TO MAYOR & COUNCIL **FISCAL YEAR 2026**
APPROVAL: September 03, 2026 **FORM: 09032026-01**

BUDGET AMENDMENT

FUND 010 | 067 | 301 | 410 | 459 | 460 | 467

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
010-0000-470900	Fund Balance Appropriated (FY25)	1,112,756	-	443,250	669,506
010-0000-598901	Transfer Out (to 410, #17126 (FY25))	2,145,426	-	443,250	1,702,176
010-0000-470010	Transfer In (from 301, #G2205)	2,576,234	75,000	-	2,651,234
010-0000-470900	Fund Balance Appropriated (FY26)	3,747,277	465,455	-	4,212,732
010-0000-598901	Transfer Out (to 410, #17126 (FY26))	2,132,528	443,250	-	2,575,778
010-0000-598901	Transfer Out (to 410, #16021 (FY26))	2,575,778	4,506	-	2,580,284
010-0000-598901	Transfer Out (to 410, #00420 (FY26))	2,575,778	456	-	2,576,234
010-0000-598901	Transfer Out (to 410, #19140 (FY26))	2,580,284	17,243	-	2,597,527
FUND 010 General Fund	TOTAL REVENUES	4,860,033	465,455	443,250	4,882,238
	TOTAL EXPENDITURES	12,009,794	465,455	443,250	12,031,999
067-0000-470900	Fund Balance Appropriated (FY26)	-	84,894	-	84,894
067-0000-598901	Transfer Out (to 467, #19900)	450,000	1,077	-	451,077
067-0000-598901	Transfer Out (to 467, #G2129)	451,077	83,817	-	534,894
FUND 067 Stormwater Fund	TOTAL REVENUES	-	84,894	-	84,894
	TOTAL EXPENDITURES	901,077	84,894	-	985,971
459-0000-470010	Transfer In (from 460, #16019)	-	46,883	-	46,883
459-0000-470010	Transfer In (from 460, #19014)	-	14,669	-	14,669
459-0000-470010	Transfer In (from 460, #19014)	-	63,249	-	63,249
459-0000-470010	Transfer In (from 460, #21012)	-	52,440	-	52,440
459-0000-470010	Transfer In (from 460, #23007)	-	133,367	-	133,367
459-0000-470010	Transfer In (from 460, #VE026)	-	77,442	-	77,442
459-0000-470010	Transfer In (from 460, #23019)	-	10,582	-	10,582
459-0000-598901	Transfer Out (to 460, #23003)	-	1,559	-	1,559
459-0000-598901	Transfer Out (to 460, #16003)	-	8,805	-	8,805
459-0000-598901	Transfer Out	-	388,268	-	388,268
FUND 459 W&S Capital Reserve	TOTAL REVENUES	-	398,632	-	398,632
	TOTAL EXPENDITURES	-	398,632	-	398,632
410-0000-470010-17126	Transfer In (from 010, FY25)	443,250	-	443,250	-
410-0000-470010-17126	Transfer In (from 010, FY26)	-	443,250	-	443,250

