

TOWN OF COOPERTOWN
ORDINANCE NO. 2026-005

AN ORDINANCE OF THE TOWN OF COOPERTOWN, TENNESSEE
AMENDING THE FISCAL YEAR 2025-2026 BUDGET, PASSED BY
ORDINANCE NUMBER 2025-008

WHEREAS, the Town of Coopertown adopted the Fiscal year 2025-2026 budget by passage of Ordinance Number 2025-008 on May 20, 2025; and

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

WHEREAS, pursuant to the Municipal Budget Law of 1982, as found in the Tennessee Code Annotated (TCA) 6-56-209, the Board of Mayor and Aldermen has the authority to revise budgets as required to reflect changes in revenues and expenditures during the fiscal year (FY); and

WHEREAS, Changes are as follows:

- Beginning Fund Balance Modifications to the following accounts are amended as follows per the Audited Annual Financial Report for the year ended June 30, 2025:

<u>ACCOUNT</u>	<u>BEGINNING</u>	<u>AMENDED</u>
○ General Fund:	\$1,270,896	\$1,749,803
○ Public Improvement:	\$ 30,284	\$ 29,543
○ Barrel Festival:	\$ 12,554	\$ 13,061
○ 5-Mile Run:	\$ 23,872	\$ 23,928
○ Federal Grant:	\$ 6,566	\$ 6,695
○ Econ. Development:	\$ 208,579	\$ 211,004
○ State Street Aid:	\$ 399,658	\$ 545,687
○ Fire Fund:	\$ 186,687	\$ 307,897
○ E-Citation:	\$ 2,182	\$ 2,185
○ LESO Fund:	\$ 17,304	\$ 33,345
○ Drug Fund:	\$ 9,318	\$ 10,949

- Revenue Modifications to the following account are amended as follows:
- *(Decrease)* in THSO Grant Revenue (110) of \$4,000
- *(Increase)* in General Fund Revenues (110) of \$30,000
- *(Increase)* in Federal Grant (119) of \$18,599.67

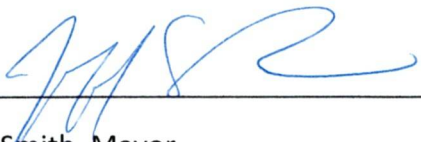
- Expenditure Modifications to the following accounts are amended as follows:
- *(Increase)* in General Fund Expenditures (110) of \$30,000
- *(Decrease)* in THSO Grant Expenditures (110) of \$4,000
- *(Increase)* in Federal Grant Expenditures (119) of \$18,599.67
- *(Increase)* in General Contractor Expenditures (126) of \$600

NOW THEREFORE BE IT ORDAINED BY THE BOARD OF MAYOR AND ALDERMEN OF THE TOWN OF COOPERTOWN that changes shown above be made to the 2025-2026 Fiscal Year Budget.


The Board of Mayor and Aldermen authorizes the City Recorder to make said changes in the accounting system. This ordinance shall take effect fifteen days following final passage the public welfare requiring it.

PASSED ON 1ST READING: 3.24.2026

PASSED ON 2ND READING: 4.28.2026



Jeff Smith, Mayor

ATTEST:


Emily McKellar, City Recorder