</b>		
<a href="#">311-41500-36100</a>	INTEREST	100,000.00
<a href="#">311-41500-36960</a>	OPERATING TRANSFERS	458,160.00
<a href="#">311-41670-33400</a>	GRANT - DRAINAGE, STORMWATER, CULVERT	311,464.00
<a href="#">311-42200-34220</a>	FIRE FEE RESIDENTIAL	110,853.00
<b>Revenue Total:</b>		<b>980,477.00</b>
<b>Expense</b>		
<a href="#">311-41670-931</a>	SUNSET ROAD WIDENING	0.00
<a href="#">311-41670-932</a>	ROCKY FORK CENTER TURN LANE	0.00
<a href="#">311-41670-934</a>	FLOOD MITIGATION	420,477.00
<a href="#">311-41670-950</a>	NOLENSVILLE CENTER TURN LANE	50,000.00
<a href="#">311-41700-250</a>	PATTERN BOOK	70,000.00
<a href="#">311-41700-254</a>	SUBDIVISION REGULATIONS	30,000.00
<a href="#">311-41700-256</a>	MTP PROJECT	100,000.00
<a href="#">311-41810-921</a>	TOWN HALL SECURITY UPGRADES	0.00
<a href="#">311-42200-922</a>	FIRE STATION 1	10,000.00
<a href="#">311-42200-942</a>	FIRE TRUCK	250,000.00
<a href="#">311-42200-945</a>	COMMUNICATION EQUIPMENT	50,000.00
<a href="#">311-43000-936</a>	NOLENSVILLE PARKS MP	0.00
<a href="#">311-58831-924</a>	PUBLIC WORKS BUILDING	0.00
<b>Expense Total:</b>		<b>980,477.00</b>
<b>Fund: 311 - Capital Improvements Fund Surplus (Deficit):</b>		<b>0.00</b>



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## CAPITAL IMPROVEMENTS PLAN

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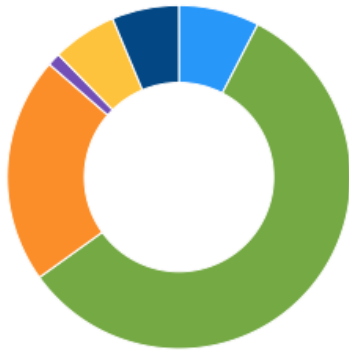


## Capital Improvements: One-year Plan

**Total Capital Requested**  
**\$8,240,977**

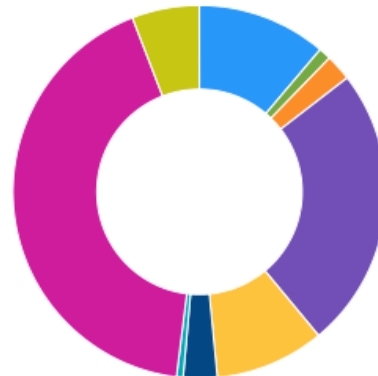
17 Capital Improvement Projects

Total Funding Requested by Department



Admin & Finance (8%)	\$625,000.00
Engineering Department (58%)	\$4,738,976.98
Fire & Rescue Department (21%)	\$1,757,000.00
Planning Department (1%)	\$100,000.00
Police Department (6%)	\$500,000.00
Public Works Department (6%)	\$520,000.00
<b>TOTAL</b>	<b>\$8,240,976.98</b>

Total Funding Requested by Source



Capital Improvements Fund (11%)	\$959,012.55
Capital Reserves (Savings) - General Fund (1%)	\$90,000.00
Facilities School Tax Fund (2%)	\$195,000.00
Facilities Tax Fund (24%)	\$2,092,000.00
Federal and/or State Grants (including MPO) (9%)	\$811,464
Fire Impact Fee (3%)	\$250,000.00
Fire Impact Fees (1%)	\$50,000.00
Impact Fee Fund (42%)	\$3,608,500.00
State Street Aid Fund (6%)	\$500,000.00
<b>TOTAL</b>	<b>\$8,555,976.99</b>

## Fiscal Year 2025 Capital Plan – Project Details by Department

### Engineering Department Requests

<b>Sunset Road Pedestrian Signal</b>	<b>\$60,000.00</b>
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A protected pedestrian crossing is needed near Sunset Middle School at the intersection of Sunset Road and Sunset Trail. The Town engaged STV to provide engineering services for the preparation of construction plans for the installation of a pedestrian signal and related street improvements. Preliminary plans were completed in fiscal year 2024 and final plans will be completed in fiscal year 2025. A small parcel of right-of-way will need to be acquired from the Williamson County Board of Education to provide sufficient space for the installation of the signal arm and control box and related improvements. Williamson County may also provide funding for the construction of the pedestrian signal. Following right-of-way acquisition, the Town will proceed with the issuance of an invitation to bid for the construction and installation of the pedestrian signal and related improvements. Signal components often require long lead times for procurement and delivery that could impact the timeliness of completion of the project.

<b>Stormwater Modeling and Miscellaneous Improvements</b>	<b>\$420,477.00</b>
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The Town has been awarded \$1,000,000 in COVID Recovery funds to conduct stormwater modeling for the Town's entire drainage basin. The project also includes infrastructure improvements to known drainage deficiencies such as culvert replacement under Rocky Fork Road, as well as the design and execution of other projects identified by the modeling study. The Town has a 30% match requirement for the grant funds.

<b>Rocky Fork Road Center Turn Lane</b>	<b>\$1,613,500.00</b>
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This project widens Rocky Fork Road from a two-lane to a three-lane facility with a multi-use path and sidewalk from Nolensville Road to Rock Springs Road. The Town engaged STV Consultants to develop concept drawings, preliminary right-of-way plans, and cost estimates. This project is needed due to the increased growth along Rocky Fork Road and its significant east/west connections. The project could include future crosswalks and intersection improvements (roundabout or signalization) to enhance bike/pedestrian safety.



### Sunset Road Phase III \$1,500,000.00

This project is a continuation of the Sunset Road widening project for Section III. This proposed phase is for the widening improvements of Sunset Road between Waller Road/Town limits to the intersection of Nolensville Road, a distance of approximately 1.98 miles. Ragan Smith was selected to perform transportation engineering and survey services. In 2018, Phase I and II were let to bid and construction on these sections was completed by Jarrett Construction. Phase I was from west of Benington Place to east of the Elementary School access point. Phase II included east of the Elementary School access point to Nolensville Road intersection. Ragan Smith has prepared construction and right-of-way plans for Phase III, between Waller Road and west of Benington Place, to meet the Town's objectives and prepare plans for future improvements. Right-of-way acquisition will begin in FY2025 for Section III upon completion of water main relocation plans in coordination with NCGUD with construction to follow once ROW acquisition has been completed.

### Roadway Paving Supplement \$500,000.00

The paving supplement is funding set aside to enhance and maintain the quality of our roadway infrastructure through paving, repair and maintenance activities. This project allocates resources to pave roadways, repair existing roadways, and to perform ongoing maintenance. This project seeks to enhance overall road infrastructure, reduce vehicle damage, and improve community mobility.

### Right Turn Lane at Nolensville Road and Sunset Road \$495,000.00

This project recognizes the need for additional capacity for the Nolensville Road/Sunset Road intersection. By removing southbound vehicles that turn right (westward) onto Sunset Road, intersection operation should improve by allowing more southbound through traffic to clear the intersection on each signal cycle; thus, reducing congestion on Nolensville Road during peak hours. No additional right-of-way will be required for this project. However, there will be some required utility relocation. Construction design was completed and the project bid in fiscal year 2024. A notice to proceed was issued in early fiscal year 2025 with construction required to be completed within six months of the issuance of the notice to proceed.



<b>Non-Bypass Major Thoroughfare Plan (MTP) Priorities</b>	<b>\$100,000.00</b>
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This capital project is a placeholder for undetermined transportation system projects that might include the addition of turn lanes at critical intersections, signalization, or other road improvements that increase general capacity and improve efficiency of traffic movement.

<b>Nolensville Road Complete Street Project</b>	<b>\$50,000.00</b>
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This project widens Nolensville Road from two-lanes to a three-lane facility with a multi-use path on the West side and a sidewalk on the East side. The proposed widening is from Kidd Road (North end) to Sunset Road and Rocky Fork Road to Sanford Road (South end). The area between Sunset Road and Rocky Fork Road is part of the Historic District Streetscape project. The town has contracted with Volkert Engineering to conduct the preliminary engineering and concept design. It is proposed that the Town would prepare all engineering and construction drawings, complete all environmental analysis, and acquire needed right-of-way to make the project “shovel ready” for TDOT to construct at a future date.

### Planning Department Requests

<b>Historic District Streetscape</b>	<b>\$625,000.00</b>
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The Planning Commission approved a Historic District master plan in 2014. The project is part of the Transportation Improvement Program (TIP). The intent of this project is to create a safe pedestrian route for residents and visitors, encourage increased bicycle and pedestrian traffic in a secure environment, encourage new development and enhancement of existing businesses, create a more aesthetically engaging corridor, and encourage the development of new activities and events in the surrounding area. The project limits are Sunset Road (north end) to Rock Fork Road (south end). Engineering design, environmental analysis, and right-of-way drawings are currently being developed under a contract with Kimley-Horn and Associates through grant funding.

<b>Pattern Book</b>	<b>\$70,000.00</b>
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Following preparation and adoption of the new Zoning Ordinance by the Board of Commissioners, a consultant firm was selected in September 2023 to prepare a pattern book to guide the design character of development and to supplement the newly adopted Zoning Ordinance. The consultant will work collaboratively with Planning Department staff and the Planning Commission and Board of Commissioners in an engaging and iterative process to prepare and adopt a pattern book or design



standard for new development and redevelopment. The process will include meetings with boards and commissions and the public at certain milestones during the project.

#### Rewrite Subdivision Regulations \$30,000.00

The Subdivision Regulations were adopted by the Planning Commission in December 1999 and were last updated in April 2022. The Subdivision Regulations are in need of a comprehensive rewrite to reflect current best practices and to establish reasonable standards of design and procedures for subdivisions that provide for the orderly growth and development of Nolensville. The Planning Commission and Board of Commissioners have identified as a priority the rewriting of the Subdivision Regulations. The Planning Department will utilize a qualification-based selection process to engage a consultant to assist with a detailed review of the current Subdivision Regulations to identify provisions that need to be rewritten and to provide technical assistance in the preparation of amendments for presentation and consideration by the Planning Commission.

### Police Department Requests

#### Police Headquarters \$625,000.00

The Town of Nolensville has experienced significant population growth over the past 14 years from a population of 5,861 in 2010 to a population of 16,836 in 2024. In response to continued growth and development of the community, the Police Department has proportionately expanded personnel and law enforcement resources to serve and protect the growing population and economic base. In January 2023, a space needs assessment was prepared for a 20-year planning period with an immediate space need of 13,000 square feet and a projected space need of 29,000 at the end of the 20-year planning period. The Town purchased a 20 +/- acre parcel located on Sunset Road and engaged a consultant to prepare a master plan for the site that included a police headquarters facility, public library, and a variety of passive and active park and recreation facilities. In fiscal year 2025, the Town will utilize a qualification-based selection process to engage a design consultant to prepare construction plans, estimates of probable cost, and to assist with the bid and procurement process for the construction of a new police headquarters facility on the parcel. Design is anticipated to be completed by early fiscal year 2026 with construction to follow. Construction is anticipated to be completed in 12-18 months. Upon completion, the Police Department will relocate from its current location at Town Hall and the space previously occupied by the Police Department will then be utilized to expand other departments residing at Town Hall.





## Fire Department Requests

### Fire Station #1 \$10,000.00

The Town of Nolensville created a full-time fire department in the fiscal year 2021. The town of Nolensville acquired property on Haley Industrial Drive for the relocated Nolensville Fire Department to a newly construction fire station. The Town utilized a qualification-based selection process to engage TMPartners for professional design services for the design and construction of Fire Station #1. The Town issued a Request for Proposal following the completion of construction plans and bid documents by TMPartners. Nabholz Construction was awarded the contract for construction of Fire Station #1. Construction was completed by the contractor in June 2024 with the exception of minor elements that should be completed in early fiscal year 2025 to fully complete the project. Fire Station #1 will serve the entire community until such time as the Town can proceed with design and construction of Fire Station #2 at which time the station on Haley Industrial Drive would serve the northern portion of the community while the station constructed in the southern quadrant would serve the southern portion of the community.

### Fire Apparatus \$1,697,000.00

The primary need for the new full-time Fire Department is a ladder truck for response to critical facilities and buildings over 36 feet in height. The ladder truck belonging to the former 501c3 Volunteer Department is in a state of disrepair and is no longer available for service. Therefore, the Town is in need of a new ladder truck for service to buildings over 36 ft in height. The absence of a ladder truck will affect the town's ISO rating. Current delivery estimates for acquiring a ladder apparatus are 30-plus months after placing an order. The Town placed the order for the ladder apparatus in fiscal year 2024 and are awaiting delivery in late fiscal year 2025 or fiscal year 2026 given the long-lead delivery period for this specialized apparatus.

### Communication Equipment \$50,000.00

Purchase portable and mobile radios for Fire Department personnel and apparatus.



## Public Works Department Requests

### Greystone Park Redevelopment \$300,000.00

In June 2021 the Board of Commissioners approved Resolution 21-46 to authorize the purchase of the Greystone Amenity Center for the purpose of establishing a public park that would provide for a variety of recreational activities. The Town engaged Kimley Horn and Associates to prepare conceptual and schematic planning, surveying and to provide other design and engineering services as needed. Kimley Horn conducted a facility and programming analysis and provided recommendations on various park and recreation facility improvements that included the refurbishment of an existing tennis court facility that included dual use for pickleball, and other passive and active recreation amenities along with other site improvements including replacement of a pedestrian bridge and sidewalks. During fiscal year 2025, the Town will prepare a Request for Proposal for park and recreation facility improvements to address the tennis court refurbishment, pedestrian bridge replacement, sidewalk replacement, and parking area resurfacing along with other associated improvements.

### Park Partnership with Williamson County \$220,000.00

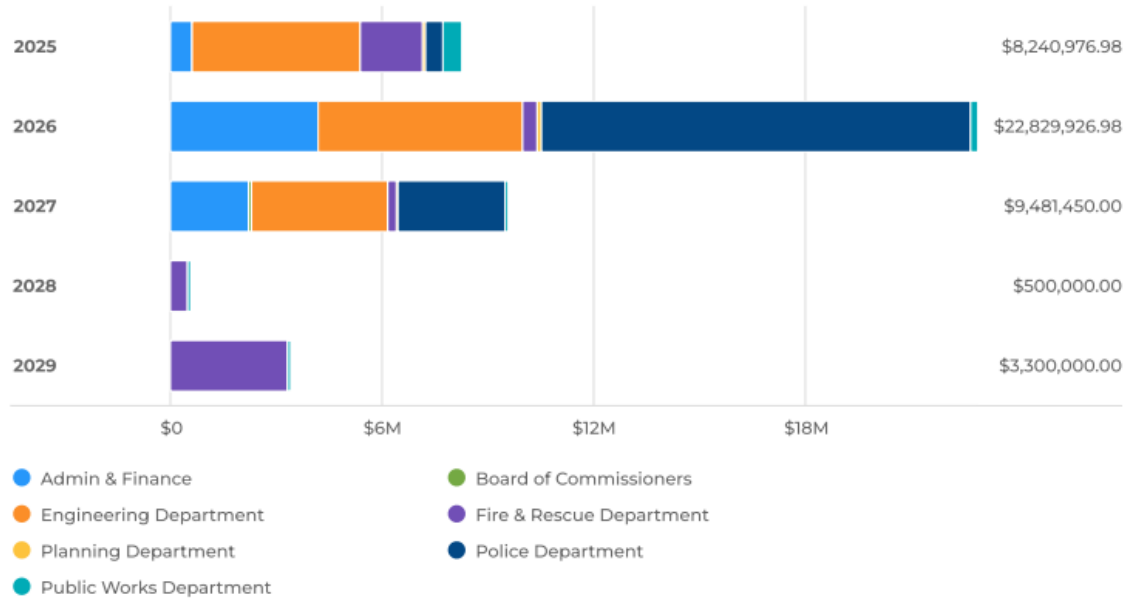
The Town of Nolensville is working in partnership with Williamson County to improve park and recreation facilities at the Nolensville Recreation Complex owned and maintained by Williamson County. The Town will be contributing \$220,000 to Williamson County in fiscal year 2025 for park and recreation facility improvements to the Nolensville Recreation Complex that will enhance recreation facilities for use by Nolensville and county residents and visitors.

