MOUNT CARMEL

A place to put down roots

ANNUAL BUDGET

FISCAL YEAR 2026

Presented by: Jim Stables, Town Manager
Tyler Williams, Assistant Town Manager/CFO

ADMINISTRATION'S BUDGET MESSAGE

Date: April 24, 2025

To: Honorable Mayor Gibson, Vice-Mayor Bare, Alderman Gilliam, Alderman Patrick, Alderman Shugart, Alderman Binstock, and Alderman Cross

From: Jim Stables, Town Manager and Tyler Williams, Assistant Town Manager/CFO

Subject: Fiscal Year 2026 Budget

As we embark on the fiscal year 2026, it is our privilege to present the administration's budget proposal. This budget is the product of extensive deliberation, strategic planning, and aligns with our shared commitment to the continued growth and prosperity of our community.

Economic Outlook

Our local economy remains resilient, showing promising growth. We anticipate moderate revenue increases driven by interest earnings on investments, property tax growth, sales tax collections, and state-shared revenues.

Budget Priorities

1. **Employee Retention**

   The budget accounts for a 4% cost of living adjustment (COLA) raise for employees. FY 2026 also marks the first year of implementation of a pay plan, which allows employees to receive a step raise on their hire anniversary date or promotion date, in addition to annual COLAs. Additional funding in each department allows for adequate education, training, and membership in professional development and networking organizations. Finally, the Personnel Policies and Procedures document will be revised with consideration to additions to paid holidays and changes to vacation and sick time accrual processes. Our goal is to make the Town of Mount Carmel a destination employer, competitive with industry standards and local trends.

2. **Capital Improvements**
   During the upcoming year, we plan to complete a variety of capital improvement projects. In the Police Department, we will purchase two police vehicles to further expand the capacity of the fleet. The Fire Department will be completing the purchase of a used fire engine, funded by a CDBG grant and local matching funds. In addition, we will also purchase a vehicle assigned to the Fire Chief. Fire Chief Walker will also be spearheading the FEMA Hazard Mitigation Grant, which, if awarded, will provide backup generators to several Town owned locations and infrastructure. In a joint venture, the parking lot shared by the Police and Fire Departments will be paved, and the building will be upgraded with an access control system. In Public Works, we will purchase new equipment and complete renovations to the Public Works building and re-build the salt bin. At the Library, we will fund the purchase of new computers and modifications to an entryway to comply with ADA standards. Finally, at Town Hall, we plan to finish any remaining interior or exterior renovations as part of the Board's desire to modernize the space.
3. **Core Services**
   We maintain a strong, unwavering commitment to providing core services to the citizens of Mount Carmel. Among these include residential trash pickup (at no cost to citizens), housing of post office unit, housing of Senior Citizen's Center, EMS annex building, public safety coverage, and public works services. We have also made significant investments and improvements to our Wastewater Treatment Plant, through ARPA funding, outside consulting recommendations, and by contracting with a third party to be a permanent services provider.
4. **Public Safety**
   This budget includes funding to expand personnel and coverage for both the Police and Fire Departments, which will further enhance the level of services provided to Mount Carmel residents. In the Police Department, we have budgeted to hire one additional police officer and purchase two vehicles. In the Fire Department, we will be making the Fire Chief position full time, as well as adding a chief's vehicle to the department's fleet. Both departments will be

receiving additional funding for equipment and gear to further improve daily operations and to protect the lives of our officers and fire rescue personnel.

5. **Recreation and Community Engagement**
   The budget will continue to support the Community Outreach Event Schedule with funding for programs and community advertisement. We will also be providing a significant dollar match for an LPRF grant at Mount Carmel Park, which will provided updated restroom facilities and modifications to the walking trail. In addition to the LPRF grant, we will install pickleball courts at the Park. Both of these projects will continue to enhance the overall experience at the Park, while providing safe, modern, family-friendly facilities.
6. **Grant Fulfillment**
   During the upcoming year the Town will participate in the following grants:
   - HOME Grant
   - CDBG Grant (Fire Department Ladder Truck)
   - FEMA Hazzard Mitigation (Generators)
   - LPRF (Mount Carmel Park)
   - THSO (High Visibility)
   - Other grants subject to application and availability

Fiscal Responsibility

Our commitment to fiscal responsibility is unwavering. This budget has been crafted with a keen eye on cost containment and efficiency improvements, ensuring that we live within our means while delivering high-quality services. We will maintain a healthy fund balance and adhere to prudent financial practices to safeguard our fiscal health.

Community Engagement

We believe in the power of community input and transparency. Throughout the budget process, we have engaged with residents, staff, departmental leadership, elected officials, and other community stakeholders to gather their insights and feedback. This collaborative approach ensures that our budget reflects the diverse needs and aspirations of our community.

Conclusion

The FY 2026 budget is a roadmap to a brighter future for our community. It is a balanced, forward-looking financial plan that addresses our most pressing challenges while seizing opportunities for growth and development. With your support, we can achieve our shared vision of a thriving, sustainable, and family-friendly community.

Thank you for your dedication and commitment to our community's success.

