TOWN OF BLACK MOUNTAIN

AGENDA ITEM SUMMARY

SUBMITTER: Tammy Holland, *Finance Director* **MEETING DATE:** June 09, 2025

AGENDA SECTION: Consent **DEPARTMENT:** Finance

TITLE OF ITEM: Budget Amendment – *Tammy Holland, Finance Director*

SUGGESTED MOTION(S): To approve budget amendments as presented.

SUMMARY:

The Town of Black Mountain Council adopts the following FY24-25 Budget Ordinance Adjustment(s) and Amendment(s):

- **Budget Amendments:**
  - ***BA25-175****: Recognize funding to be received from the Settings to be used for the repair and rerouting of waterline due to Helene $35,149*
  - ***BA25-182****: Recognize funding received from NCLM Safety Grant for the Police Department $17,640*
  - ***BA25-182****: Recognize Insurance Proceeds received from NCLM for Police Department Vehicle Damage $17,640*
  - ***BA25-183*** *Recognize General Government donations received $25,030.*
- **Budget Adjustments to reallocate expenditure budget within departments**
  - ***BA25-148 to BA25-174***
  - ***BA25-176 to BA25-181***

BADJ - Budget Adjustments have no effect on the total fund budget that has already been approved and ordained by the Town Council. Department Heads have the authority to approve adjustments within their departmental budget. The Town Manager and Finance Director have the authority to approve adjustments that cross departments but are within the same fund.

BAMEND - Budget Amendments will increase or decrease the Total Fund Budget. Amendments must be approved and ordained by the Board. Budget Amendments consist of an increase in the Revenue and Expense approved budget for funds. for the purpose of appropriating additional funding required for expenditures.

ATTACHMENTS:

i. Budget Amendments Detailed Report

TOWN OF BLACK MOUNTAIN BUDGET AMENDMENT AND ADJUSTMENT REPORT

BE IT ORDAINED by the Town Council of The Town of Black Mountain, North Carolina, that the following amendments be made to the annual budget ordinance for the fiscal year ending June 30, 2025.

