



## TOWN COUNCIL AGENDA ITEM

**MEETING DATE: September 9, 2025**

Agenda Title/Category:	Budget Amendment 2026-1 / New Business			
Staff Contact/Presenter:	Christopher Tucker, Finance Director			
Meets Strategic Initiative or Approved Plan:	Yes	No	If yes, list:	N/A
Background:	At the beginning of each new fiscal year, staff will present a budget amendment that brings forth unspent fund balance from the previous year in order to bring forth appropriations to cover open encumbrances from the previous year.			
Discussion:	It is not uncommon for there to be certain items ordered via purchase order to remain outstanding at the end of the fiscal year. By bring the unspent appropriation forward, it reduces the pressure of the current year appropriations to cover the open items.			
Fiscal impact:	The General Fund will bring \$490K forward to cover the open POs. The Electric Fund is bringing forward \$625K of encumbrances to cover long lead time items. The Telephone Funds are bringing forward \$30K combined.			
Attachments:	BA 2026-1			
Recommended Motion to be made by Council:	Approve as Presented			

**TOWN OF PINEVILLE NC**  
**BUDGET AMENDMENT #2026-1**  
**September 9, 2025**  
FISCAL YEAR 2025-2026

FUND / ACCOUNT #	ACCOUNT TYPE	DESCRIPTION	CURRENT BUDGET	CHANGE (+ / -)	AMENDED BUDGET
<b>General Fund</b>					
3990.0000.10	Revenue	Fund Balance Appropriated	1,975,000	490,000	2,465,000
Total Fund Revenues			<u>23,125,000</u>	<u>490,000</u>	<u>23,615,000</u>
	Expenditure	General Government	3,248,000	225,000	3,473,000
	Expenditure	Public Safety	10,837,000	65,000	10,902,000
	Expenditure	Public Works - Transportation	1,776,000	145,000	1,921,000
	Expenditure	Recreation - Parks	1,776,000	55,000	1,831,000
Total Fund Expenditures			<u>23,125,000</u>	<u>490,000</u>	<u>23,615,000</u>
<b>Electric Fund</b>					
3990.0000.30	Revenue	Fund Balance Appropriated	-	625,000	625,000
Total Fund Revenues			<u>14,000,000</u>	<u>625,000</u>	<u>14,625,000</u>
	Expenditure	Electric Operations	14,000,000	625,000	14,625,000
Total Fund Expenditures			<u>14,000,000</u>	<u>625,000</u>	<u>14,625,000</u>
<b>ILEC Fund</b>					
3990.0000.32	Revenue	Fund Balance Appropriated	400,000	10,000	410,000
Total Fund Revenues			<u>1,600,000</u>	<u>10,000</u>	<u>1,610,000</u>
	Expenditure	ILEC Operations	1,600,000	10,000	1,610,000
Total Fund Expenditures			<u>1,600,000</u>	<u>10,000</u>	<u>1,610,000</u>
<b>CLEC Fund</b>					
3990.0000.42	Revenue	Fund Balance Appropriated	-	20,000	20,000
Total Fund Revenues			<u>1,600,000</u>	<u>20,000</u>	<u>1,620,000</u>
	Expenditure	CLEC Operations	1,600,000	20,000	1,620,000
Total Fund Expenditures			<u>1,600,000</u>	<u>20,000</u>	<u>1,620,000</u>
<i>DESCRIPTION: To increase Fund Balance Appropriated revenue and appropriate towards open encumbrances</i>					

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Mayor

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Town Clerk

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Budget Officer



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Finance Director