

FY 2026 Budget Amendments
General Fund-Prior Year Rollover

| <u>Fund</u> | <u>Department/Division</u> | <u>Account Description</u> | <u>Revenue</u> | <u>Expense</u> | <u>Description</u> |
|-------------|----------------------------|----------------------------------|----------------|----------------|--|
| General | General Services | Appropriated Fund Balance | 1,970,419 | | FY 2025 Fund Balance Appropriation |
| General | General Services | Transfer Out - Capital Reserve | | 1,970,419 | FY25 Fund Balance over 22% to Capital Reserve per policy |
| General | General Services | Appropriated Fund Balance | 65,624 | | FY 2025 Fund Balance Appropriation |
| General | Fire Inspections | Capital Outlay-Vehicles | | 52,886 | Restricted fund balance for vehicle total loss replacement |
| General | Fire Inspections | Maintenance-Vehicle Registration | | 1,593 | Restricted fund balance for vehicle total loss replacement |
| General | Fire Inspections | Maintenance-Vehicle Upfit | | 11,145 | Restricted fund balance for vehicle total loss replacement |
| General | | | | - | |

Total General Fund Budget Increase (Decrease):

2,036,043 **2,036,043**

FY26 General Appropriated Fund Balance:

37,073,286

Additional Appropriation with Amendments:

2,036,043

FY26 Total General Appropriated Fund Balance:

39,109,329

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General Fund

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|--|----------------------------|----------------------------|----------------|----------------|--|
| General | General Services | Contingency | | (53,500) | Contingency Use |
| General | Emergency Communications | Communications-Telephone | | 40,000 | Telephone/Cell Phone/Internet/Cable |
| General | Emergency Communications | Capital Outlay-Equipment | | 13,500 | Motorola Radio equipment |
| General | General Services | Contingency | | (75,000) | Contingency Use |
| General | General Services | Contracted Services | | 75,000 | Downtown project environmental impacts/Pittsboro ILA |
| General | | | | | |
| Total Transfers from Contingency: | | | - | 128,500 | |

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General Fund

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|---|-----------------------------------|---------------------------------|----------------|----------------|---|
| General | General Services | Transfer Out - Capital Reserve | | (741,333) | Capital Maintenance and Repair Program |
| General | Management Information Systems | CMRP | | 144,346 | Capital Maintenance and Repair Program |
| General | Facilities | CMRP | | 498,347 | Capital Maintenance and Repair Program |
| General | Management Information Systems | CMRP | | 98,640 | Strategic Connections CCACC AV Upgrade |
| General | General Services | Other Exp - Board Approved Misc | | (9,505) | For retained parcels in TriRiver merger |
| General | General Services | Capital Outlay - Land | | 9,505 | For retained parcels in TriRiver merger |
| General | Emergency Communications | Salaries Regular | | (63,300) | Adjust for division changes |
| General | Emergency Management | Salaries Regular | | 63,300 | Adjust for division changes |
| General | Parks and Recreation | Salaries Regular | | 13,000 | Accrued comp time payout |
| General | Parks and Recreation | Rec Prog - Grants to Organiz | | (13,000) | Accrued comp time payout |
| General | Sedimentation and Erosion Control | Salaries Regular | | 5,000 | Accrued comp time payout |
| General | Sedimentation and Erosion Control | Contracted Services | | (5,000) | Accrued comp time payout |
| General | Building Inspections | Salaries Regular | | (10,000) | Salaries on call and accrued comp time payout |
| General | Fire Inspections | Salaries Regular | | 10,000 | Salaries on call and accrued comp time payout |
| General | Geographic Information Systems | Salaries Regular | | 1,000 | Salaries regular |
| General | Human Resources | Maintenance-Software | | (1,000) | Maintenance-Software |
| Total Transfers Between Departments: | | | - | - | |

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|---|--------------------------------|----------------------------|------------------|------------------|--------------------------------------|
| General | General Services | Subscription Proceeds | 2,110,000 | | New GASB 96 Subscription Liabilities |
| General | General Services | Lease Financing | 150,000 | | New GASB 87 Lease Liabilities |
| General | Management Information Systems | Capital Outlay | | 2,110,000 | New GASB 96 Subscription Liabilities |
| General | Facilities | Capital Outlay | | 150,000 | New GASB 87 Lease Liabilities |
| General | | | | | |
| General | | | | | |
| Total General Fund Budget Increase (Decrease): | | | 2,260,000 | 2,260,000 | |

FY 2026 Budget Amendments

Solid Waste

| <u>Fund</u> | <u>Department/Division</u> | <u>Account Description</u> | <u>Revenue</u> | <u>Expense</u> | <u>Description</u> |
|---|----------------------------|----------------------------|----------------|----------------|--------------------------------------|
| Solid Waste | Solid Waste & Recycling | Subscription Proceeds | 16,000 | | New GASB 96 Subscription Liabilities |
| Solid Waste | Solid Waste & Recycling | Lease Financing | 1,400 | | New GASB 87 Lease Liabilities |
| Solid Waste | Solid Waste & Recycling | Capital Outlay | | 16,000 | New GASB 96 Subscription Liabilities |
| Solid Waste | Solid Waste & Recycling | Capital Outlay | | 1,400 | New GASB 87 Lease Liabilities |
| Total Solid Waste Fund Budget Increase (Decrease): | | | 17,400 | 17,400 | |
| FY26 Solid Waste Appropriated Fund Balance: | | | 528,054 | | |
| Additional Appropriation with Amendments: | | | - | | |
| FY26 Total Solid Waste Appropriated Fund Balance: | | | 528,054 | | |