## Capital Improvements: Multi-year Plan

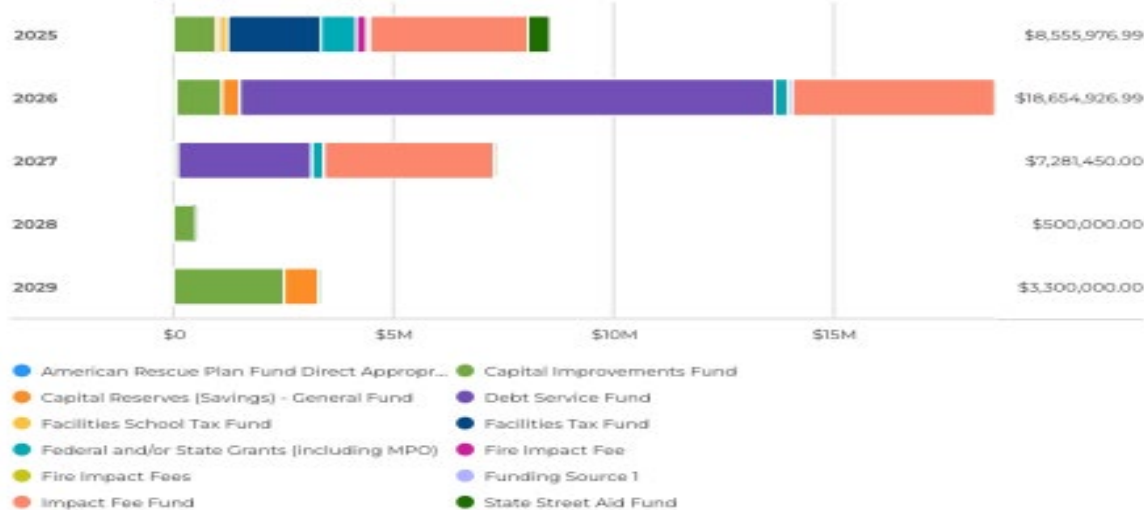
**Total Capital Requested**  
**\$44,352,354**

### 25 Capital Improvement Projects

#### Total Funding Requested by Department



#### Total Funding Requested by Source



The Town of Nolensville had developed a Multi-Year Capital Plan that serves as a strategic financial plan to outline the anticipated capital projects and investments over a 10-year period from FY2024 through FY 2033. This plan enables the Town to effectively manage and allocate resources for major infrastructure projects, acquisitions, renovations, or other capital expenditures.

The key components of this Multi-Year Capital Plan include: the identification of capital needs, prioritization of projects, costs estimation, funding sources, implementation timeline, and monitoring and evaluation. This involves assessing the current state of infrastructure, equipment, and facilities, and identifying the necessary investments to address any deficiencies or meet future demands. Once the necessary projects are identified, the plan is presented during strategic sessions with the Board of Commissioners to establish priorities. The plan outlines priority of various capital projects based on factors such as criticality, urgency, potential impact, and available funding. This helps the Town in allocating resources efficiently and effectively.

Each capital project is accompanied by an estimated cost, including construction, equipment, labor, permits, and other related expenses. This estimation helps in determining the overall budget required for the plan. Staff then begin to identify potential funding sources, including government grants, loans, bonds, internal reserves, or other revenue streams. The funding options and their impact on the organization's financial position were presented at a special meeting to discuss future funding in addition to the budget presentations. With Resolution 23-25 approved, a resolution adopting the capital improvement plan and priority list for fiscal year 24, the plan details anticipated start and completion dates for each capital project, considering factors such as construction phases, regulatory requirements, and resource availability. After the election in fiscal year 2025, Town staff will have another strategic session with the Board of Commissioners to revisit the priority list. Once the plan is implemented, staff regularly monitor the progress of each project, track expenditures, and evaluate the outcomes against the set objectives. This allows for adjustments or reallocation of resources as needed.

A Multi-Year Capital Plan provides a roadmap for long-term infrastructure development and ensures proper planning, budgeting, and prioritization of capital investments. It promotes transparency, accountability, and efficient utilization of resources which the Town of Nolensville strives for.

## Capital Improvement Multi-Year Plan – Project Details by Department

### Special Census

#### Overview

Department	Board of Commissioners
Fiscal Year	2027
Type	Other

#### Description

With anticipated continued development of the community in the future, such development will result in population growth. The Town realizes per capita revenues from the State of Tennessee in the form of state shared revenues. Growing communities will often perform a least one or more special population censuses in between the population census performed by the U.S. Census Bureau to count new residents so they can receive the per capita state shared revenues. The Town successfully completed a special census in 2024 that resulted in a population adjustment from 13,829 in 2020 to 16,836 in 2024, representing an increase in population of 3,007 residents that will provide approximately \$512,000 in additional state shared revenues for the Town. The Town will perform another special population census in 2027 in advance of the next national census scheduled for 2030.



## Special Census

### Capital Cost

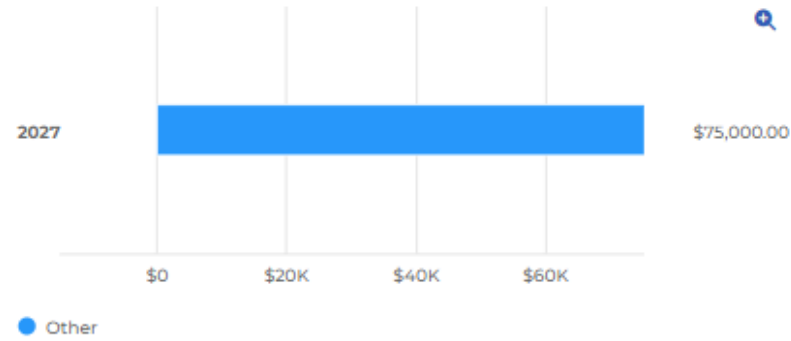
Total Budget (all years)

**\$75K**

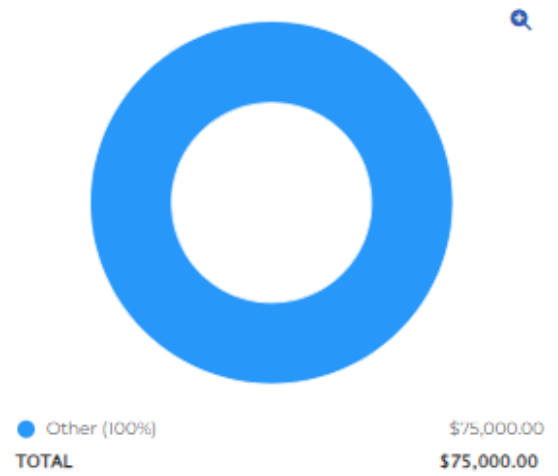
Project Total

**\$75K**

#### Capital Cost by Year



#### Capital Cost for Budgeted Years



#### Spreadsheet Breakdown

#### Capital Cost Breakdown

Capital Cost	FY2027 <i>Requested</i>	Total
Other	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

## Special Census

### Funding Sources

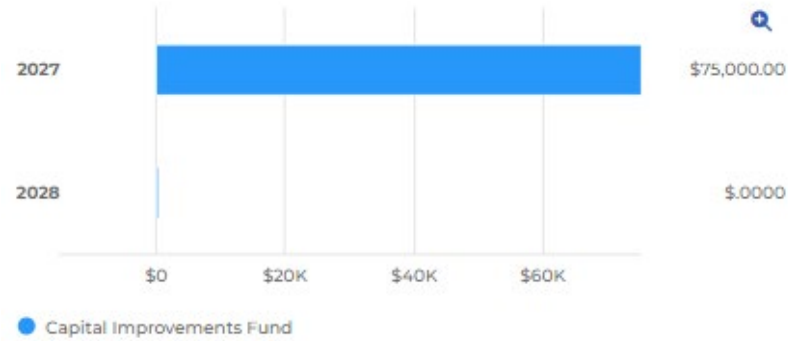
Total Budget (all years)

**\$75K**

Project Total

**\$75K**

### Funding Sources by Year



### Funding Sources for Budgeted Years



### Spreadsheet Breakdown

#### Funding Sources Breakdown

Funding Sources	FY2027 <i>Requested</i>	FY2028 <i>Requested</i>	Total
Capital Improvements Fund	\$75,000	\$0	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$75,000</b>

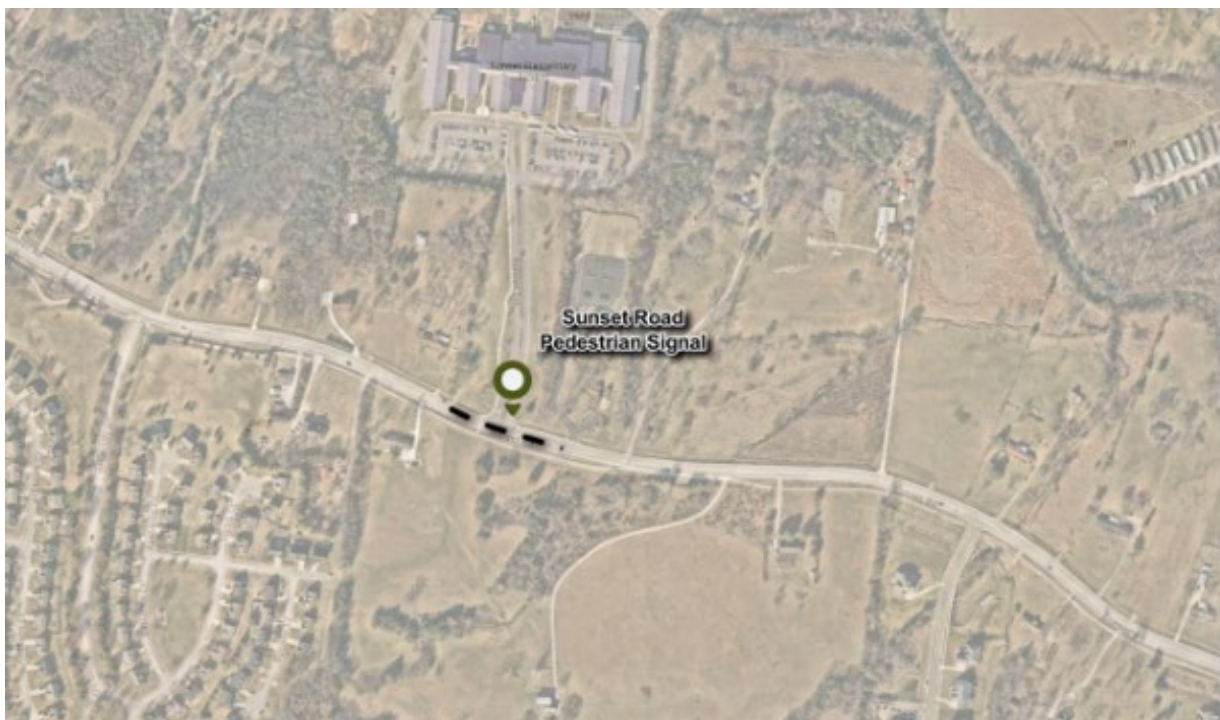
## Sunset Road Pedestrian Signal

### Overview

Department	Engineering Department
Fiscal Year	2025
Type	Capital Improvement

### Description

A protected pedestrian crossing is needed near Sunset Middle School at the intersection of Sunset Road and Sunset Trail. The Town engaged STV to provide engineering services for the preparation of construction plans for the installation of a pedestrian signal and related street improvements. Preliminary plans were completed in fiscal year 2024 and final plans will be completed in fiscal year 2025. A small parcel of right-of-way will need to be acquired from the Williamson County Board of Education to provide sufficient space for the installation of the signal arm and control box and related improvements. Williamson County may also provide funding for the construction of the pedestrian signal. Following right-of-way acquisition, the Town will proceed with the issuance of an invitation to bid for the construction and installation of the pedestrian signal and related improvements. Signal components often require long lead times for procurement and delivery that could impact the timeliness of completion of the project.





## Sunset Road Pedestrian Signal

### Capital Cost

FY2025 Budget  
**\$60,000**

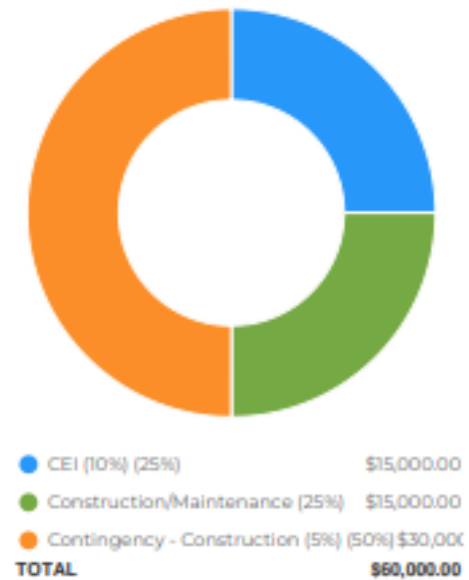
Total Budget (all years)  
**\$60K**

Project Total  
**\$60K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

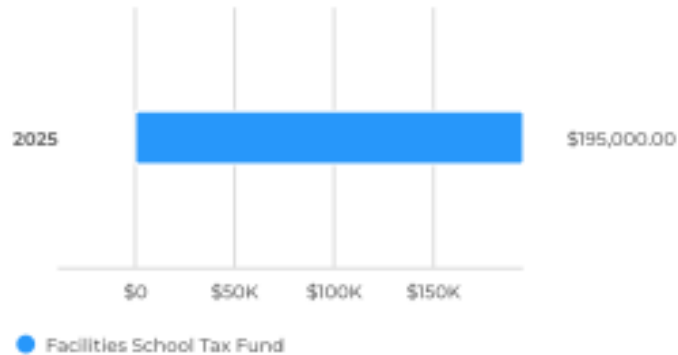
Capital Cost	FY2025	Total
Construction/Maintenance	\$15,000	\$15,000
CEI (10%)	\$15,000	\$15,000
Contingency - Construction (5%)	\$30,000	\$30,000
<b>Total</b>	<b>\$60,000</b>	<b>\$60,000</b>

## Sunset Road Pedestrian Signal

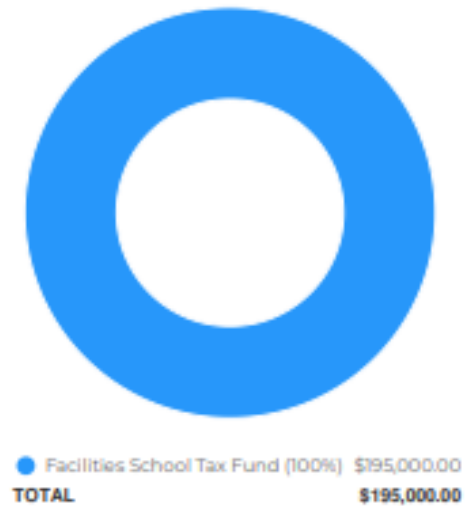
### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$195,000</b>	<b>\$195K</b>	<b>\$195K</b>

### Funding Sources by Year



### Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Facilities School Tax Fund	\$195,000	\$195,000
<b>Total</b>	<b>\$195,000</b>	<b>\$195,000</b>

