

REPORT TO THE BOARD OF MAYOR & ALDERMEN

DATE: February 9, 2026

FROM: J.P. Spas, Budget Officer

SUBJECT: Resolution 2026-03 - A Resolution to Amend the FY 2026 General Fund Budget

INTRODUCTION:

The purpose of this agenda item is to amend the FY 2026 General Fund Budget to recognize revenue, appropriate General Fund unassigned fund balance, and budget the related line-item expenditure.

DISCUSSION:

USA 250 Grant

Parks, Recreation & Culture is requesting a budget amendment to appropriate and recognize a State of Tennessee grant in the amount of \$14,000.00 to cover part of the costs related to the United States semiquincentennial celebration bluegrass festival. (Please refer to Exhibit A and the Memo “*Budget Amendment – Parks & Recreation.*”)

Outdoor Warning Sirens

Fire & Rescue is requesting a budget amendment to appropriate \$65,000.00 of General Fund unassigned fund balance to replace core components of two outdoor warning sirens. Fire has also determined that the planned additional outdoor warning siren will not be constructed at this time and has requested the Outdoor Warning Siren CIP project be closed. This will release \$45,000.00 of appropriations back to General Fund unassigned fund balance, helping to offset a portion of the cost for these repairs. (Please refer to Exhibit A and the Memo “*Budget Amendment.*”)

BUDGET IMPACT:

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

	Revenue/ Other Sources	Expenditures/ Other Uses
Current Budget	\$ 93,724,844	\$ 85,834,147
Amendment	<u>14,000</u>	<u>79,000</u>
Amended Budget	93,738,844	85,913,147
Other Funding Sources:		
Fund balance appropriation		
Restricted	19,074	-
Committed	41,231	-
Assigned	-	-
Unassigned	735,671	-
Operating Transfer	<u>-</u>	<u>560,866</u>
Totals	\$ 93,534,820	\$ 86,474,013

ATTACHMENTS:[Exhibit A - 2025-03.pdf](#)[Resolution 2026-03.pdf](#)**PROPOSED MOTION:**

To approve Resolution 2026-03, to amend the FY 2026 General Fund budget.

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

Vote Total	Hall	Jordan	Robbins	Marshall	Stamps	Fraser
Yes						
No						
Abstain						