FUND 410, #17126 White & S. Main St	TOTAL REVENUES	443,250	-	443,250	-
	TOTAL EXPENDITURES	-	443,250	-	443,250
301-0000-598901-G2205	Transfer Out (to 010, FY26)	-	75,000	-	75,000
301-1502-550103-G2205	Capital Outlay - CIP	325,000	-	75,000	250,000
FUND 301, #G2205 NCSCIF Grant	TOTAL REVENUES	-	75,000	-	75,000
	TOTAL EXPENDITURES	325,000	-	75,000	250,000
301-0000-470010-16021	Transfer In (from 010, FY26)	-	4,506	-	4,506
301-1014-519104-16021	Professional Services - Engineering	583,079	4,506	-	587,585
FUND 301, #16021 Mud Creek Dump	TOTAL REVENUES	-	4,506	-	4,506
	TOTAL EXPENDITURES	-	4,506	-	587,585
301-0000-470010-00420	Transfer In (from 010, FY26)	-	456	-	456
301-1300-534000-00420	Non-Capital Equipment	24,480	456	-	24,936
FUND 301, #00420 Gov. Crime Com. Tasers	TOTAL REVENUES	-	456	-	456
	TOTAL EXPENDITURES	-	456	-	24,936
467-0000-470100-19900	Transfer In (From 067, FY26)	77,000	1,077	-	78,077
467-7555-519200-19900	Contracted Services	175,000	1,077	-	176,077
FUND 467, #19900 Stormwater 319 Grant	TOTAL REVENUES	-	1,077	-	78,077
	TOTAL EXPENDITURES	-	1,077	-	176,077
467-0000-470100-G2129	Transfer in (from 067, FY23)	65,000	-	10,817	54,183
467-0000-470100-G2129	Transfer In (from 067, FY24)	73,000	-	73,000	-
467-0000-470100-G2129	Transfer In (from 067, FY26)	-	83,817	-	83,817
FUND 467, #G2129 Sullivan Park Streambank	TOTAL REVENUES	138,000	83,817	83,817	138,000
	TOTAL EXPENDITURES	-	-	-	-
410-0000-470100-19140	Transfer In (from 010, FY26)	-	17,243	-	254,696
410-0000-470100-19140	Transfer In (from 410, #23021)	-	35,278	-	254,696
410-1002-550103-19140	Capital Outlay - CIP	232,196	-	52,521	232,196
FUND 410. #19140 City Hall & Ops Security	TOTAL REVENUES	-	52,521	-	509,392
	TOTAL EXPENDITURES	232,196	-	52,521	232,196
410-1002-550103-23021	Capital Outlay - CIP	165,712	-	35,278	130,434
410-1002-598901-23021	Transfer Out (to 410, #19140)	-	35,278	-	35,278

FUND 410, #23021 City Hall 3rd Floor Project	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	165,712	35,278	35,278	165,712
460-0000-598901-16019	Transfer Out (to 460, #18017)	-	116,500	-	116,500
460-0000-598901-16019	Transfer Out (to 459)	-	46,883	-	46,883
460-1014-550103-16019	C/O - CIP	5,437,825	-	163,383	5,274,442
FUND 460, #16019 Northside Water	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	5,437,825	163,383	163,383	5,437,825
460-0000-598901-19014	Transfer Out (to 459)	-	14,669	-	14,669
460-0000-598901-19014	Transfer Out (to 459: Pre-pay 23 Rev.Bond)	-	63,249	-	63,249
460-7055-550103-19014	Capital Outlay - CIP	1,096,676	-	77,918	1,018,758
FUND 460, #19014 Church and King W&S	TOTAL REVENUES	-	77,918	-	77,918
	TOTAL EXPENDITURES	1,096,676	-	77,918	1,018,758
460-0000-470010-23003	Transfer In (from 459)	-	1,559	-	1,559
460-0000-598901-23003	Debt Proceeds (23 Rev.Bond)	525,000	-	-	525,000
460-7055-550103-23003	Capital Outlay - CIP	525,000	1,559	-	526,559
FUND 460, #23003 AMI Meter Replacement Project	TOTAL REVENUES	525,000	1,559	-	526,559
	TOTAL EXPENDITURES	525,000	1,559	-	526,559
460-7055-550103-21012	Capital Outlay - CIP	1,557,917	-	52,440	1,505,477
460-0000-598901-21012	Transfer Out (to 459: Pre-pay 23 Rev.Bond)	-	52,440	-	52,440
FUND 460, #21012 Fleetwood Improvements	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	1,557,917	52,440	52,440	1,557,917
460-7055-550103-23007	Capital Outlay - CIP	-	-	133,367	(133,367)
460-0000-598901-23007	Transfer Out (to 459)	-	133,367	-	133,367
FUND 460, #23007 W&S Generators	TOTAL REVENUES	-	-	-	-
	TOTAL EXPENDITURES	-	133,367	133,367	-
460-0000-450001-23019	Interest Income	-	10,582	-	10,582
460-0000-598901-23019	Transfer Out (to 459: Pre-pay 23 Rev.Bond)	-	10,582	-	10,582
FUND 460, #23019 WTP Thickener Drive	TOTAL REVENUES	-	10,582	-	10,582
	TOTAL EXPENDITURES	-	10,582	-	10,582
460-0000-470100-16003	Transfer In (from 459)	865,000	8,805	-	873,805
460-7055-550103-16003	Capital Outlay - CIP	865,000	8,805	-	873,805

FUND 460, #16003 Etowah Water Improvements	TOTAL REVENUES	865,000	8,805	-	873,805
	TOTAL EXPENDITURES	865,000	8,805	-	873,805

An end-of-year FY26 budget amendment to reflect various project closeouts occurring with the annual audit process.