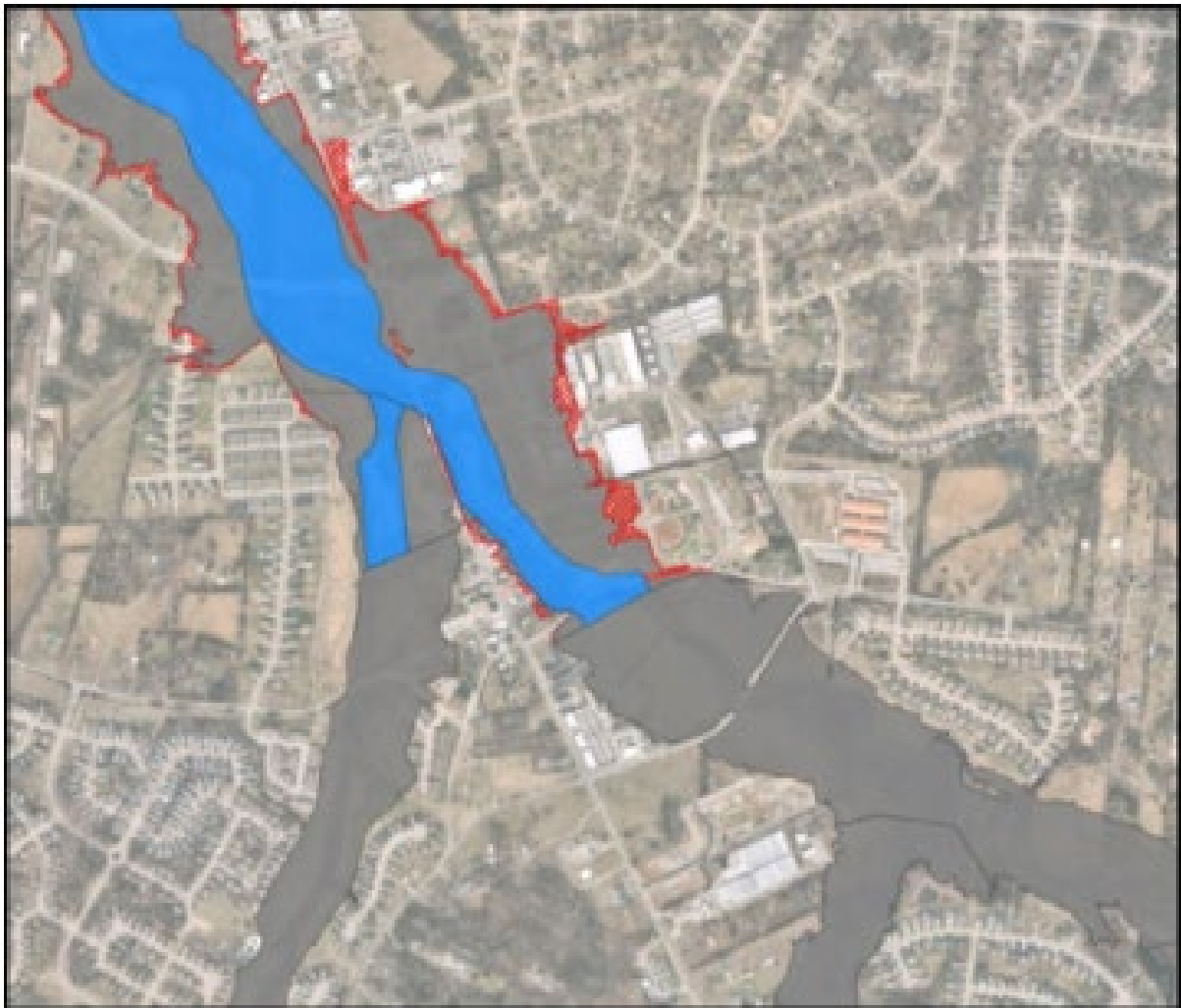
## Stormwater Modeling and Miscellaneous Improvements

### Overview

Department	Engineering Department
Fiscal Year	2025-2026
Type	Capital Improvement

### Description

The Town has been awarded \$1,000,000 in COVID Recovery funds to conduct stormwater modeling for the Town's entire drainage basin. The project also includes infrastructure improvements to known drainage deficiencies such as culvert replacement under Rocky Fork Road, as well as the design and execution of other projects identified by the modeling study. The Town has a 30% match requirement for the grant funds.

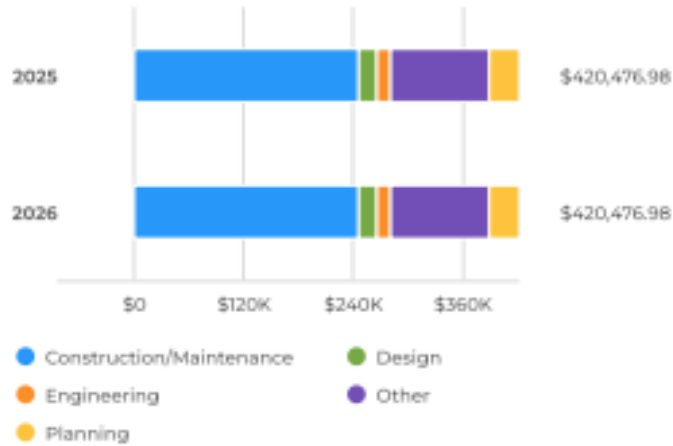


## Stormwater Modeling and Miscellaneous Improvements

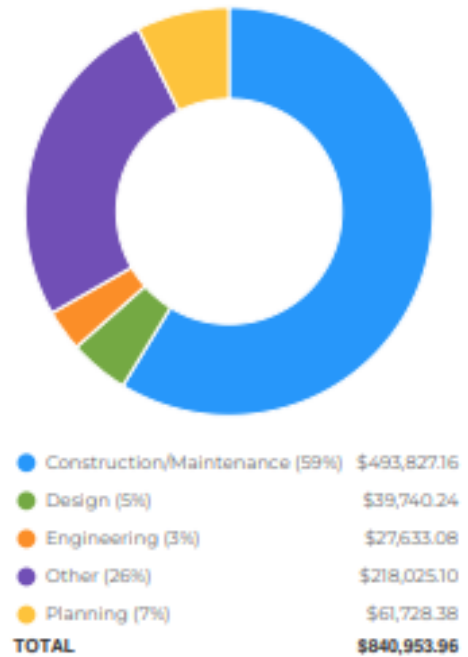
### Capital Cost

FY2025 Budget **\$420,477**      Total Budget (all years) **\$840.954K**      Project Total **\$840.954K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Planning	\$30,864	\$30,864	\$61,728
Design	\$19,870	\$19,870	\$39,740
Engineering	\$13,817	\$13,817	\$27,633
Construction/Maintenance	\$246,914	\$246,914	\$493,827
Other	\$109,013	\$109,013	\$218,025
<b>Total</b>	<b>\$420,477</b>	<b>\$420,477</b>	<b>\$840,954</b>

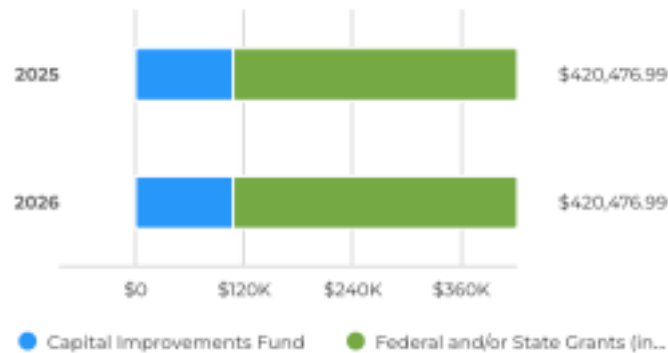


## Stormwater Modeling and Miscellaneous Improvements

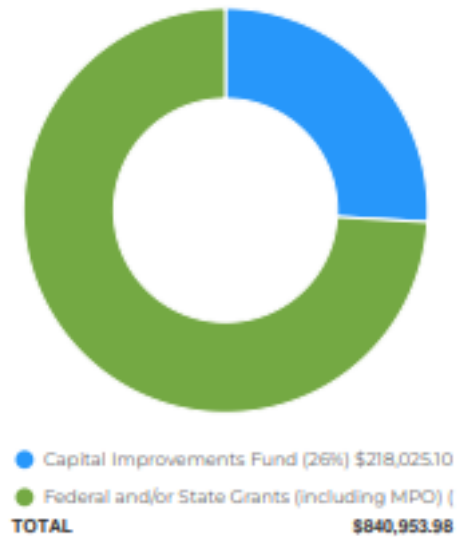
### Funding Sources

FY2025 Budget      Total Budget (all years)      Project Total  
**\$420,477**      **\$840.954K**      **\$840.954K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Capital Improvements Fund	\$109,013	\$109,013	\$218,025
Federal and/or State Grants (including MPO)	\$311,464	\$311,464	\$622,929
<b>Total</b>	<b>\$420,477</b>	<b>\$420,477</b>	<b>\$840,954</b>

## Rocky Fork Road Center Turn Lane

### Overview

Department	Engineering Department
Fiscal Year	2025-2027
Type	Capital Improvement

### Description

This project widens Rocky Fork Road from a two-lane to a three-lane facility with a multi-use path and sidewalk from Nolensville Road to Rock Springs Road. The Town engaged STV Consultants to develop concept drawings, preliminary right-of-way plans, and cost estimates. This project is needed due to the increased growth along Rocky Fork Road and its significant east/west connections. The project could include future crosswalks and intersection improvements (roundabout or signalization) to enhance bike/pedestrian safety.



## Rocky Fork Road Center Turn Lane

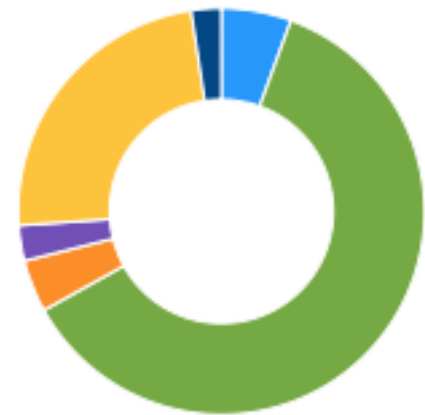
### Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$260,000</b>	<b>\$1,613,500</b>	<b>\$7.209M</b>	<b>\$7.469M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Design	\$250,000	\$203,500			\$453,500
Land/Right-of-way		\$1,100,000	\$610,000		\$1,710,000
Construction/Maintenance		\$10,000	\$2,207,000	\$2,207,000	\$4,424,000
Utility Relocation			\$171,000		\$171,000
CEI (10%)			\$200,450	\$200,450	\$400,900
Contingency - Design (4%)	\$10,000	\$300,000			\$310,000
<b>Total</b>	<b>\$260,000</b>	<b>\$1,613,500</b>	<b>\$3,188,450</b>	<b>\$2,407,450</b>	<b>\$7,469,400</b>

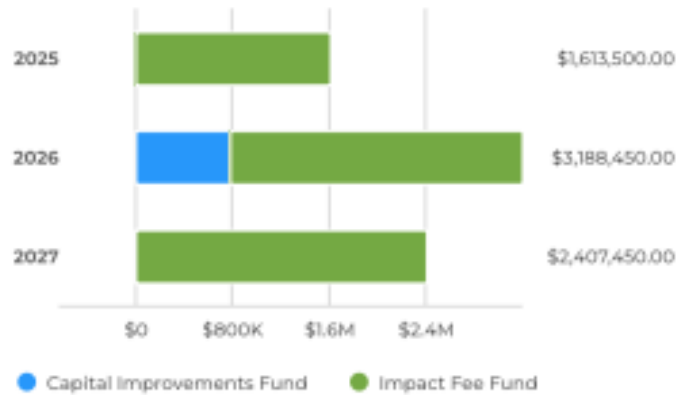


## Rocky Fork Road Center Turn Lane

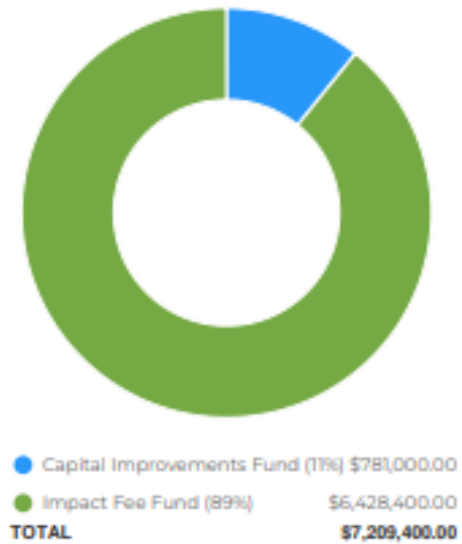
### Funding Sources

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$260,000</b>	<b>\$1,613,500</b>	<b>\$7.209M</b>	<b>\$7.469M</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Impact Fee Fund		\$1,613,500	\$2,407,450	\$2,407,450	\$6,428,400
Capital Improvements Fund	\$260,000		\$781,000		\$1,041,000
<b>Total</b>	<b>\$260,000</b>	<b>\$1,613,500</b>	<b>\$3,188,450</b>	<b>\$2,407,450</b>	<b>\$7,469,400</b>



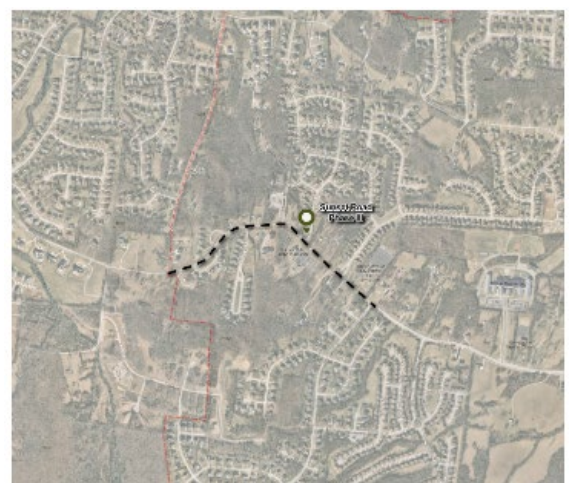
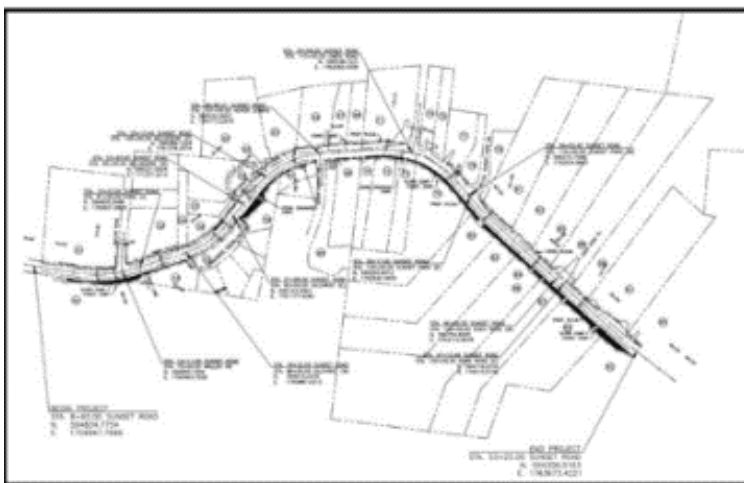
## Sunset Road Phase III

### Overview

Department	Engineering Department
Fiscal Year	2025-2027
Type	Road Widening

### Description

This project is a continuation of the Sunset Road widening project for Section III. This proposed phase is for the widening improvements of Sunset Road between Waller Road/Town limits to the intersection of Nolensville Road, a distance of approximately 1.98 miles. Ragan Smith was selected to perform transportation engineering and survey services. In 2018, Phase I and II were let to bid and construction on these sections was completed by Jarrett Construction. Phase I was from west of Benington Place to east of the Elementary School access point. Phase II included east of the Elementary School access point to Nolensville Road intersection. Ragan Smith has prepared construction and right-of-way plans for Phase III, between Waller Road and west of Benington Place, to meet the Town's objectives and prepare plans for future improvements. Right-of-way acquisition will begin in FY2025 for Section III upon completion of water main relocation plans in coordination with NCGUD with construction to follow once ROW acquisition has been completed.