Sincerely,

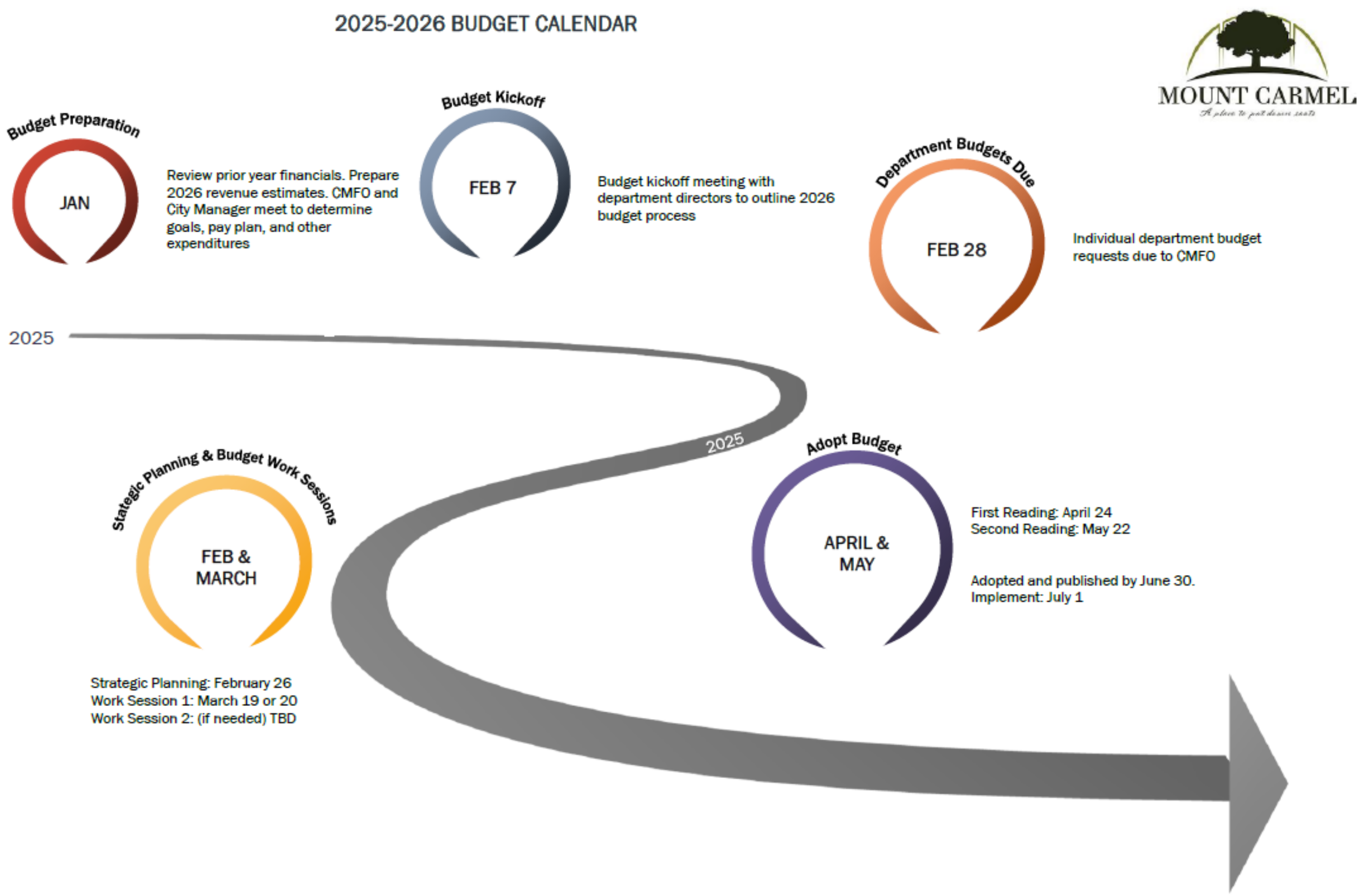
J.R. Stables

Jim Stables, Town Manager

Tyler S. Williams

Tyler Williams, Assistant Town Manager/CFO

BUDGET CALENDAR



ELECTED OFFICIALS

Board of Mayor & Aldermen

John Gibson, Mayor

Jim Bare, Vice-Mayor

Jim Gilliam

Darby Patrick

Mindy Shugart

Philip Binstock

James Cross

STRATEGIC PLANNING

Mission Statement

A residential community committed to providing a safe, family-oriented quality of life.

Vision Statement

Working together through an open-minded, innovative community approach, to provide a platform for excellent services.

Core Values

Bravery
Professionalism
Innovation

Solid Values

Open-Mindedness
Education
Ownership
Achievement

Aspirational Values

Wisdom
Tradition
Generosity
Trustworthy
Positive Energy

Goals

- **Full-time Fire Chief/Code Enforcement**
- **Implement Communication Plan by 2026**
- **Business Roundtable/Economic Development**
- **Pickleball Courts**
- **Sewer compliance by 2026**
- **Town Hall Update/Modernize Chambers**
- **Strengthen partnership with Elementary School**
- **Departmental Strategic Planning**
- **Vacant building/property maintenance compliance**
- **Drones and K9 for Police Department**
- **Park security/Park Pavillion update**
- **Audit compliance by 12/31/25**