The City Manager and City Clerk certify budget ordinance amendment 09032026-01 was approved by City Council on September 03, 2026.

City Manager　　　　Date

City Clerk　　　　Date

TO MAYOR & COUNCIL
APPROVAL: September 03, 2026

FISCAL YEAR 2026
FORM: 09032026-02

BUDGET AMENDMENT

FUND 010| 410					
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**EXISTING BUDGET**	**INCREASE**	**DECREASE**	**REVISED BUDGET**
010-0000-470900	Fund Balance Appropriated (FY25)	1,474,563	-	60,410	1,414,153
010-0000-598901	Transfer Out (to FY25 410, #16030)	649,797	-	60,410	589,387
FUND 010 General Fund (FY25)	TOTAL REVENUES	1,474,563	-	60,410	1,414,153
	TOTAL EXPENDITURES	649,797	-	60,410	589,387
010-0000-470900	Fund Balance Appropriated (FY26)	4,212,732	66,999	-	4,279,731
010-0000-598901	Transfer Out (to FY26 410, #16030)	2,597,527	66,999	-	2,664,526
FUND 010 General Fund (FY26)	TOTAL REVENUES	4,212,732	66,999	-	4,279,731
	TOTAL EXPENDITURES	2,597,527	66,999	-	2,664,526
410-0000-450001-16030	Interest Income (2021 IFC)	228,903	-	-	228,903
410-0000-470010-16030	Debt Proceeds (2021 IFC)	2,038,592	-	-	2,038,592
410-0000-470100-16030	Transfer In (from 010)	140,000	-	-	140,000
410-0000-470100-16030	Transfer In (from 010 | FY25)	649,797	-	60,410	589,387
410-0000-470100-16030	Transfer In (from 010 | FY26)	-	66,999	-	66,999
410-0000-470100-16030	Transfer In (from 021)	81,439	-	-	81,439
410-2202-550103-16030	Capital Outlay - CIP	3,138,731	6,589	-	3,145,320
FUND 410 Gov. Project Fund	TOTAL REVENUES	3,138,731	66,999	60,410	3,145,320
	TOTAL EXPENDITURES	3,138,731	6,589	-	3,145,320
An end of year (FY26) amendment changing a transfer in to the 7th Avenue Streetscape project from FY25 to FY26, reflecting actual transfer action for the audit process.					

The City Manager and City Clerk certify budget ordinance amendment 09032026-02 was approved by City Council on September 03, 2026.

City Manager — Date

City Clerk — Date

TO MAYOR & COUNCIL
APPROVAL: September 03, 2026

FISCAL YEAR 2026
FORM: 09032026-03

BUDGET AMENDMENT

FUND 460

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
460-0000-420050-23007	Transfer in (from 060, FY23)	124,000	-	-	124,000
460-0000-420050-23007	Transfer in (from 060, FY24)	150,000	-	-	150,000
460-0000-420050-23007	Transfer in (from 060, FY26)	-	75,000	-	75,000
460-7032-550103-23007	Capital Outlay - CIP	274,000	75,000	-	349,000
FUND 460, #23007 W&S Generator Project	TOTAL REVENUES	274,000	75,000	-	349,000
	TOTAL EXPENDITURES	274,000	75,000	-	349,000

An amendment reflecting a transfer in from the Water and Sewer Operating Fund (060) in FY26 to increase the Water and Sewer Generator Project, #23007.

The City Manager and City Clerk certify budget ordinance amendment 09032026-03 was approved by City Council on September 03, 2026.