## Sunset Road Phase III

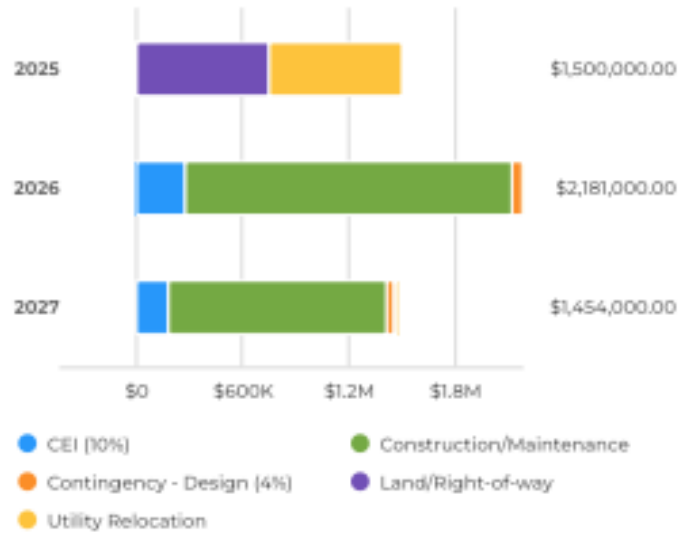
### Capital Cost

FY2025 Budget  
**\$1,500,000**

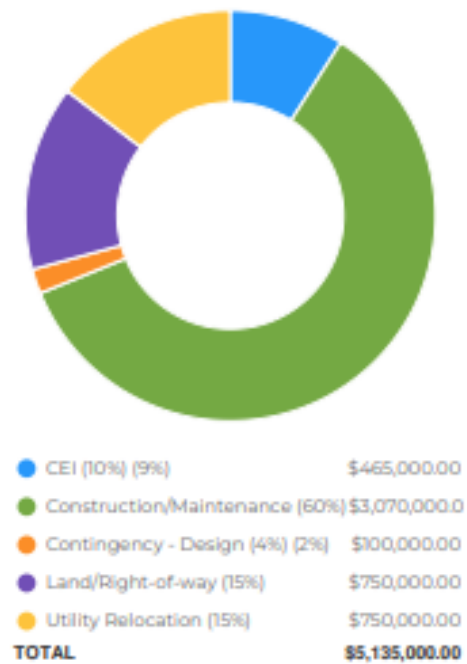
Total Budget (all years)  
**\$5.135M**

Project Total  
**\$5.135M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

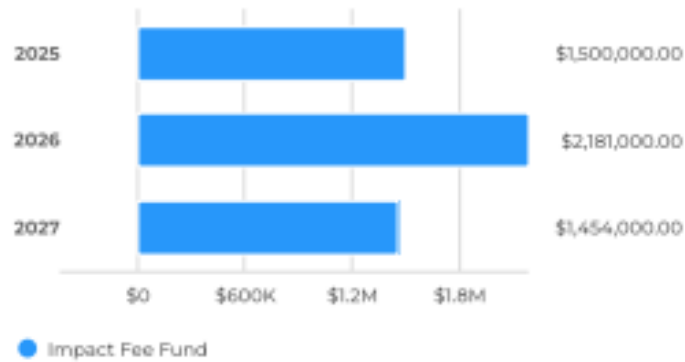
Capital Cost	FY2025	FY2026	FY2027	Total
Land/Right-of-way	\$750,000			\$750,000
Construction/Maintenance	\$0	\$1,842,000	\$1,228,000	\$3,070,000
Utility Relocation	\$750,000			\$750,000
CEI (10%)	\$0	\$279,000	\$186,000	\$465,000
Contingency - Design (4%)	\$0	\$60,000	\$40,000	\$100,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$2,181,000</b>	<b>\$1,454,000</b>	<b>\$5,135,000</b>

## Sunset Road Phase III

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$1,500,000</b>	<b>\$5.135M</b>	<b>\$5.135M</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Impact Fee Fund	\$1,500,000	\$2,181,000	\$1,454,000	\$5,135,000
<b>Total</b>	<b>\$1,500,000</b>	<b>\$2,181,000</b>	<b>\$1,454,000</b>	<b>\$5,135,000</b>

**Roadway Paving Supplement**Overview

Department	Engineering Department
Fiscal Year	2025
Type	Capital Improvement

Description

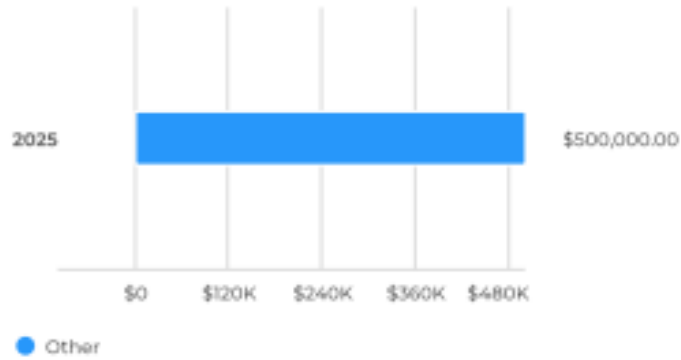
The paving supplement is funding set aside to enhance and maintain the quality of our roadway infrastructure through paving, repair and maintenance activities. This project allocates resources to pave roadways, repair existing roadways, and to perform ongoing maintenance. This project seeks to enhance overall road infrastructure, reduce vehicle damage, and improve community mobility.

## Roadway Paving Supplement

### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$500,000</b>	<b>\$500K</b>	<b>\$500K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

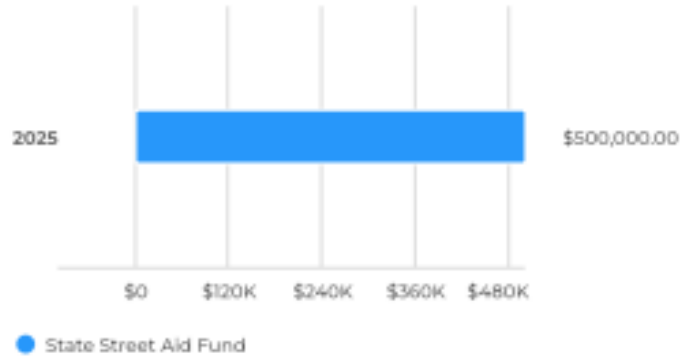
Capital Cost	FY2025	Total
Other	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

## Roadway Paving Supplement

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$500,000</b>	<b>\$500K</b>	<b>\$500K</b>

#### Funding Sources by Year



#### Funding Sources for Budgeted Years



#### Funding Sources Breakdown

Funding Sources	FY2025	Total
State Street Aid Fund	\$500,000	\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>

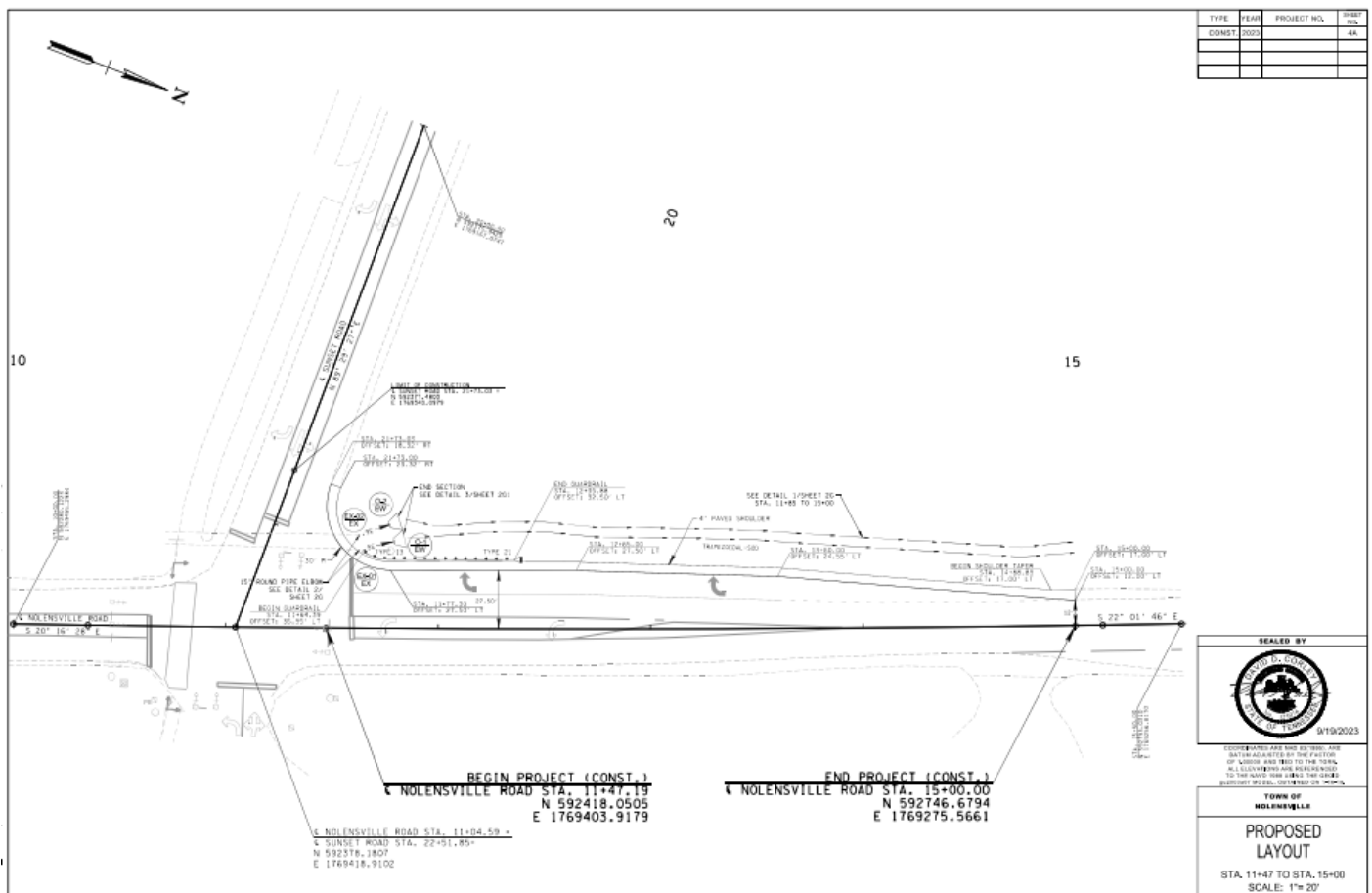
## Right Turn Lane at Nolensville Road and Sunset Road

### Overview

Department	Engineering Department
Fiscal Year	2025
Type	New Road

### Description

This project recognizes the need for additional capacity for the Nolensville Road/Sunset Road intersection. By removing southbound vehicles that turn right (westward) onto Sunset Road, intersection operation should improve by allowing more southbound through traffic to clear the intersection on each signal cycle; thus, reducing congestion on Nolensville Road during peak hours. No additional right-of-way will be required for this project. However, there will be some required utility relocation. Construction design was completed, and the project bid in fiscal year 2024. A notice to proceed was issued in early fiscal year 2025 with construction required to be completed within six months of the issuance of the notice to proceed.



## Right Turn Lane at Nolensville Road and Sunset Road

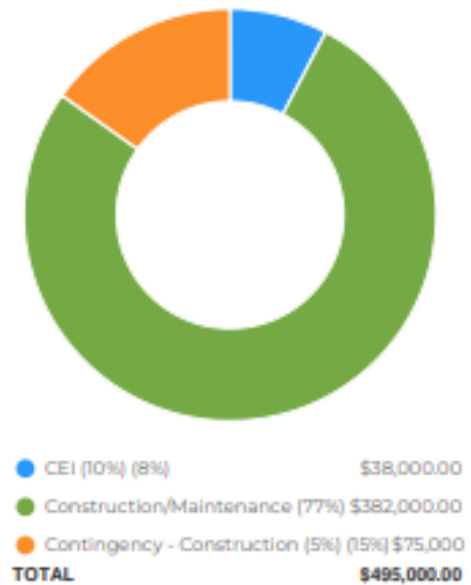
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$495,000</b>	<b>\$495K</b>	<b>\$495K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

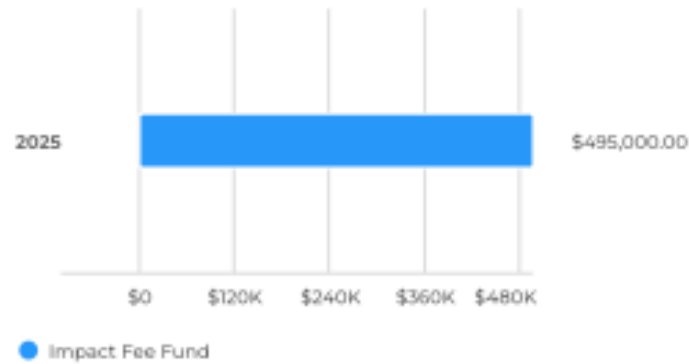
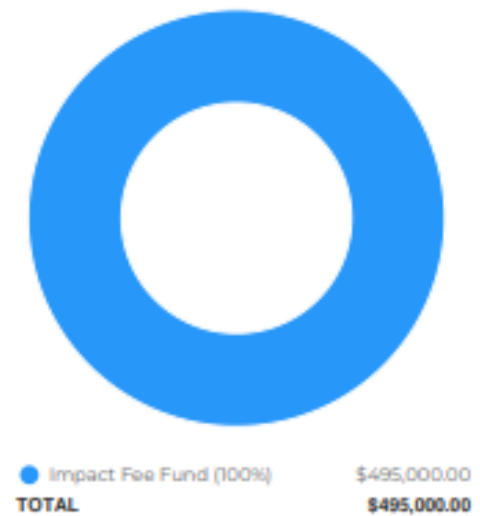
Capital Cost	FY2025	Total
Construction/Maintenance	\$382,000	\$382,000
CEI (10%)	\$38,000	\$38,000
Contingency - Construction (5%)	\$75,000	\$75,000
<b>Total</b>	<b>\$495,000</b>	<b>\$495,000</b>





**Right Turn Lane at Nolensville Road and Sunset Road****Funding Sources**

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$495,000</b>	<b>\$495K</b>	<b>\$495K</b>

**Funding Sources by Year****Funding Sources for Budgeted Years****Funding Sources Breakdown**

Funding Sources	FY2025	Total
Impact Fee Fund	\$495,000	\$495,000
<b>Total</b>	<b>\$495,000</b>	<b>\$495,000</b>

## Non-Bypass Major Thoroughfare Plan Priorities

## Overview

Department Engineering Department

Fiscal Year 2025

Type	Capital Improvement
------	---------------------

### Description

This capital project is a placeholder for undetermined transportation system projects that might include the addition of turn lanes at critical intersections, signalization, or other road improvements that increase general capacity and improve efficiency of traffic movement.