BOARDS & COMMITTEES

Board of Mayor and Aldermen

7 members | 4-year terms | Meets: 2nd (Workshop) and 4th Thursday- 5:30pm

Planning Commission

9 members | Meets: 1st Tuesday- 5:30pm

Library Board

7 members | Meets: 2nd Monday of every other month (starting Jan)- 6:00pm

Park Committee

9 members | Meets: As needed, with meetings called by BMA

Outreach Committee

6 members | Meets: As needed

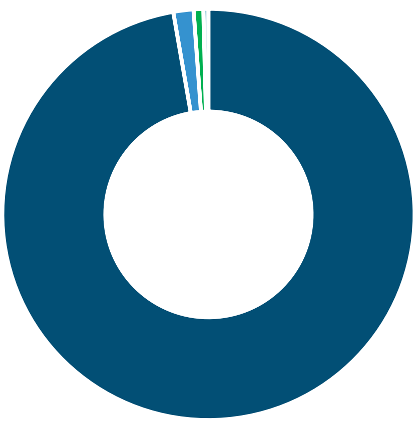
Beer Board

7 members | Meets: As needed

TOWN OVERVIEW

POPULATION 5,584

Population by Race



Household Income

Median: $71,336

HOUSING UNITS

2,011

Owner-Occupied: 88.5%

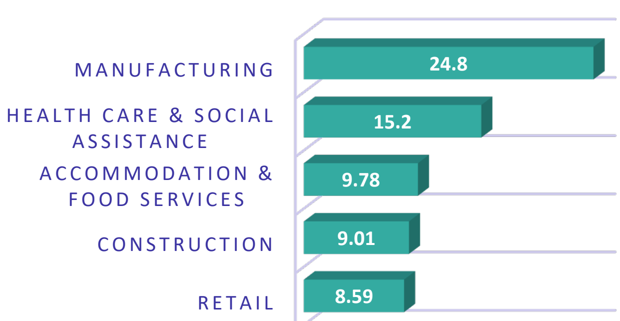
Renter-Occupied: 11.5%

WORKFORCE

Estimated Workforce: 2,340

Unemployment Rate: 7.7%

TOP 5 OCCUPATIONS



MEDIAN PROPERTY VALUE

$171,200

MEDIAN RENT

$1,100

Sources: U.S. Census Bureau, ACS 5-year estimate, DataUSA, Zillow

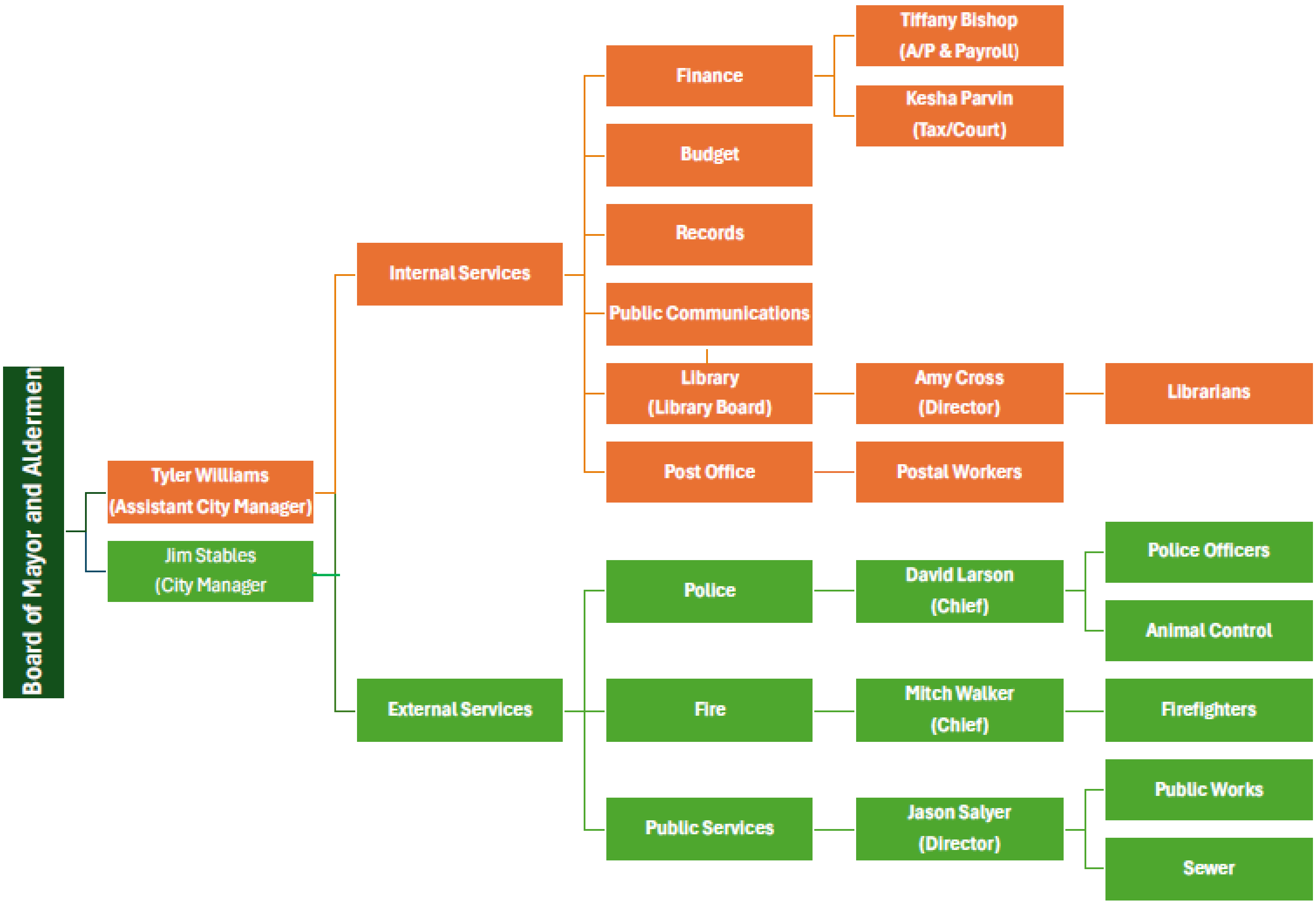
ADMINISTRATION & LEADERSHIP

Jim Stables, Town Manager
Tyler Williams, Assistant Town Manager/CFO
Tiffany Bishop, Administrative Services Specialist
Kesha Parvin, Administrative Services Specialist

David Larson, Police Chief
Mitch Walker, Fire Chief
Jason Salyer, Public Services Director
Amy Cross, Librarian

"Teamwork is the ability to work together toward a common vision. The ability to direct individual accomplishments toward organizational objectives. It is the fuel that allows common people to attain uncommon results." -Andrew Carnegie

ORGANIZATIONAL CHART



REVENUE

of a

General Fund

Tax Dollar

Where Does it Come From?

Local | Intergovernmental | Miscellaneous | Fines & Forfeitures

EXPENDITURE of a General Fund Tax Dollar

Where Does it Go?

Public Safety
$0.40

Fire & Building
$0.26

Police
$0.14

Public Works
$0.29

Public Works
$0.21

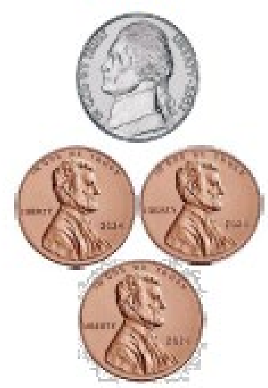
State Street Aid
$0.03

Solid Waste
$0.05

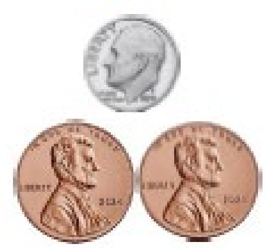
Recreation
$0.10

Library
$0.02

General Government
$0.08



Administration
$0.12



BUDGET SUMMARY

General Fund	2023-2024	2024-2025	2025-2026
Revenues	**Audited**	**Estimated**	**Budgeted**
Local Taxes	$ 2,387,276	$ 2,460,000	$ 2,500,640
Licenses and Permits	10,690	8,000	9,000
Intergovernmental	1,452,029	1,137,305	1,995,650
Fines and Forfeitures	79,069	44,050	76,050
Miscellaneous Revenues	168,700	273,800	389,800
Total Revenues and Other Financing Sources	**$ 4,097,764**	**$ 3,923,155**	**$ 4,971,140**
Appropriations			
Expenditures			
General Government	$ 215,998	$ 593,940	$ 445,860
Administration	461,835	491,750	639,163
Police Department	472,825	590,000	829,275
Animal Control	26,041	22,900	6,000
Fire Department	430,506	445,050	1,304,960
Building Inspector	27,731	75,200	85,100
Public Works	571,233	908,250	1,144,350
State Street Aid	282,343	117,500	177,000
Solid Waste	332,160	343,300	275,000
Recreation	74,506	37,300	517,050
Debt Service	12,793	12,903	12,843
Intergovernmental Expenditures	432,387	-	-
Library	71,600	71,940	100,335
Total Appropriations	$ 3,411,958	$ 3,710,033	$ 5,536,936
Change in Fund Balance	$ 697,813	$ 213,122	$ (565,796)
Beginning Fund Balance	$ 7,030,260	$ 7,728,073	$ 7,941,195
Ending Fund Balance	$ 7,728,073	$ 7,941,195	$ 7,375,399
Ending Fund Balance as % of Appropriations	226%	214%	133%

