TO MAYOR & COUNCIL **FISCAL YEAR 2026**
APPROVAL: November 06, 2025 **FORM: 11062025-01**

BUDGET AMENDMENT

FUND 010 | 060

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
010-1008-501001	Local Sales & Use Tax	6,800,000	20,499	-	6,820,499
010-1008-501001	Salaries & Wages - Regular	272,706	2,240	-	274,946
010-1008-501002	Salaries & Wages - Part-Time/Temp/Aux	13,026	12,168	-	25,194
010-1008-502001	FICA Tax Expense	21,934	1,102	-	23,036
010-1008-502005	Group Med. & Life Ins.	43,575	2,921	-	46,496
010-1008-502050	Retirement Expense	39,142	2,068	-	41,210
FUND 010 General Fund	TOTAL REVENUES	6,800,000	20,499	-	6,820,499
	TOTAL EXPENDITURES	390,383	20,499	-	410,882
060-0000-470900	Fund Bal. Appropriated	737,750	88,797	-	826,547
060-1008-501001	Salaries & Wages - Regular	921,267	42,560	-	963,827
060-1008-501002	Salaries & Wages - Part-Time/Temp/Aux	39,245	18,252	-	57,497
060-1008-502001	FICA Tax Expense	73,490	4,652	-	78,142
060-1008-502005	Group Med. & Life Ins.	209,466	14,606	-	224,072
060-1008-502050	Retirement Expense	131,010	8,727	-	139,737
FUND 060 Water & Sewer Fund	TOTAL REVENUES	737,750	88,797	-	826,547
	TOTAL EXPENDITURES	1,374,478	88,797	-	1,463,275
An amendment to the Finance Department personnel budget for a part-time Accountant and full-time Utility Billing position in FY26.					

The City Manager and City Clerk certify budget ordinance amendment 11062025-01 was approved by City Council on November 06, 2025.

City Manager Date

City Clerk Date

TO MAYOR & COUNCIL **FISCAL YEAR 2026**
APPROVAL: November 06, 2025 **FORM: 11062025-02**

BUDGET AMENDMENT

FUND 060 | 301

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
060-0000-420050	Grant (NCDEQ)	-	150,000	-	150,000
060-0000-598901	Transfer Out (to 301, #G2601)	737,750	-	220,750	517,000
060-7155-519200-24010	Contracted Services	-	370,350	-	370,350
FUND 060	TOTAL REVENUES	-	150,000	-	-
Water & Sewer Fund	TOTAL EXPENDITURES	-	370,350	220,750	-
301-0000-470100-G2601	Transfer In (from 060)	-	-	220,750	(220,750)
301-0000-420050-G2601	Grant (NCDEQ)	-	-	150,000	(150,000)
301-7155-519200-G2601	Contracted Services	-	-	370,750	(370,750)
FUND 301	TOTAL REVENUES	-	-	220,750	-
Grant Fund	TOTAL EXPENDITURES	-	-	520,750	-

A budget amendment amending Project #G2601 Sewer Collection System Master Plan. The amendment moves the allocated funds out of the Grant Project Fund and into the Operating Fund.

The City Manager and City Clerk certify budget ordinance amendment 11062025-02 was approved by City Council on November 06, 2025.

City Manager Date

City Clerk Date

TO MAYOR & COUNCIL
APPROVAL: November 06, 2025

FISCAL YEAR 2026
FORM: 11062025-03

BUDGET AMENDMENT

FUND 010

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
010-0000-420050	Grant Revenue (Arbor Day)	-	28,000	-	28,000
010-1525-532272	Tree Board Expenditures	36,300	28,000	-	64,300
FUND 010	TOTAL REVENUES	-	28,000	-	28,000
General Fund	TOTAL EXPENDITURES	36,300	28,000	-	64,300
An amendment increasing grant revenue budget by $28,000 in the General Fund for an Arbor Day grant.					

The City Manager and City Clerk certify budget ordinance amendment 11062025-03 was approved by City Council on November 06, 2025.

City Manager　　　　　　　　　　　　　　　　　　　　Date

City Clerk　　　　　　　　　　　　　　　　　　　　Date

TO MAYOR & COUNCIL
APPROVAL: November 06, 2025

BUDGET AMENDMENT

FUND 301 | 467

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET
301-7555-420050- G2603	Grant Revenue (HMG/Ad. Assit)	150,000
301-7555-550102-G2603	Capital Outlay- Service & Fees	150,000
FUND 301 Grant Fund	TOTAL REVENUES	150,000
	TOTAL EXPENDITURES	150,000
467-7555-420050-G2603	Grant Revenue (HMG/Ad. Assit)	-
467-7555-550102-G2603	Capital Outlay- Service & Fees	-
FUND 467 Stormwater Capital Fund	TOTAL REVENUES	-
	TOTAL EXPENDITURES	-
An amendment moving the funding for G2603 (Wash Creek Stormwater Project) into Fund 46		

The City Manager and City Clerk certify budget ordinance amendment 11062025-04 was app

City Manager

City Clerk

FISCAL YEAR 2026
FORM: 11062025-04

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INCREASE	DECREASE	REVISED BUDGET
-	150,000	-
-	150,000	-
-	150,000	-
-	150,000	-
150,000	-	150,000
150,000	-	150,000
150,000	-	-
150,000	-	-

57.

proved by City Council on November 06, 2025.