Amendment / Adjustment Number	Description	Summary	Account Number	Account Name	Account Type	Amended/Adjusted Amount
BA25-0000148	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF BUDGETED SALARIES PD	**100-4510-50100**	Salaries - Regular	Expense	$32,523.00
			100-4510-50101	Salaries - Part Time/Temp/Aux	Expense	-$18,573.00
			100-4510-50198	Salaries - FTO/Incentive	Expense	-$13,950.00
BA25-0000149	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF BUDGETED EXPENSES	**100-4640-52110**	Disposal Fees	Expense	$30,000.00
			100-4640-52316	R & M - Vehicle	Expense	-$30,000.00
BA25-0000151	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF PARKS AND RECREATION	**100-4700-51510**	Professional Licenses Certifications and Dues	Expense	-$1,000.00
			100-4700-51511	Employee Continuing Education and Training	Expense	-$1,000.00
			100-4700-52316	R & M - Vehicle	Expense	-$2,000.00
			100-4700-52410	Office Supplies	Expense	-$1,500.00
			100-4700-53000	Programs and Event Expense	Expense	-$2,500.00
			100-4710-52311	R & M - Grounds/Parks/Greenways	Expense	$11,000.00
			100-4711-53000	Program and Event Expense	Expense	-$3,000.00
BA25-0000152	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF STREETS EXPENSES	**100-4620-52316**	R & M - Vehicle	Expense	$3,000.00
			100-4620-57610	Capital Outlay - Street/Bridge/Sidewalk/Greenway	Expense	-$3,000.00
BA25-0000153	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-50101**	Salaries - Part Time/Temp/Aux	Expense	-$4,540.00
			200-4520-50102	Salaries - Overtime	Expense	$4,540.00
BA25-0000154	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-52310**	R & M - Building	Expense	$1,000.00
			200-4520-52316	R & M - Vehicle	Expense	-$1,000.00
BA25-0000155	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-52410**	Office Supplies	Expense	-$297.58
			200-4520-52420	Specialty Operating Supplies	Expense	$297.58
BA25-0000156	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-55017**	Safety & Compliance	Expense	-$578.19
			200-4520-55021	Emergency Disaster Preparedness Expense	Expense	$578.19
BA25-0000157	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-55099**	Miscellaneous Expense	Expense	-$171.89
			200-4520-57410	Capital Outlay-Vehicles	Expense	$171.89
BA25-0000158	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES STREETS	**100-4620-52110**	Disposal Fees	Expense	$6,100.00
			100-4620-52320	R & M - Streets/Sidewalks/Curb	Expense	-$6,100.00
BA25-0000160	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES STREETS	**100-4620-52110**	Disposal Fees	Expense	$12.99
			100-4620-52320	R & M - Streets/Sidewalks/Curb	Expense	-$12.99
BA25-0000161	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-50101**	Salaries - Part Time/Temp/Aux	Expense	-$4,000.00
			200-4520-51511	Employee Continuing Education and Training	Expense	$4,000.00
BA25-0000162	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-50101**	Salaries - Part Time/Temp/Aux	Expense	-$55,600.00
			200-4520-52510	Non-Capital Equipment and Furniture	Expense	$55,600.00
BA25-0000163	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-52115**	Technology and Software License	Expense	-$1,600.00
			200-4520-55017	Safety & Compliance	Expense	$1,600.00
BA25-0000164	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF PLANNING EXPENDITURES	**210-4810-52015**	Professional and Technical Services	Expense	-$31,000.00
			210-4810-52115	Technology and Software License	Expense	$31,000.00
BA25-0000166	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES STREETS	**100-4620-52320**	R & M - Streets/Sidewalks/Curb	Expense	-$1,000.00
			100-4620-52510	Non-Capital Equipment and Furniture	Expense	$1,000.00
BA25-0000167	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-52115**	Technology and Software License	Expense	-$12,409.26
			200-4520-52510	Non-Capital Equipment and Furniture	Expense	$12,409.26
BA25-0000168	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES WATER	**600-5000-52330**	R & M -Utility System	Expense	-$1,200.00
			600-5000-52510	Non-Capital Equipment and Furniture	Expense	$1,200.00
BA25-0000169	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES	**630-5500-52315**	R & M - Equipment	Expense	-$43.98
			630-5500-52510	Non-Capital Equipment and Furniture	Expense	$43.98
BA25-0000170	**Reallocate budgeted expense funds for furniture**	BADJ -REALLOCATION OF EXPENDITURES HR	**100-4025-52410**	Office Supplies	Expense	-$600.00
			100-4025-52510	Non-Capital Equipment and Furniture	Expense	$600.00
BA25-0000172	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES STREETS	**100-4620-52110**	Disposal Fees	Expense	$200.00
			100-4620-52320	R & M - Streets/Sidewalks/Curb	Expense	-$200.00
BA25-0000174	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF FIRE EXPENDITURES	**200-4520-51013**	Employee Appreciation Expense	Expense	$19.81
			200-4520-51510	Professional Licenses Certifications and Dues	Expense	-$19.81
BA25-0000175	**Replace and Rerouted Waterline at Settings Due to Storm. The Set**	BAMEND - RECOGNIZE FUNDING DUE FROM THE	**600-0000-47015**	Customer Participation	Revenue	$35,149.00
			600-5000-57615	Capital Outlay - Dist Lines and Connections	Expense	$35,149.00
BA25-0000176	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES WATER	**600-5000-52315**	R & M - Equipment	Expense	-$1,060.00
			600-5000-52316	R & M - Vehicle	Expense	$1,060.00
BA25-0000178	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF PD EXPENDITURES	**100-4510-52310**	R & M - Building	Expense	-$10,139.36
			100-4510-55010	Fuel	Expense	$10,139.36
BA25-0000179	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES STREETS	**100-4620-52320**	R & M - Streets/Sidewalks/Curb	Expense	-$1,000.00

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BA25-0000179	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF EXPENDITURES STREETS	**100-4620-55010**	Fuel	Expense	$1,000.00
BA25-0000181	**Reallocate budgeted expense funds**	BADJ-REALLOCATION OF PLANNING EXPENDITURES	**210-4810-52410**	Office Supplies	Expense	$62.16
			210-4810-52510	Non-Capital Equipment and Furniture	Expense	-$62.16
BA25-0000182	**Insurance Proceeds and Grant Funds**	BAMEND -PD -RECOGNIZE PD GRANT AND INSURANCE PROCEEDS	**100-4510-50100**	Salaries - Regular	Expense	$6,140.00
			100-4510-50199	Salaries - Off Duty	Expense	$11,500.00
			100-4510-52212	Utilities - Refuse Disposal	Expense	$1,000.00
			100-4510-55010	Fuel	Expense	$4,000.00
		BAMEND -PD -RECOGNIZE PD INSURANCE PROCEEDS 2016 CHARGER	**100-0000-43400**	Grant Revenues- Nongovernmental	Revenue	$5,000.00
		BAMEND -PD -RECOGNIZE PD NCLM SAFETY GRANT	**100-0000-48010**	Insurance Recovery Proceeds	Revenue	$17,640.00
BA25-0000183	**General Fund Donations**	RECOGNIZE GENERAL GOVERNMENT DONATION PROCEEDS	**100-0000-47070**	Contributions/Donations	Revenue	$25,030.00
			100-4010-51511	Employee Continuing Education and Training	Expense	$800.00
			100-4010-52011	Professional Services-Legal	Expense	$15,000.00
			100-4010-52015	Professional and Technical Services	Expense	$2,000.00
			100-4030-52510	Non-Capital Equipment and Furniture	Expense	$3,230.00
			100-4040-52115	Technology and Software License	Expense	$2,000.00
			100-4040-52419	Technology Supplies and Materials	Expense	$2,000.00