

BUDGET AMENDMENT

FUND 010

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
010-0000-410001	Local Sales & Use Tax	7,020,919	384,081	-	7,405,000
010-0000-420010	Powell Bill Allocation	573,796	-	4,742	569,054
010-0000-430006	Boyd Park Golf Revenues	20,000	9,000	-	29,000
010-0000-430007	Boyd Park Concessions	1,500	1,100	-	2,600
010-0000-440008	Zoning Permits	15,000	7,500	-	22,500
010-0000-440011	Demo Fees	100	950	-	1,050
010-0000-440012	Street Sidewalk Encroachment	500	1,150	-	1,650
010-0000-450001	Interest Income	100,000	167,000	-	267,000
010-0000-450002	Powell Bill Interest	2,000	8,300	-	10,300
010-0000-460002	Misc. Income - Police	1,000	7,980	-	8,980
010-0000-460091	Police Contribution/Donation	-	21,800	-	21,800
010-0000-460120	Refunds/Rebates	-	20,500	-	20,500
010-0000-470030	Insurance Proceeds	22,741	8,259	-	31,000
010-0000-501030	Transfer Out (ARPA-Pisgah Legal)	601,516	320,000	-	921,516
010-0000-501030	Contingency	2,618	55,022	-	57,640
010-1001-501030	Salaries - Incentive Payments	1,250	-	1,250	-
010-1002-501001	Salaries & Wages - Regular	482,571	6,000	-	488,571
010-1002-519200	Contracted Services	-	29,600	-	29,600
010-1002-521001	Supplies & Materials	1,000	10,000	-	11,000
010-1002-521010	Office Supplies	6,000	1,000	-	7,000
010-1002-531215	Dues & Subscriptions	17,000	5,000	-	22,000
010-1002-531280	Employee Events	6,000	500	-	6,500
010-1005-501001	Salaries & Wages - Regular	143,095	13,100	-	156,195
010-1005-502050	Retirement	20,534	1,950	-	22,484
010-1007-501010	Salaries - Overtime	-	2,750	-	2,750
010-1007-521010	Office Supplies	-	300	-	300
010-1008-501010	Salaries - Overtime	550	1,750	-	2,300
010-1008-531210	Permits, License And Fees	-	50	-	50
010-1010-501001	Salaries & Wages - Regular	55,901	2,501	-	58,402

010-1010-501010	Salaries - Overtime	100	250	-	350
010-1010-554001	Non-Capital Equipment	69,290	16,000	-	85,290
010-1010-554001	Capital Outlay - Equipment	-	4,175	-	4,175
010-1014-531215	Dues & Subscriptions	1,000	900	-	1,900
010-1014-531600	Lease/Rental - Equipment	-	4,750	-	4,750
010-1014-534000	Non-Capital Equipment	495	1,225	-	1,720
010-1200-501010	Salaries - Overtime	2,860	6,140	-	9,000
010-1200-501030	Salaries - Incentive Payments	5,100	1,000	-	6,100
010-1200-531215	Dues & Subscriptions	2,000	2,500	-	4,500
010-1200-531220	Travel	-	1,800	-	1,800
010-1200-532100	Grant Expense	-	1,170	-	1,170
010-1200-532400	Miscellaneous	-	195	-	195
010-1300-501010	Salaries - Overtime	100,000	25,000	-	125,000
010-1300-501030	Salaries - Incentive Payments	57,500	2,000	-	59,500
010-1300-502091	Worker's Comp Ins	43,921	15,000	-	58,921
010-1300-524010	R&M Buildings	-	15,000	-	15,000
010-1300-531700	Liab & Prop Ins & Bonds	68,875	1,000	-	69,875
010-1300-554002	Capital Outlay - Vehicles	-	4,500	-	4,500
010-1400-531280	Employee Events	-	2,500	-	2,500
010-1502-519200	Contracted Services	86,400	27,500	-	113,900
010-1502-531700	Liab & Prop Ins & Bonds	12,405	355	-	12,760
010-1521-501025	Salaries - Uniform/Taxab	5,500	1,300	-	6,800
010-1521-502091	Worker's Comp Ins	3,666	300	-	3,966
010-1521-502001	FICA	20,269	650	-	20,919
010-1523-501010	Salaries - Overtime	5,000	2,250	-	7,250
010-1525-502091	Worker's Comp Ins	4,175	140	-	4,315
010-1523-501001	Salaries & Wages - Regular	105,392	6,800	-	112,192
010-1523-502001	FICA	8,062	4,500	-	12,562
010-1523-502050	Retirement	15,123	2,350	-	17,473
010-1525-531700	Liab & Prop Ins & Bonds	18,300	2,000	-	20,300
010-1525-501001	Salaries & Wages - Regular	474,655	13,150	-	487,805
010-1525-502001	FICA	36,311	3,250	-	39,561
010-1525-502050	Retirement	68,112	1,950	-	70,062
010-1555-502091	Worker's Comp Ins	8,258	210	-	8,468
010-1555-521100	Uniforms	8,000	3,095	-	11,095
010-1555-531700	Liab & Prop Ins & Bonds	28,126	1,450	-	29,576
010-1555-531705	Damage Claims	-	2,000	-	2,000

