



Town of Nashville

Ordinance 2026-17

Fiscal Year 2026 - 2027

Adopted Budget Ordinance of the Town of Nashville

WHEREAS, the Town Manager has presented to the Town Council of the Town of Nashville a proposed budget for fiscal year 2026-2027, and

WHEREAS, the Town Council conducted a Public Hearing on June 2, 2026, which was advertised on May 21, 2026, in the Nashville Graphic, a local newspaper with general circulation.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Nashville that the 2026-2027 Fiscal Year Budget is adopted with the revenues and appropriations by fund as stated in the summary of funds for fiscal year 2026-2027, showing estimated revenues and appropriations are subject to the following:

Section 1. The tax rate will be \$0.61 per \$100.00 based on an estimated evaluation of \$609,995,000 at a 97.35% collection rate before the previous year. The vehicle license tax is set at \$12.50 per registered vehicle. An additional tax rate of \$0.10 per \$100.00 of assessed evaluation is levied in the Municipal Service District. A tax rate of \$0.15 per \$100.00 of assessed evaluation is levied in the N.S. Gulley Rural Fire District.

Section 2. The Town Finance Officer or a designee is hereby authorized to transfer appropriations as contained herein under the following conditions:

- a) Transfers between line-item expenditures within a department are made without limitation and without a report being required.
- b) Transfers up to \$5,000 between departments within the same fund. The budget officer must make an official report on such transfers at the next regular meeting of the Governing Board.
- c) All transfers between funds require prior approval by the Governing Board in an amendment to the Budget Ordinance.
- d) The Governing Board must approve all transfers from contingency accounts to departments.

Section 3. The Governing Board and the Budget Officer shall furnish copies of this Budget Ordinance to the Clerk. The Budget is accepted, made part of this Ordinance, and is on file in the Office of the Town Clerk of the Town of Nashville.

Section 4. The Town's fiscal year 2026-2027 Budget is as follows:

Town of Nashville
Fiscal Year 2026 - 2027
Proposed Budget Ordinance of the Town of Nashville

General Fund Summary 2026-2027 (Fund 10)			
Revenue:			Amount
	Real Property Taxes	\$	3,992,364.00
	Motor Vehicle Taxes	\$	375,000.00
	Taxes and Licenses	\$	56,000.00
	Tax Penalties & Interest	\$	26,000.00
	Sales & Use Tax	\$	2,167,200.00
	Charges for Services	\$	1,206,385.00
	Interest Earnings	\$	220,000.00
	Miscellaneous Revenue	\$	10,000.00
	Donations	\$	1,000.00
	Interdepartmental Transfers	\$	192,423.00
	Unrestricted Intergovernmental	\$	1,481,751.00
	Appropriated Fund Balance	\$	416,500.00
	Total Estimated Revenues	\$	10,144,623.00
Appropriations:			
	Governing Body	\$	56,853.00
	Administration	\$	250,103.00
	Human Resources	\$	141,131.00
	Finance & Tax	\$	187,999.00
	Planning and Development	\$	323,119.00
	Public Buildings & Grounds	\$	335,871.00
	Police	\$	3,132,407.00
	Fire	\$	2,511,481.00
	Fleet Maintenance	\$	60,062.00
	Streets	\$	356,179.00
	Sanitation	\$	978,922.00
	Parks, Recreation, and Cultural Resources	\$	438,879.00
	Farmers Market	\$	67,928.00
	Library	\$	386,754.00
	Cemetery	\$	210,751.00
	Non-Departmental	\$	356,014.00
	Transfers/Pass-Throughs	\$	27,200.00
	Debt Service	\$	322,970.00
	Total Appropriations	\$	10,144,623.00

Municipal Service District Fund Summary 2026-2027 (Fund 20)			
Revenues:			
	Ad Valorem Taxes	\$	49,900.00
	Appropriated Fund Balance	\$	30,000.00
	Total Estimated Revenues	\$	79,900.00
Appropriations:			
	MSD District Expenses	\$	79,900.00
	Total Appropriations	\$	79,900.00

Enterprise Fund Summary 2026-2027 (Fund 30)			
Revenues:			
	Charges For Services	\$	6,414,114.00
	Total Estimated Revenue	\$	6,414,114.00
Appropriations:			
	Water & Sewer Non-Departmental	\$	296,159.00
	Water & Sewer Administration	\$	815,022.00
	Water Operations	\$	2,257,458.00
	Sewer Operations	\$	3,045,475.00
	Total Appropriations	\$	6,414,114.00

Stormwater Fund Summary 2026-2027 (Fund 40)			
Revenues:			
	Charges for Service	\$	246,580.00
	Total Estimated Revenues	\$	246,580.00
Appropriations:			
	Storm Water Appropriations	\$	246,580.00
	Total Appropriations	\$	246,580.00

Powell Bill Fund General Fund Summary 2026-2027(Fund 42)			
Revenues:			
	Restricted Intergovernmental	\$	215,000.00
	Fund Balance Appropriations	\$	340,000.00
	Total Estimated Revenues	\$	555,000.00
Appropriations:			
	Powel Fund Allocations	\$	555,000.00
	Total Appropriations	\$	555,000.00

Grand Total of All Funds 2025-2026			
General Fund (Fund 10)	\$		10,144,623.00
Municipal Service District (Fund 20)	\$		79,900.00
Enterprise Fund (Fund 30)	\$		6,414,114.00
Stormwater Fund (Fund 40)	\$		246,580.00
Powell Fund (Fund 42)	\$		555,000.00
	Total Appropriations	\$	17,440,217.00

Adopted this 2nd day of June 2026.

Brenda Brown
Brenda Brown, Mayor

Attest:

Louise Bennett
Louise Bennett, Town Clerk