BUDGET SUMMARY

Sewer Fund	2023-2024	2024-2025	2025-2026
Revenues	**Audited**	**Estimated**	**Budgeted**
Operating Revenues	$ 975,361	$ 976,100	$ 1,315,850
Sewer Operating Expenses	954,822	893,820	1,401,800
Depreciation	273,023	280,000	290,000
Net Operating Income (Expense)	$ (252,484)	$ (197,720)	$ (375,950)
Net Nonoperating Revenues (Expenses)	$ 1,339,540	$ 333,743	$ 1,653,650
Change in Net Position	$ 1,087,056	$ 136,023	$ 1,277,700
Change in Net Position	$ 1,087,056	$ 136,023	$ 1,277,700
Estimated Beginning Net Position	$ 7,242,629	$ 8,329,685	$ 8,465,708
Estimated Ending Net Position	$ 8,329,685	$ 8,465,708	$ 9,743,408

Drug Fund	2023-2024	2024-2025	2025-2026
Revenues	**Audited**	**Estimated**	**Budgeted**
Drug Related Fines	$ 786	$ 1,000	$ 1,000
Drug Contributions	13,580	4,600	36,500
Total Revenues and Other Financing Sources	$ 14,366	$ 5,600	$ 37,500
Appropriations			
Expenditures			
Drug Fund Operations	$ 1,069	$ 2,000	$ 35,000
Total Appropriations	$ 1,069	$ 2,000	$ 35,000
Change in Fund Balance	$ 13,297	$ 3,600	$ 2,500
Beginning Fund Balance	$ 13,439	$ 26,736	$ 30,336
Ending Fund Balance	$ 26,736	$ 30,336	$ 32,836

DETAILED BUDGET SCHEDULES

		2023-2024	2024-2025	2025-2026
	TOWN OF MOUNT CARMEL, TENNESSEE			
110	**General Fund**			
		2023-2024	**2024-2025**	**2025-2026**
		Audited	**Estimated**	**Budgeted**
	REVENUES			
	Local Taxes			
31100	Property Taxes	$ 1,546,459	$ 1,513,000	$ 1,542,140
31200	Delinquent Property Taxes	32,786	34,000	40,000
31300	Penalty Property Tax	1,084	1,000	3,500
31610	Local Option Sales Tax	696,096	800,000	800,000
31710	Wholesale Beer Tax	50,013	52,000	55,000
31912	Charter Cable Franchise	60,838	60,000	60,000
	Total Local Taxes	**$ 2,387,276**	**$ 2,460,000**	**$ 2,500,640**
	Licenses & Permits			
32610	Building Permits	10,690	8,000	8,500
32200	Beer Licenses/Permits		500	500
	Total Licenses and Permits	**$ 10,690**	**$ 8,000**	**$ 9,000**
	Intergovernmental Revenue			
33191	Postal Contract	$ 22,539	$ 22,500	22,500
33410	State Supplemental Pay (POST)	5,600	3,200	4,800
33423	State LPRF Grant	5,000	-	200,000
33429	THSO (High Visibility Grant)	1,932	10,000	10,000
33190	Home Grant		111,405	130,000
33110	CDBG Grant	432,387		420,000
33721	FEMA Hazard Mitigation Grant			210,000
33290	Library Grants	2,353		-
33710	Grants from County- Fire	20,000	20,000	20,000
33711	Grants from County- Library	5,000	5,000	5,000
33510	State Sales Tax	674,943	682,000	689,000
33530	State Beer Tax	2,465	2,400	2,400
33551	State Street Aid	162,462	162,000	162,000

33552	State Gasoline Tax	38,277	37,000	38,000		
33592	Sportsbetting	10,402	10,000	10,000		
33591	TVA (Payment in Lieu of Taxes)	67,072	68,000	68,000		
33558	Transportation Modernization Tax	-	2,500	2,500		
36991	Telecommunications Revenue	1,597	1,300	1,450		
	Total Intergovernmental Revenue	**$ 1,452,029**	**$ 1,137,305**	**$ 1,995,650**		
	Charges for Service					
	Total Charges for Service	**$ -**	**$ -**	$ -		
	Fines & Penalties					
34510	Animal Control (Fees, Fines, Adoption)	$ 20	$ 50	50		
35110	City Court (Fines & Costs)	$ 55,845	$ 18,000	50,000		
35112	Photo Enforcement	$ 22,046	$ 25,000	25,000		
35160	County Court (Fines & Costs)	$ 1,158	$ 1,000	1,000		
	Total Fines & Penalties	**$ 79,069**	**$ 44,050**	**$ 76,050**		
	Other Revenue					
33719	Library (Donations & Revenue)	639	-	500		
33720	Fire Department (Donations & Revenue)	13,270	8,000	10,000		
33721	Police Department (Donations & Revenue)			500		
34310	State Highway Contract	18,309	33,000	33,000		
34320	E-Ticket Citation Fee	-	800	800		
36100	Interest Earnings	36,033	200,000	300,000		
36995	Donation from Private Entities	58,816				
36330	Sale of Equipment					
36990	Miscellaneous	41,633	32,000	45,000		
	Total Other Revenue	**$ 168,700**	**$ 273,800**	**$ 389,800**		
	TOTAL REVENUE	**$ 4,097,764**	**$ 3,923,155**	**$ 4,971,140**		
	Other Financing Sources	**$ 12,007**				

	Beginning Fund Balance	**$ 7,030,260**	**$ 7,728,073**	**$ 7,941,195**		
	Available for Appropriation	**$ 11,140,031**	**$ 11,651,228**	**$ 12,912,335**		
	EXPENDITURES					
41000	**General Government**					
161	Mayor & Aldermen (Fees)			$ 14,000		
235	Dues, Memberships and Registration Fees	3,716	4,000	4,500		
236	Public Relations/Community Outreach	26,262	25,000	28,000		
240	Utilities	16,868	18,000	18,000		
245	Telephone and Other	1,507	1,800	2,000		
254	Engineering Services	(2,072)	-	-		
510	Insurance	117,716	125,000	125,000		
551	Reappraisal Costs	6,106	9,000	9,000		
597	Safety Program	-	-	-		
691	Bank Service Charges	150	8,500	15,000		
720	FTDD	1,635	1,635	35,760		
722	FTHRA	2,000	2,500	2,500		
723	Senior Citizen's Center	30,000	33,000	33,000		
724	Hawkins Co. Chamber	-	2,500	2,500		
726	AIRMED	1,050	1,600	1,600		
790	Home Grant		111,405	130,000		
940	Capital Outlay/Interior Renovations	11,060	250,000	25,000		
	Total General Government	**$ 215,998**	**$ 593,940**	**$ 445,860**		

