



**ORDINANCE # 26-544**

**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 #25-540 on May 22, 2025, and amended said budget by passage of Ordinance #25-543 on December 18, 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. Ordinances #25-540 and #25-543 are hereby amended by the following for Revenues:

<b>General Fund</b>	<b>FY 2025-2026 Original Budget</b>	<b>FY 2025-2026 Amended Budget</b>
Total Revenue	\$4,802,290.00	\$4,818,990.00

SECTION 2. Ordinances #25-540 and #25-543 are hereby amended by the following for Expenditures:

<b>General Fund</b>	<b>FY 2025-2026 Original Budget</b>	<b>FY 2025-2026 Amended Budget</b>
Total Appropriations:	\$5,541,640.00	\$5,775,648.00

	<b>FY 2025-2026</b>	<b>FY 2025-2026</b>
	<b>Original Budget</b>	<b>Amended Budget</b>
Fund Balance – Appropriated	\$739,350.00	\$956,658.00

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

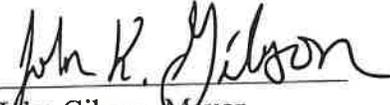
SECTION 4. This ordinance shall take effect upon publication after its final passage in a newspaper of general circulation, the public welfare requiring it.

Voting by the Board, as follows, January 22, 2026, First Reading:

	AYES	NAYS	OTHER
Alderman Darby Patrick	X		
Alderman James Cross	X		
Alderman Mindy Shugart	X		
Alderman Philip Binstock	X		
Alderman Jim Gilliam		X	
Vice-Mayor Jim Bare		X	
Mayor John Gibson	X		

Voting by the Board, as follows, January 29, 2026, Second Reading and Public Hearing:

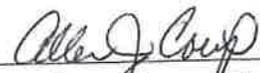
	AYES	NAYS	OTHER
Alderman Darby Patrick	X		
Alderman James Cross	X		
Alderman Mindy Shugart	X		
Alderman Philip Binstock	X		
Alderman Jim Gilliam		X	
Vice-Mayor Jim Bare			Absent
Mayor John Gibson	X		

  
John Gibson, Mayor

ATTEST:

  
Tyler S. Williams, Town Recorder

APPROVED AS TO FORM:

  
Allen Coup, Town Attorney



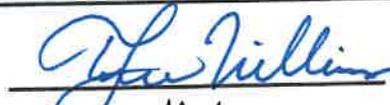
GENERAL FUND	110	FISCAL YEAR	2025-2026	CHANGE APPROPRIATION	X
BUDGET AMD	#2			LINE ITEM MOVE	
DATE	1/29/2026				

GENERAL LEDGER ACCT. NO.	REVENUE ACCOUNT DESCRIPTION	2025-2026 ORIGINAL BUDGET	AMOUNT TO AMEND	AMENDED BUDGET
110-36190	Rebate Earnings: P-Card	-	16,700.00	\$ 16,700.00
TOTAL REVENUE AMENDED THIS AMENDMENT			\$ 16,700.00	
TOTAL REVENUE BUDGETED			\$ 4,802,290.00	\$ 4,818,990.00

GENERAL LEDGER ACCT. NO.	EXPENDITURES ACCOUNT DESCRIPTION	2025-2026 ORIGINAL BUDGET	AMOUNT TO AMEND	AMENDED BUDGET
110-42100-121	Police/ Wages	420,400.00	48,662.00	\$ 469,062.00
110-42100-122	Overtime	20,000.00	4,000.00	\$ 24,000.00
110-42100-141	OASI	31,000.00	3,500.00	\$ 34,500.00
110-42100-142	Employee Insurance	40,000.00	14,000.00	\$ 54,000.00
110-42100-143	Retirement	30,000.00	7,300.00	\$ 37,300.00
110-42100-146	Worker's Comp	12,000.00	1,500.00	\$ 13,500.00
110-42100-147	Unemployment	500.00	1,000.00	\$ 1,500.00
110-42100-245	Telephone	6,000.00	1,200.00	\$ 7,200.00
110-42100-320	Operating Supplies (Firearms,etc.)	10,000.00	5,400.00	\$ 15,400.00
110-42100-325	Bullet Proof Vest	3,775.00	2,550.00	\$ 6,325.00
110-42100-326	Clothing and Uniforms	4,500.00	4,000.00	\$ 8,500.00
110-42100-330	Vehicle Operating Expense (Vinyl, Radars,etc)	25,000.00	7,250.00	\$ 32,250.00
110-42100-331	Fuel	20,000.00	8,000.00	\$ 28,000.00
110-42100-940	Equipment (Vehicles)	140,000.00	125,646.00	\$ 265,646.00
TOTAL EXPENDITURES THIS AMENDMENT			\$ 234,008.00	
TOTAL EXPENDITURES BUDGETED			\$ 5,541,640.00	\$ 5,775,648.00

GENERAL LEDGER ACCT. NO.	FUND BALANCE ACCOUNT DESCRIPTION	ORIGINAL BUDGET	AMOUNT TO AMENDMENT	AMENDED BUDGET
110-27100	Fund Balance	\$ 739,350.00	\$ 217,308.00	\$ 956,658.00
TOTAL FUND BALANCE APPROPRIATED			\$ 217,308.00	

EXPLANATION: Change in 2025-2026 Fiscal Year Budget due to evolving priorities and expansion of Police Department.

Tyler Williams  
Town Recorder  
 DATE: 1-29-26

John Gibson  
Mayor  
 DATE: 1-29-26