City Manager　　Date

City Clerk　　Date

TO MAYOR & COUNCIL
APPROVAL: September 03, 2026

FISCAL YEAR 2026
FORM: 09032026-04

BUDGET AMENDMENT

FUND 060 | 459

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
060-0000-444299	Water System Dev. Fees	511,000	236,845	-	747,845
060-0000-445299	Sewer System Dev. Fees	489,000	-	115,334	373,666
060-0000-598901	Transfer Out (to 459, SDFs [water])	-	747,845	-	747,845
060-0000-598901	Transfer Out (to 459, SDFs [sewer])	-	373,666	-	373,666
FUND 060 W&S Operating	TOTAL REVENUES	1,000,000	236,845	115,334	1,121,511
	TOTAL EXPENDITURES	-	1,121,511	-	1,121,511
459-0000-470100	Transfer In (from 060, FY25 [water])	143,269	-	-	143,269
459-0000-470100	Transfer In (from 060, FY25 [sewer])	32,211	-	-	32,211
459-0000-470100	Transfer In (from 060, FY26 [water])	-	747,845		747,845
459-0000-470100	Transfer In (from 060, FY26 [sewer])	-	373,666		373,666
459-0000-470100	Transfer In (from 060, FY27 [water])	600,000	-	-	600,000
459-0000-470100	Transfer In (from 060, FY27 [sewer])	250,000	-	-	250,000
459-0000-598901	Transfer Out	1,025,480	1,121,511	-	2,146,991
FUND 459 W&S Capital Reserve (SDFs)	TOTAL REVENUES	1,025,480	1,121,511	-	2,146,991
	TOTAL EXPENDITURES	1,025,480	1,121,511	-	2,146,991

In accordance with N.C.G.S. 162A-211(d) The City must account for system development fee revenues by means of a capital reserve fund. This budget amendment increases FY26 water system development fee revenue budget, and decreases FY26 sewer system development fee revenue budget to reflect actual revenues recieved, and transfer the $1,121,511 revenues to the Water & Sewer Capital Reserve Fund (459).

The City Manager and City Clerk certify budget ordinance amendment 09032026-04 was approved by City Council on September 03, 2026.

City Manager   Date

City Clerk   Date

TO MAYOR & COUNCIL
APPROVAL: September 03, 2026

FISCAL YEAR 2027
FORM: 09032026-05

BUDGET AMENDMENT

FUND 459 | 460					
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**EXISTING BUDGET**	**INCREASE**	**DECREASE**	**REVISED BUDGET**
460-0000-470010-18017	Transfer In (from 459[water])	3,500	-	-	3,500
460-0000-470010-18017	Transfer In (from 459[sewer])	6,500	-	-	6,500
460-0000-470010-18017	Transfer In (from 460, #16019)	-	116,500	-	116,500
460-0000-470100-18017	Debt Proceeds (water SRF)	1,577,495	-	-	1,577,495
460-0000-470100-18017	Debt Proceeds (sewer SRF)	2,937,450	-	-	2,937,450
460-7055-550103-18017	Capital Outlay - CIP [water]	1,580,995	-	-	1,580,995
460-7155-550103-18017	Capital Outlay - CIP [sewer]	2,943,950	116,500	-	3,060,450
FUND 460, #18017	TOTAL REVENUES	4,524,945	116,500	-	4,641,445
4th & Ashe Project	TOTAL EXPENDITURES	4,524,945	116,500	-	4,641,445

An FY27 budget amendment increasing the 4th and Ashe project using $116,500 from the W&S Capital Reserve Fund (459).

The City Manager and City Clerk certify budget ordinance amendment 09032026-05 was approved by City Council on September 03, 2026.