41500	**Administration**			
121	Wages	$ 170,773	$ 225,000	$ 319,750
134	Christmas Bonus			$ 2,600
141	Oasi (Employer's Share)	15,054	20,000	$ 24,200
142	Employee Insurance	41,714	45,000	$ 48,600
143	Employee Retirement Plan	10,805	13,000	$ 18,000
146	Workers Compensation	6,876	7,000	$ 7,500
147	Unemployment Insurance	263	650	$ 650
148	Education and Training	1,679	1,750	$ 7,000
161	Mayor & Aldermen (Fees)	8,850	14,000	
216	Internet Services	1,085	1,200	$ 1,300
217	Web Services	0	0	$ 3,140
233	Housing Authority	0	0	$ -
235	Dues, Memberships and Registration Fees	211	1,500	$ 8,500
236	Public Relations			$ 5,000
237	Advertising	1,046	3,000	$ 3,000
250	City Judge	3,600	4,800	$ 4,800
251	Medical Services	45	200	$ 200
252	Legal Services	33,658	30,000	$ 35,000
253	Accounting & Audit Fees	42,142	42,000	$ 45,000
255	Computer Hardware/Software Support	38,229	30,000	$ 38,000
257	Planning and Zoning Services (FTDD)	14,045	15,450	16,223
266	Building and Maint. Repair	12,733	10,000	$ 15,000
280	Travel	643	2,500	$ 7,500
290	Contracual Services	0	0	$ -
298	Commission Fees (Clerk & Master)	1,079	2,000	$ 2,500
310	Office Supplies	8,723	8,000	$ 8,500
312	Pitney Bowes Supplies	1,776	2,200	$ 2,200
479	Miscellaneous	46,064	8,000	$ 4,500
625	Operating Lease-Copier	742	1,500	$ 1,500
940	Equipment	0	2,000	$ 4,000
947	Computer & Equipment	-	1,000	5,000
	Total Administration	**$ 461,835**	**$ 491,750**	**$ 639,163**

42100	**Police Department**			
121	Wages	$ 272,034	$ 300,000	$ 420,400
122	Overtime Wages	14,844	20,000	20,000
134	Christmas Bonus			3,700
141	OASI - employer share	23,612	26,000	31,000
142	Employee Insurance	47,878	32,000	40,000
143	Employee Retirement Plan	22,154	22,000	30,000
146	Worker's Compensation	10,954	11,000	12,000
147	Unemployment Insurance	359	500	500
148	Employee Education and Training	3,423	15,000	18,000
216	Internet Services	1,324	1,000	1,000
219	Ecom (911)	1,323	1,400	1,400
235	Dues	-	200	300
245	Telephone	5,498	6,000	6,000
251	Medical Services	915	600	600
255	Computer Hardware/Software Support	3,955	15,000	10,000
266	Building Maintenance and Repair	429	15000	5,000
280	Travel	1,570	2,500	2,500
290	Other Contractual Services			2,300
310	Office Supplies	2,431	4,000	4,000
320	Operating Supplies	8,112	5,000	10,000
325	Bullet Proof Vests	119	2,000	3,775
326	Clothing and Uniforms	7,991	5,500	4,500
329	E Ticket Supplies	-	800	800
330	Vehicle Operating Expense	21,344	15,000	25,000
331	Fuel	11,386	15,000	20,000
336	Radio	135	500	1,000
479	Miscellaneous	4,462	1,500	1,500
560	Dept of Safety Charges	3,548	1,500	3,000
625	Operating Lease- Copier	1,093	1,000	1,000
705	High Visibility Grant	1,932	10,000	10,000
940	Equipment	-	60,000	140,000
	Total Police Department	**$ 472,825**	**$ 590,000**	**$ 829,275**

42400	**Animal Control**			
121	Wages	$ 15,823	12,000	
134	Christmas Bonus			
141	OASI - Employer Share	1,422	1,000	
143	Employee Retirement Plan	(299)		
146	Worker's Compensation	637	650	
147	Unemployment Insurance	42	50	
148	Education & Training	-	0	
170	Shelter Fees	5,075	6,000	6,000
235	Dues	-	0	
240	Utilities	-	0	
245	Telephone	546	500	
251	Medical Services	-	0	
320	Operating Supplies	361	0	
326	Clothing and Uniforms	-	0	
330	Vehicle Operating Expense	845	1,500	
331	Fuel	1,589	1,200	
940	Equipment	-	-	
	Total Animal Control	**$ 26,041**	**$ 22,900**	**$ 6,000**
42200	**Fire Department**			
121	Wages	$ 67,603	$ 71,000	$ 135,160
134	Christmas Bonus			$ 1,900
141	OASI - Employer Share	6,074	5,500	10,400
143	Employee Retirement Plan	(1,278)		10,500
146	Worker's Compensation	2722	3000	3200
147	Unemployment Insurance	236	300	400
148	Education & Training	4,529	4,500	8,000
235	Dues	50	250	500
238	Public Relations/Parade	2,815	3,500	5,000
240	Utilities	8,261	9,000	9,000
245	Telephone	804	800	800

251	Medical Services	45	50	100		
255	Computer Hardware/Software Support	313	3,500	4,500		
266	Building Maint. & Repair	15,983	42,750	40,000		
280	Travel	431	1,000	1,000		
281	Osha Testing	3,222	10,400	10,500		
290	Contractual Services	1,598	2,000	2,000		
310	Office Supplies	486	1,000	1,000		
320	Operating Supplies	19,250	2,000	3,000		
326	Clothing and Uniforms	2,780	3,000	3,000		
330	Vehicle Operating Expense	29,608	20,000	30,000		
331	Fuel	5,097	6,000	6,000		
336	Radio	4,871	5,000	5,000		
344	Fire Department Equipment	12,489	18,000	48,000		
479	Miscellaneous	15,848	2,500	1,000		
733	FEMA Hazard Mitigation Grant			240,000		
931	Paving			120,000		
940	Equipment	226,669	230,000	605,000		
	Total Fire Department	**$ 430,506**	**$ 445,050**	**$ 1,304,960**		
	Total Public Safety	**$ 929,372**	**$ 1,057,950**	**$ 2,140,235**		
42420	**Building Inspector**					
121	Wages	$ 9,780	$ -	$ -		
141	OASI - Employer Share	879	-	-		
146	Worker's Compensation	1,958	-	-		
147	Unemployment Insurance	-	-	-		
148	Education & Training	250	-	-		
216	Internet Services	279	-	-		
235	Dues	4,285	75,000	-		
240	Utilities	237	-	-		
245	Telephone	361	-	-		
269	Demolition	7,450	-	10,000		
280	Travel	-		-		
290	Other Contractual Services (SAFEBuilt)			75,000		