## Non-Bypass Major Thoroughfare Plan Priorities

### Capital Cost

FY2025 Budget

**\$100,000**

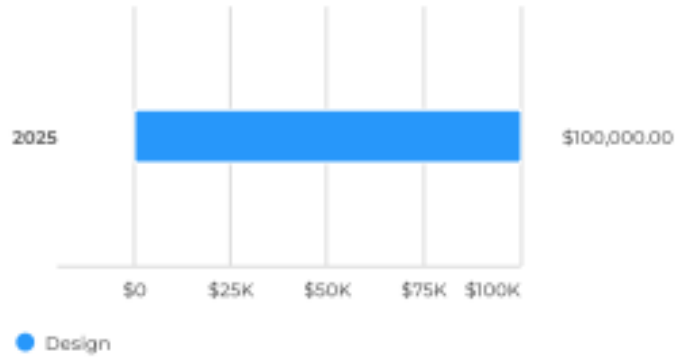
Total Budget (all years)

**\$100K**

Project Total

**\$100K**

### Capital Cost by Year



### Capital Cost for Budgeted Years



### Capital Cost Breakdown

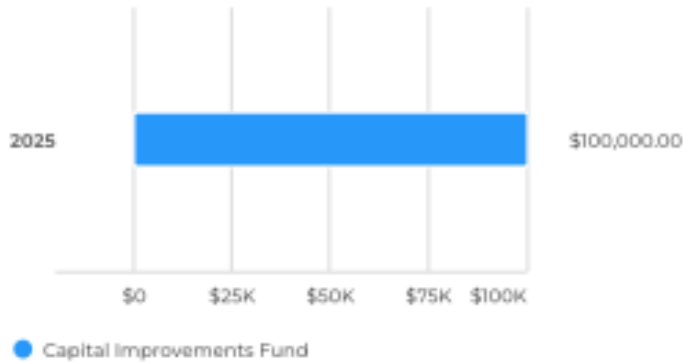
Capital Cost	FY2025	Total
Design	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

## Non-Bypass Major Thoroughfare Plan Priorities

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$100,000</b>	<b>\$100K</b>	<b>\$100K</b>

#### Funding Sources by Year



#### Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Improvements Fund	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

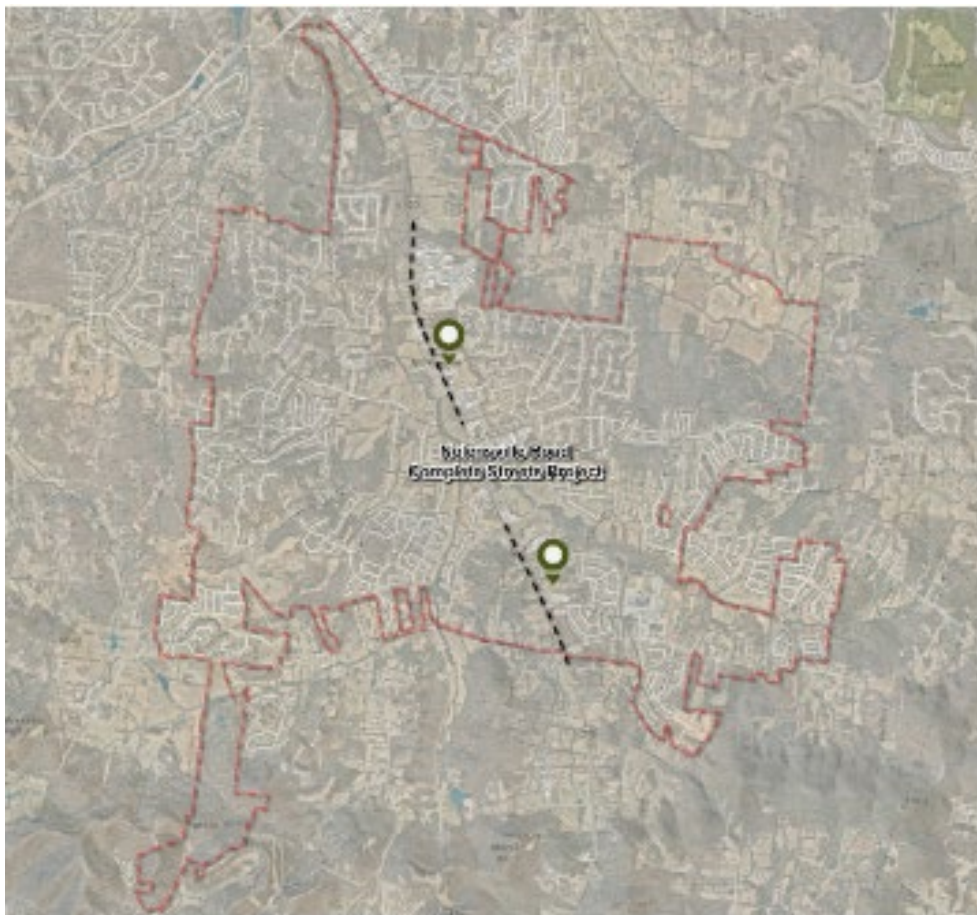
## Nolensville Road Complete Street Project

### Overview

Department	Engineering Department
Fiscal Year	2025
Type	Road Widening

### Description

This project widens Nolensville Road from two-lanes to a three-lane facility with a multi-use path on the West side and a sidewalk on the East side. The proposed widening is from Kidd Road (North end) to Sunset Road and Rocky Fork Road to Sanford Road (South end). The area between Sunset Road and Rocky Fork Road is part of the Historic District Streetscape project. The town has contracted with Volkert Engineering to conduct the preliminary engineering and concept design. It is proposed that the Town should prepare all engineering and construction drawings, complete all environmental analysis, and acquire needed right-of-way to make the project “shovel ready” for TDOT to construct at a future date.

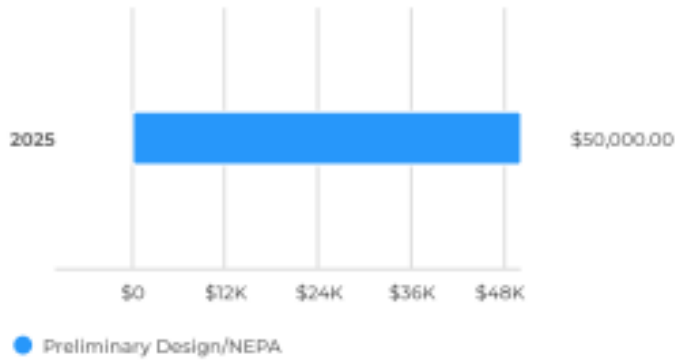


## Non-Bypass Major Thoroughfare Plan Priorities

### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

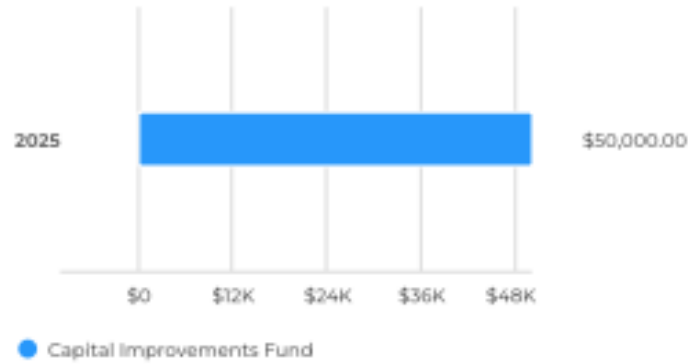
Capital Cost	FY2025	Total
Preliminary Design/NEPA	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Non-Bypass Major Thoroughfare Plan Priorities

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$50K</b>	<b>\$50K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Improvements Fund	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

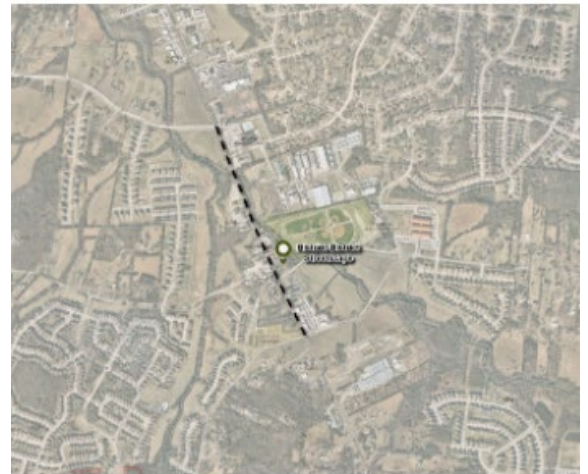
## Historic District Streetscape

### Overview

Department	Planning Department
Fiscal Year	2025-2027
Type	Capital Improvement

### Description

The Planning Commission approved a Historic District master plan in 2014. The project is part of the Transportation Improvement Program (TIP). The intent of this project is to create a safe pedestrian route for residents and visitors, encourage increased bicycle and pedestrian traffic in a secure environment, encourage new development and enhancement of existing businesses, create a more aesthetically engaging corridor, and encourage the development of new activities and events in the surrounding area. The project limits are Sunset Road (north end) to Rock Fork Road (south end). Engineering design, environmental analysis, and right-of-way drawings are currently being developed under a contract with Kimley-Horn and Associates through grant funding.





## Historic District Streetscape

### Capital Cost

FY2025 Budget

**\$625,000**

Total Budget (all years)

**\$7M**

Project Total

**\$7M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Design	\$225,000	\$125,000		\$350,000
Land/Right-of-way	\$0	\$350,000		\$350,000
Construction/Maintenance		\$3,000,000	\$2,000,000	\$5,000,000
CEI (10%)		\$300,000	\$200,000	\$500,000
Utility Relocation	\$400,000	\$400,000		\$800,000
<b>Total</b>	<b>\$625,000</b>	<b>\$4,175,000</b>	<b>\$2,200,000</b>	<b>\$7,000,000</b>



## Historic District Streetscape

### Funding Sources

FY2025 Budget

**\$625,000**

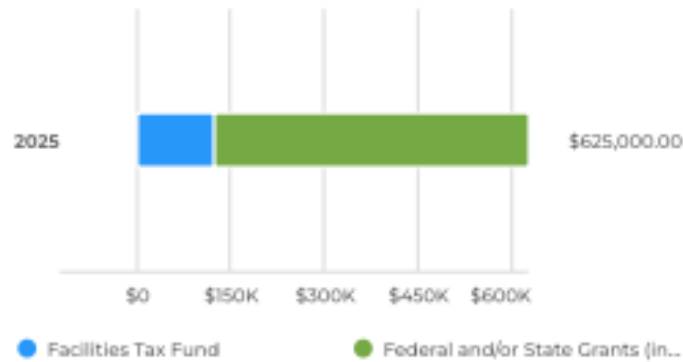
Total Budget (all years)

**\$625K**

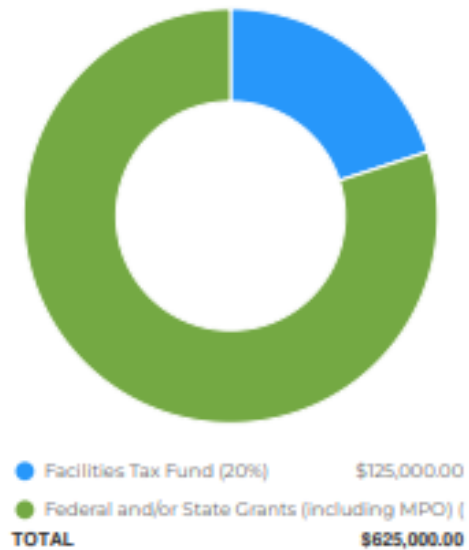
Project Total

**\$625K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Facilities Tax Fund	\$125,000	\$125,000
Federal and/or State Grants (including MPO)	\$500,000	\$500,000
<b>Total</b>	<b>\$625,000</b>	<b>\$625,000</b>

**Pattern Book**Overview

Department	Planning Department
Fiscal Year	2025
Type	Other

Description

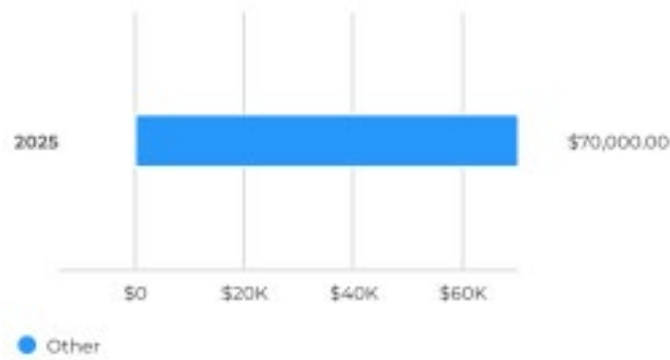
Following preparation and adoption of the new Zoning Ordinance by the Board of Commissioners, a consultant firm was selected in September 2023 to prepare a pattern book to guide the design character of development and to supplement the newly adopted Zoning Ordinance. The consultant will work collaboratively with Planning Department staff and the Planning Commission and Board of Commissioners in an engaging and iterative process to prepare and adopt a pattern book or design standard for new development and redevelopment. The process will include meetings with boards and commissions and the public at certain milestones during the project.

Pattern Book

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$70,000	\$70K	\$70K

Capital Cost by Year



Capital Cost for Budgeted Years



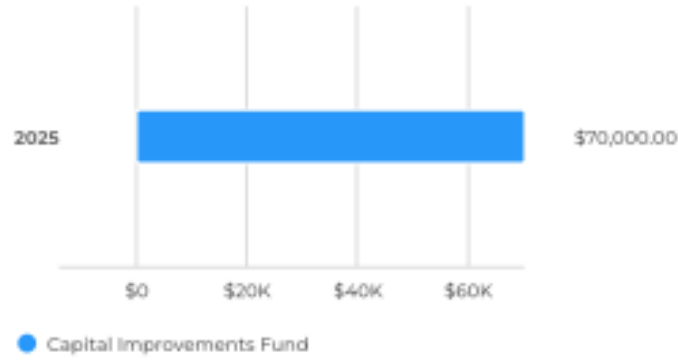
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Other	\$70,000	\$70,000
Total	\$70,000	\$70,000

## Pattern Book

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$70,000</b>	<b>\$70K</b>	<b>\$70K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Improvements Fund	\$70,000	\$70,000
<b>Total</b>	<b>\$70,000</b>	<b>\$70,000</b>

**Rewrite Subdivision Regulations**Overview

Department	Planning Department
Fiscal Year	2025-2026
Type	Other

Description

The Subdivision Regulations were adopted by the Planning Commission in December 1999 and were last updated in April 2022. The Subdivision Regulations are in need of a comprehensive rewrite to reflect current best practices and to establish reasonable standards of design and procedures for subdivisions that provide for the orderly growth and development of Nolensville. The Planning Commission and Board of Commissioners have identified as a priority the rewriting of the Subdivision Regulations. The Planning Department will utilize a qualification-based selection process to engage a consultant to assist with a detailed review of the current Subdivision Regulations to identify provisions that need to be rewritten and to provide technical assistance in the preparation of amendments for presentation and consideration by the Planning Commission.

## Rewrite Subdivision Regulations

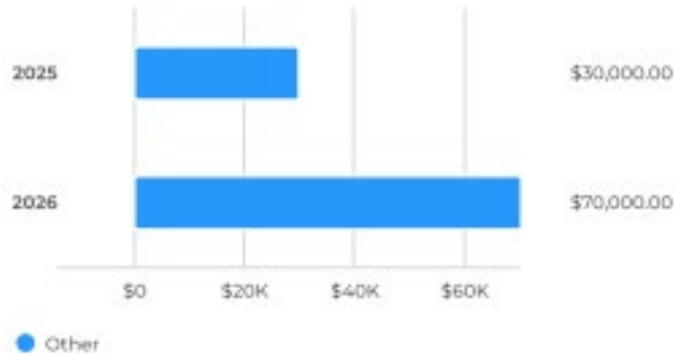
### Capital Cost

FY2025 Budget  
**\$30,000**

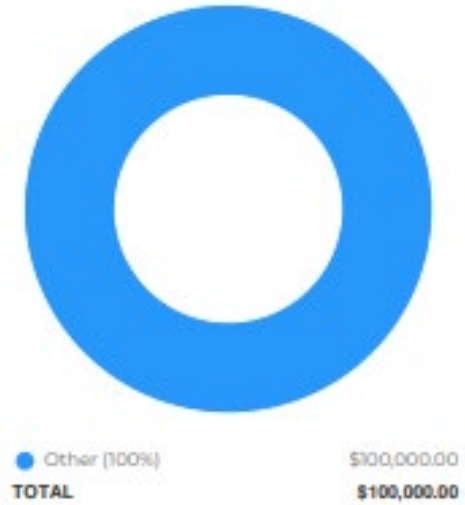
Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

#### Capital Cost by Year



#### Capital Cost for Budgeted Years



#### Capital Cost Breakdown

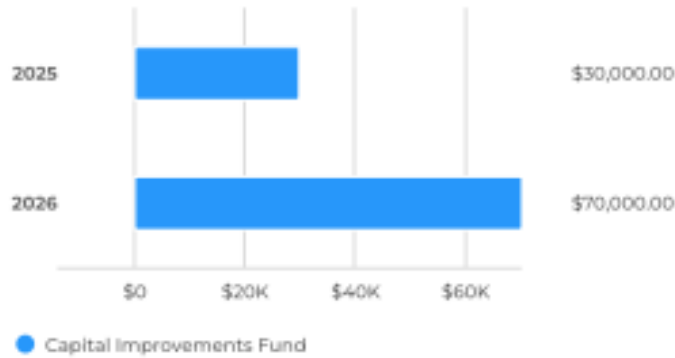
Capital Cost	FY2025	FY2026	Total
Other	\$30,000	\$70,000	\$100,000
<b>Total</b>	<b>\$30,000</b>	<b>\$70,000</b>	<b>\$100,000</b>

## Rewrite Subdivision Regulations

### Funding Sources

FY2025 Budget **\$30,000**      Total Budget (all years) **\$100K**      Project Total **\$100K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Capital Improvements Fund	\$30,000	\$70,000	\$100,000
<b>Total</b>	<b>\$30,000</b>	<b>\$70,000</b>	<b>\$100,000</b>



## Update Comprehensive Plan

### Overview

Department	Planning Department
Fiscal Year	2026-2027
Type	Other

### Description

The Nolensville Comprehensive Plan was adopted in December 2017. The Comprehensive Plan addresses the Major Thoroughfare Plan, Land Use Policy, and Multiuse Paths and Greenway Plan elements. Municipalities experience rapid growth such as Nolensville are encouraged to update the comprehensive plan every 5-7 years in order for the plan to remain relevant and applicable to the ever changing dynamics of a growing community. This is especially important in the case of the major thoroughfare plan component of the Comprehensive Plan to ensure sufficient right-of-way and road infrastructure requirements are current and responsive to evolving growth and development patterns and land use composition. The Planning Department will utilize a qualification-based selection process to engage a consultant to facilitate an engaging process to update the Town's comprehensive plan.