010-1560-501010	Salaries - Overtime	5,510	500	-	6,010
010-1560-502001	FICA	15,182	1,750	-	16,932
010-1560-502050	Retirement	28,479	4,000	-	32,479
FUND 010	TOTAL REVENUES	7,757,556	637,620	4,742	8,390,434
General Fund	TOTAL EXPENDITURES	2,646,102	634,128	1,250	3,278,980
An FY26 mid-year budget amendment to the General Fund increasing the total appropriation by \$632,878. This amendment is further explained in City Council's mid-year memo.					

The City Manager and City Clerk certify budget ordinance amendment 03052026-01 was approved by City Council on March 05, 2026.

City Manager

Date

City Clerk

Date

TO MAYOR & COUNCIL
APPROVAL: March 05, 2026

FISCAL YEAR 2026
FORM: 03052026-02

BUDGET AMENDMENT

FUND 020 | 021

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
020-0000-410001	Local Sales & Use Tax	366,310	8,690	-	375,000
020-0000-400150	Tax Interest	-	255	-	255
020-0000-440001	Vendor Permits	-	3,135	-	3,135
020-1002-534999	Contingency	-	6,520	-	6,520
020-1002-501010	Salaries - Overtime	-	60	-	60
020-1002-502091	Worker's Comp Ins	5	10	-	15
020-1005-502091	Worker's Comp Ins	1	10	-	11
020-1007-501010	Salaries - Overtime	-	50	-	50
020-1008-501010	Salaries - Overtime	-	50	-	50
020-1008-519101	Prof Services-Audit	730	10	-	740
020-1010-519200	Contract Services	6,315	760	-	7,075
020-1010-531210	Permits, License And Fees	2,191	250	-	2,441
020-1523-502091	Worker's Comp Ins	79	100	-	179
020-1525-501010	Salaries - Overtime	170	500	-	670
020-1525-501025	Salaries - Uniform/Taxab	200	250	-	450
020-1525-521001	Supplies & Materials	-	850	-	850
020-1560-501010	Salaries - Overtime	50	250	-	300
020-1560-502091	Worker's Comp Ins	218	220	-	438
020-2102-524010	R & M - Bulidings	500	650	-	1,150
020-2102-531220	Travel	-	475	-	475
020-2102-531700	Liab & Prop Ins & Bonds	5,360	375	-	5,735
020-7855-501030	Salaries - Incentive Payments	700	50	-	750
020-7855-502056	COH Match Retirement Expense	90	140	-	230
020-7855-502091	Worker's Comp Ins	523	500	-	1,023
FUND 020	TOTAL REVENUES	366,310	12,080	-	378,390

Main St. MSD Fund	TOTAL EXPENDITURES	17,132	12,080	-	29,212
021-0000-410001	Local Sales & Use Tax	73,820	3,680	-	77,500
021-0000-400150	Tax - Interest	-	35	-	35
021-0000-534999	Contingency	1,000	1,000	-	2,000
021-1010-531210	Permits, License And Fees	570	150	-	720
021-1523-501010	Salaries - Overtime	100	60	-	160
021-1523-502091	Worker's Comp Ins	20	30	-	50
021-1525-501002	Salaries - Board/ Part Time/Temp/Aux	-	100	-	100
021-1525-501010	Salaries - Overtime	75	200	-	275
021-1525-501025	Salaries - Uniform/Taxab	50	200	-	250
021-1525-502091	Worker's Comp Ins	519	500	-	1,019
021-1560-501010	Salaries - Overtime	-	150	-	150
021-1560-502091	Worker's Comp Ins	55	-	-	55
021-2102-531230	Tax Billing	-	260	-	260
021-2202-502091	Worker's Comp Ins	362	720	-	1,082
021-7855-501030	Salaries - Incentive Payments	140	20	-	160
021-7855-502056	COH Match Retirement Expense	20	75	-	95
021-7855-502091	Worker's Comp Ins	171	250	-	421
FUND 021	TOTAL REVENUES	73,820	3,715	-	77,535
7th Ave. MSD Fund	TOTAL EXPENDITURES	3,081	3,715	-	6,796

An FY26 mid-year budget amendment to the Main Street MSD Fund increasing the total appropriation by \$12,080; and, increasing the 7th Avenue MSD Fund total appropriation by \$3,715. This amendment is further explained in City Council's mid-year memo.