320	Operating Supplies	1,955	100			
479	Miscellaneous	297	100	100		
940	Equipment			-		
	Total Building Inspector	**$ 27,731**	**$ 75,200**	**$ 85,100**		
43100	**Public Works Department**					
121	Wages	$ 224,982	$ 225,000	$ 329,150		
122	Overtime Wages	$ 3,236	$ 6,000	6,000		
134	Christmas Bonus			3,500		
141	OASI - Employer Share	18,888	18,000	24,500		
142	Employee Insurance	48,270	43,000	50,000		
143	Employee Retirement Plan	16,715	15,000	18,000		
146	Worker's Compensation	9,059	9,400	9,700		
147	Unemployment Insurance	247	300	400		
148	Education & Training	-	-	1,500		
216	Internet Services	1,833	2,000	2,000		
240	Utilities	7,236	8,500	8,500		
245	Telephone	2,731	2,800	2,800		
251	Medical Services	325	500	500		
266	Building Maintenance & Repair	6,776	3,750	3,500		
268	Street Maintenance & Road Repair	10,695	2,000	15,000		
280	Travel	-	-	500		
294	Equipment Leasing	2,210	1,000	2,000		
310	Office Supplies	48	500	800		
320	Operating Supplies	11,569	8,000	9,000		
326	Clothing and Uniforms	3,154	4,500	5,000		
330	Vehicle Operating Expense	17,848	16,000	35,000		
331	Fuel	27,968	35,000	38,500		
479	Miscellaneous	721	1,000	1,000		
482	Drainage Repair	78	1,000	1,000		
922	Capital Outlay- P/W Building & Grounds			96,500		
931	Paving	37,357	275,000	350,000		
940	Equipment	119,287	230,000	130,000		
	Total Public Works Department	**$ 571,233**	**$ 908,250**	**$ 1,144,350**		

43190	**State Street Aid**			
247	Street Lighting	75,497	$ 75,000	$ 75,000
342	Sign Parts & Supplies	2,086	$ 4,500	$ 5,000
343	Traffic Light Maintenance	462	$ 1,000	$ 2,000
400	Materials & Supplies	36,718	$ 20,000	$ 40,000
931	Paving	167,580	$ 6,000	$ 50,000
940	Equipment	0	11,000	5,000
	Total State Street Aid	**$ 282,343**	**$ 117,500**	**$ 177,000**
43200	**Solid Waste**			
121	Wages	48,618	$ 51,400	
122	Overtime Wages	820	$ 1,800	
141	Oasi- Employer's Share	3,936	$ 4,100	
142	Employee Insurance	13,852	$ 13,000	
143	Employee Retirement Plan	3,841	$ 4,000	
146	Worker's Compensation	394	$ 400	
147	Unemployment Insurance	42	$ 100	
251	Medical	0	$ -	
290	Contractual Services (Kingsport Trash)	241,425	$ 245,000	275,000
320	Operating Supplies	152	$ 500	
330	Vehicle Operating Expense	19,080	23,000	
	Total Solid Waste	**$ 332,160**	**$ 343,300**	**$ 275,000**
44440	**Recreation**			
240	Utilities	5,303.00	$ 5,000	5,000
300	Veteran War Memorial Park	0.00	300	300
320	Operating Supplies	1,479.00	1,500	1,500
479	Miscellaneous	6,780.00	500	250
715	LPRF Grant	22,000.00		400,000
910	Land			-
725	Park Development and Operation	38,944	30,000	110,000
	Total Recreation	**$ 74,506**	**$ 37,300**	**$ 517,050**

44800	**Library**					
121	Wages	$ 41,191	$ 45,000	48,445		
134	Christmas Bonus			800		
141	OASI - Employer Share	3,701	3,300	3,650		
146	Worker's Compensation	1,659	1,700	1,700		
147	Unemployment Insurance	139	140	140		
148	Education & Training	554	600	1,000		
216	Internet	2,572	2,500	1,800		
240	Utilities	2,565	2,600	2,600		
245	Telephone	779	800	200		
251	Medcial Services	-	100	100		
255	Computer Hardware/Software Support	3,125	300	6,500		
266	Building Maintenance & Repair	7,567	2,500	3,000		
280	Travel	114	200	500		
310	Office Supplies	1,159	2,000	1,700		
479	Miscellaneous	264	400	400		
490	Books	5,002	5,300	5,800		
619	Library Training Grant		2,000	2,500		
625	Operating Lease- Copier	463	500	500		
721	Summer Reading Program	746	2,000	2,000		
940	Capital Outlay			17,000		
	Total Library	**$ 71,600**	**$ 71,940**	**$ 100,335**		
46530	**Intergovernmental Expenditures**					
400	2021 CDBG Water System Project	432,387				
	Total Interngovernmental Expenditures	**$ 432,387**				
90000	**Debt Service**					
100	Lease Principal Payments	$ 5,574	$ 5,864	6,044		
294	Lease Interest	719	489	249		
300	Subscription IT Principal	5,758	5,800	5,800		
400	Subscription IT Interest	742	750	750		
	Total Debt Service	**$ 12,793**	**$ 12,903**	**$ 12,843**		

TOTAL EXPENDITURES	**$ 3,411,958**	**$ 3,710,033**	**$ 5,536,936**		
Excess (deficit) of revenues over (under) expenditures	**$ 697,813**	**$ 213,122**	**$ (565,796)**		
Ending Fund Balance	**$ 7,728,073**	**$ 7,941,195**	**$ 7,375,399**		
Beginning Cash Balance	**$ 6,793,006**	**$ 7,483,160**	**$ 7,696,282**		
Ending Cash Balance	**$ 7,483,160**	**$ 7,696,282**	**$ 7,130,486**		

