



ORDINANCE # 25-543

AN ORDINANCE AMENDING THE FISCAL YEAR 2025-2026 BUDGET AS PASSED BY ORDINANCE # 25-540 OF THE TOWN OF MOUNT CARMEL, TENNESSEE

WHEREAS, the Town of Mount Carmel adopted the fiscal year 2025-2026 budget by passage of Ordinance Number 25-540 on May 22, 2025; and,

WHEREAS, pursuant to the Tennessee state constitution, Section 24 of Article II, no public money shall be expended except pursuant to appropriations made by law; and,

WHEREAS, pursuant to the Municipal Budget Law of 1982, as found in the *Tennessee Code Annotated* section 6-56-209, the Board of Mayor and Aldermen has the authority to authorize the budget officer to transfer moneys from one appropriation to another within the same fund; and,

WHEREAS, projected revenues and expenditures for FY 2025-2026 have evolved;

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF MOUNT CARMEL, TENNESSEE THAT CHANGES BE MADE TO THE FISCAL YEAR 2025-2026 BUDGET AS FOLLOWS:

SECTION 1. Ordinance Number 25-540 is hereby amended by the following for Revenues:

General Fund	FY 2025-2026	FY 2025-2026
	Original Budget	Amended Budget
Total Revenue	\$4,971,140.00	\$4,802,290.00
Sewer Fund	FY 2025-2026	FY 2025-2026
	Original Budget	Amended Budget
Total Revenue	\$2,972,700.00	\$2,987,700.00

SECTION 2. Ordinance Number 25-540 is hereby amended by the following for Expenditures:

General Fund	FY 2025-2026	FY 2025-2026
	Original Budget	Amended Budget
Total Appropriations:	\$5,536,936.00	\$5,541,640.00
	FY 2025-2026	FY 2025-2026
	Original Budget	Amended Budget
Fund Balance – Appropriated	\$565,796.00	\$739,350.00
Sewer Fund	FY 2025-2026	FY 2025-2026
	Original Budget	Amended Budget
Total Appropriations:	\$3,368,850.00	\$3,518,535.00
	FY 2025-2026	FY 2025-2026
	Original Budget	Amended Budget
Fund Balance – Appropriated	\$396,150.00	\$545,835.00

SECTION 3. The Board of Mayor and Alderman authorizes the Town Recorder to make said changes in the accounting system.

SECTION 4. This ordinance shall take effect upon publication after its final passage in a newspaper of general circulation, the public welfare requiring it.

Voting by the Board, as follows, on November 20, 2025, First Reading:

	<u>Yes</u>	<u>No</u>
Alderman Patrick	<u>x</u>	—
Alderman Cross	<u>x</u>	—
Alderman Shugart	<u>x</u>	—
Alderman Binstock	—	<u>x</u>
Alderman Gilliam	—	<u>x</u>
Vice Mayor Bare	<u>x</u>	—
Mayor Gibson	<u>x</u>	—

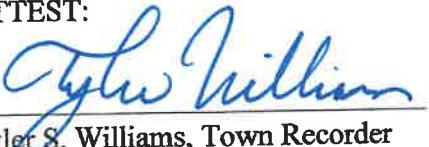
Voting by the Board, as follows, on December 18, 2025, Second Reading and Public Hearing:

	<u>Yes</u>	<u>No</u>
Alderman Patrick	<u>x</u>	—
Alderman Cross	<u>x</u>	—
Alderman Shugart	<u>x</u>	—
Alderman Binstock	—	<u>x</u>
Alderman Gilliam	<u>x</u>	—
Vice Mayor Bare	<u>x</u>	—
Mayor Gibson	<u>x</u>	—



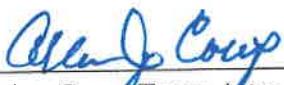
John Gibson, Mayor

ATTEST:

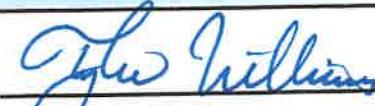


Tyler S. Williams, Town Recorder

APPROVED AS TO FORM:



Allen Coup, Town Attorney

GENERAL FUND	110	FISCAL YEAR	CHANGE APPROPRIATION			X		
BUDGET AMD	#1	2025-2026	LINE ITEM MOVE					
DATE	12/18/2025							
GENERAL LEDGER ACCT. NO.	REVENUE ACCOUNT DESCRIPTION		2025-2026 ORIGINAL BUDGET		AMOUNT TO AMEND	AMENDED BUDGET		
110-36935	Proceeds from Sale of Capital Assets		\$ -	\$ 28,000.00	\$ 28,000.00			
110-33491	PEP Grants		\$ -	\$ 2,500.00	\$ 2,500.00			
110-33710	Grants from County- Fire		\$ 20,000.00	\$ 10,000.00	\$ 30,000.00			
110-36330	Sale of Equipment		\$ -	\$ 500.00	\$ 500.00			
110-33120	FEMA Grant		\$ 210,000.00	\$ (210,000.00)	\$ -			
110-34740	Parks and Rec Charges		\$ -	\$ 150.00	\$ 150.00			
TOTAL REVENUE AMENDED THIS AMENDMENT				\$ (168,850.00)				
TOTAL REVENUE BUDGETED				\$ 4,971,140.00	\$ (168,850.00)	\$ 4,802,290.00		
GENERAL LEDGER ACCT. NO.	EXPENDITURES ACCOUNT DESCRIPTION		2025-2026 ORIGINAL BUDGET		AMOUNT TO AMEND	AMENDED BUDGET		
110-42200-940	Fire Department/Equipment		\$ 605,000.00	\$ 39,617.00	\$ 644,617.00			
110-41500-266	Admin/Building Maintenance		\$ 15,000.00	\$ 13,500.00	\$ 28,500.00			
110-41500-236	Admin/Public Relation		\$ 5,000.00	\$ 1,500.00	\$ 6,500.00			
110-42200-931	Fire Department/Paving		\$ 120,000.00	\$ 76,583.00	\$ 196,583.00			
110-42200-733	Fire Department/FEMA Grant		\$ 240,000.00	\$ (240,000.00)	\$ -			
110-41000-790	Gen Govt/Home Grant		\$ 130,000.00	\$ (20,331.00)	\$ 109,669.00			
110-41000-510	Gen Govt/Insurance		\$ 125,000.00	\$ (14,441.00)	\$ 110,559.00			
110-43100-931	Public Works/Paving		\$ 350,000.00	\$ 44,600.00	\$ 394,600.00			
110-43190-931	State St. Aid/Paving		\$ 50,000.00	\$ (25,000.00)	\$ 25,000.00			
110-43200-912	Solid Waste/Recycling Site Development		\$ -	\$ 85,000.00	\$ 85,000.00			
110-44440-725	Recreation/Park Development and Operation		\$ 110,000.00	\$ 43,500.00	\$ 153,500.00			
110-44440-216	Recreation/Internet		\$ -	\$ 1,500.00	\$ 1,500.00			
110-41000-551	Gen Govt/Reappraisal Costs		\$ 9,000.00	\$ (1,324.00)	\$ 7,676.00			
TOTAL EXPENDITURES THIS AMENDMENT				\$ 4,704.00				
TOTAL EXPENDITURES BUDGETED				\$ 5,536,936.00	\$ 4,704.00	\$ 5,541,640.00		
GENERAL LEDGER ACCT. NO.	FUND BALANCE ACCOUNT DESCRIPTION		ORIGINAL BUDGET		AMOUNT TO AMENDMENT	AMENDED BUDGET		
110-27100	Fund Balance		\$ 565,796.00	\$ 173,554.00	\$	\$ 739,350.00		
TOTAL FUND BALANCE APPROPRIATED				\$ 173,554.00				
EXPLANATION	Change in 2025-2026 Fiscal Year Budget due to evolving priorities, various adjustments, and new revenues.							
Tyler Williams Town Recorder			DATE					
John Gibson Mayor			DATE	12/18/2025				

SEWER FUND	412	FISCAL YEAR	CHANGE APPROPRIATION			X		
BUDGET AMD	#1	2025-2026	LINE ITEM MOVE					
DATE	12/18/2025							
GENERAL LEDGER ACCT. NO.	REVENUE ACCOUNT DESCRIPTION	2025-2026 ORIGINAL BUDGET	AMOUNT TO AMEND	AMENDED BUDGET				
412-37294	Accounting Fees	\$ 3,000.00	\$ 3,000.00	\$ 6,000.00				
412-36100	Interest Earnings	\$ 28,000.00	\$ 12,000.00	\$ 40,000.00				
TOTAL REVENUE AMENDED THIS AMENDMENT			\$ 15,000.00					
TOTAL REVENUE BUDGETED			\$ 2,972,700.00	\$ 15,000.00	\$ 2,987,700.00			
GENERAL LEDGER ACCT. NO.	EXPENDITURES ACCOUNT DESCRIPTION	2025-2026 ORIGINAL BUDGET	AMOUNT TO AMEND	AMENDED BUDGET				
412-52200-216	Internet Services	800.00	1,500.00	\$ 2,300.00				
412-52200-362	Residential Pump Repair and Maintenance	-	75,000.00	\$ 75,000.00				
412-52200-614	TLDA Principal	45,000.00	40,000.00	\$ 85,000.00				
412-52200-952	Sludge Disposal Fees	-	30,000.00	\$ 30,000.00				
412-52200-691	Bank Service Charges	-	2,000.00	\$ 2,000.00				
412-52200-364	Plant Repair and Maintenance	-	500.00	\$ 500.00				
412-52200-363	Sewer Line Repair and Maintenance	-	500.00	\$ 500.00				
412-52200-330	Vehicle Operating Supplies	-	65.00	\$ 65.00				
412-52200-320	Operating Supplies	-	120.00	\$ 120.00				
TOTAL EXPENDITURES THIS AMENDMENT			\$ 149,685.00					
TOTAL EXPENDITURES BUDGETED			\$ 3,368,850.00	\$ 149,685.00	\$ 3,518,535.00			
GENERAL LEDGER ACCT. NO.	FUND BALANCE ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMOUNT TO AMENDMENT	AMENDED BUDGET				
412-28000	Fund Balance/Retained Earnings	\$ 396,150.00	\$ 149,685.00	\$ 545,835.00				
TOTAL FUND BALANCE APPROPRIATED			\$ 149,685.00					
EXPLANATION	Change in 2025-2026 Fiscal Year Budget due to evolving priorities, various adjustments, and new revenues.							
Tyler Williams Town Recorder	<u>Tyler Williams</u>	DATE	<u>12-18-25</u>					
John Gibson Mayor	<u>John Gibson</u>	DATE	<u>12/18/2025</u>					