The City Manager and City Clerk certify budget ordinance amendment 03052026-02 was approved by City Council on March 05, 2026.

City Manager

Date

City Clerk

Date

TO MAYOR & COUNCIL
 APPROVAL: March 05, 2026

FISCAL YEAR 2026
 FORM: 03052026-03

BUDGET AMENDMENT

FUND 060

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
060-0000-430003	Rental Income-Non Taxable	-	5,700	-	5,700
060-0000-430502	Water Sales - Miscellaneous	2,000	3,000	-	5,000
060-0000-430702	Sewer Septic Tank Disposal	150,000	20,000	-	170,000
060-0000-431001	Lease Revenue	10,400	2,800	-	13,200
060-0000-445202	Sewer Surcharges	90,000	100,750	-	190,750
060-0000-460001	Miscellaneous Income	25,000	9,400	-	34,400
060-0000-534999	Contingencies	62,871	21,660	-	84,531
060-1002-501001	Salaries - Regular	514,614	4,575	-	519,189
060-1005-501001	Salaries - Regular	133,962	12,221	-	146,183
060-1005-502050	Retirement Expense	19,224	1,800	-	21,024
060-1007-501010	Salaries - Overtime	-	1,188	-	1,188
060-1007-521010	Office Supplies	-	90	-	90
060-1008-531200	Postage	6,000	1,000	-	7,000
060-1008-531260	Credit Card Processing Fees	230,000	28,250	-	258,250
060-1010-501010	Salaries - Overtime	550	400	-	950
060-1010-502001	Fica Tax Expense	20,947	180	-	21,127
060-1010-519200	Contract Services	296,745	25,500	-	322,245
060-1010-531100	Fuel	-	200	-	200
060-1010-534000	Non-Capital Equipment	38,265	-	18,000	20,265
060-1014-521001	Supplies & Materials	500	140	-	640
060-1014-531600	Lease/Rental - Equipment	-	10,720	-	10,720
060-1521-501025	Salaries - Uniform/Taxab	2,750	1,373	-	4,123
060-1521-502001	Fica Tax Expense	12,307	215	-	12,522
060-1523-501001	Salaries - Regular	103,197	5,824	-	109,021

060-1523-501010	Salaries - Overtime	3,400	2,550	-	5,950
060-1523-502001	Fica Tax Expense	7,895	1,182	-	9,077
060-1523-502050	Retirement Expense	14,809	2,287	-	17,096
060-7002-519102	Prof Services-Legal	-	200	-	200
060-7002-524010	R & M - Bulidings	-	250	-	250
060-7002-524020	R & M - Equipment	-	120	-	120
060-7002-531210	Permits, License And Fees	15,000	1,075	-	16,075
060-7002-531700	Liab & Prop Ins & Bonds	89,951	185	-	90,136
060-7032-502091	Worker's Comp Ins	3,109	152	-	3,261
060-7032-524020	R & M - Equipment	115,000	8,600	-	123,600
060-7032-531700	Liab & Prop Ins & Bonds	36,693	1,220	-	37,913
060-7035-522001	Chemicals	640,000	7,000	-	647,000
060-7035-534000	Non-Capital Equipment	22,329	950	-	23,279
060-7050-502091	Worker's Comp Ins	3,783	350	-	4,133
060-7050-519200	Contract Services	-	135	-	135
060-7050-531225	Training/Training	4,800	2,360	-	7,160
060-7050-534000	Non-Capital Equipment	-	620	-	620
060-7055-501025	Salaries - Uniform/Taxab	550	4,300	-	4,850
060-7055-501030	Salaries - Incentive Payments	26,800	670	-	27,470
060-7055-502055	Retiree Insurance	-	2,500	-	2,500
060-7055-531700	Liab & Prop Ins & Bonds	42,286	205	-	42,491
060-7055-532400	Miscellaneous	-	80	-	80
060-7132-501010	Salaries - Overtime	2,700	2,150	-	4,850
060-7132-502001	Fica Tax Expense	19,371	408	-	19,779
060-7135-501010	Salaries - Overtime	4,250	1,800	-	6,050
060-7135-522001	Chemicals	46,000	1,500	-	47,500
060-7135-524030	R & M - Trucks	5,000	1,000	-	6,000
060-7135-531210	Permits, License And Fees	9,000	50	-	9,050
060-7150-519200	Contract Services	-	60	-	60
060-7155-501030	Salaries - Incentive Payments	13,200	330	-	13,530
060-7155-532400	Miscellaneous	-	25	-	25
FUND 060	TOTAL REVENUES	277,400	141,650	-	419,050
Water & Sewer Fund	TOTAL EXPENDITURES	2,567,856	159,650	18,000	2,709,506

An FY26 mid-year budget amendment to the Main Street MSD Fund increasing the total appropriation by \$12,080; and, increasing the 7th Avenue MSD Fund total appropriation by \$3,715. This amendment is further explained in City Council's mid-year memo.