	TOWN OF MOUNT CARMEL, TENNESSEE			
412	**Sewer Fund**			
		2023-2024	**2024-2025**	**2025-2026**
		Audited	**Estimated**	**Budgeted**
	OPERATING REVENUES			
37210	Sewer Service Charges	$ 966,029	$ 965,000	$ 1,302,750
37294	Accounting Fees	2,700	3,000	3,000
37296	Sewer Tap Fees	3,680	8,000	10,000
37299	Miscellaneous Revenues	2,952	100	100
	TOTAL OPERATING REVENUES	**$ 975,361**	**$ 976,100**	**$ 1,315,850**
	OPERATING EXPENSES			
121	Wages	$ 207,655	$ 134,000	
122	Overtime	8,101	12,000	
134	Christmas Bonus			
141	OASI- Employer's Share	17,768	10,400	
142	Employee Insurance	37,100	13,700	
143	Retirement	31,993	10,000	
146	Worker's Comp	7,305	5,000	
147	Unemployment Insurance	191	150	
148	Training	1,517	-	-
216	Internet	907	800	800
235	Dues	-	1,000	-
240	Utilities	148,170	175,000	180,000
245	Telephone	3,980	3,000	500
251	Medical Services	555	150	-
254	Architecture, Engineering, and Landscaping	101,237	-	-
255	PC Hardware Software and Support	77	-	-
260	Repair and Maintenance Services	15,835	15,000	15,000
268	Repair and Maintenance- Roads	5,684	3,500	3,500
280	Travel	1,116	-	-
290	Other Contractual Services (Inframark)	25,858	150,000	950,000
320	Operating Supplies	23,063	20,000	
322	Chemicals	24,644	20,000	
326	Clothing and Uniforms	7,156	1,500	
330	Vehicle Operating Expense	3,794	1,500	
331	Fuel	4,022	4,000	
361	Pump Station Repair and Maintenance	38,518	25,000	

362	Residential Pump Repair and Maintenance	33,162	95,000			
363	Sewer Line Maintenance and Repair	1,351	1,500			
364	Wastewater Plant Maintenance and Repair	60,068	50,000			
479	Miscellaneous Expenses	12,313	1,000	1,000		
510	Insurance	931	2,000	2,000		
533	Machinery & Equipment Rental	35,000	70,000	200,000		
540	Depreciation	273,023	280,000	290,000		
596	State Permit Fee	-	3,500	3,500		
635	TLDA Interest Expense	4,319				
952	Sludge Disposal Fees	58,401	30,000	-		
955	Press Maintenance	1,015	1,000	1,500		
956	Sewer Blowers	1,332	1,500	5,000		
	Total Sewer Operating Expenses	**$ 1,197,161**	**$ 1,141,200**	**$ 1,652,800**		
	ADMINISTRATIVE & GENERAL EXPENSES					
252	Legal Services	$ 6,364	$ 10,000	$ 15,000		
253	Accounting/Auditing		2,000	2,000		
298	Collection Fees	24,283	20,000	22,000		
310	Office Expenses and Postage	37	500	-		
691	Bank Service Charges	-	120	-		
	Total Sewer Operating Expenses	**$ 30,684**	**$ 32,620**	**$ 39,000**		
	Total Admininstrative & Operating Expenses	**$ 1,227,845**	**$ 1,173,820**	**$ 1,691,800**		
	Operating Income (Loss)	**$ (252,484)**	**$ (197,720)**	**$ (375,950)**		
	NON-OPERATING REVENUES & (EXPENSES)					
36100	Federal Grants- Local ARPA	$ 1,271,888	$ 298,914			
37295	TDEC - ARPA	51,888	8,829	1,628,850		
52200-635	TLDA Interest			(3,200)		
36100	Interest Earnings	15,764	26,000	28,000		
	TOTAL NON-OPERATING REVENUES	**$ 1,339,540**	**$ 333,743**	**$ 1,653,650**		
	Change in Net Position	**$ 1,087,056**	**$ 136,023**	**$ 1,277,700**		
	Beginning Net Position July 1	**$ 7,242,629**	**$ 8,329,685**	**$ 8,465,708**		
	Ending Net Position June 30	**$ 8,329,685**	**$ 8,465,708**	**$ 9,743,409**		

	TOWN OF MOUNT CARMEL, TENNESSEE			
127	**Drug Fund**			
		2023-2024 Audited	**2024-2025 Estimated**	**2025-2026 Budgeted**
	REVENUES			
35140	Drug Related Fines	$ 786	$ 1,000	$ 1,000
35200	Drug Contributions	13,580	4,600	36,500
	TOTAL REVENUES	**$ 14,366**	**$ 5,600**	**$ 37,500**
	Beginning Fund Balance	**$ 13,439**	**$ 26,736**	**$ 30,336**
	Available for Appropriation	**$ 27,805**	**$ 32,336**	**$ 67,836**
	EXPENDITURES			
42121				
747	Drug Fund Operations	1,069	2,000	35,000
	TOTAL EXPENDITURES	**$ 1,069**	**$ 2,000**	**$ 35,000**
	Excess Revenues Over (Under) Expenditures	**$ 13,297**	**$ 3,600**	**$ 2,500**
	Ending Fund Balance	**$ 26,736**	**$ 30,336**	**$ 32,836**
	BEGINNING CASH BALANCE	**$ 11,073**	**$ 11,073**	**$ 14,673**
	ENDING CASH BALANCE	**$ 11,073**	**$ 14,673**	**$ 17,173**

PERSONNEL STATISTICS

Department FTEs

Department	*Full*	*Part-time*	*Total*
Administration	**4**	**3**	**7**
Police	**7**	**6**	**13**
Fire	**1**	**7**	**8**
Public Works	**7**	**0**	**7**
Library	**0**	**4**	**4**
Wastewater	**0**	**0**	**0**
	19	**20**	**39**