Date

Date

TO MAYOR & COUNCIL
APPROVAL: November 06, 2025

FISCAL YEAR 2025
FORM: 11062025-05

BUDGET AMENDMENT

FUND 360 | 410 | 460

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
360 - Revenues	FEMA Grants/Reimb. (Helene)	5,000,000	-	3,324,000	1,676,000
360 - Revenues	NCEM Loan (Helene)	1,172,004	-	-	1,172,004
360 - Expenditures	FEMA Grants/Reimb. Expenditures (Helene)	5,000,000	-	5,000,000	-
360 - Expenditures	NCEM Loan Expenditures (Helene)	1,172,004	-	-	1,172,004
360-HEA01	Helene Expenditures - HEA01	-	395,000	-	395,000
360-HEB01	Helene Expenditures - HEB01	-	1,175,000	-	1,175,000
360-HEZ01	Helene Expenditures - HEZ01	-	106,000	-	106,000
FUND 360 NCEM/Insurance	TOTAL REVENUES	6,172,004	-	3,324,000	2,848,004
	TOTAL EXPENDITURES	6,172,004	1,676,000	5,000,000	2,848,004
410	FEMA Grants/Reimb. (Helene)	-	501,500	-	501,500
410-HEE01	Helene Expenditures - HEE01	-	295,000	-	295,000
410-HEG14	Helene Expenditures - HEG14	-	97,000	-	97,000
410-HEC05	Helene Expenditures - HEC05	-	100,100	-	100,100
410-HEG11	Helene Expenditures - HEG11	-	4,000	-	4,000
410-HEG06	Helene Expenditures - HEG06	-	4,500	-	4,500
410-HEE02	Helene Expenditures - HEE02	-	300	-	300
410-HEG04	Helene Expenditures - HEG04	-	300	-	300
410-HEF27	Helene Expenditures - HEF27	-	300	-	300
Fund 410 Helene Projects	TOTAL REVENUES	-	501,500	-	501,500
	TOTAL EXPENDITURES	-	501,500	-	501,500
460	FEMA Grants/Reimb. (Helene)	-	2,822,500	-	2,822,500
460-HEB01	Helene Expenditures - HEB01	-	790,000	-	790,000
460-HEF02	Helene Expenditures - HEF02	-	1,120,000	-	1,120,000
460-HEF03	Helene Expenditures - HEF03	-	12,500	-	12,500
460-HEF04	Helene Expenditures - HEF04	-	2,000	-	2,000
460-HEF05	Helene Expenditures - HEF05	-	5,000	-	5,000
460-HEF08	Helene Expenditures - HEF08	-	142,000	-	142,000

460-HEF16	Helene Expenditures - HEF16	-	470,000	-	470,000
460-HEF18	Helene Expenditures - HEF18	-	30,000	-	30,000
460-HEF19	Helene Expenditures - HEF19	-	35,000	-	35,000
460-HEF20	Helene Expenditures - HEF20	-	32,000	-	32,000
460-HEF21	Helene Expenditures - HEF21	-	20,000	-	20,000
460-HEF22	Helene Expenditures - HEF22	-	60,000	-	60,000
460-HEF23	Helene Expenditures - HEF23	-	30,000	-	30,000
460-HEF24	Helene Expenditures - HEF24	-	63,000	-	63,000
460-HEF25	Helene Expenditures - HEF25	-	8,000	-	8,000
460-HEF06	Helene Expenditures - HEF06	-	3,000	-	3,000
Fund 460 Helene Projects	TOTAL REVENUES	-	2,822,500	-	2,822,500
	TOTAL EXPENDITURES	-	2,822,500	-	2,822,500
An amendment moving Helene Project budget from Fund 360 to Fund 410 and Fund 460 to reflect expenditures in the appropriate project funds.					

The City Manager and City Clerk certify budget ordinance amendment 11062025-05 was approved by City Council on November 06, 2025.