## Update Comprehensive Plan

### Capital Cost

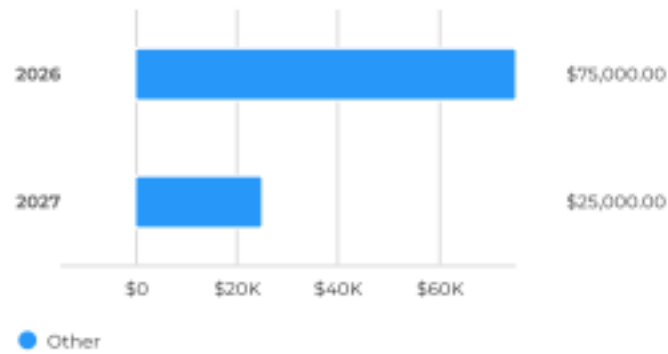
Total Budget (all years)

**\$100K**

Project Total

**\$100K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2026	FY2027	Total
Other	\$75,000	\$25,000	\$100,000
<b>Total</b>	<b>\$75,000</b>	<b>\$25,000</b>	<b>\$100,000</b>

## Update Comprehensive Plan

### Funding Sources

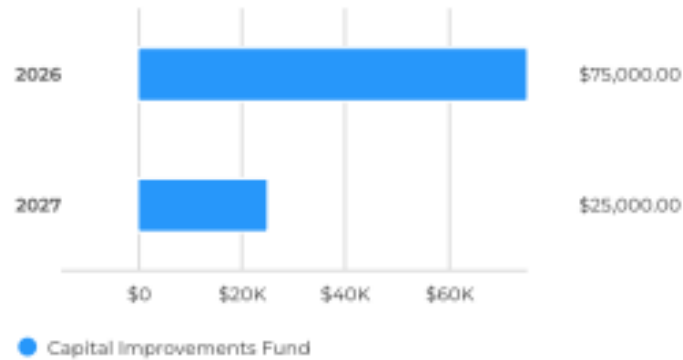
Total Budget (all years)

**\$100K**

Project Total

**\$100K**

#### Funding Sources by Year



#### Funding Sources for Budgeted Years



#### Funding Sources Breakdown

Funding Sources	FY2026	FY2027	Total
Capital Improvements Fund	\$75,000	\$25,000	\$100,000
<b>Total</b>	<b>\$75,000</b>	<b>\$25,000</b>	<b>\$100,000</b>

## Police Headquarters

### Overview

Department	Police Department
Fiscal Year	2025-2027
Type	Other

### Description

The Town of Nolensville has experienced significant population growth over the past 14 years from a population of 5,861 in 2010 to a population of 16,836 in 2024. In response to continued growth and development of the community, the Police Department has proportionately expanded personnel and law enforcement resources to serve and protect the growing population and economic base. In January 2023, a space needs assessment was prepared for a 20-year planning period with an immediate space need of 13,000 square feet and a projected space need of 29,000 at the end of the 20-year planning period. The Town purchased a 20 +/- acre parcel located on Sunset Road and engaged a consultant to prepare a master plan for the site that included a police headquarters facility, public library, and a variety of passive and active park and recreation facilities. In fiscal year 2025, the Town will utilize a qualification-based selection process to engage a design consultant to prepare construction plans, estimates of probable cost, and to assist with the bid and procurement process for the construction of a new police headquarters facility on the parcel. The design is anticipated to be completed by early fiscal year 2026 with construction to follow. Construction is anticipated to be completed in 12-18 months. Upon completion, the Police Department will relocate from its current location at Town Hall and the space previously occupied by the Police Department will then be utilized to expand other departments residing at Town Hall.



## Police Headquarters

### Capital Cost

FY2025 Budget

**\$500,000**

Total Budget (all years)

**\$15.7M**

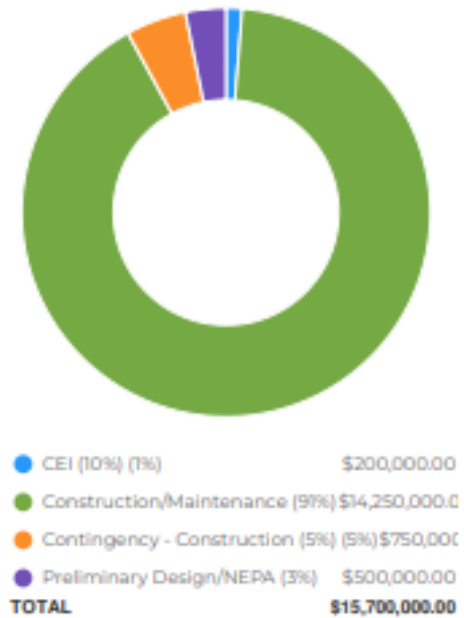
Project Total

**\$15.7M**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Construction/Maintenance		\$11,400,000	\$2,850,000	\$14,250,000
Preliminary Design/NEPA	\$500,000			\$500,000
Contingency - Construction (5%)		\$600,000	\$150,000	\$750,000
CEI (10%)		\$150,000	\$50,000	\$200,000
<b>Total</b>	<b>\$500,000</b>	<b>\$12,150,000</b>	<b>\$3,050,000</b>	<b>\$15,700,000</b>

## Police Headquarters

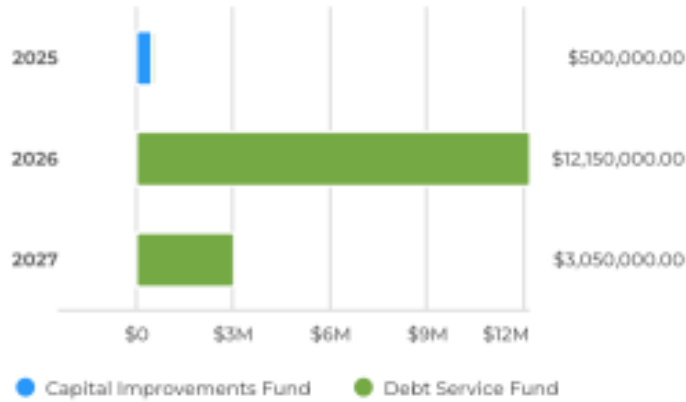
### Funding Sources

FY2025 Budget  
**\$500,000**

Total Budget (all years)  
**\$15.7M**

Project Total  
**\$15.7M**

Funding Sources by Year



Funding Sources for Budgeted Years



Funding Sources Breakdown				
Funding Sources	FY2025	FY2026	FY2027	Total
Debt Service Fund		\$12,150,000	\$3,050,000	\$15,200,000
Capital Improvements Fund	\$500,000			\$500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$12,150,000</b>	<b>\$3,050,000</b>	<b>\$15,700,000</b>

## Fire Station #1

### Overview

Department	Fire Department
Fiscal Year	2025
Type	Capital Improvement

### Description

The Town of Nolensville created a full-time fire department in the fiscal year 2021. The Town of Nolensville acquired property on Haley Industrial Drive for the relocated Nolensville Fire Department to a newly construction fire station. The Town utilized a qualification-based selection process to engage TMPartners for professional design services for the design and construction of Fire Station #1. The Town issued a Request for Proposal following the completion of construction plans and bid documents by TMPartners. Nabholz Construction was awarded the contract for construction of Fire Station #1. Construction was completed by the contractor in June 2024 with the exception of minor elements that should be completed in early fiscal year 2025 to fully complete the project. Fire Station #1 will serve the entire community until such time as the Town can proceed with design and construction of Fire Station #2 at which time the station on Haley Industrial Drive would serve the northern portion of the community while the station constructed in the southern quadrant would serve the southern portion of the community.



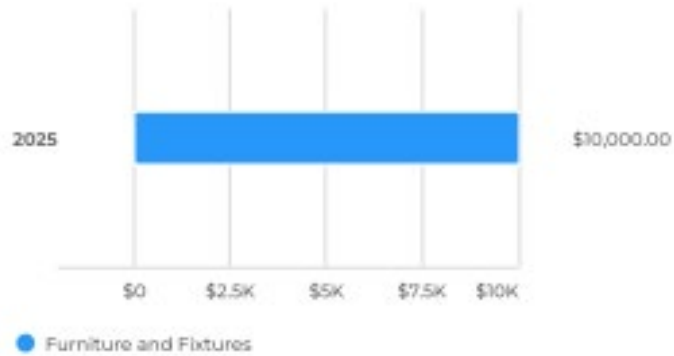
Nolensville Fire Station #1



Nolensville Fire Station #1 (Aerial)

**Fire Station #1****Capital Cost**FY2025 Budget  
**\$10,000**Total Budget (all years)  
**\$10K**Project Total  
**\$10K**

Capital Cost by Year



Capital Cost for Budgeted Years

**Capital Cost Breakdown**

Capital Cost	FY2025	Total
Furniture and Fixtures	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>



## Fire Station #1

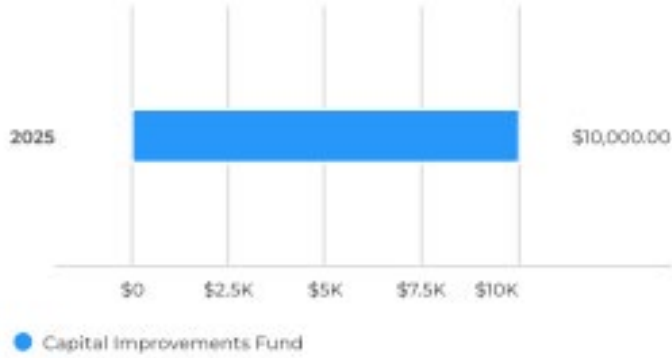
### Funding Sources

FY2025 Budget  
**\$10,000**

Total Budget (all years)  
**\$10K**

Project Total  
**\$10K**

#### Funding Sources by Year



#### Funding Sources for Budgeted Years



#### Funding Sources Breakdown

Funding Sources	FY2025	Total
Capital Improvements Fund	\$10,000	\$10,000
<b>Total</b>	<b>\$10,000</b>	<b>\$10,000</b>

## Fire Apparatus

### Overview

Department	Fire Department
Fiscal Year	2025, 2027
Type	Capital Equipment

### Description

The primary need for the new full-time Fire Department is a ladder truck for response to critical facilities and buildings over 36 feet in height. The ladder truck belonging to the former 501c3 Volunteer Department is in a state of disrepair and is no longer available for service. Therefore, the Town is in need of a new ladder truck for service to buildings over 36 ft in height. The absence of a ladder truck will affect the town's ISO rating. Current delivery estimates for acquiring a ladder apparatus are 30-plus months after placing an order. The Town placed the order for the ladder apparatus in fiscal year 2024 and are awaiting delivery in late fiscal year 2025 or fiscal year 2026 given the long-lead delivery period for this specialized apparatus.

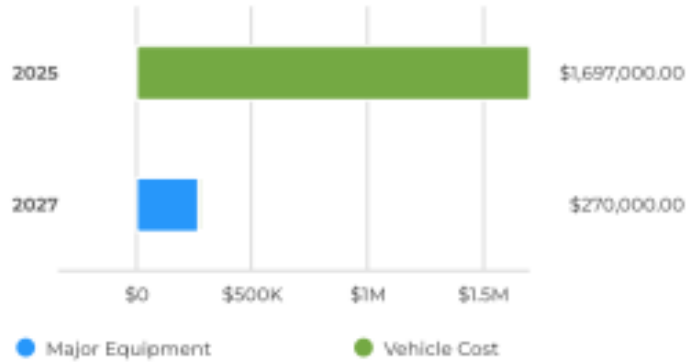


## Fire Apparatus

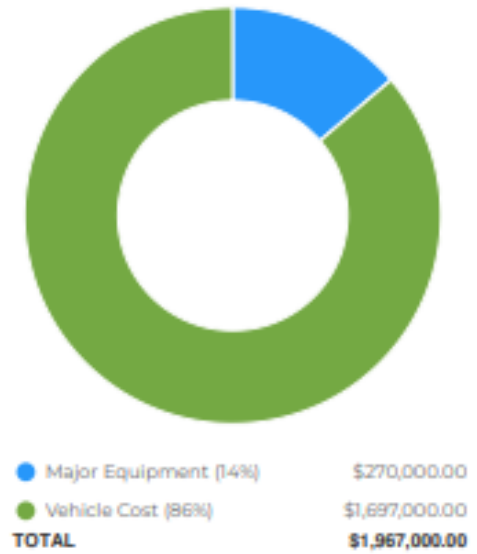
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$1,697,000</b>	<b>\$1.967M</b>	<b>\$1.967M</b>

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown			
Capital Cost	FY2025	FY2027	Total
Vehicle Cost	\$1,697,000		\$1,697,000
Major Equipment		\$270,000	\$270,000
<b>Total</b>	<b>\$1,697,000</b>	<b>\$270,000</b>	<b>\$1,967,000</b>

## Fire Apparatus

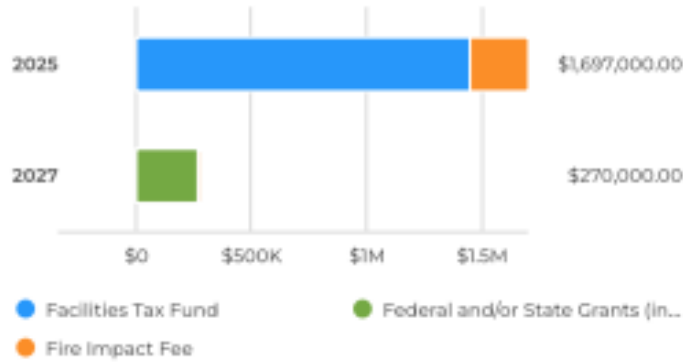
### Funding Sources

FY2025 Budget  
**\$1,697,000**

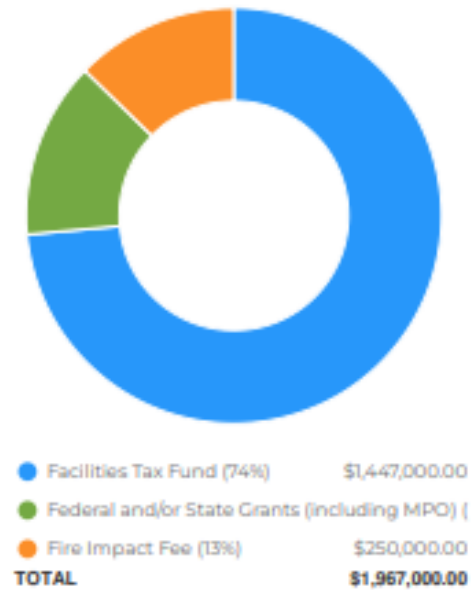
Total Budget (all years)  
**\$1.967M**

Project Total  
**\$1.967M**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	FY2027	Total
Federal and/or State Grants (including MPO)		\$270,000	\$270,000
Facilities Tax Fund	\$1,447,000		\$1,447,000
Fire Impact Fee	\$250,000		\$250,000
<b>Total</b>	<b>\$1,697,000</b>	<b>\$270,000</b>	<b>\$1,967,000</b>

**Communication Equipment**Overview

Department	Fire Department
Fiscal Year	2025
Type	Capital Equipment

Description

Purchase portable and mobile radios for Fire Department personnel and apparatus.