PAY PLAN

	Part-time Employees			Public Works			Admin Support			Police			Dept. Directors			Asst. TA/CFO			Town Administrator		
		Grade **A**	2080		Grade **J**	2080		Grade **N**	2080		Grade **P**	2236		Grade **U**	2080		Grade **X**	2080		Grade **Z**	2080
	Step %	Hourly	Annual	Step %	Hourly	Annual	Step %	Hourly	Annual	Step %	Hourly	Annual	Step %	Hourly	Annual	Step %	Hourly	Annual	Step %	Hourly	Annual
Entry		$11.25	$ 23,405.82		$17.46	$ 36,320.13		$21.22	$ 44,129.28		$23.00	$ 51,438.73		$28.71	$59,716.80		$ 33.23	$ 69,118.40		$36.64	$ 76,211.20
Step 1	2.50%	$11.53	$ 23,990.97	2.50%	$17.90	$ 37,228.13	2.50%	$21.75	$ 45,232.51	2.50%	$23.58	$ 52,724.70	2.50%	$29.43	$61,209.72	2.50%	$ 34.06	$ 70,846.36	2.50%	$37.56	$ 78,116.48
Step 2	2.50%	$11.82	$ 24,590.74	2.50%	$18.35	$ 38,158.83	2.50%	$22.29	$ 46,363.32	2.50%	$24.17	$ 54,042.82	2.50%	$30.16	$62,739.96	2.50%	$ 34.91	$ 72,617.52	2.50%	$38.49	$ 80,069.39
Step 3	2.50%	$12.12	$ 25,205.51	2.50%	$18.80	$ 39,112.81	2.50%	$22.85	$ 47,522.41	2.50%	$24.77	$ 55,393.89	2.50%	$30.92	$64,308.46	2.50%	$ 35.79	$ 74,432.96	2.50%	$39.46	$ 82,071.13
Step 4	2.50%	$12.42	$ 25,835.65	2.50%	$19.27	$ 40,090.63	2.50%	$23.42	$ 48,710.47	2.50%	$25.39	$ 56,778.74	2.50%	$31.69	$65,916.17	2.50%	$ 36.68	$ 76,293.78	2.50%	$40.44	$ 84,122.90
Step 5	2.50%	$12.73	$ 26,481.54	2.50%	$19.76	$ 41,092.89	2.50%	$24.00	$ 49,928.23	2.50%	$26.03	$ 58,198.20	2.50%	$32.48	$67,564.08	2.50%	$ 37.60	$ 78,201.13	2.50%	$41.45	$ 86,225.98
Step 6	2.50%	$13.05	$ 27,143.58	2.50%	$20.25	$ 42,120.21	2.50%	$24.60	$ 51,176.44	2.50%	$26.68	$ 59,653.16	2.50%	$33.29	$69,253.18	2.50%	$ 38.54	$ 80,156.15	2.50%	$42.49	$ 88,381.63
Step 7	2.50%	$13.38	$ 27,822.17	2.50%	$20.76	$ 43,173.22	2.50%	$25.22	$ 52,455.85	2.50%	$27.35	$ 61,144.49	2.50%	$34.13	$70,984.51	2.50%	$ 39.50	$ 82,160.06	2.50%	$43.55	$ 90,591.17
Step 8	2.50%	$13.71	$ 28,517.72	2.50%	$21.28	$ 44,252.55	2.50%	$25.85	$ 53,767.24	2.50%	$28.03	$ 62,673.10	2.50%	$34.98	$72,759.12	2.50%	$ 40.49	$ 84,214.06	2.50%	$44.64	$ 92,855.95
Step 9	2.50%	$14.05	$ 29,230.67	2.50%	$21.81	$ 45,358.86	2.50%	$26.50	$ 55,111.42	2.50%	$28.73	$ 64,239.93	2.50%	$35.85	$74,578.10	2.50%	$ 41.50	$ 86,319.41	2.50%	$45.76	$ 95,177.35
Step 10	2.50%	$14.40	$ 29,961.43	2.50%	$22.35	$ 46,492.83	2.50%	$27.16	$ 56,489.21	2.50%	$29.45	$ 65,845.93	2.50%	$36.75	$76,442.55	2.50%	$ 42.54	$ 88,477.40	2.50%	$46.90	$ 97,556.78
Step 11	2.50%	$14.76	$ 30,710.47	2.50%	$22.91	$ 47,655.16	2.50%	$27.84	$ 57,901.44	2.50%	$30.18	$ 67,492.08	2.50%	$37.67	$78,353.62	2.50%	$ 43.60	$ 90,689.33	2.50%	$48.07	$ 99,995.70
Step 12	2.50%	$15.13	$ 31,478.23	2.50%	$23.48	$ 48,846.53	2.50%	$28.53	$ 59,348.98	2.50%	$30.94	$ 69,179.38	2.50%	$38.61	$80,312.46	2.50%	$ 44.69	$ 92,956.56	2.50%	$49.28	$102,495.59
Step 13	2.50%	$15.51	$ 32,265.19	2.50%	$24.07	$ 50,067.70	2.50%	$29.25	$ 60,832.70	2.50%	$31.71	$ 70,908.86	2.50%	$39.58	$82,320.27	2.50%	$ 45.81	$ 95,280.48	2.50%	$50.51	$105,057.98
Step 14	2.50%	$15.90	$ 33,071.82	2.50%	$24.67	$ 51,319.39	2.50%	$29.98	$ 62,353.52	2.50%	$32.51	$ 72,681.58	2.50%	$40.57	$84,378.28	2.50%	$ 46.95	$ 97,662.49	2.50%	$51.77	$107,684.43
Step 15	2.50%	$16.30	$ 33,898.61	2.50%	$25.29	$ 52,602.37	2.50%	$30.73	$ 63,912.36	2.50%	$33.32	$ 74,498.62	2.50%	$41.58	$86,487.73	2.50%	$ 48.13	$ 100,104.05	2.50%	$53.07	$110,376.54
Step 16	2.50%	$16.70	$ 34,746.08	2.50%	$25.92	$ 53,917.43	2.50%	$31.50	$ 65,510.16	2.50%	$34.15	$ 76,361.09	2.50%	$42.62	$88,649.93	2.50%	$ 49.33	$ 102,606.65	2.50%	$54.39	$113,135.95
Step 17	2.50%	$17.12	$ 35,614.73	2.50%	$26.57	$ 55,265.37	2.50%	$32.28	$ 67,147.92	2.50%	$35.00	$ 78,270.12	2.50%	$43.69	$90,866.17	2.50%	$ 50.56	$ 105,171.82	2.50%	$55.75	$115,964.35
Step 18	2.50%	$17.55	$ 36,505.10	2.50%	$27.23	$ 56,647.00	2.50%	$33.09	$ 68,826.62	2.50%	$35.88	$ 80,226.87	2.50%	$44.78	$93,137.83	2.50%	$ 51.83	$ 107,801.12	2.50%	$57.15	$118,863.46
Step 19	2.50%	$17.99	$ 37,417.72	2.50%	$27.91	$ 58,063.18	2.50%	$33.92	$ 70,547.28	2.50%	$36.78	$ 82,232.54	2.50%	$45.90	$95,466.27	2.50%	$ 53.12	$ 110,496.14	2.50%	$58.57	$121,835.05
Step 20	2.50%	$18.44	$ 38,353.17	2.50%	$28.61	$ 59,514.76	2.50%	$34.76	$ 72,310.96	2.50%	$37.70	$ 84,288.35	2.50%	$47.04	$97,852.93	2.50%	$ 54.45	$ 113,258.55	2.50%	$60.04	$124,880.93
	50%	$ 7.19	$ 14,947.34	50%	$11.15	$ 23,194.63	50%	$13.55	$ 28,181.68	50%	$14.69	$ 32,849.62	50%	$18.33	$38,136.13	50%	$ 21.22	$ 44,140.15	50%	$23.40	$ 48,669.73