City Manager — Date

City Clerk — Date

TO MAYOR & COUNCIL
APPROVAL: September 04, 2025

FISCAL YEAR 2026
FORM: 11062025-06

BUDGET AMENDMENT

FUND 459 | 460					
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**EXISTING BUDGET**	**INCREASE**	**DECREASE**	**REVISED BUDGET**
459-0000-470900	Fund Balance Appropriated	300,000	-	-	300,000
459-0000-598901	Transfer Out (to 460, #22013 - WTP Residuals)	300,000	-	-	300,000
FUND 459	TOTAL REVENUES	300,000	-	-	300,000
W&S Capital Reserve Fund	TOTAL EXPENDITURES	300,000	-	-	300,000
460-0000-470010-HEF02	Debt Proceeds ('25 Revenue Bond)	540,000	-	540,000	-
460-7035-550103-HEF02	Capital Outlay-CIP	540,000	-	540,000	-
FUND 460 (#HEF02)	TOTAL REVENUES	540,000	-	540,000	-
Mills River Scour	TOTAL EXPENDITURES	540,000	-	540,000	-
460-0000-470010-24009	Debt Proceeds ('25 Revenue Bond)	-	540,000	-	540,000
460-0000-470010-24009	Debt Proceeds ('27 Revenue Bond)	3,200,000	-	540,000	2,660,000
460-7035-550103-24009	Capital Outlay-CIP	3,200,000	-	-	3,200,000
FUND 460 (#24009)	TOTAL REVENUES	3,200,000	540,000	540,000	3,200,000
WTP Backwash Pump	TOTAL EXPENDITURES	3,200,000	-	-	3,200,000
460-0000-470010-17127	Debt Proceeds ('25 Revenue Bond)	428,883	-	-	428,883
460-7055-550103-17127	Capital Outlay-CIP	428,883	-	-	428,883
FUND 460 (#17127)	TOTAL REVENUES	428,883	-	-	428,883
NCDOT Highland Lake Rd	TOTAL EXPENDITURES	428,883	-	-	428,883
460-0000-470010-19207	Debt Proceeds ('25 Revenue Bond)	2,464,379	-	-	2,464,379
460-7055-550103-19207	Capital Outlay-CIP	2,464,379	-	-	2,464,379
FUND 460 (#19207)	TOTAL REVENUES	2,464,379	-	-	2,464,379
WTP15MGD Expansion	TOTAL EXPENDITURES	2,464,379	-	-	2,464,379
460-0000-470010-22013	Debt Proceeds ('25 Revenue Bond)	2,342,000	-	-	2,342,000
460-0000-470100-22013	Transfer In (from 459)	300,000	-	-	300,000
460-7035-550103-22013	Capital Outlay-CIP	2,642,000	-	-	2,642,000
FUND 460 (#22013)	TOTAL REVENUES	2,642,000	-	-	2,642,000
WTP Residuals	TOTAL EXPENDITURES	2,642,000	-	-	2,642,000
460-0000-470010-24004	Debt Proceeds ('25 Revenue Bond)	434,636	-	-	434,636
460-1014-550103-24004	Capital Outlay-CIP	434,636	-	-	434,636
FUND 460 (#24004)	TOTAL REVENUES	434,636	-	-	434,636
CCTV Truck	TOTAL EXPENDITURES	434,636	-	-	434,636

460-0000-470010-25003	Debt Proceeds ('25 Revenue Bond)	500,000	-	-	500,000
460-1014-550103-25003	Capital Outlay-CIP	500,000	-	-	500,000
FUND 460 (#25003)	TOTAL REVENUES	500,000	-	-	500,000
110 Williams St. Reno.	TOTAL EXPENDITURES	500,000	-	-	500,000
460-0000-420050-16036	Grant Revenue (FY24 State Appropriation)	14,528,750	-	-	14,528,750
460-0000-470010-16036	Debt Proceeds ('25 Revenue Bond - Project Fund)	3,500,000	-	-	3,500,000
460-0000-470010-16036	Debt Proceeds ('25 Revenue Bond - Issuance Cost)	369,259	-	-	369,259
460-7135-550103-16036	Capital Outlay-CIP	18,028,750	-	-	18,028,750
460-7002-560900-16036	Cost of Issuance	369,259	-	-	369,259
FUND 460 (#16036)	TOTAL REVENUES	18,398,009	-	-	18,398,009
Biosolids Dryer	TOTAL EXPENDITURES	18,398,009	-	-	18,398,009
SubTotal 2025 Revenue Bond Project Fund					10,209,898
SubTotal 2025 Revenue Bond Closing Costs					369,259
TOTAL 2025 Revenue Bond					10,579,157

An amendment decreasing 2025 water and sewer revenue bond proceeds budget available for the water treatment plant scour project (#HEF02) and increase the water treatment plant sludge transfer and backwash project (#24009) by $540,000. The City anticipates FEMA funds related to Helene to fund the scour project.

The City Manager and City Clerk certify budget ordinance amendment 11062025-06 was approved by City Council on September 04, 2025.

City Manager ____________________ Date ____________________

City Clerk ____________________ Date ____________________

TO MAYOR & COUNCIL
APPROVAL: November 06, 2025

FISCAL YEAR 2026
FORM: 11062025-07

BUDGET AMENDMENT

FUND 010

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
020-0000-460090	Contribution/Donation (Downtown)	-	38,512	-	38,512
020-2102-554001	Capital Outlay- Equipment Other Than	20,000	38,512	-	58,512
FUND 010	TOTAL REVENUES	-	38,512	-	38,512
General Fund	TOTAL EXPENDITURES	20,000	38,512	-	58,512

An amendment increasing contribution revenue $38,512 to reflect a donation from Friend of Downtown to cover the cost of a stairlift at the Downtown office.

The City Manager and City Clerk certify budget ordinance amendment 11062025-07 was approved by City Council on November 06, 2025.

City Manager — Date

City Clerk — Date