

REPORT TO THE BOARD OF MAYOR & ALDERMEN

DATE: August 11, 2025

FROM: J.P. Spas, Budget Officer

SUBJECT: Resolution 2025-38 - A Resolution to Amend the FY 2026 General Fund, Water and Sewer Fund, and Capital Investment Program (CIP) Budgets

INTRODUCTION:

The purpose of this agenda item is: A. to amend the FY 2026 General Fund Budget to appropriate General Fund restricted and unassigned fund balances and budget the related line-item expenditures; B. to amend the FY 2026 Water and Sewer Fund Budget to appropriate unrestricted cash and budget the related capital expenditures; and, C. to amend the FY 2026 CIP revenue line-item and budget the related capital expenditures.

DISCUSSION:

A. General Fund Budget Amendment

Parks Donation

Parks, Recreation & Cultural Arts is requesting a budget amendment to appropriate a donation in the amount of \$7,500.00 from Shelby County through the Milton Community Enhancement Grant Program towards the Independence Day celebration. The funds were received by the Town in May of 2025. (Please refer to Exhibit A and the Board Report “*Budget Amendment – Parks & Recreation.*”)

Fire Request

Fire & Rescue is requesting a budget amendment to appropriate \$90,638.00 of General Fund unassigned fund balance to cover the cost of items ordered in FY 2025, but not received by June 30. These include \$8,736.00 for replacement fire hoses, \$24,067.00 for audio/visual equipment, and \$57,835.00 for the replacement of an outdoor warning siren that was damaged by lightning. (Please refer to Exhibit A and the Board Report “*Request for Budget Amendments.*”)

B. Water and Sewer Fund Budget Amendment

Collierville-Arlington Rd Bridge Sewer Relocation

Public Utilities is requesting a budget amendment to appropriate \$30,000.00 of Water & Sewer Fund unrestricted cash to establish the Collierville Arlington Rd Bridge Sewer Relocation Project as a new FY 2026 CIP project. TDOT has initiated a project to replace the Collierville-Arlington Rd bridge over the Wolf River. This will require the relocation/replacement of a segment of a Town sewer force main. TDOT is requiring that the Town provide design and a cost estimate as well as the construction cost associated with the relocation. This amendment covers the design and Public Utilities intends to bring a design contract before the Board on the August 25 agenda. Public Utilities has indicated that this project will be reimbursable by TDOT, but no contract with TDOT has been executed as of the time of this report. (Please refer to Exhibit B and the Memo “*Budget Amendment Request – Sewer Force Main Relocation (TDOT SR 205 Bridge Replacement.*”)

C. Capital Improvement Program Budget Amendment

If the Collierville Arlington Rd Bridge Sewer Relocation capital project budget amendment is approved, the Finance Department is requesting a budget amendment to appropriate and reflect the additional \$30,000.00 in the Town's Capital Investment Program. (Please refer to Exhibit C)

BUDGET IMPACT:

A. The FY 2026 General Fund Budget would be amended as follows:

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 93,635,574	\$ 85,574,767
Amendment	<u>-</u>	<u>90,638</u>
Amended Budget	93,635,574	85,665,405
Other Funding Sources:		
Fund balance appropriation		
Restricted	7,500	-
Committed	-	-
Assigned	-	-
Unassigned	90,638	-
Operating Transfer	<u>-</u>	<u>-</u>
Totals	<u>\$ 93,733,712</u>	<u>\$ 85,665,405</u>

B. The FY 2026 Water and Sewer Fund Budget would be amended as follows:

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 17,983,972	\$ 17,816,246
Amendment	<u>-</u>	<u>-</u>
Amended Budget	17,983,972	17,816,246
Other Funding Sources:		
Fund balance appropriation		
Unrestricted cash appropriation	<u>30,000</u>	<u>30,000</u>
Totals	<u>\$ 18,013,972</u>	<u>\$ 17,846,246</u>

C. The FY 2026 Capital Investment Program budget would be amended as follows:

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 14,022,118	\$ 14,022,118
Amendment	<u>30,000</u>	<u>30,000</u>
Amended Budget	<u>\$ 14,052,118</u>	<u>\$ 14,052,118</u>

Funding Sources:

Water and Sewer Fund Unrestricted Cash \$ 30,000

ATTACHMENTS:

[2025-38 Resolution.pdf](#)

[2025-38 Exhibit A.pdf](#)

[2025-38 Exhibit B.pdf](#)

[2025-38 Exhibit C.pdf](#)

PROPOSED MOTION:

To approve Resolution 2025-38, to amend the FY 2026 General Fund, Water and Sewer Fund, and Capital Investment Program (CIP) budgets.

Board Action: Motion By_____ Seconded By_____

Vote Total	Hall	Jordan	Robbins	Marshall	Stamps	Fraser
Yes						
No						
Abstain						