City Manager　　　　Date

City Clerk　　　　Date

TO MAYOR & COUNCIL | **FISCAL YEAR 2026**

APPROVAL: September 03, 2026 | **FORM: 09032026-06**

BUDGET AMENDMENT

FUND 060 | 410 | 460 | 468

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
060-0000-470900	Fund Bal. Appropriated (FY26)	2,466,441	-	289,855	2,176,586
060-0000-470100	Transfer In (from 460, VE025)	-	289,855	-	289,855
FUND 060	TOTAL REVENUES	2,466,441	289,855	289,855	2,466,441
W&S Operating Fund	TOTAL EXPENDITURES	-	-	-	-
410-0000-450001-VE024	Interest Income (FY24)	-	26,159	-	26,159
410-0000-598901-VE024	Transfer Out (to 410, #VE027)	-	26,159	-	26,159
FUND 410	TOTAL REVENUES	-	26,159	-	26,159
'24 V&E Loan, #VE024	TOTAL EXPENDITURES	-	26,159	-	26,159
468-0000-470100-VE024	Transfer In (from 010)	49,065	-	-	49,065
468-0000-470010-VE024	Debt Proceeds (Vehicle & Equip. Loan)	500,000	-	-	500,000
468-7855-554002-VE024	C/O-Vehicles (14-18, 3500 Series)	75,000	-	-	75,000
468-7855-554001-VE024	C/O-Equipment (61-17 Leaf Machine)	174,065	-	-	174,065
468-7855-554001-VE024	C/O-Equipment (Waste Truck)	300,000	-	4,375	295,625
468-0000-598901-VE024	Transfer Out (to 410, #VE025)	-	3,891	-	3,891
468-0000-598901-VE024	Transfer Out (to 410, #VE027)	-	484	-	484
FUND 468	TOTAL REVENUES	549,065	-	-	549,065
'24 V&E Loan, #VE024	TOTAL EXPENDITURES	549,065	4,375	4,375	549,065
410-0000-470010-VE025	Debt Proceeds (Vehicle & Equip. Loan)	675,120	-	-	675,120
410-0000-470010-VE025	Transfer In (from 468, #VE024)	-	3,891	-	3,891
410-1002-554002-VE025	Capital Outlay - Vehicles	675,120	3,891	-	679,011
FUND 410	TOTAL REVENUES	675,120	3,891	-	679,011
'25 V&E Loan, #VE025	TOTAL EXPENDITURES	675,120	3,891	-	679,011
460-0000-470100-VE025	Interest Income (FY25)	-	18,084	-	18,084
460-0000-470100-VE025	Transfer In (from 060, FY25)	530,000	-	18,084	511,916
460-7002-554001-VE025	Capital Outlay-Equipment	191,412	-	267	191,145
460-7002-554002-VE025	Capital Outlay - Vehicles	205,000	-	205,000	-
460-0000-598901-VE025	Transfer Out(to 360, #H2024)	133,588	-	133,588	-
460-0000-598901-VE025	Transfer Out (to 460, #VE027)	-	49,000	-	49,000
460-0000-598901-VE025	Transfer Out (to 060)	-	289,855	-	289,855
FUND 460	TOTAL REVENUES	530,000	18,084	18,084	530,000
'25 V&E Loan, #VE025	TOTAL EXPENDITURES	530,000	338,855	338,855	530,000