The City Manager and City Clerk certify budget ordinance amendment 03052026-03 was approved by City Council on March 05, 2026.

City Manager

Date

City Clerk

Date

TO MAYOR & COUNCIL
 APPROVAL: March 05, 2026

FISCAL YEAR 2026
 FORM: 03052026-04

BUDGET AMENDMENT

FUND 064 | 068

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
064-0000-460001	Miscellaneous Income	75	555	-	630
064-0000-460020	Parking Violations	53,080	5,590	-	58,670
064-0000-460120	Refunds/Rebates	-	144	-	144
064-1005-501001	Salaries - Regular	6,089	560	-	6,649
064-1005-502050	Retirement Expense	874	85	-	959
064-1300-502001	Fica Tax Expense	7,543	762	-	8,305
064-1560-502001	Fica Tax Expense	2,847	305	-	3,152
064-7455-519102	Prof Services-Legal	-	700	-	700
064-7455-531210	Permits, License And Fees	100,000	3,877	-	103,877
FUND 064	TOTAL REVENUES	53,155	6,289	-	59,444
Parking Fund	TOTAL EXPENDITURES	117,352	6,289	-	123,641
068-1002-501010	Salaries - Overtime	-	250	-	250
068-1005-501010	Salaries - Overtime	-	25	-	25
068-1007-501010	Salaries - Overtime	-	85	-	85
068-1008-501010	Salaries - Overtime	-	45	-	45
068-1521-501010	Salaries - Overtime	-	110	-	110
068-1521-501025	Salaries - Uniform/Taxab	-	1,300	-	1,300
068-7855-501030	Salaries - Incentive Payments	12,600	900	-	13,500
068-7855-502056	COH Match Retirement Expense	3,019	350	-	3,369
068-7855-502091	Worker's Comp Ins	15,351	400	-	15,751
068-7855-524020	R & M - Equipment	4,000	2,000	-	6,000
068-7855-531210	Permits, License And Fees	-	200	-	200
068-7855-531700	Liab & Prop Ins & Bonds	46,685	1,405	-	48,090
068-7855-532250	Outreach Program	2,000	-	2,000	-

068-7855-534000	Non-Capital Equipment	6,000	-	5,070	930
FUND 068	TOTAL REVENUES	-	-	-	-
Env. Services Fund	TOTAL EXPENDITURES	89,655	7,070	7,070	89,655

An FY26 mid-year budget amendment to the Parking Fund increasing the total appropriation by \$6,289; and, amendments to the Environmental Services Fund to cover various personnel and operating costs. This amendment is further explained in City Council's mid-year memo.

The City Manager and City Clerk certify budget ordinance amendment 03052026-04 was approved by City Council on March 05, 2026.

City Manager

Date

City Clerk

Date

TO MAYOR & COUNCIL
APPROVAL: March 05, 2026

FISCAL YEAR 2026
FORM: 03052026-05

BUDGET AMENDMENT

FUND 199

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
199-0000-470100-00100	Transfer In (from 010, FY26)	-	320,000	-	320,000
199-1001-540001-00100	Spc. Approp. (ARPA-Pisgah Legal)	-	320,000	-	320,000
FUND 199	TOTAL REVENUES	-	320,000	-	320,000
Gov. Special Revenue	TOTAL EXPENDITURES	-	320,000	-	320,000

An amendment increasing Special Revenue Fund (199) appropriations by \$320,000 for an ARPA special appropriation to Pisgah Legal Services. This appropriation was previously budgeted in FY25 but did not occur; the City intends to complete the appropriation in FY26.

The City Manager and City Clerk certify budget ordinance amendment 03052026-05 was approved by City Council on March 05, 2026.

City Manager

Date

City Clerk

Date

TO MAYOR & COUNCIL
APPROVAL: March 05, 2026

FISCAL YEAR 2026
FORM: 03052026-06

BUDGET AMENDMENT

FUND 010

ACCOUNT NUMBER	DESCRIPTION OF ACCOUNT	EXISTING BUDGET	INCREASE	DECREASE	REVISED BUDGET
010-0000-470030	Insurance Proceeds	685	1,150	-	1,835
010-1300-524030	R&M Trucks	122,370	1,150	-	123,520
FUND 010	TOTAL REVENUES	685	1,150	-	1,835
General Fund	TOTAL EXPENDITURES	122,370	1,150	-	123,520

A budget amendment reflecting insurance proceeds for the repair of asset #14-181

The City Manager and City Clerk certify budget ordinance amendment 03052026-06 was approved by City Council on March 05, 2026.

City Manager

Date

City Clerk

Date