## Communication Equipment

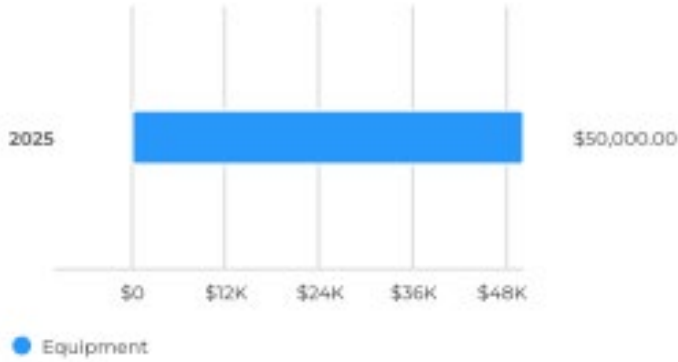
### Capital Cost

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

## Communication Equipment

### Funding Sources

FY2025 Budget

**\$50,000**

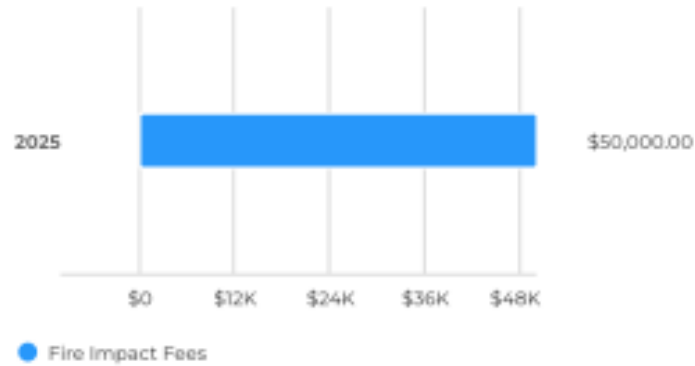
Total Budget (all years)

**\$50K**

Project Total

**\$50K**

#### Funding Sources by Year



#### Funding Sources for Budgeted Years



#### Funding Sources Breakdown

Funding Sources	FY2025	Total
Fire Impact Fees	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

**Type 3 Fire Engine**Overview

Department	Fire Department
Fiscal Year	2026
Type	Capital Equipment

Description

The current reserve engine is exceeding 100,000 miles and is becoming unreliable. The maintenance costs exceed the benefits the engine provides. A Type 3 Engine is less expensive and provides a response vehicle for inclement weather and hard-to-reach residents.



## Type 3 Fire Engine

### Capital Cost

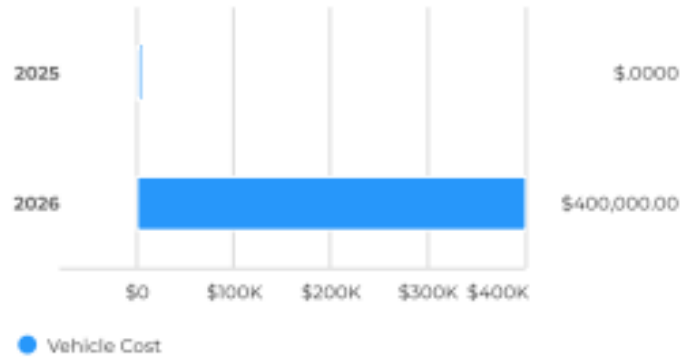
Total Budget (all years)

**\$400K**

Project Total

**\$400K**

Capital Cost by Year



Capital Cost for Budgeted Years



Capital Cost Breakdown				
Capital Cost	Historical	FY2025	FY2026	Total
Vehicle Cost	\$0	\$0	\$400,000	\$400,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>

## Type 3 Fire Engine

### Funding Sources

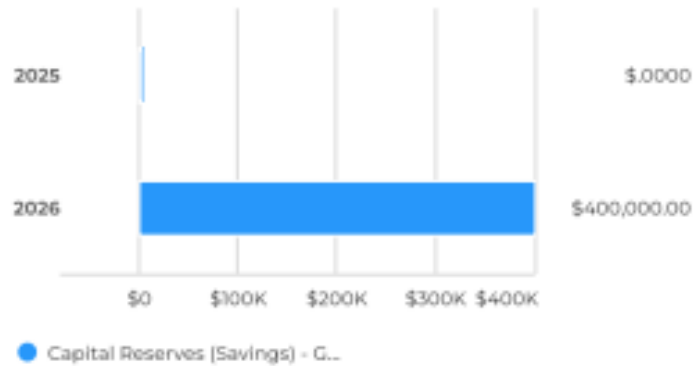
Total Budget (all years)

**\$400K**

Project Total

**\$400K**

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	Total
Capital Reserves (Savings) - General Fund	\$0	\$0	\$400,000	\$400,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$400,000</b>	<b>\$400,000</b>

**Fire Station #2**Overview

Department	Fire Department
Fiscal Year	2028-2029
Type	Capital Improvement

Description

The Town of Nolensville acquired a parcel located on Sanford Road for the construction of Fire Station #2 to serve the southern portion of the community. An updated facility needs and programming assessment will be prepared in advance of engaging a designer for the project. The Town will utilize a qualification-based selection process to engage a design consultant to prepare construction plans including estimates of probable cost for the fire station. The fire station may also require the acquisition of additional fire apparatus and the hiring of additional personnel as well as other related expenditures for the operation of an additional fire station facility.



**Fire Station #2****Capital Cost**

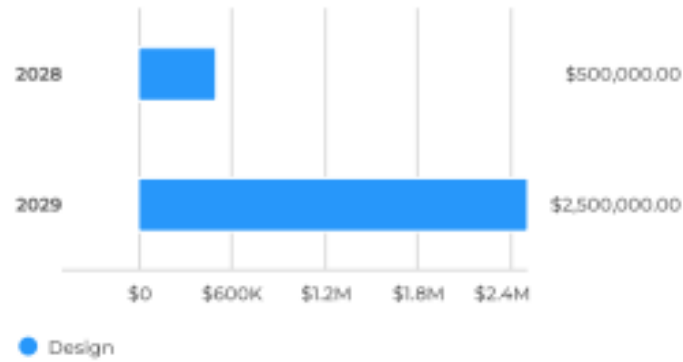
Total Budget (all years)

**\$3M**

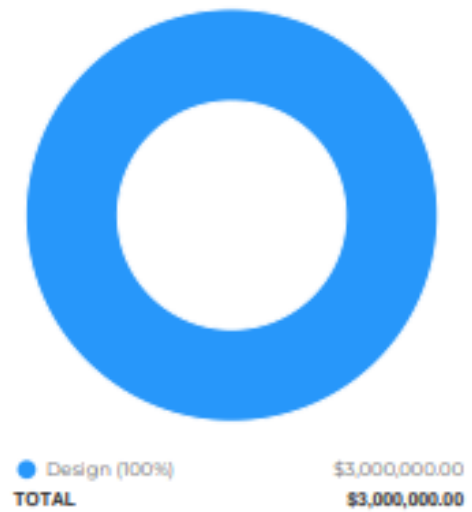
Project Total

**\$3M**

Capital Cost by Year



Capital Cost for Budgeted Years

**Capital Cost Breakdown**

Capital Cost	FY2028	FY2029	Total
Design	\$500,000	\$2,500,000	\$3,000,000
<b>Total</b>	<b>\$500,000</b>	<b>\$2,500,000</b>	<b>\$3,000,000</b>

**Fire Station #2****Funding Sources**

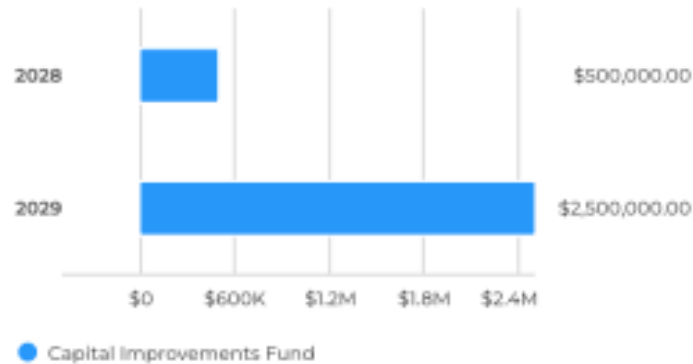
Total Budget (all years)

**\$3M**

Project Total

**\$3M**

Funding Sources by Year



Funding Sources for Budgeted Years

**Funding Sources Breakdown**

Funding Sources	FY2028	FY2029	Total
Capital Improvements Fund	\$500,000	\$2,500,000	\$3,000,000
<b>Total</b>	<b>\$500,000</b>	<b>\$2,500,000</b>	<b>\$3,000,000</b>

**Replacement Fire Engine**Overview

Department	Fire Department
Fiscal Year	2029
Type	Capital Equipment

Description

The current second engine will have over 100,000 miles and will no longer be cost-effective to continue to maintain. Fire apparatus often require significant lead time to place the order and for the manufacturer to fabricate the apparatus that often takes as much as 1.5 to 2 years to complete. A new replacement engine is budgeted for the fiscal year 2029.

## Replacement Fire Engine

### Capital Cost

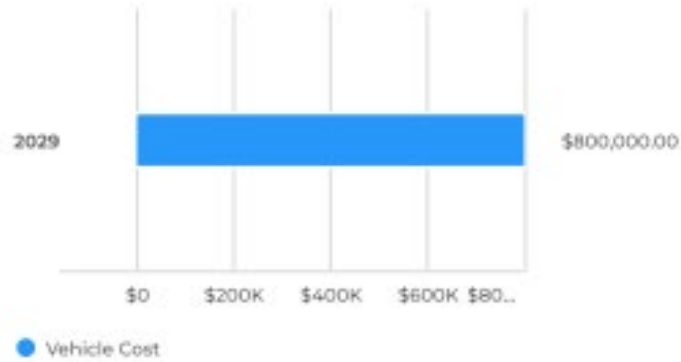
Total Budget (all years)

**\$800K**

Project Total

**\$800K**

### Capital Cost by Year



### Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2029	Total
Vehicle Cost	\$800,000	\$800,000
<b>Total</b>	<b>\$800,000</b>	<b>\$800,000</b>

## Replacement Fire Engine

### Funding Sources

Total Budget (all years)

**\$800K**

Project Total

**\$800K**

### Funding Sources by Year



### Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2029	Total
Capital Reserves (Savings) - General Fund	\$800,000	\$800,000
<b>Total</b>	<b>\$800,000</b>	<b>\$800,000</b>



## Greystone Park Redevelopment

### Overview

Department	Public Works Department
Fiscal Year	2025
Type	Capital Improvement

### Description

In June 2021 the Board of Commissioners approved Resolution 21-46 to authorize the purchase of the Greystone Amenity Center for the purpose of establishing a public park that would provide for a variety of recreational activities. The Town engaged Kimley Horn and Associates to prepare conceptual and schematic planning, surveying and to provide other design and engineering services as needed. Kimley Horn conducted a facility and programming analysis and provided recommendations on various park and recreation facility improvements that included the refurbishment of an existing tennis court facility that included dual use for pickleball, and other passive and active recreation amenities along with other site improvements including replacement of a pedestrian bridge and sidewalks. During fiscal year 2025, the Town will prepare a Request for Proposal for park and recreation facility improvements to address the tennis court refurbishment, pedestrian bridge replacement, sidewalk replacement, and parking area resurfacing along with other associated improvements.

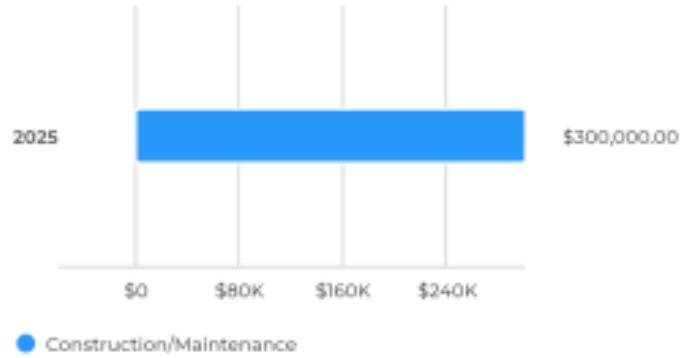


## Greystone Park Redevelopment

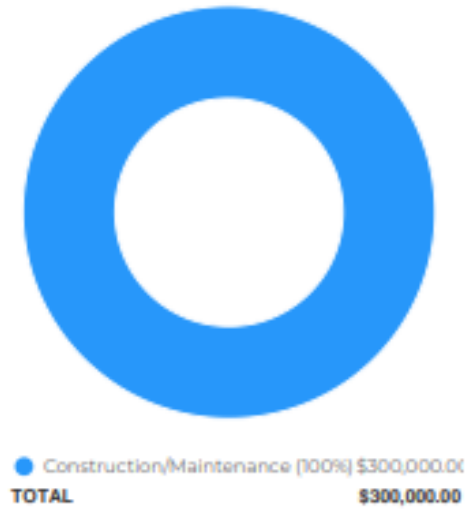
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$300,000</b>	<b>\$300K</b>	<b>\$300K</b>

Capital Cost by Year



Capital Cost for Budgeted Years



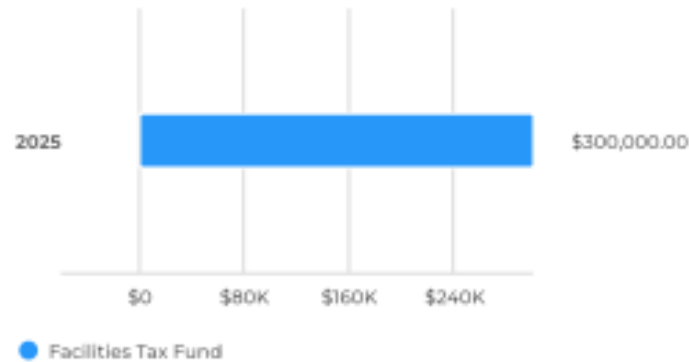
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction/Maintenance	\$300,000	\$300,000
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>

## Greystone Park Redevelopment

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$300,000</b>	<b>\$300K</b>	<b>\$300K</b>

Funding Sources by Year



Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Facilities Tax Fund	\$300,000	\$300,000
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>

**Park Partnership with Williamson County**Overview

Department	Public Works Department
Fiscal Year	2025
Type	Capital Improvement

Description

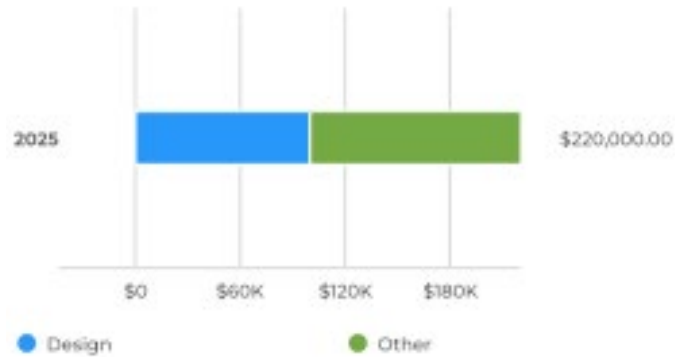
The Town of Nolensville is working in partnership with Williamson County to improve park and recreation facilities at the Nolensville Recreation Complex owned and maintained by Williamson County. The Town will be contributing \$220,000 to Williamson County in fiscal year 2025 for park and recreation facility improvements to the Nolensville Recreation Complex that will enhance recreation facilities for use by Nolensville and county residents and visitors

## Park Partnership with Williamson County

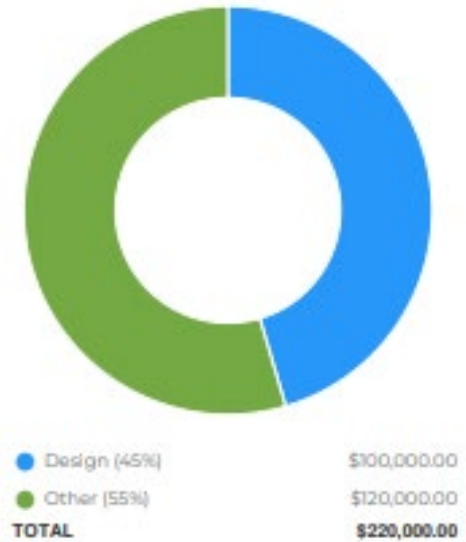
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$220,000</b>	<b>\$220K</b>	<b>\$220K</b>

### Capital Cost by Year



### Capital Cost for Budgeted Years



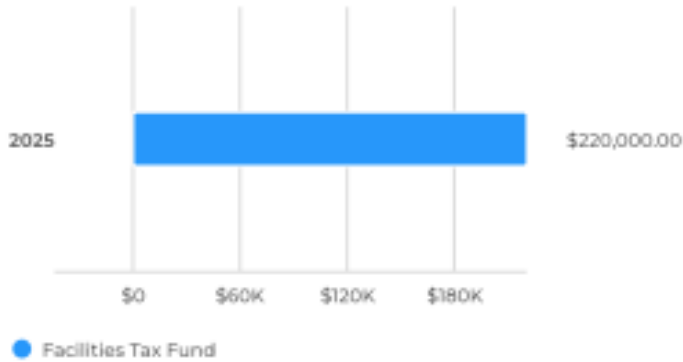
Capital Cost Breakdown		
Capital Cost	FY2025	Total
Design	\$100,000	\$100,000
Other	\$120,000	\$120,000
<b>Total</b>	<b>\$220,000</b>	<b>\$220,000</b>

## Park Partnership with Williamson County

### Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$220,000</b>	<b>\$220K</b>	<b>\$220K</b>

#### Funding Sources by Year



#### Funding Sources for Budgeted Years



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Facilities Tax Fund	\$220,000	\$220,000
<b>Total</b>	<b>\$220,000</b>	<b>\$220,000</b>

**Public Works Building Addition**Overview

Department	Public Works Department
Fiscal Year	2025-2026
Type	Capital Improvement

Description

The Public Works Department staff are outgrowing the Town's Public Works Shop and need to add an addition to the side of the building to store equipment as well as to create an office space. Cost is based on \$48,800 quote plus \$12,200 estimate for inflation which totals \$60,000.