460-0000-470100-VE026	Transfer In (from 060)	342,000	-	-	419,442
460-7002-554002-VE026	C/O-Vehicles	150,000	-	49,000	101,000
460-7002-554001-VE026	C/O-Equipment (22-12 Dump Truck)	110,000	-	-	110,000
460-7002-554001-VE026	C/O-Equipment (44-17 Excavator)	82,000	-	-	82,000
460-0000-598901-VE026	Transfer Out (to 460, #VE027)	-	49,000	-	49,000
460-0000-598901-VE026	Transfer Out (to 459)	-	77,442	-	77,442
FUND 460, #VE026	TOTAL REVENUES	342,000	-	-	419,442
(Water & Sewer)	TOTAL EXPENDITURES	342,000	126,442	49,000	419,442
410-0000-470010-VE027	Debt Proceeds (FY27 V&E Loan)	219,500	-	-	219,500
410-0000-470100-VE027	Transfer In (from 468, #VE024)	-	484	-	484
410-0000-470100-VE027	Transfer In (from 410, #VE024)	-	26,159	-	26,159
410-1523-554002-VE027	C/O-Vehicles (14-30 Truck)	55,000	-	-	55,000
410-1523-554001-VE027	C/O-Equipment (42-10 Tractor)	64,500	-	-	64,500
410-1555-554002-VE027	C/O-Vehicles (22-19 Dump Truck)	100,000	-	-	100,000
410-1014-554002-VE027	C/O-Vehicles (Ford Rangers)	-	26,643	-	26,643
FUND 410	TOTAL REVENUES	549,065	484	-	549,549
'27 V&E Loan, #VE027	TOTAL EXPENDITURES	549,065	-	4,375	544,690
460-0000-470100-VE027	Transfer In (from 060)	240,000	-	-	240,000
460-0000-470100-VE027	Transfer In (from 460, #VE026)	-	49,000	-	49,000
460-1014-554002-VE027	C/O-Vehicles (Ford Rangers)	-	49,000	-	49,000
460-7002-554002-VE027	C/O-Vehicles	150,000	-	-	150,000
460-7002-554001-VE027	C/O-Equipment (50-03 Skid Steer)	90,000	-	-	90,000
FUND 460	TOTAL REVENUES	240,000	49,000	-	289,000
'27 V&E Loan, #VE027	TOTAL EXPENDITURES	240,000	49,000	-	289,000

An amendment transferring budget from prior vehicle and equipment loan projects being closed out as part of the annual audit process. This amendment moves resources to the FY27 vehicle and equipment project (#VE027) for the acquisition of 2 Ford Rangers by the Engineering Department.

The City Manager and City Clerk certify budget ordinance amendment 09032026-06 was approved by City Council on September 03, 2026.

City Manager ____________ Date ____________

City Clerk ____________ Date ____________

TO MAYOR & COUNCIL | **FISCAL YEAR 2026**
APPROVAL: September 03, 2026 | **FORM: 09032026-07**

BUDGET AMENDMENT

FUND 460					
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**EXISTING BUDGET**	**INCREASE**	**DECREASE**	**REVISED BUDGET**
460-0000-420050-25019	Grant Revenue (NCDWI)	5,000,000	1,750,000	-	6,750,000
460-0000-470010-25019	Debt Proceeds (NCDWI, 0 Interest)	5,000,000	1,750,000	-	6,750,000
460-0000-420050-25019	Grant Revenue (GoldenLEAF)	-	1,938,000	-	1,938,000
460-0000-420050-25019	Grant Revenue (CDBG-ED)	-	1,862,000	-	1,862,000
460-7055-550103-25019	Capital Outlay - CIP	10,000,000	7,300,000	-	17,300,000
FUND 460, #25019	TOTAL REVENUES	10,000,000	7,300,000	-	17,300,000
Water Resiliency Looping	TOTAL EXPENDITURES	10,000,000	7,300,000	-	17,300,000

An amednemnt increasing the Water System Resiliency Looping Project, #25019 by $7,300,000. This amendment follows confirmation of increased funding opportunity from NCDWI, the GoldenLEAF foundation, and CDBG-ED funding. This amendment increases the total project appropriation to $17,300,000.

The City Manager and City Clerk certify budget ordinance amendment 09032026-07 was approved by City Council on September 03, 2026.

City Manager | Date

City Clerk | Date

TO MAYOR & COUNCIL
APPROVAL: September 03, 2026

FISCAL YEAR 2027
FORM: 09032026-08

BUDGET AMENDMENT

FUND 010					
ACCOUNT NUMBER	**ACCOUNT DESCRIPTION**	**EXISTING BUDGET**	**INCREASE**	**DECREASE**	**REVISED BUDGET**
010-0000-460002	Misc. Income - Police (NNO)	1,000	500		1,500
010-1300-532250	Outreach Program	24,500	500	-	25,000
FUND 010	TOTAL REVENUES	1,000	500	-	1,500
	TOTAL EXPENDITURES	24,500	500	-	25,000
An amendment increasing contribution/donation revenues related to Hendersonville Police Department's National Night Out event.					

The City Manager and City Clerk certify budget ordinance amendment 09032026-08 was approved by City Council on September 03, 2026.

City Manager　　　　Date

City Clerk　　　　Date