

REPORT TO THE BOARD OF MAYOR & ALDERMEN

DATE: August 10, 2026

FROM: J.P. Spas, Budget Officer

SUBJECT: Resolution 2026-22 - A Resolution to Amend the FY 2027 General Fund, Drug Fund, and Capital Investment Program (CIP) Budgets

INTRODUCTION:

The purpose of this agenda item is: A. to amend the FY 2027 General Fund Budget to recognize revenue, appropriate General Fund unassigned fund balance, and budget the related line-item and capital expenditures; B. to amend the FY 2027 Drug Fund Budget to appropriate Drug Fund restricted fund balance and budget the related line-item expenditures; and, C. to amend the FY 2027 CIP revenue line-item and budget the related capital expenditures.

DISCUSSION:

A. General Fund Budget Amendment

Keep Tennessee Beautiful Grant

The Police Department is requesting a budget amendment to recognize and appropriate a Keep Tennessee Beautiful grant from the State in the amount of \$10,000.00 for traffic saturation overtime costs. (Please refer to Exhibit A and the Memo “*Budget Amendment for Keep Tennessee Beautiful Grant FY27.*”)

Court Emergency Generator

Public Services is requesting a budget amendment to appropriate \$75,919.00 of General Fund unassigned fund balance for the Emergency Generator - Court CIP project to cover the cost of the accepted construction bid. This will bring the total project budget to \$197,919.00. (Please refer to Exhibit A and the Memo “*Budget Amendment Request – Municipal Court Generator and Carry Forward.*”)

Town Hall IT Generator Carry Forward

Public Services is requesting a budget amendment to carry forward and appropriate \$49,576.00 of General Fund unassigned fund balance to replace the Town Hall IT Generator. Due to long lead times, the generator was not able to be replaced prior to fiscal year end. (Please refer to Exhibit A and the Memo “*Budget Amendment Request – Municipal Court Generator and Carry Forward.*”)

B. Drug Fund Budget Amendment

K9 Vehicle Carry Forward

The Board approved the purchase of a replacement K9 Unit vehicle at the May 11, 2026 Board Meeting. The vehicle was purchased on June 16, 2026. However, the outfitting of the vehicle could not be finished prior to the end of the fiscal year.

The Police Department is requesting a budget amendment to carry forward and appropriate \$26,049.00

of Drug Fund restricted fund balance in order to outfit the replacement K9 Unit vehicle. (Please refer to Exhibit B and the Memo “K9 Vehicle Replacement Purchase – Budget Transfer.”)

C. Capital Improvement Program Budget Amendment

If the Emergency Generator - Court capital project budget amendment is approved, the Finance Department is requesting a budget amendment to appropriate and reflect the additional \$75,919.00 in the Town’s Capital Investment Program. (Please refer to Exhibit C)

BUDGET IMPACT:

A. The FY 2027 General Fund Budget would be amended as follows:

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 95,046,564	\$ 89,868,903
Amendment	<u>10,000</u>	<u>59,576</u>
Amended Budget	95,056,564	89,928,479
Other Funding Sources:		
Fund balance appropriation		
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned	125,495	-
Operating Transfer	<u>-</u>	<u>75,919</u>
Totals	<u>\$ 95,182,059</u>	<u>\$ 90,004,398</u>

B. The FY 2027 Drug Fund Budget would be amended as follows:

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 48,500	\$ 164,544
Amendment	<u>-</u>	<u>26,049</u>
Amended Budget	48,500	190,593
Other Funding Sources:		
Fund balance appropriation		
Restricted	<u>26,049</u>	<u>-</u>
Totals	<u>\$ 74,549</u>	<u>\$ 190,593</u>

C. The FY 2027 Capital Investment Program budget would be amended as follows:

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 14,869,975	\$ 14,869,975
Amendment	<u>75,919</u>	<u>75,919</u>

\$ 14,945,894

General Fund Unassigned Fund
Balance

\$ 75,919

2026-22 Resolution.pdf

To approve Resolution 2026-22, to amend the FY 2027 General Fund, Drug Fund, and Capital Investment Program (CIP) budgets.

Board Action: Motion By_____ **Seconded By**_____

Vote Total	Hall	Jordan	Robbins	Marshall	Stamps	Fraser
Yes						
No						
Abstain						