## Public Works Building Addition

### Capital Cost

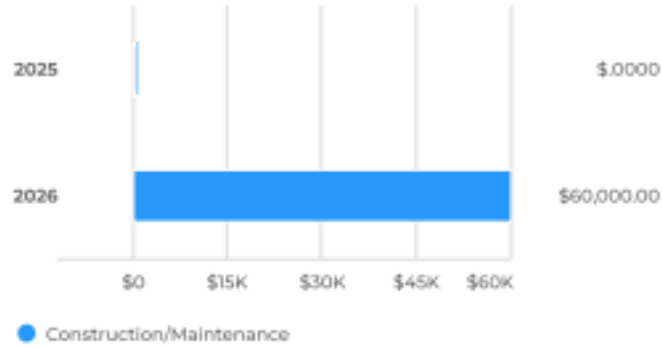
Total Budget (all years)

**\$60K**

Project Total

**\$60K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	\$0	\$60,000	\$60,000
<b>Total</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>



## Public Works Building Addition

## Funding Sources

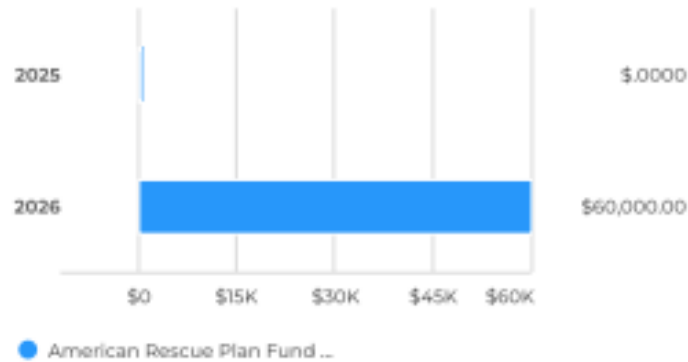
Total Budget (all years)

**\$60K**

Project Total

**\$60K**

## Funding Sources by Year



## Funding Sources for Budgeted Years



## Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
American Rescue Plan Fund Direct Appropriation	\$0	\$60,000	\$60,000
<b>Total</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>

**Public Works Sewer Line Connection Project**Overview

Department	Public Works Department
Fiscal Year	2025-2026
Type	Capital Improvement

Description

The Sewer Line Connection project aims to establish a critical infrastructure upgrade at the Public Works Shop. This project will facilitate a reliable water hookup, enabling the installation of essential facilities, including toilets and sinks. The enhancements will improve overall functionality, and sanitation.

## Public Works Sewer Line Connection Project

### Capital Cost

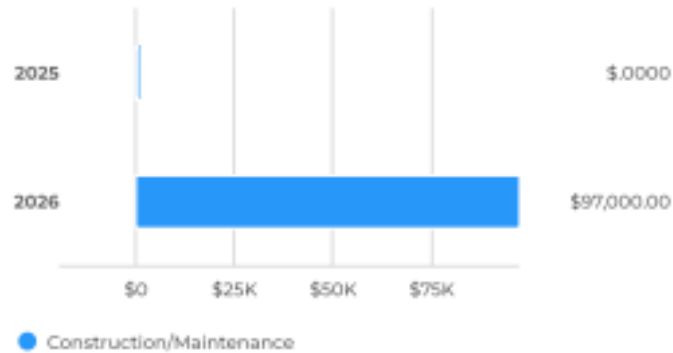
Total Budget (all years)

**\$97K**

Project Total

**\$97K**

Capital Cost by Year



Capital Cost for Budgeted Years



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Construction/Maintenance	\$0	\$97,000	\$97,000
<b>Total</b>	<b>\$0</b>	<b>\$97,000</b>	<b>\$97,000</b>

## Public Works Sewer Line Connection Project

## Funding Sources

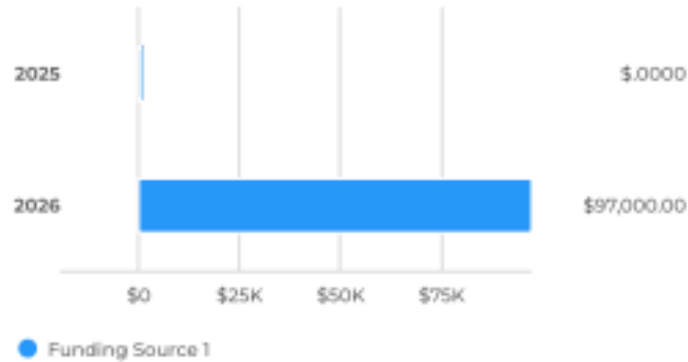
Total Budget (all years)

**\$97K**

Project Total

**\$97K**

## Funding Sources by Year

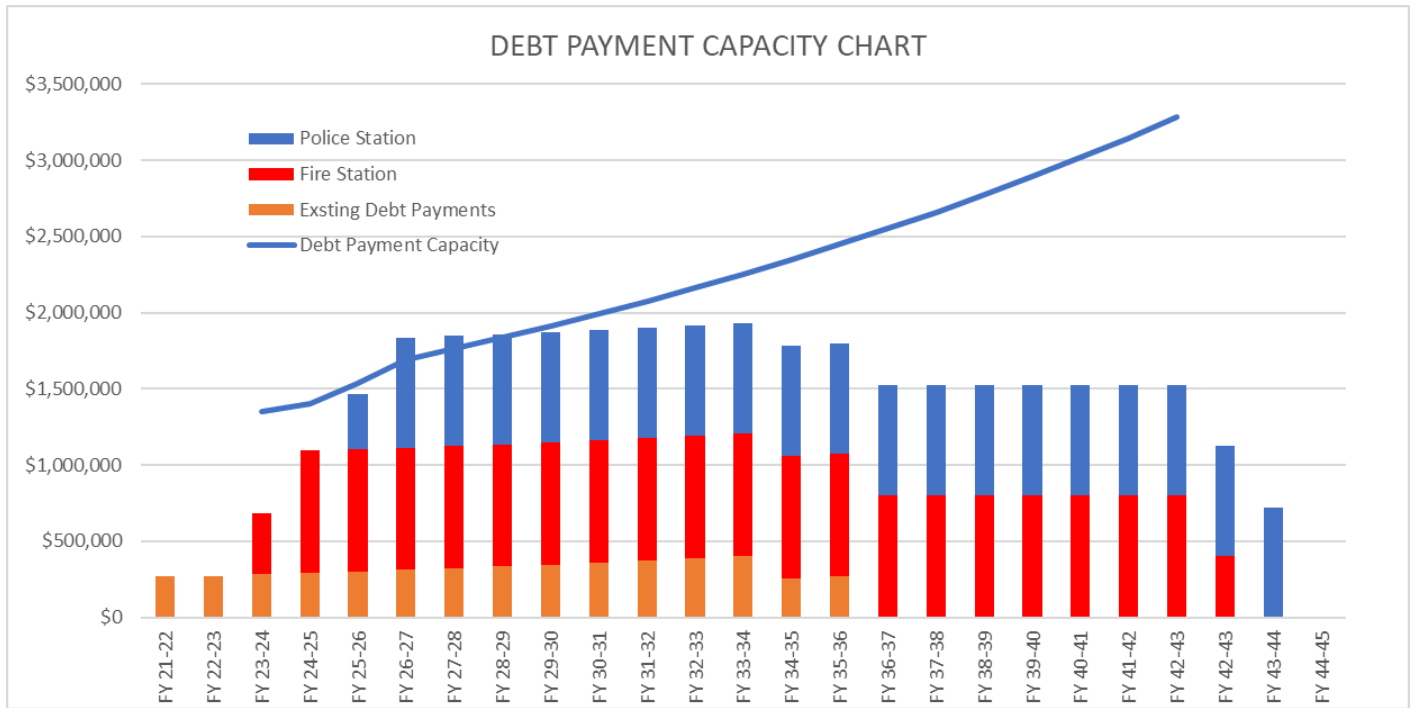


## Funding Sources for Budgeted Years



## Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Funding Source 1	\$0	\$97,000	\$97,000
<b>Total</b>	<b>\$0</b>	<b>\$97,000</b>	<b>\$97,000</b>

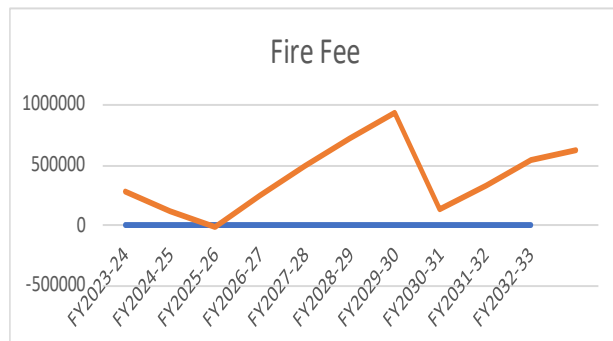
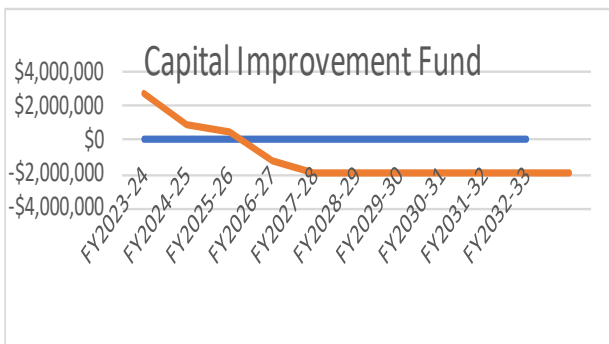
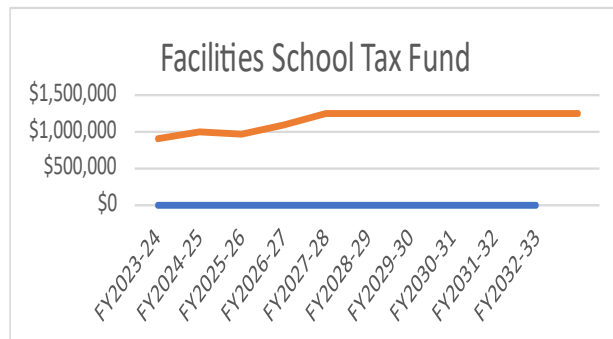
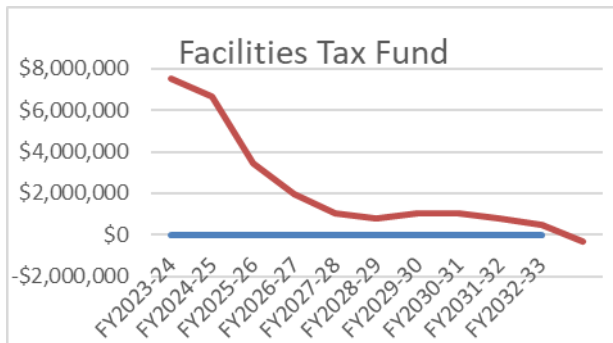
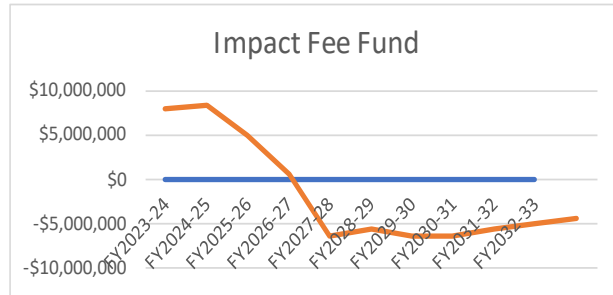
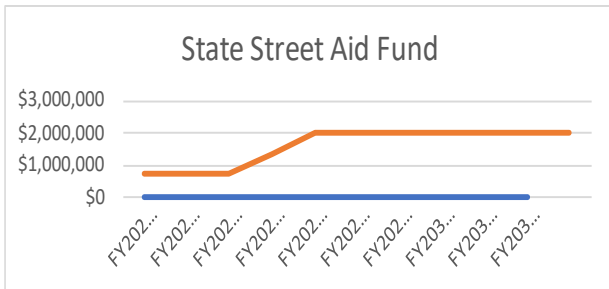


The chart above illustrates the capacity to service debt, taking into account existing liabilities, newly incurred debt, and potential future obligations. Existing debt includes the Recreation Center General Obligation TMBF Series 2014, Town Hall General Obligation TMBF Series 2017, as well as the newly incurred debt of the Fire Station General Obligation Bond Series 2023.

The potential future obligation shown is the construction of capital project Police Headquarters, assuming a projected completion in fiscal year 2026. This topic was discussed during a Special Meeting with the Board of Commissioners, wherein future funding was the focus. According to the Town's Debt Management Policy, it's important to ensure that the Direct General Obligation debt does not exceed fifteen percent (15%) of the annual General Fund Revenues. This policy helps maintain the financial stability of the Town.

To accurately forecast revenues and determine what the Town can afford to move forward with, it's crucial to refine and prioritize the Multi-Year Capital Improvements Plan, as worked through in the various Strategic Sessions held. This plan helps in aligning the timing of projects with available funds.

The charts below help demonstrate and visualize the impact on each funds fund balance and the details of each project from this Multi-Year Capital Plan.



*\*Fire Fee is a part of the revenue collected in the Capital Improvement Fund.*



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## APPENDIX

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## GLOSSARY

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.





**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balanced Budget:** A balanced budget refers to a financial plan where projected revenues are equal to or greater than projected expenses. In other words, it means that the income and expenditures of a government or organization are in equilibrium, resulting in no deficit or surplus.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all



other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.

**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.



**Capital Expenditure:** refers to the funds spent to acquire, upgrade or maintain long-term assets including property, buildings, equipment, vehicles or infrastructure.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.



**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.



**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GAAP (Generally Accepted Accounting Principles):** GAAP refers to a set of standard accounting



principles, procedures, and guidelines that are widely recognized and used in financial reporting. These principles ensure consistency, comparability, and transparency in financial statements across different organizations or entities.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**GFOA (Government Finance Officers Association):** The Government Finance Officers Association is a professional organization that provides guidance and support to finance professionals working in state, local and provincial governments. GFOA promotes best practices in financial management, budgeting, and reporting for government entities.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.

**Governmental Fund:** A governmental fund is a type of accounting fund that records financial transactions and activities related to government operations. Governmental funds are used to account for



general government activities, such as public safety, education, public works, and general administration. These funds follow specific accounting principles and standards designed for government entities.

**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.



**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic





program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's



legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

